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INTRODUCTION TO PATH OF PROPERTY TAX

1. The main obligatory functions of the Urban Local Bodies are as follows.

- (1) Drinking water supply.
- (2) Street light facilities.
- (3) Sanitation work.
- (4) Providing Roads, Drains, Culverts etc.

2. There must be a source of income to provide the above amenities. Constitution of India, empowered State Government to levy Tax on Land and Building by providing an entry at item No. 49 in list II of seventh schedule there in. In turn the State Legislature has empowered the Urban Local Bodies to levy the tax on Lands and Buildings within their jurisdiction, as per the article 265 of the Constitution of India. The tax is based on the Rental valuation of property.

There are two types of valuation of property

- (1) Rental value
- (2) Capital value

3. The assessments (fixations of tax) of property tax were done by the officers/employees of Corporation and in the case of City Municipal Councils & Town Municipal Councils by the Assessors posted by the Government/Divisional Commissioners / Director, Directorate of Municipal Administration. There was no formal course of training for these Assessors nor are any specific steps taken to ensure objectivity of the assessment. These Assessors were appointed to the ULBs once in four years for revision of assessment. In the middle of four years the property tax were assessed by the employees of respective ULBs for the new constructed buildings.

4. The irregularities committed by these assessors and officers empowered to determine annual ratable value, which is in two classes.

- (1) Deliberately causing harassment to honest tax payers.
- (2) Will fully showing favour to tax evaders.

The powers vested with the assessors in determination of annual ratable value and the practice followed in approach were unreasonable, unjust, oppressive and improperly discriminatory.

5. The grievances felt by the tax payers are explained below.

- (1) Harasement to property owners.
- (2) Grant of excessive relief or remission.
- (3) Overlooking properties not assessed.
- (4) Making over or under assessments.
- (5) Delay in service of notices.
- (6) Setting conflicts among land lords and tenants.
- (7) Giving oral direction to raise A.R.V and lowering it in appeal.
- (8) Making khatha in favour of fraudulent persons.
- (9) Overlooking fraudulent documents tampering of records.
- (10) Ante-dating of orders and non service of orders.
- (11) Applying different standards in respect of different tax payers.

Innumerable unfair procedural tactics were being done by some of the assessors to exploit the tax payers, the abuse of powers by the assessors resulted in corrupt practices litigation, agitation, tax evasion and causing loss of revenue to the ULBs. By observing all these defects the Bhoothalingam committee recommended that there should be a clear need for central valuation agency and core professional valuers in order to ensure uniform standards and objectivity of valuation.

In spite of the recommendation of the above committees and also on the report of Karnataka taxation review committee constituted in the year 1981 there was no any good result in assessing the properties located in the urban areas.

After abolition of collection of octroi on goods, the most important source of revenue for Urban Local Bodies is the property tax.

1. 6. Previous method of assessing property tax.

The previous method of assessing property tax was based on the annual ratable value. The annual ratable value was calculated on the annual gross rent. A standard deduction of 16^{2/3} % was given at the time of assessing the property tax. The rate of tax for each category of ULBs was as follows.

(1)	Corporation	Not less than 20% & not more than 25% %	On the annual ratable value.
(2)	City Municipal Council	Not less than 20%	On the annual ratable value.
(3)	Town Municipal Council	Not less than 15%	On the annual ratable value.

Based on all these discrepancies which were created by the Assessors & Employees of the ULBs, several Institutions & also some public by individually filed the writ-petitions before the Honorable supreme & High court. After hearing the grievances, important orders were passed by the respective Honorable courts with a direction to the state Government to bring about appropriate amendments to the relevant Act & rules.

Government of Karnataka has taken necessary steps to introduce self assessment scheme by getting assent of the His Excellency the Governor of Karnataka on the first and Twelfth day of September 2001, to amend the Karnataka Municipalities Act 1964 and as well as Karnataka Corporations Act 1976 respectively. The said amendments were published in the Karnataka Gazette on 5-9-2001 and 13-9-2001. Again a Notification was published by the Government in No. UDD 26TCT 2001 dated 12-11-2001 published in the Karnataka Gazette on 19-11-2001, in which the self assessment scheme is introduced in Karnataka from 19-11-2001 but financially it is given to effect from 1-4-2002 This is a very progressive measure taken by the government for the simplification of property Tax collection procedure from Annual ratable value to capital value system to avoid corruption and misappropriation committed by Tax Assessing Officer and other concerned officers and also the procedure in assessment of Tax should not be painful to the tax payers. Maladministration in taxation is

compared to sucking the blood by MOSQUITOES. Good Tax administration may be compared with bees collecting honey.

Necessary amendments were also made in the Karnataka Municipalities Taxation rules 1965 vide notification No UDD 26 TCT 2001 dated 22-1-2002 published in Karnataka Gazette dated 23-1-2002 and UDD 188 MNU 2001 Dated 30-12-2002 with effect from 31-12-2002.

7. Taxable Capital Value:

As defined under rule 5 of Karnataka Municipalities Taxation amendment rules 2002, and rule 4 of Karnataka Municipalities Corporations Taxation Amendment rules 2002 the Taxable Capital Value means the value of land or building as the case may be shall be determined by multiplying the market value by the area of such land or building, the market value which is notified by the Committee in accordance with Section 45 B of the Karnataka Stamp Act 1957, as prevailing immediately before the last date fixed for filing return in Form No II as prescribed under rule 19 of Karnataka Municipalities Taxation Amendment Rules 2002.

The Commissioner/Municipal Commissioner/Chief Officer as the case may be are authorized to publish in their Office Notice Board about the capital value of land or Building per unit area prevailing in different localities within their respective Municipal area, as and when it is revised. They may also supply the same on sale to any needy person.

The Tax payers are at liberty to assess the tax by themselves based on the market value fixed for site and building construction value by the

committee constituted under the provisions of section 45b of Karnataka Stamps Act 1957, together with the following cesses.

1. Health cess 15%
2. Library Cess 6%
3. Beggary Cess 3%
4. Water Supply Cess 20%

The provision of section 94A of Karnataka Municipalities Act 1964 and section 103/A of Karnataka Municipal Corporation Act 1976 ie., collection of water supply cess is omitted by Act No:31 of 2003 dated: 16-6-2003 as such only 24% cess is now in existence. So many provisions provided in the Karnataka Municipalities Act 1964 and Karnataka Corporation Act 1976 under SAS scheme have been amended in the interest of Tax payers and those are

collected and compiled here. This compilation may help the officers and officials for their ready reference in carrying out their day to day work.

8(a). Exemption for payment of property Tax.

There is an exemption for 12 items as defined under section 94(1A) i.e., from (a) to (L) of Karnataka Municipalities Act 1964 & section 110 from (a) to (L) of Karnataka Municipal Corporation Act 1976.

- (a) Place set apart for public worship and either actually so used or used for no other purpose.
- (b) Choultries for the occupation of which no rent is charged and choultries the rent charged for occupation of which is used exclusively for charitable purpose.
- (c) Places used for charitable purpose of sheltering the destitute or animals and orphanages, homes and schools for the deaf and dumb, asylum for the aged and fallen women and such similar institutions run purely on philanthropic lines as are approved by Government;
- (d) Such ancient monuments protected under the Karnataka Ancient and Historical Monuments and Archaeological Sites and Remains Act, 1961 and the Ancient Monuments and Archaeological Sites and Remains Act 1958 (Central Act 24 of 1958) or parts thereof as are not used as residential quarters or public offices;
- (e) Charitable hospitals and dispensaries but not including residential quarters attached thereto;
- (f) Such hospitals and dispensaries maintained by railway administrations as may from time to time be notified by Government, but not including residential quarters attached thereto;
- (g) Burial and cremation grounds included in the list published by the Commissioner/Municipal Commissioner/Chief Officer.

- (h) Government lands set apart for free recreational purposes and all such other Government land as may be notified by it, from which in the opinion of the Government no income could be derived;
- (i) building or lands exclusively used for:-
 - (a) students hostels which are not established or conducted for profit;
 - (b) educational purpose by recognized educational institutions;
 - (c) the offices of Labour Associations registered under the Trade Union Act, 1926 and belonging to such Association;
- (j) buildings or lands belonging to the Central Government or any State Government used for purposes of Government and not used or intended to be used for residential or commercial purposes;
- (k) buildings or lands belonging to the City of Mysore Improvement Trust Board, the Bangalore Development Authority, the Karnataka Housing Board or any local authority, the possession of which has not been delivered to any person, in pursuance of any grant, allotment or lease;
- (l) land which is registered as land used for agricultural purpose in the revenue accounts of Government and is actually used for the cultivation of crops;

8(b). Levy of service charge on buildings exempted from property tax (vide Rule 7-A of Karnataka Municipal Corporations Taxation amendment Rules 2002).

