From

Thiru G. Prakash, I.A.S., Commissioner of Municipal Administration, Ezhilagam Annexe, Chepauk, Chennai-600 005. To

- All the Corporation Commissioners (Except Chennai Corporation).
- 2. All the Municipal Commissioners.
- All the Regional Directors of Municipal Administration

Roc.No.20555 / 2018/ R1, Dated: 23.07.2018.

Sir,

Sub: Property Tax – Urban Local Bodies - General Revision of Property Tax in the Municipal Corporations / Municipalities - with effect from the current half year of 2018-19 – Orders issued by the Government – Copy communicated.

Ref: G.O Ms. No 73, Municipal Administration and Water Supply (MA IV) Department, dated. 19.07.2018

In the G.O. cited, the Government have issued orders that the General revision of Property Tax in all the Municipal Corporations / Municipalities shall be taken up with effect from the current half year as per the existing provisions in the relevant Urban Local Bodies Acts. A copy of the G.O. cited is enclosed for taking necessary further action.

Sd/- Kalaiselvi Mohan
For Commissioner of Municipal Administration.

Encl: As above

//Forwarded by Order//

Superintendent.



Property Tax – General Revision of Property Tax in the Greater Chennai Corporation/ Municipal Corporations / Municipalities, and Town Panchayats- Orders issued.

Municipal Administration and Water Supply (MA.IV) Department

G.O. (Ms) No.73

Dated: 19.07.2018 (திருவள்ளுவர் ஆண்டு 2049 விளம்பி, ஆடி–3)

Read:-

- G.O(Ms) No.150 Municipal Administration and Water Supply (Election) Department, Dated 12.11.2007.
- 2. G.O(Ms) No.110 Municipal Administration and Water Supply (Election) Department, Dated 25.06.2008.
- 3. From the Commissioner, Greater Chennai Corporation letter வ.து.ந.க.எண்.ஜி1/9317/2014 dated 27.06.2018 and 16.7.2018...
- 4. From the Commissioner of Municipal Administration letter Roc No.40032/2012/R1, dated 04.7.2018 and 13.7.2018...
- 5. From the Director of Town Panchayats letter Na.Ka.No.6783/2018/E5, dated. 04.07.2018...
- 6. Orders of the Hon'ble Division Bench of Madras High Court in W.P. No.2730/18 Dated 17.07.2018.

ORDER:-

In the Government Order first and second read above, orders and necessary guidelines were issued that the general revision of Property Tax in all Municipal Corporations, Municipalities, Third Grade Municipalities and Town Panchayats shall be taken up with effect from 01.04.2008, as per the existing statutory provisions in the relevant Urban Local Bodies Act.

2. In the letter third, fourth and fifth read above, the Commissioner, Greater Chennai Corporation, Commissioner of Municipal Administration and the Director of Town Panchayats have requested to issue orders to carry out general revision of property tax in the Urban Local Bodies as per the existing statutory provisions in the relevant urban Local Body Acts as follows:

SI.No.	Description	Proposed revision of property tax
1	Residential buildings	Not more than 50%
2	Rented Residential buildings	Not more than 100%
3	Non Residential buildings	Not more than 100%

- 3. In the order sixth read above, among others the Hon'ble Division Bench of Madras High Court has also directed the Principal Secretary, Municipal Administration and Water Supply Department to take a decision with regard to proposal submitted by the commissioner. Corporation of Chennai within a period of two weeks regarding revision of property tax and report to the Court in the next hearing which has been fixed on 03.08.2018.
- 4. The Government after detailed examination of the proposals of the Commissioner, Greater Chennai Corporation, the Commissioner of Municipal Administration, the Director of Town Panchayats and also based on the directions of the Hon'ble Division Bench of Madras High Court in W.P. No.2730 of 2018, have decided that the following general revision of Property Tax in Greater Chennai Corporation, Municipal Corporations, Municipalities, and Town Panchayats shall be taken-up with effect from the current half—year as per the existing provisions in the relevant Urban Local Bodies Act: -

SI.No.	Description	Proposed revision of property tax
1.	Residential buildings	Not more than 50%
2	Rented Residential buildings	Not more than 100%
3.	Non Residential buildings	Not more than 100%

Necessary guidelines for the general revision of Property Tax will be issued by the Commissioner of Municipal Administration/ Commissioner of Greater Chennai Corporation/Director of the Town Panchayats separately by following the stipulated guidelines.

(By Order of the Governor)

HARMANDER SINGH PRINCIPAL SECRETARY TO GOVERNMENT

To

The Commissioner of Municipal Administration, Chepauk, Chennai-5

The Commissioner, Greater Chennai Corporation, Chennai-3

The Director of Town Panchayats, Kuralagam, Chennai-108.

The Commissioners of all Corporations,

The Director of Local Fund Audit, Chennai-600 108.

All the District Collectors,

The Commissioners of all Municipal Corporations / Municipalities (through the Commissioner of Municipal Administration, Chennai-5)

All the Executive Officers of Town Panchayats (through the Director of Town Panchayats, Chennai-600 108)

Copy to: The Chief Minister's Office, Chennai-9.

The Special Personal Assistant to the Hon'ble Minister (Municipal Administration, Rural Development and Special Implementation Programme, Chennai-9

The Private Secretary to the Principal Secretary to Government,

Municipal Administration and Water Supply Department, Chennai - 9.

