

# Haryana Municipal (Tax on Buildings and Land) Rules, 1987

HARYANA

India

## Haryana Municipal (Tax on Buildings and Land) Rules, 1987

### Rule

### HARYANA-MUNICIPAL-TAX-ON-BUILDINGS-AND-LAND-RULES-1987 of 1987

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Haryana Municipal (Tax on Buildings and Land) Rules, 1987Published vide Haryana Government Notification No. G.S.R. 36/H.A. 24/73/Section 257/87, dated the 17.4.1987

#### 1. Short title and extent.

- These rules may be called the Haryana Municipal (Tax on Buildings and Land) Rules, 1987.(2)They shall apply to all the municipalities.

#### 2. Definitions.

- In these rules, unless the context otherwise requires -(a)"Act" means the Haryana Municipal Act, 1973;(b)"assessment" means assessment of [annual value] [Substituted for the words 'rental value' by Haryana Notification No. GSR14/H.A. 24/1973/Section 257/2001. Dated 8.6.2001.] of all the buildings and lands in the municipal area of any person and dependent sons, daughters, grandsons, grand-daughters, wife and daughters-in-laws;(c)"form" means a form appended to these rules;(d)"section" means a section of the Act;(e)"tax" means a tax payable by the owner on buildings and lands, imposed under the Act;(f)words and expressions used herein but not defined in these rules shall have the same meaning as are assigned to them in the Act.

**2A. [ Fixation of estimated cost of house or building. [Added by Haryana Notification No. GSR14/H.A. 24/1973/Section 257/2001. Dated 8.6.2001.]**

- For the purpose of Section 2(1)(c) of the Act, the estimated cost of house or building and any land attached to the house or building shall be fixed in manner as may be directed by the Government.]

### **3. Notice, Sections 77, 78 and 88.**

- Notice under sections 77, 78 and 80 shall be in forms A, B and C respectively.

### **4. Remission of tax, Section 85.**

(1) Notice for remission under section 85 shall be in the form D and shall be accompanied by sufficient documentary evidence to prove that the property really remained unoccupied and unproductive of rent during the period in respect of which remission is sought for. (2) The committee may demand an affidavit in support of the facts stated in the notice. (3) The period for which a property remained unoccupied will be counted for each taxable year separately.

### **5. Hearing of objections, section 257(1)(r).**

- The committee may hear objections under sections 78, 79 and 80 on the date and time given in the notice and if the proceedings are adjourned to some future date or time, the assessee shall be informed of it.

### **6. Supply of copies, Section 257(1)(r).**

- In pursuance of the notice issued under Sections 78, 79 and 80 the committee shall on demand from the assessee, provide him with the necessary copies of documents and all other information pertaining to the assessment before the same is settled: Provided that no copy of a document, the certified copy of which is issuable by the committee on payment of the charges prescribed for the same under any other rules or bye-laws shall be given unless the assessee has deposited the prescribed fee with the committee.

### **7. Consolidated bill of tax, Section 257(1)(r).**

(1) The committee shall be competent to prepare a consolidated bill of the tax in respect of any number of buildings and land owned by the same person. (2) (a) The tax shall be paid to the committee either by depositing in cash or by bank draft or by money order [within thirty days] [Substituted for 'within ten days' by Haryana Notification No. S.O. 24/H.A.24/1973/Section 257/2002 dated 18.3.2002.] from the delivery of the bill. No cheque unless marked good for payment by the bank will be accepted. (b) [10% rebate shall be allowed if the payment is made within the due date as provided under clause (a) and where the tax is not paid within the due date as provided under clause (a), then a penalty of 10% over and above the tax shall be imposed.] [Substituted by Haryana Notification No. S.O. 24/H.A.24/1973/Section 257/2002 dated 18.2.2002.] (c) [Where the tax is not paid within [-] [Sub-rule (c) added by Haryana Notification No. GSR 39/HA24/73 Section 257/91 dated 2.7.1991.] of the due date, an interest at the rate of one per

centum per month shall be charged for every calendar month or part thereof.](3)A bill shall ordinarily include in it all the arrears of the tax, if any but if some arrears are not included in it, the committee shall not be precluded from recovering the same.(4)The payment of tax against any bill issued by the committee in respect of any building or land, shall not affect the liability of a person to pay the increased tax which may be assessed on the said property under section 80.(5)No reduction for tax on building and land out of gross annual rent shall be admissible to the owner unless the tenant has specifically agreed with the committee to certain sum being paid as tax on buildings and lands. This agreement with the committee shall be on a stamp paper executed in accordance with law.(6)A rebate from the tax for movable furniture let with the building shall be allowed on the basis of rates shown in the Schedule appended to these rules subject to the maximum limit prescribed in sub-clause (b)(ii)(1) of clause (1) of Section 2.

## 8. Registers, Section 257(1)(r).

(1)The committee shall maintain a register as laid down in Chapter VII of the Municipal Account Code, 1930, showing the demand, collection, arrears, excess recoveries and such other particulars with respect to the tax as it may prescribe from time to time. This register may be maintained in such parts or volumes with such classification for various purposes as the committee may consider necessary.(2)The committee may maintain such additional registers as are considered necessary.

## 9. Repeal and saving.

- All rules relating to tax on buildings and lands applicable to the municipalities immediately before the commencement of these rules shall stand repealed:Provided that any order made or action taken under the rules so repealed shall be deemed to have been made or taken under the corresponding provisions of these rules.