7-A (1): Service charges for providing civic amenities shall be levied in respect of buildings exempted from property tax under section 110 excluding places of public worship, at the rate of 25% of the property tax leviable for such lands and buildings but for exemption under section 111 of the Act (this provision applies only for Corporation areas.

(2) The owner or occupier of such building shall pay the service charges and submit a return in Form 1A in duplicate to the Commissioner or the authorized Officer in the manner specified in Rule

(The contents of Rule 7 is placed below):- Every owner or occupier who is liable to pay property tax shall submit a return in Form I in duplicate to the Commissioner or the officer authorized by him on or before thirtieth day of June every year.

1. Publication of Resolution with Notice

The Municipal Council is at full liberty to pass the resolutions at a General Meeting to levy any Tax as specified in section 94. in accordance with the provisions of Karnataka Municipalities. Act 1964 and the section 103 of Karnataka Municipal Corporation Act 1976 and the rules framed there under.

2. Power To Suspend, Reduce Or Abolish Any Existing Tax Section 98(1) Of Karnataka Municipalities Act 1964 And Section 107 Karnataka Municipal Corporation Act 1976

At any time for any sufficient reason, the Municipal Council can suspend, modify or abolish any existing Tax, except otherwise provided in clause (2) of the section 140 of KM Act 1964 but it shall not take effect unless approved by the government as required under section 98(3) of Karnataka Municipalities Act 1964 & section 107 & section 146 of Karnataka Municipal Corporation Act 1976.

3. Levy Of Property Tax On Commercial Building Vide Section 101 (2)(A) Of Karnataka Municipalities Act 1964 And Section 108 (2)(A) Of Karnataka Municipal Corporation Act 1976.

Not less than 0.5% (Rs.5/thousand) and not more than 2% (two) percent (Rs.20/per thousand) Maximum limit of property Tax 0.9%(Rs.9/- thousand) in case of commercial Building whose population does not exceed one lakh on taxable capital value of the Building.

12. Levy Of Property Tax On Residential Building. Section 101 2(B) Of Karnataka Municipalities Act 1964 And Section 108(2)(B) Of Karnataka Municipal Corporation Act 1976.

Not less than 0.3 (Rs.Three per thousand) and not more than 1% (Rs. Ten per thousand) on taxable capital value of the building, 0.6% (Rs. Six per thousand) Maximum limit of property tax on residential building located in Municipal area, Whose population does not exceed one lakh.

13. Levy Of Property Tax On Vacant Lands Section 101 (2)(A)

13(a): Exemption from payment of Property Tax for vacant land situated within the Municipal Area having population of less than one lakh. (Not applicable to Corporation Area)

13(b). Section 101 (2)(c) of Karnataka Municipalities Act 1964 & section 108 (2)(c) of Karnataka Municipal Corporation Act 1976

Vacant Land measuring not above one thousand square meter at not less than 0.1 percent (Rupee one per thousand) and not more than 0.2% (Rs.2/thousand) of taxable capital value of land.

13(c). Section 101 (2) (d) of Karnataka Municipalities Act 1964 & 108 (2)(c)(i) of Karnataka Municipal Corporation Act 1976.

Vacant Land measuring above one thousand square meter but not above four thousand square meter at not less than 0.025% (Rs twenty-five/lakh) and not more than 0.05 (RS.50/lakh) of taxable capital value of land.

13(d). Section 101 (2) (E) of Karnataka Municipalities Act 1964 & 108 (2)(c)(ii) of Karnataka Municipal Corporation Act 1976.

Vacant land measuring above four thousand square meter at not less than 0.01% percent (Rs. Ten per lakhs) and not more than 0.02 percent (Rs twenty per lakhs) of taxable capital value.

13(e). Exception of Tax to the Land as apartment to a building Section 101 (3) Para 3 of Karnataka Municipalities Act 1964 & section 108 (3) para 3 of Karnataka Municipal Corporation Act 1976

Exemption is given from 1-4-2005, prior to that vacant land to a maximum of fifty square meters around the residential buildings constructed on sides measuring up to, two twenty five square meter may not be subject to property tax.

14. Opportunity given for payment of Tax payable for certain years Section 101(A) (1) of Karnataka Municipalities Act 1964 & section 108 A(1) of Karnataka Municipal Corporation Act 1976.

14(a): The property Tax inclusive of all cesses so calculated under said section for the years 2002-03, 2003-04, 2004-05 at the rate, which should not exceed two times the property Tax inclusive of all cesses levied for the year 2001-02 under A.R.V system. This system was allowed upto 31-3-2005, without any penalties

14(b). section 101 A (2) of Karnataka Municipalities Act 1964 & section 108 A(2) of Karnataka Municipal Corporation Act 1976. In case of default is made in making payment is accordance with sub section (1), the concerned Tax payers is liable to pay a penalty at the rate of two percent per month on the amount of Tax remaining any un paid after the period specified in sub section (1).

15. Method of Assessment and property Tax Section 102 of Karnataka Municipalities Act 1964 & section 109 of Karnataka Municipal Corporation Act 1976.

The taxable capital value of the building shall be assessed (together with the land occupied by it. ie., entire extension of the site up to 31-3-2005, and from 1-4-2005 onwards the land occupied by the building shall be taken to account and the land appurtenant to a building shall be exempted from levy of property tax.

The taxable capital value of such land shall be assessed having regard to the Market value guidelines and properties published under section 45B and the Karnataka stamp Act 1957.

16. Fifty % Discount on Market Value guidelines Section 102 (1) of Karnataka Municipalities Act 1964 & section 109 (1) of Karnataka Municipal Corporation Act 1976:-

Fifty percent discount is allowed with effect from 1-4-2005, prior to that, at 100% of the Market value guide lines so fixed by the committee constituted under section 45B of Karnataka stamp Act 1957. This applies to vacant lands also which are liable for payment of tax.

17. Depreciation at the time of assessment : Section 102 (1) Last Lane of Karnataka Municipalities Act 1964 & section 109 (1) of Karnataka Municipal Corporation Act 1976.

Depreciation is allowed to the buildings up to sixty years old, as per standard rate depreciation for buildings as prescribed by the PWD.

Department Government of Karnataka vide PWD hand book vol 11 pages 55 & 56 of the edition 1958.

18. Powers To Enhance The Property Tax Section 102a Of Karnataka Municipalities Act 1964 & Section 109a Of Karnataka Municipal Corporations Act 1976.

The ULBs shall not be assessed each year thereafter but shall stand enhanced by 15% once in every three years commencing from the financial year 2005-06 but the ULBs may enhance property Tax up to 30% once in three years and different rates of enhancement may be made to different areas and different class of buildings and lands. Vide Para (2) of section 102A of Karnataka Municipalities Act 1964 & section 109A of Karnataka Municipal Corporation Act 1976. Provided further that the non assessment of property Tax under this section during the block period of three years, shall not be applicable to a building in respect of which, there is any addition alteration or variation to it.

19. Rebate for self occupied building: Section 103 of Karnataka Municipalities Act 1964 & section 109A of Karnataka Municipal Corporation Act 1976:

50% rebate is allowed for the self occupied building by the kathedras/owner of the respective buildings.

20. Rebate of 5% on the amount payable Section 105 (1) para (2) of Karnataka Municipalities Act 1964 & section 112A para (2) of Karnataka Municipal Corporation Act 1976.

- a) The owner or occupier who is liable to pay Tax, files the respective returns together with the bank challen for having paid the Property Tax within a month from the date of commencement of each financial year (i.e. with is 30th April of each year), shall be allowed a rebate of five percent on the Tax payable by them.

21. Levy of penalty at 2% Vide Section 105 (8) of Karnataka Municipalities Act 1964 & section 112A (5)(a) of Karnataka Municipal Corporation Act 1976:

The owner or occupier who is liable to pay the Tax, shall be paid the penalty at the rate of two percent per month in case of failure to pay the Tax amount within 90 days from the date of commencement each financial year ie., first July of each calendar year.

22. Levy of penalty of Rs 100/- : Section 105 (5) (c) of Karnataka Municipalities Act 1964 & section 112A (5)(c) of Karnataka Municipal Corporation Act 1976.