The Municipal Administration and Water Supply (OP2/Election / MC.1) Department, Chennai-9.

//Forwarded/by Order//

Section Officer.

By Email

From Thiru G. Prakash, I.A.S., Commissioner of Municipal Administration, Ezhilagam Annexe, Chepauk, Chennai-600 005.

To

- All the Corporation Commissioners (Except Chennai Corporation).
- 2. All the Municipal Commissioners.
- All the Regional Directors of Municipal Administration

Roc.No.20555 / 2018/ R1, Dated: 30.07.2018.

Sir,

Sub: Property Tax – Urban Local Bodies - General Revision of Property Tax in the Municipal Corporations / Municipalities - with effect from the current half year of 2018-19 – Orders issued by the Government – Copy communicated.

Ref: 1)G.O Ms. No 73, Municipal Administration and Water Supply (MA IV) Department, dated. 19.07.2018
2) This office Ir Roc No. 20555/2018/R1, dated. 23.07.2018
3) GO Ms. No. 76 Municipal Administration and Water Supply (MA IV) Department, dated. 26.07.2018

In the G.O. 1st cited, the Government have issued orders that the General revision of Property Tax in all the Municipal Corporations / Municipalities shall be taken up with effect from the current half year as per the existing provisions in the relevant Urban Local Bodies Acts.

In the G.O 3rd cited, the following amendment is issued to G.O (MS)No. 73 Municipal Administration and Water Supply (MA4) dept, dated. 19.07.2018

<u>AMENDMENT</u>

Sl.No. 2, In Tabular Column, para 4, i.e. the Rented Residential Building – "Not More than 100%" shall be deleted.

A copy of the G.O. 3rd cited is enclosed for taking necessary further action.

Sd/- G. Prakash Commissioner of Municipal Administration.

Encl: As above

//Forwarded by Order//

Superintendent.

3/7/18



Property Tax – General Revision of Property Tax in the Urban Local Bodies.- Orders issued in G.O.(MS) No.73, Municipal Administration and Water Supply Department, Dated 19.07.2018.— Amendment to the Government Order - Issued.

Municipal Administration and Water Supply (MA.IV) Department

G.O. (MS) No.76

Dated: 26.07.2018 (திருவள்ளுவர் ஆண்டு 2049 விளம்பி, ஆடி—10)

Read:-

1. G.O (Ms) No.73 Municipal Administration and Water Supply Department dated 19.07.2018.

2. From the Commissioner of Municipal Administration letter Roc No.40032/2012/R1, dated 26.7.2018,

3. From the Commissioner, Greater Chennai Corporation letter வ.து.ந.க.எண்.ஜி1 / 9317 / 2014, dated 26.07.2018.

 From the Director of Town Panchayats letter Na.Ka .No.6783/ 2018 /E5, dated.26.07.2018.

ORDER:-

In the Government Order first read above, orders have been issued for the general revision of Property Tax in the Urban Local Bodies as follows:-

SI.No.	Description	Proposed revision of property tax
1	Residential Buildings	Not more than 50%
2	Rented Residential Buildings	Not more than 100%
3	Non Residential Buildings	Not more than 100%

2. In the letters second, third and fourth read above, the Commissioner of Municipal Administration, the Commissioner, Greater Chennai Corporation and the Director of Town Panchayats have now stated that the various Residents Welfare Association and general public have made representations that the 100% revision of property tax in respect of Rented Residential Buildings will cause lot of hardship, financial difficulties to Assessees and Tenants and hence requested to reduce the property tax revision from 100% on par with Residential Buildings. The Commissioner of Municipal Administration, the Director of Town Panchayats and the Commissioner, Greater Chennai Corporation have requested to reduce the proposed increase in tax on Rented Residential Buildings from 100% to 50%.

3. After examining the above proposals in detail, Government decides to accept the same and direct that the following amendment is issued to G.O (MS) No.73 Municipal Administration and Water Supply Department, dated 19.07.2018.

AMENDMENT

SI.No.2, in the Tabular Column, para 4, i.e. the Rented Residential Buildings – "Not more than 100 %" shall be deleted.

(By Order of the Governor)

HARMANDER SINGH PRINCIPAL SECRETARY TO GOVERNMENT

To

The Commissioner of Municipal Administration, Chepauk, Chennai-5

The Commissioner, Greater Chennai Corporation, Chennai-3

The Director of Town Panchayats, Kuralagam, Chennai-108.

The Director of Local Fund Audit, Nandanam, Chennai-600 035.

All the Regional Director of Municipal Administration. (through the Commissioner of Municipal Administration)

The Commissioners of all Municipal Corporations / Municipalities (through the Commissioner of Municipal Administration, Chennai-5)

All the Executive Officers of Town Panchayats (through the Director of Town Panchayats, Chennai-600 108)

Copy to:

The Chief Minister's Office, Chennai-9.

The Special Personal Assistant to the Hon'ble Minister (Municipal Administration, Rural Development and Special Implementation Programme, Chennai-9

The Private Secretary to the Principal Secretary to Government, Municipal Administration and Water Supply Department, Chennai – 9.

The Municipal Administration and Water Supply (OP2 / Election / MC.1) Department, Chennai-9.

//Forwarded/by Order//

Section Officer.

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