Form A(See rule 3)Office of the Municipal Committee  
 \_\_\_\_\_(Public notice under Section 78 of the Haryana Municipal Act, 1973).Whereas the committee has put up the complete valuation and assessment list of tax on buildings and lands for public inspection and would now revise the said valuation and assessment list, the general public is hereby informed that all persons interested therein are invited to file to the committee objections to the valuation and assessment as proposed in the said list within one month from the date of public notice. If any body does not file any objection in writing and also fails to put his objections orally at the time of the revision of the list it would be deemed that he has no objection to offer.(Sd).....,Dated the , 198Executive Officer/SecretaryMunicipal Committee  
 \_\_\_\_\_Form B(See Rule 3)Notice under Section 78 of the Haryana Municipal Act, 1973.Shri/Smt. \_\_\_\_\_You are hereby informed by this notice under Section 78 of the Haryana Municipal Act, 1973, that the Council/Committee \_\_\_\_\_ has taken the decision that the annual value be proposed on your property described below the annual value already assessed be revised or increased and the following amount has been proposed by the Committee on your property described below as annual value.So, you are hereby informed by this notice that if you have any objection to the proposed amount of annual value on your said property, you can file objections yourself or through an authorized agent in the office of the Committee within one month of the receipt of this notice orally or in writing. No representation will be considered after the expiry of the date and the proposed

annual value will be finally fixed on the said property for the year commencing from the 1st April \_\_\_\_\_ to 31st March \_\_\_\_\_.

Serial No.	Item	Description		
<b>PROPERTY DETAILS</b>				
1.	Name of Owner			
2.	Property Number			
3.	Plot Area (Square Yards)			
4.	Covered Area (Square Feet)			
Floor	Area	Nature	Type of Construction	Age

**COST CALCULATION**

5.	Land Cost
6.	Building Cost
7.	Depreciation
8.	Cost of land and cost of building after Depreciation (Total Value)
9.	Discounted Value
10.	Annual Value (5% of Discounted Value)
11.	Rebate for annual maintenance
12.	Annual Value after rebate
13.	House Tax Assessed
14.	Rebate for timely payment
15.	Tax payable on due date
16.	Due Date
Tax Clerk	Tax Superintendent

Executive Officer/Secretary

Municipal Council/Committee

Form C(See Rule 3)Notice under Section 80 of the Haryana Municipal Act, 1973.Shri/Smt.

\_\_\_\_\_ You are hereby informed by this notice under Section 80 of the Haryana Municipal Act, 1973, that the Committee \_\_\_\_\_ has taken the decision :-

- 1. that the annual assessed on the said property is not reasonable;**
- 2. that the annual value has been erroneously valued;**
- 3. that there are differences in the details of property;**
- 4. that the tenancy on the said property has been changed;**
- 5. that the annual value assessed previously on the said property is not correct;**
- 6. that the annual value of the property has been increased.**

So, the following annual value has been proposed on the said property. If you have any objection to it you can file objection yourself or through your authorised agent in the office of the Committee within one month of the receipt of the notice in writing. No representation will be considered after the expiry of the date and the proposed taxable annual value shall be finally fixed for the next year commencing from the 1st April \_\_\_\_\_ to 31st March \_\_\_\_\_.

Serial No.	Item	Description		
<b>PROPERTY DETAILS</b>				
1.	Name of Owner			
2.	Property Number			
3.	Plot Area (Square Yards)			
4.	Covered Area (Square Feet)			
Floor	Area	Nature	Type of Construction	Age

#### **COST CALCULATION**

5.	Land Cost
6.	Building Cost
7.	Depreciation
8.	Cost of land and cost of building after Depreciation (Total Value)
9.	Discounted Value
10.	Annual Value (5% of Discounted Value)

11.	Rebate for annual maintenance
12.	Annual Value after rebate
13.	House Tax Assessed
14.	Rebate for timely payment
15.	Tax payable on due date
16.	Due Date
Tax Clerk	Tax Superintendent
Executive Officer/Secretary	

\_\_\_\_\_  
Municipal Council/Committee

Form D(See rule 4)Application under Section 85 of the Haryana Municipal Act, 1973Name of the applicant and addressName of Father/HusbandProperty No.Block No.Ward No.Duration of remissionAmount involvedfor remissionDocuments, if any, in support of the request for remission.Yours faithfully,Date :Report of Executive Officer/Secretary regarding remission.Executive Officer/Secretary,Municipal Committee \_\_\_\_\_Municipal CommitteeConditions:(a)The property has not been occupied or productive of rent for any period not less than sixty consecutive days; or(b)The property consists of separate tenements, one or more of which has or have not been occupied or productive of rent for any such period as aforesaid; or(c)The property is wholly or in greater part demolished or destroyed by fire or otherwise.

## Schedule

[See rule 7(6)]

### of Rent for Furniture

	Proposed rent per annum
	Rs. P
1. Item of household furniture	
(i) Double bed	75.00
(ii) Sofa set	75.00
(iii) Diningset (with six chairs)	75.00
(iv) Easychair	7.50
(v) Centraltable	15.00
(vi) Dressingtable	25.00
(vii) Almirah(Full size)	60.00
(viii) Studytable	25.00
(ix) Towel/hatstand	7.50
2. Items of office furniture -	

(i) Officetable	50.00
(ii) Officechair	7.50
(iii) Almirah(Small)	40.00
(iv) Bench	15.00
(v) Rack	15.00

Note :- The above list is not exhaustive. The rent mentioned in the Schedule may be raised or brought down for which detailed reasons should be recorded in writing by the Executive Officer or Secretary, as the case may be.