If any owner or occupier fails to file the returns with in a one month even though after payment of Property Tax in full, shall be liable to pay a penalty of Rs 100/- by the concerned. In case of non payment by the concerned, the ULBs can collect the same as arrears of Tax.

23. Levy of penalty on unlawful buildings:-

Section 107 of Karnataka Municipalities Act 1964 and Rule 22 of the Karnataka Municipalities Taxation Rules 2002 & section 112-C of Karnataka Municipal Corporations Act 1976 and Rule 12 of Karnataka Municipal Corporations Taxation amendment Rules 2002.

For any unlawful construction or reconstruction of any building or part a building.

Unlawful means.

- a) Without obtaining permission under the provisions of KM Act 1964.

- b) Layout formed with out approval under the relevant law as prescribed under Town and country planning Act.
- c) Land in breach of any provisions of the KM Act 1964 or any rule or bye law made there under or any direction or requisitions lawfully given or made under KM Act 1964 a rule ruler or bye-law.

For these types and un law full, the concerned persons shall be liable to pay every year a penalty which shall be equal to twice the property tax levlabl on such building, so long as it remains as unlawful constructions without prejudice any proceedings which may be instituted against the concerned in respect of such unlawful constructions, but such levy and collection of penalty shall not be construed as regularization of such unlawful construction or reconstruction.

24. Levy of penalty at 2% : vide section 105(5) (a) of karnataka municipalities act 1964 & section 112a (5) (a) of karnataka municipal corporation act 1976:

At the rate of 2% per month on the amount of property tax assessed and due in case of failure to pay amount of property tax and also due to submit the return.

25. Levy Of Penalty At Two Times. Vide Section 105(B) Of Karnataka Municipalities Act Of 1964 & Section 112a (5)(B) Of Karnataka Municipal Corporation Act 1976

Not exceeding two times the amount of different between the tax assessed and the tax paid along with the return in the case of submitting knowingly an incorrect or incomplete return.

26. Submission of return of property tax:

As per rule 19 of Karnataka Municipalities Taxation amendment Rules 2002 and rule 8 of Karnataka Municipalities Corporations Taxation amendment rule 2002the person who is liable to pay the property tax, shall submit a return in Form II and form I respectively in duplicate duly filled in all the columns completely and correctly, to the Municipal Commissioner or the Chief Officer or the authorized officer as the case may be, in person or sent by register post acknowledgement due. If it is presented in person one copy shall be returned to the presenting person, after being duly acknowledged by the assessing authority.

27. Demolition Or Removal Of Building: Section 108 (1),(2) & (3) Of Karnataka Municipalities Act 1964 & Section 115 (1)&(2) Of Karnataka Municipal Corporation Act 1976

Any building or any portion of a building which is liable for payment of Tax is demolished or removed or otherwise than by orders of ULBs, the kathedras or occupier shall give notice thereof in writing to the Municipal Council until such notice, the person liable to pay every such Tax as he would have been liable to pay in respect of such building, If the same or any portion thereof had not been demolished or removed.

This is also apply in respect of a building or portion of a building has fallen down due to natural calamities or burnt down due to fire accident.

28. Power To Assess In Case Of Escaped From Assessment: Vide Section 115 Of Karnataka Municipalities Act 1964 & Section 143 Of Karnataka Municipal Corporation Act 1976.

If any person liable to pay any of the Taxes, cess, rates, fees and charges leviable under chapter VI of KM Act 1964 has escaped from the assessment in any year, the Municipal Commissioner or the Chief Officers, as the case may be or the authorized officer may at any time within six years from the date of on which such person should have been assessed, serve on such person a notice assessing him to the Tax, rate cess, charges or fees due and demanding payment there of with in fifteen days from the date of such service under the provisions of this Act and rules made there under shall so far may be a apply as if the assessment was made in the year to which tax rate, cess, charges a fee relates.

29. Demand For Payment Of Property Tax And Appeal And Against Such Demand: -

If any property owner or other concerned fails to pay the property tax including penalty liable under sub-section 5 of 112-A of Karnataka Municipal Corporations Act 1976 and also under the provision of sub-section 5 of 105 of Karnataka Municipalities Act 1964 is not paid even after it has been become due the Corporation/CMC/TMC/TP may cause to be served upon the person liable for payment of the same, a notice of demand in such form as may be prescribed.

If the person to whom the notice of demand fails to pay the property tax together with penalty within thirty days from the service of such notice of demand,

“prefer an appeal against the demand, he shall be deemed to be in default and thereupon such sum shall be recovered along with such penalty and in such manner as may be prescribed”.

“any person disputing the claim in the notice of demand may within thirty days after the service of such notice, appeal in such manner subject to such conditions and to such authority as may be prescribed”.

30. Appeal To The Tax Assessed And Penalty Levied: : Section 105(5) & 107 (2)(3)(4). And Rule 22 Of Taxation Rules 2002 & Section 112-C Karnataka Municipal Corporation Act 1976(Read With Rule 15 & 17 Of Karnataka Municipal Corporations Taxation Amendment Rules 2002:

If any order is passed by the Municipal Commissioner or the Chief Officer as the case may be under the provisions of section 105(5) & 107 of KM Act 1964 & section 112-C of Karnataka Municipal Corporation Act 1976, the concerned person aggrieved by the determination and collection of penalty under sub section (2) may within thirty days from the date of receipt of the order he may file an appeal before the Deputy Commissioners of the concerned district whose decision thereon shall be final in respect of City Municipal Council, Town Municipal Council & Town Panchayath but in case of Corporations shall lie to the District Court having Jurisdiction over the area concerned (vide Rule 14 of Karnataka Municipal Corporations Taxation amendment Rules 2002).

31. Procedure For Collection Of Property Taxes:-

After following the procedure as laid down under section (5) of section 105 of KM Act 1964 & section 112A (5) of Karnataka Municipal Corporation Act 1976, a bill to that effect shall serve on the concerned as per section 142 of KM Act 1964 & section 113 of Karnataka Municipal Corporation Act 1976 (Rule 15 & 16 of Karnataka Municipal Corporation Taxation Rules) by following the procedure as prescribed under section 262 of the said Act.

32. Appeal Against The Bill Served Under Section 142 (3) Or Under Sub Section(1) Of Section 148 (Read With Section 113 Of Karnataka Municipal Corporation Act 1976: -

Any claims made by the Municipalities under the provisions of section 142 & 148, the concerned person if he so desires can file an appeal before the Judicial Magistrate having jurisdiction over the area concerned, subject to the condition as stipulated under section

150(1)(a)(b)(c) (read with section 142) but before filing the appeal, the amount admitted by the appellant has been deposited by him in the respective Municipal Office.

33. PREPARATION OF PROPERTY TAX REGISTER;

As per section 106(1) OF K.M.A Act 1964 (read with rule 20 of Karnataka Municipalities

Taxation Rules 2002) & section 112 B Karnataka Municipal Corporation Act 1976 Read with

Rule 11 of Karnataka Municipal Corporation taxation Rule 2002:

- (1) The Commissioner/Municipal Commissioner or the Chief officer or the authorized officer as the case may be shall on the basis of the information furnished in return (Form No II or form I respectively) and after holding such enquiry as he considers necessary, proceed to assess the property tax.
- (2) If no return is filed or the return filed is incomplete or incorrect, the assessing authority may proceed to assess the property tax based on the inspection made and information collected & after holding such enquiry as it considers necessary.
- (3) The Commissioners of Corporations or the authorized officer as the case may be shall prepare and maintain a property Tax register in form second in respect of each work for every year (vide rule 11 of Karnataka Municipal Corporations Taxation amendment rules 2002.

The Municipal Commissioner or the Chief Officer or the authorized officer as the case may be shall prepare and maintain a property tax register in form III in respect of each ward for every year (vide rule 20 of Karnataka Municipalities Taxation amendment Taxation rules 2002.

The Municipal council may permit such person who has made an application with required fee as may be specified by the Municipal Council from time to time to inspect the property Tax Register at reasonable hours or grant certified extract of the entries in the register or certified copies thereof.

PROPERTY TAX INFORMATION SYSTEM

USER MANUAL

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2. Introduction

2.1 Purpose

- To tell user how to use the system with all the working functionalities of the NN Property Tax Information System.
- The reader of the User Manual would be the end user of the online Property tax system.
 - Citizen Service Center Operators
 - Bill Collectors
 - Revenue Inspector
 - Revenue Officer
 - Commissioner
 - Administrator
 - Others

2.2 Product Users

A list of the potential users of the product

System User Role / User Group	Location	Knowledge	Preferred Environment	Background	Other Observations, if any
Citizen Service Center Operators	Citizen Service centers	Basic knowledge of Computer and Browser	Windows XP with Regional Language Support		
Bill Collector	Office	Basic knowledge of Computer and Browser	Windows XP with Regional Language Support		
Revenue Inspector	Office	Basic knowledge of Computer and Browser	Windows XP with Regional Language Support		
Revenue Office	Office	Basic knowledge of Computer and Browser	Windows XP with Regional Language Support		
Commissioner	Office	Basic knowledge of Computer and Browser	Windows XP with Regional Language Support		
Administrator	Data Center	Good Working Knowledge of the Domain and the Working of Computers.	Windows XP with Regional Language Support		
Others	Office	Basic knowledge of Computer and Browser	Windows XP with Regional Language Support		

2.3 Abbreviations/Definitions

Following is a list of abbreviations and definitions of the words used in this SRS

- **eGov** - eGovernments Foundation the organization engaged in the development of Municipal eGovernance Software for better Governance.
- **ULB** – Urban Local Body i.e. a City, a Town or Local Body.
- **SAS** – Self Assessment Scheme
- **PTIS** – Property Tax Information System.
- **PT** – Property tax
- **CSC** – Citizen Service Center
- **BC** - Bill Collector
- **RI** – Revenue Inspector
- **RO** – Revenue Officer
- **GIS** – Geographical Information System
- **MIS** – Management Information System
- **MAR-19** – Municipal Assessment register -19
- **FS** – Field Survey
- **Others** – ULB employees like engineers, accountant like that
- **CAL**- Compulsory Assessment by Local body
- **PID** – Property Identification No
- **DD/ dd** – Date
- **MM / mm** –Month
- **YY / yy** – Year
- +/- - Optional
- **DD** – Demand draft

3. System Overview

The PTIS will be primarily used for the following purposes :

- a. Collection of PT
- b. Entering SAS data
- c. Issuing of Form-3 for current year payments.
- d. Creating New Properties
- e. Collection of FS data
- f. Collection of MAR-19
- g. Generating Various Mandatory MIS reports
- h. Generating GIS reports
- i. Generating CAL notices
- j. Administrative tool
- k. GIS tool

3.1 Roles

The following is the overview of the roles in the PTIS.

Role	Description
CSC Operators	Ability to enter PT collection, FS data, update if any data's to be updated. Ability to generate Form-III and various kind of report if needed.
BC, RI and RO	Ability to enter PT collection, FS data, update if any data's to be updated. Ability to generate Form-III and various kind of report if needed with respect to there jurisdictions.
Commissioner	Ability to use and track the system (application) to make use the system effectively.
Others	Ability to use the GIS applications to plan there day to day activities.
Administrator	Creation of new Master tables, updating of Master tables and maintenance of application.

3.2 Role Feature Mapping

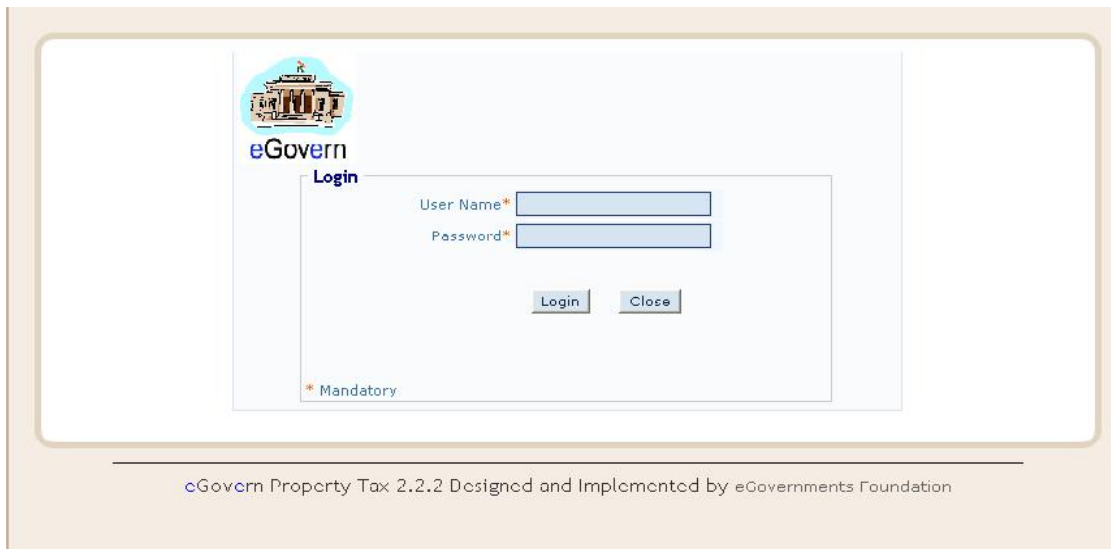
Note :- * Can use with respect to there boundaries.

Functionality	CSC Operators	BC	RI	RO	Commissioner	Administrator	Others
Login	Y	Y	Y	Y	Y	Y	Y
Change Password	Y	Y	Y	Y	Y	Y	Y
Collection of PT	Y	N	N	N	N	N	N
Entering SAS data	Y	Y*	Y*	Y	N	N	N
Generation of Form-3	Y	N	N	N	N	Y	N
Creation of New properties	N	Y*	Y*	Y	N	Y	N
Collection of FS data	N	Y*	Y*	Y	N	N	N
Collection of MAR-19 data	Y	Y*	Y*	Y	Y	Y	N
Generating various mandatory MIS reports	Y	Y	Y	Y	Y	Y	Y
Generating various GIS reports	Y	Y	Y	Y	Y	Y	Y
Generating CAL notices	N	Y*	Y*	Y	N	N	Y
Admin tool	N	N	N	N	N	Y	N
GIS tool	Y	Y	Y	Y	Y	Y	Y

4. User Manual – Feature Overview

4.1 Log in to PTIS online applications

All activities in the PTIS application require an authentication. The valid user name and password would be the authentication mechanism followed in the PTIS Online system. The following is the snapshot of Login page displayed to the user.



eGovern
Login

User Name*

Password*

Login Close

* Mandatory

eGovern Property Tax 2.2.2 Designed and Implemented by eGovernments Foundation

Login to the PTIS application

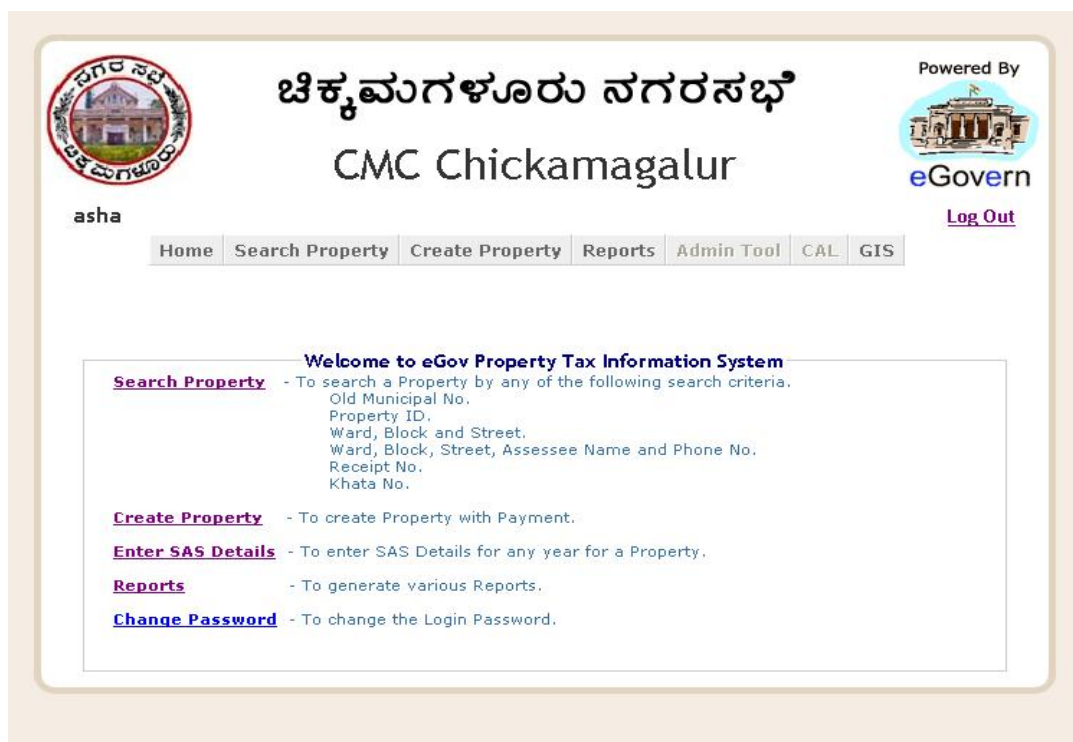
As a valid user, you will be assigned a user name and password. You should use the same to login. Please note that the username and password are case sensitive.

Do not share your password with anybody. And regularly change your passwords.

4.2 Index Page

The Index page is the main Home Page of the PTIS application as shown in Figure 2. After login you will be directed to the index page. This will be the interface that would be used by the user to do the following types of activities depending on the role of the user.

- Searching of Property
- Create new property
- Generate various kind of reports
- Administrative tool
- Generate CAL
- GIS applications



Index Page Image

4.3 Search Property

The system will use one of the following parameters to search the property

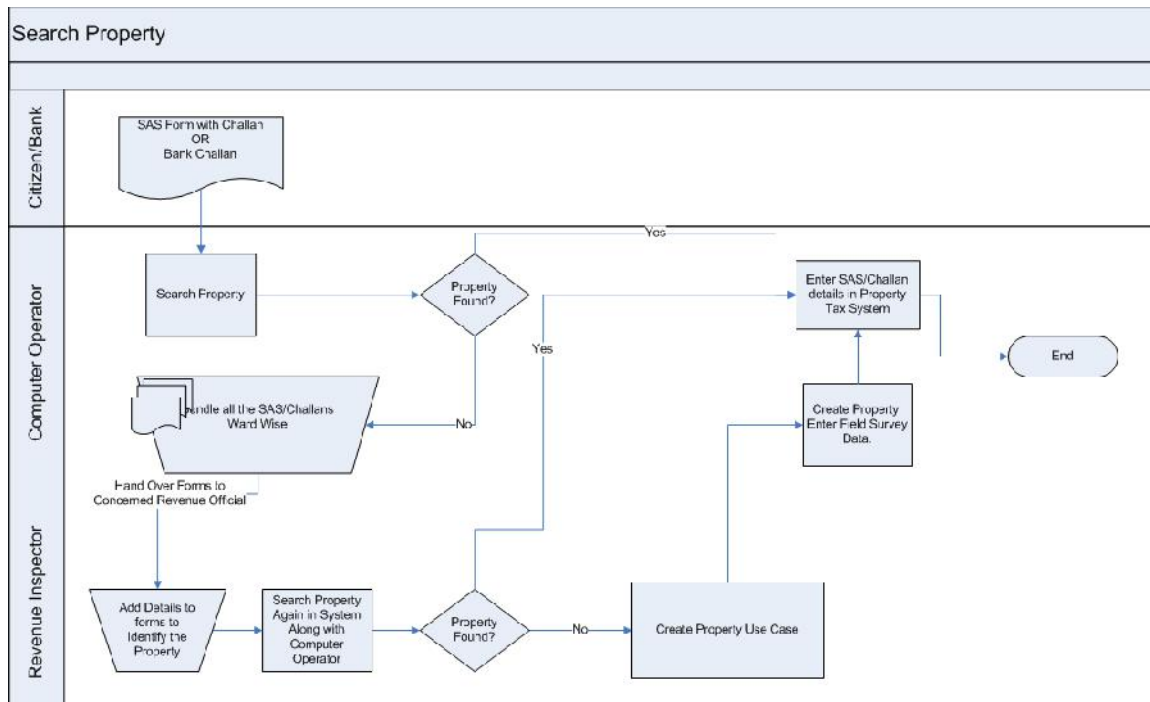
- Old Municipal No
- Property Identification no (PID) – (Wardno-Blockno-Streetno-Doorno)
- Ward no + Block no + Street no +/- Name of Assessee +/- Assessee ph. No. (4th and 5th parameters are optional)
- Receipt no – (Previous year/s payment receipt nos)
- Khatha no. – (Municipal Khatha no)

Note:

- *First we should search the property in PTIS to perform any operation listed; Collection of PT, generation of Form-3, Collection of SAS data, entering past year payments, Viewing SAS / MAR-19 data, Entering FS data and so on.*
- *If you can't find the property in the system you have to create the property using Create Property tool which is available in the application tab. (Before creations of a property make sure that the property is not available in the system and also follow the steps/procedures/guidelines issued by DMA office to create new property).*

The following figure describes the typical scenario for searching and doing any transaction for the property in the system:

When a bank challan or a SAS form is entered in the system, the property must first be searched in the Property Tax application. There would always be cases where the property is not found in the system. This process describes the steps to be followed when a property is not found in the system. The steps to be followed are important as we should avoid creating duplicate property in the system.



1. The Data entry operator gets a Bank copy of the challan or SAS form with the citizen copy of the challan. Both of the cases are identified as forms in the following steps.
2. The Data Entry operator searches for the property in the system using any of the following searches till he finds the property in the system.
 - a. Property ID number.
 - b. Old Municipal Number
 - c. Khata Number
 - d. Boundary and owner name
 - e. Challan number
 - f. Khata Number of the property.
 - g. GIS Search
3. If the property is found the details are entered in the Property Tax application.
4. If the property is not found, the Data Entry operator keeps the forms aside and groups them by the ward. At the end of the day, he hands over the forms to the concerned Revenue Staff. The Revenue Staff adds additional details to the forms in Pencil.
5. The Revenue Staff and the Data Entry try to search together with the help of additional details added by Bill Collector.
6. If the property is found, the form is entered in the system.
7. If the property is still not found, then the Create Property Use case must be followed. This is explained in detail in the next step. concerned Revenue Official goes to the field and verifies the property particulars. If it is a new property or has been missed during property survey the details of the property particulars are collected during the field verification and entered by the Revenue official in a blank SAS form. This will form the Field survey data of the property. Now there are 2 forms to be entered:
 - a. Citizen's form : The Revenue official writes the PID of the property in the form and confirms by writing in the form that this is a new property in the system.
 - b. Field verification SAS form entered by the Revenue official
8. The Revenue Official hands both the forms to the Data Entry Operator.
9. The Data entry operator enters both the forms in the system.

4.4 Search result

The screenshot displays the CMC Chickamagalur eGovernance portal. The header includes the logo of Chickamagalur, the text 'ಚಿಕ್ಕಮಗಳೂರು ನಗರಸಭೆ' and 'CMC Chickamagalur', and the 'Powered By eGovern' logo. The user 'asha' is logged in. The navigation menu contains: Home, Search Property, Create Property, Reports, Admin Tool, CAL, GIS.

Search Results

Search Criteria: ByBoundryOwnerNamePhoneNumber

Search Value: Ward: 26. ವಾರ್ಡ್ ನಂ. - 26, Block: 2. ಬ್ಲಾಕ್ - 2, Street:106. ವಕ್ಕಲಿಗರ ಹಾಸ್ಟೆಲ್ ನಿಂದ ಗೌರಿ ಹಾಲುವೆ

25 Properties found, displaying 1 to 10. [First/Prev] 1, 2, 3 [Next/Last]

Property ID	Owner Name	Property Address	Action
26-2-106-24	ಸ್ವಯಂ ಹನೀಷ್	24,ವಕ್ಕಲಿಗರ ಹಾಸ್ಟೆಲ್ ನಿಂದ ಗೌರಿ ಹಾಲುವೆ,ಬ್ಲಾಕ್ - 2, ವಾರ್ಡ್ ನಂ. - 26, Chickmagalur	Choose
26-2-106-26B	ಸ್ವಯಂ ನಾಸಿಕ್ ಹನೀಷ್	26B,ವಕ್ಕಲಿಗರ ಹಾಸ್ಟೆಲ್ ನಿಂದ ಗೌರಿ ಹಾಲುವೆ,ಬ್ಲಾಕ್ - 2, ವಾರ್ಡ್ ನಂ. - 26, Chickmagalur	Choose
26-2-106-6	ಬಸವ್ವ ಕೆ.ಬಿ. , ಪಸಾಕರ ಬಿ.ಬಿ	6,ವಕ್ಕಲಿಗರ ಹಾಸ್ಟೆಲ್ ನಿಂದ ಗೌರಿ ಹಾಲುವೆ,ಬ್ಲಾಕ್ - 2, ವಾರ್ಡ್ ನಂ. - 26, Chickmagalur	Choose
26-2-106-18	ಸರ್ಕಾರಿ ಕೆನ್ನಡ ಹಿರಿಯ ಪಾಠಶಾಲೆ ಶಾಲೆ	18,ವಕ್ಕಲಿಗರ ಹಾಸ್ಟೆಲ್ ನಿಂದ ಗೌರಿ ಹಾಲುವೆ,ಬ್ಲಾಕ್ - 2, ವಾರ್ಡ್ ನಂ. - 26, Chickmagalur	Choose
26-2-106-10A	ನುರಜ್ಜಿ ಎ.ಎಚ್.ಜಿ. , ವೇಣು ಗೋಪಾಲ್ ಎಸ್.ಎನ್	10A,ವಕ್ಕಲಿಗರ ಹಾಸ್ಟೆಲ್ ನಿಂದ ಗೌರಿ ಹಾಲುವೆ,ಬ್ಲಾಕ್ - 2, ವಾರ್ಡ್ ನಂ. - 26, Chickmagalur	Choose
		26A,ವಕ್ಕಲಿಗರ ಹಾಸ್ಟೆಲ್ ನಿಂದ ಗೌರಿ	

The 'Action' column for each property includes a dropdown menu with the following options: Enter Bank Challan, Enter Past Year Payments, Enter SAS form, View DCB, View MAR19, View SAS Data, View Field Survey Data, Enter Field Survey Data, Transfer of Owner, Deactivate Property, and Choose.

The search result will give you the search criteria, search value, PID owner name Property address and actions which can be performed on that property.

You can perform multiple actions on the property.

- Enter Bank challan – For entering the Current year PT Collection
- Enter past year Payments – Entering past year PT collections which were missed during data entry.
- Enter SAS form – For entering the current year SAS data
- View DCB – To view the DCB details of the property
- View MAR-19 – To view the MAR-19 data of the property.
- View SAS data – To view the SAS data for various years available in the system.
- View FS data – To view available FS data for various years available in the system
- Enter FS data – For entering FS data of the property.
- Transfer of Owner.
- Deactivate Property.

4.5 View Property details

On the search results screen, the user can see a brief detail of a property by clicking on the link on PID like as shown in below.

The screenshot displays the PTIS web application interface for CMC Chickamagalur. At the top, there is a logo on the left, the title 'ಚಿಕ್ಕಮಗಳೂರು ನಗರಸಭೆ CMC Chickamagalur' in the center, and 'Powered By eGovern' with a 'Log Out' link on the right. Below the title is a navigation menu with options: Home, Search Property, Create Property, Reports, Admin Tool, CAL, and GIS. The main content area is divided into two sections: 'PROPERTY DETAILS' and 'FLOOR DETAILS'. The 'PROPERTY DETAILS' section shows a table with 10 rows of property information, including Property Id, Ward No. Name, Owner Name, Property Address, Khatha No., Property Usage, Total Sital Area, No. of Floors, Total Builtup Area, and Total Property Tax. A 'Close' button is located below this table. The 'FLOOR DETAILS' section shows a table with 6 columns: Floor No., Built up Area, Year of Construction, Construction Type, Usage, and Occupation. A 'Close' button is also present below this table.

PROPERTY DETAILS		Date:02-12-2009
1	Property Id	26-2-106-24
2	Ward No. Name	26,ವಾರ್ಡ್ ನಂ. - 26
3	Owner Name	ವೈಯಕ್ತಿಕ ಹವೀಸ್
4	Property Address	24,ವೆಕ್ಕಲಿಸರೆ ಹಾವೆಲ್ ನಿಂದ ಗೌರಿ ಕಾಲುವೆ,ಬ್ಲಾಕ್ - 2, ವಾರ್ಡ್ ನಂ. - 26, Chickmagalur
5	Khatha No.	10198/8069
6	Property Usage	Vacant Site
7	Total Sital Area	55.800003 Sq. Mtr.
8	No. of Floors	0
9	Total Builtup Area	NA
10	Total Property Tax	NA

FLOOR DETAILS					
Floor No.	Built up Area	Year of Construction	Construction Type	Usage	Occupation
0	27.2 Sq. Mtr.	1961	RCC Mosaic Flooring Honne wood	Residential	Self-Occupied

4.6 Enter Bank challan

The property owners file their tax by filling the SAS form and filling 4 copies of the Bank Challan. They pay the property tax to the designated bank's in the ULB by cash, cheque or DD. Once the citizen's payment is realized, the Bank transfers the money to the ULB's Bank Account and gives one copy of the challan to the ULB. The Bank must give a unique challan number for every challan receipt in the ULB with in a given financial year.

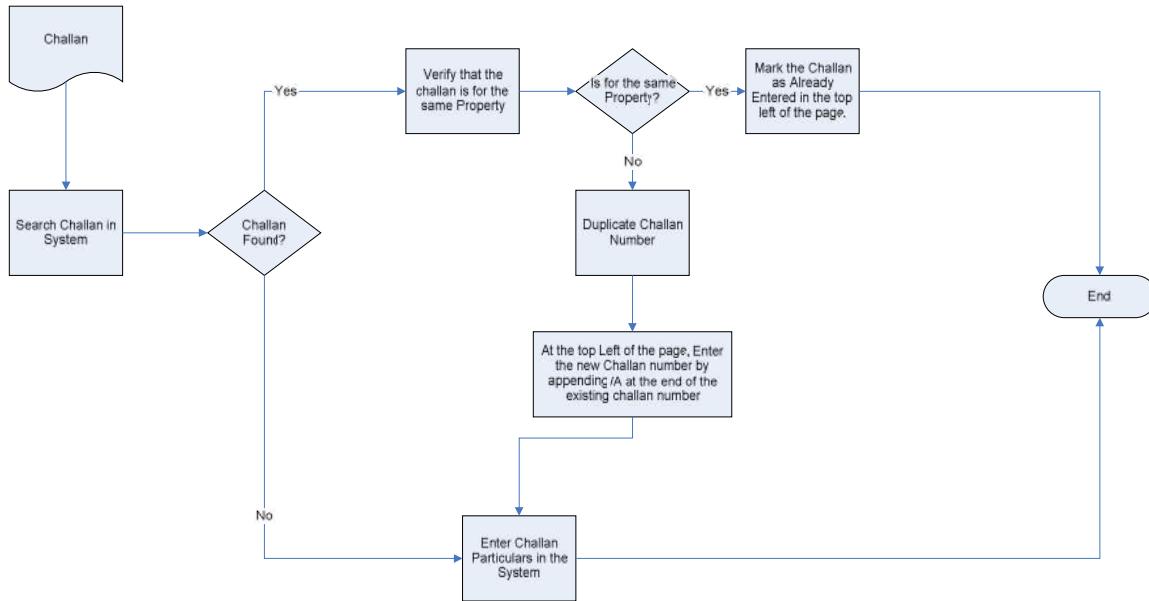
Once the ULB gets the Bank Challan, the following feature is used to enter the Bank Challan in the property tax system against the given property.

Assessee has to submit the SAS form and bank challan to the office so that they will get PT extract (Form-3).

In PTIS this option will be used to enter current year bank challan, if SAS data is already entered immediately after submission they will get the form-3 generation option immediately, if not SAS form has to be entered into PTIS after that Form-3 can be generated. Once the confirmation is done for generation of form-3 both bank challan entries and SAS data will become read only; means can't be changed.

The following figure describes the steps involved in entering the bank challan in the system.

The following process describes the process to be followed when a challan comes from the bank for entry in the Property Tax System.



1. Data Entry Operator is handed a Bank Challan copies to be entered in the System.
2. Data Entry Operator searches for the Challan number in the system.
3. If the challan is not found, he searches for the property and enters the challan details in the System. If the Property is not found then he goes through the steps described in the above section.
4. If the challan is found in the system, the Data Entry operator verifies that the challan in the system is same as the hard copy of the challan. This means that the Challan has been entered from the SAS form. The Data entry operator marks the Challan as 'Already Entered' in the top left of the page.
5. If the challan is found in the system but the details are different from the hard copy, then it is a duplicate challan number. The bank has assigned the same challan number to two different challans. The Data Entry operator puts the new challan number on the top left of the page by appending /A at the end of the existing Challan number. Eg: If the challan number in hard copy is 16/255, the Data Entry Operator put the new challan number 16/255/A at the top left of the challan and the reason for entering the new Challan number.
6. He then enters the challan particulars in the system.

Bank challan consists of three parts – the 'Property & Assessee Information', 'Tax Collection Information' and 'Collection'.

The Bank challan entry screen shot is as shown below. 1st part will be populated from available database, 2nd part will be the tax collection information as given by assessee and 3rd part will capture collection information like payment details, PT, cess, penalty and mode of payment with date.

4.6.1 Validations

On Submit the following validations would be performed
Ensure all the required fields listed below are entered

- Bank name
- Bank Challan no –should be unique

- Collection date
- Property tax
- Cess (shouldn't be greater than PT)
- Payment type (select any one)

4.6.2 Field Details

The screenshot shows the web interface for entering a bank challan. At the top, there is a header with the CMC Chickamagalur logo and name, and a 'Powered By eGovern' logo. Below the header is a navigation menu with options: Home, Search Property, Create Property, Reports, Admin Tool, CAL, GIS. The main content area is titled 'Remittance Challan for self Assessment of Property Tax Scheme'. It contains three main sections:

- Property & Assessee Information:** A table with the following data:

Property ID No.	WARD NAME : 28. ವಾರ್ಡ್ ನಂ. - 28
Name of Assessee	28-2-11U-12 ಶೇಷಾದ್ರಿ, ಎನ್.ಆರ್. , ಮುಖ್ಯಮಂತ್ರಿ ಎನ್.ಆರ್.
Khata Number	14488/9551
Property Address	12, ಅಂಜನೇಶ್ವರ ಕನ್ನಡ ವಾರ್ಡ್, ವಾರ್ಡ್ ನಂ. - 28, Chirkmagalur
- Tax Collection Information:** Includes a 'Bank Information' section with a dropdown for 'Bank Names*' and a 'Bank Collection*' section with fields for 'Bank Challan No.' and 'Collection Date [dd/MM/yyyy]'. Below this is a 'Payment Year 2009-10' section with a 'Collection' table:

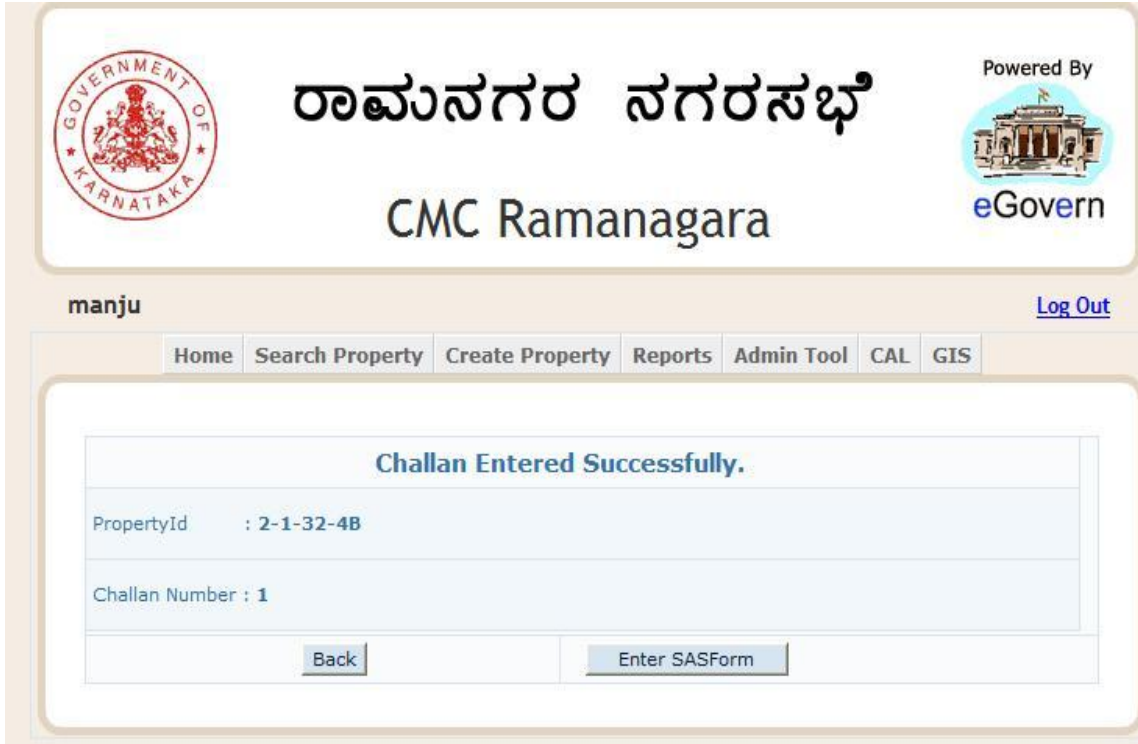
Property Tax*	0Rs.
Cess*	0Rs.
Penalty	0Rs.
Rebate	0Rs.
Total	0Rs.
- Payment Type*:** Includes radio buttons for 'Cash', 'Cheque', and 'DD'. The 'Cheque' and 'DD' options have fields for 'Cheque No.', 'Date [dd/MM/yyyy]', 'Bank Name', and 'Branch Name'.

A 'Submit' button is located at the bottom of the form.

A snap shot of Enter Bank Challan

Field name	Description
Property & Assessee Information – (will be fetched from the database)	
<i>Property ID No.</i>	Property Identification no – (Wardno-Blockno-Streetno-doorno)
<i>Name of Assessee</i>	Name PT assessee
<i>Khata Number</i>	Municipal Khatha no
<i>Property Address</i>	Property location
Tax Collection Information – (Please provide all the infos)	
<i>Bank Names*</i>	Name of the Bank where they would make a payment. It should be a ULB recognized bank
Bank Collection	
<i>Bank Challan No*</i>	Bank challan no, it should be a unique challan no
<i>Collection Date(dd/mm/yyyy)*</i>	Payment made date in the specified format only
Collection – (type of collection)	
<i>1) Payment Year 2009-10</i>	For current year
<i>Property Tax*</i>	PT Amount in Rs
<i>Cess*</i>	Cess amount in Rs. It shouldn't be greater than PT
<i>Penalty</i>	If any penalty
<i>Rebate</i>	If any rebate they get
<i>Total</i>	Total of all PT+Cess+Penalty-Rebate it will be calculate automatically.
<i>2) Payment Type*</i>	Type of the payment they would like to make select either one of Cash/Cheque/DD
<i>Cash</i>	If it is direct cash please select
Cheque	
<i>Cheque No</i>	If cheque please select and fill name of the Bank and name of the Branch
<i>Date(dd/MM/yyyy)</i>	Cheque date
DD	
<i>DD No.</i>	If the want to pay thru Demand Draft please select this no and give DD no.
<i>Date(dd/MM/yyyy)</i>	Date of the DD drawn
<i>Bank Name</i>	Provide Name of the Bank if it is Cheque / DD
<i>Branch Name</i>	Provide Name of the Bank Branch if it is Cheque / DD

On successful entry of this you will get the following page. Please make sure that you have entered a unique Challan no. otherwise you will get error and unless until you give a unique it will not accept your entry.



The screenshot displays the CMC Ramanagara web application interface. At the top left is the Government of Karnataka logo. The main header features the text 'ರಾಮನಗರ ನಗರಸಭೆ' (Ramanagara City Council) and 'CMC Ramanagara'. On the right, it says 'Powered By eGovern' with a logo of a government building. Below the header, the user name 'manju' is shown on the left and a 'Log Out' link on the right. A navigation menu includes 'Home', 'Search Property', 'Create Property', 'Reports', 'Admin Tool', 'CAL', and 'GIS'. The main content area shows a confirmation message: 'Challan Entered Successfully.' Below this, the 'PropertyId' is listed as '2-1-32-4B' and the 'Challan Number' is '1'. At the bottom of the confirmation box, there are two buttons: 'Back' and 'Enter SASForm'.

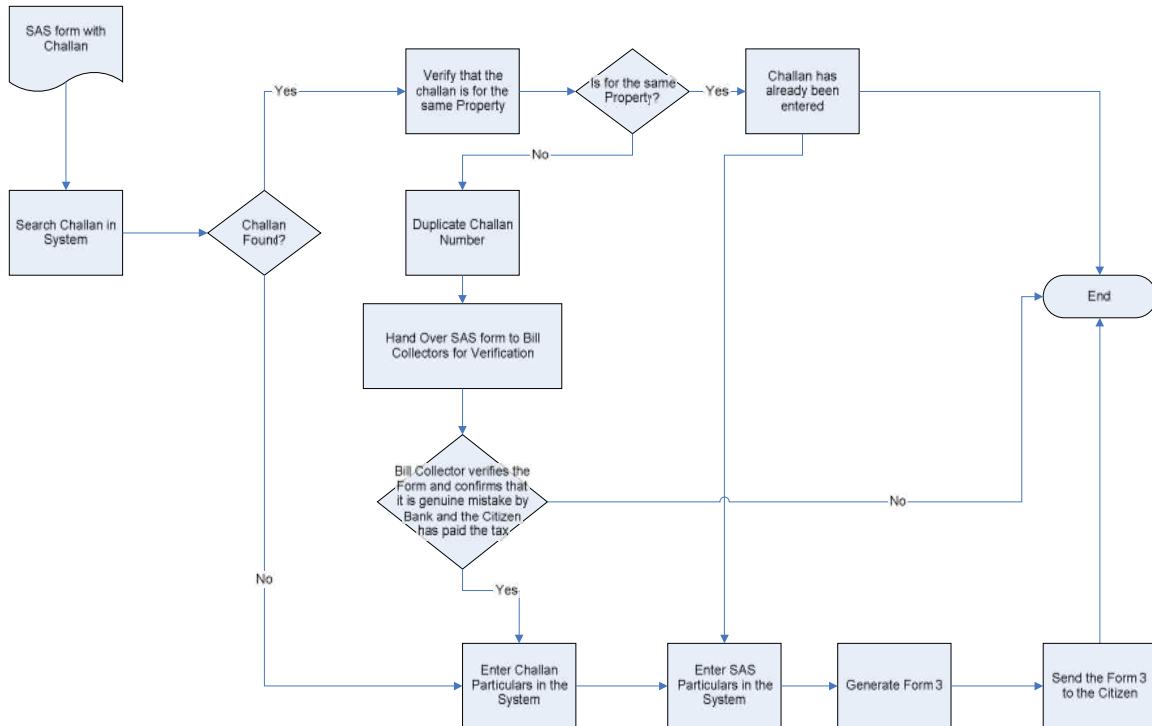
On successful entry of Current year bank challan

If you click on back it will go back to challan entry. If you click on Enter SASForm button it will move you to enter SAS data for current year. We will discuss it in next session. If you have already entered current year SAS data it will just show you Back button.

4.7 Enter SAS form and Generate Form 3

This option is used to enter current year SAS details of that particular property. As described earlier

The following figure describes the process of entering the SAS form and generating the Form 3.



1. Citizen comes with a SAS form and his copy of the challan.
2. Data Entry Operator searches the challan in the System.
3. If the challan is not found in the system, then
 - a. The Challan details are entered
 - b. The SAS details are entered
 - c. Form 3 is generated
 - d. Form 3 is handed/posted/dispatched to the citizen
4. If the Challan is found in the system, we then the Data Entry Operator verifies it is for the same property. If it is for the same property, then it means that the Bank Challan has been entered.
 - a. The SAS details are entered
 - b. Form 3 is generated
 - c. Form 3 is handed/posted/dispatched to the citizen
5. If Challan is found in the system and the citizen challan copy details differ, then this is a candidate for duplicate challan.
6. The Data Entry operator hands over the challan and SAS form to the Revenue Official. The revenue official verifies the challan with the bank and confirms that it is a genuine mistake by the bank and the citizen has paid the taxes.
7. The SAS details are entered
8. Form 3 is generated
9. **The Computer Operator signs the generated Form 3.**
10. Form 3 is handed/posted/dispatched to the citizen

The snap-shot of the Enter SAS for the current year field is as shown in below. Generally it will have three parts like “General Information”, “Property Details” and “Tax calculation” part.

General information part will have information’s like property address, owner’s details correspondence address and occupant’s details if any. Some available fields will be populated from the database. If you wish to change some data fields you can change them. Read-only fields are disabled.

Property details will have information’s like property usage details, building details, plinth factor if it is building, guidance value for land as well as for building, rate of tax and so on. Based on

the given data tax will be calculated. This part details are different for vacant site and buildings. They will be shown in the separate snapshots.

Tax calculation part will have information's like calculated tax in previous part, penalty/rebate if any, cess details and total tax payable.

4.7.1 Validations

On Submit the following validations would be performed

Ensure all the required fields listed below are entered

- All * fields are mandatory and must be filled. Red marked * fields must be provided manually and green marked * fields will be calculated automatically by the system based on some parameters.
- Property usage must be selected in col.5.
- If you have odd sital measurements pleas provide total area of a site. – for vacant land usage.
- The plinth area should be less than or equal to total built up area of all floors. (i.e col.7 <= col.8).
- The total built up area of all floors should be grater than plinth area or equal to plinth area of that building. (i.e col.8 >= col.7)
- Total built up area of all ground floors in 17H should be equal to plinth area of that building (col.7).
- Total built up area of all floors in 17H should be equal to total built up area of all floors (col.8).
- For every usage of a property please provide there respective rate of tax and guidance value in the specified fields.

4.7.2 Field details


Note: Measurements – It depends on the ULB (Square feet or Square Meters)

Part-1 General Information	
<i>Property ID.No</i>	Property Identification no (Wardno-Blcokno-Streetno-Doorno)
<i>1.Property Address</i>	Address of the Property
<i>Property/House Number</i>	Municipal house no
<i>Khata No.</i>	Municipal khatha no
<i>OldHouseNo</i>	Old Municipal house no
<i>Street Name</i>	Name of the street, old as well as new street names.
<i>Block/Stage/Phase</i>	Blcok or stage or phase where the property is located
<i>Locality/Colony Name</i>	Location or a name of the colony if any
<i>Ward Number/Name</i>	Ward or numbering area
<i>Pin Code</i>	Area Pin code of the property
<i>Contact Number</i>	Telephonic contact no if any
<i>Email</i>	E-mail id of the owner if any.
2.Property Owner Details*	
<i>First Name*</i>	Owner first name
<i>Middle Name/Initials</i>	Owner middle name or initials
<i>Last Name/Surname</i>	Owner last name or surname
<i>Father/Mother/Husband Name</i>	Owner's father/mother/husband name

3. Address for the correspondence	
<i>Property /House Number</i>	Owner house no for correspondence.
<i>Street Name</i>	Owner house Name of the street, for correspondence.
<i>Block/Stage/Phase</i>	Owner house Block or stage or phase where the property is located for correspondence.
<i>Locality/Colony Name</i>	Owner house Location or a name of the colony if any for correspondence.
<i>City</i>	Name of the city for correspondence.
<i>Pin Code</i>	Owner house pin code for correspondence.
<i>Contact Number</i>	Owner's telephone no for correspondence
4. Occupants Details – if house is given for rent	
<i>First Name *</i>	First Name of the tenant.
<i>Middle Name/ Initials</i>	Middle Name / Initials of the tenant.
<i>Last Name/ Surname</i>	Last Name / surname of the tenant.
<i>Father/Mother/Husbands Name</i>	Father /Mother /Husbands Name of the tenant.
Part 2- Property details – select property usage	
5.Vacant Land	
<i>Yes</i>	Selected if it is vacant land. (Building details from col. 7-16 will be disabled, and only vacant land details will be shown).
<i>No</i>	Selected if it is other than vacant land.
<i>Property Usage</i>	Select property usage from the drop down list
Buildings details	
<i>6. a. Length of Site</i>	Length of the site in meters
<i>b. Breadth of site</i>	Breadth of the site in meters
<i>c. Area of site*</i>	Total area of the site – if Length and breadth are not available; odd sital measurement, please enter total sital area.
Buildings Information	
<i>7. Area of land occupied by the building (plinth Area)*</i>	Plinth area of the building; ie. Ground floor area.
<i>8. Total Build up Area of the Building across all floors*</i>	Total building area of all the floors.
<i>9.Use of the property (Tick)*</i>	Select property usage
<i>Residential</i>	If property is being used for residential purpose.
<i>Commercial</i>	If property is being used for commercial purpose.
<i>Public Use</i>	If property is being used for public use purpose.
<i>Industrial</i>	If property is being used for industrial purpose.
10. Rate of Tax for Buildings and land occupied by the building (%)*	
<i>10a. Residential Use</i>	% of municipal tax for residential usage
<i>10b. Commercial Use</i>	% of municipal tax for commercial usage
<i>10c. Public Use</i>	% of municipal tax for Public usage
<i>10d. Industrial Use</i>	% of municipal tax for Industrial usage
<i>11. Proportion of plinth attached per sq. Mtr (Plinth Factor) (7/8)*</i>	Plinth factor will be calculated by dividing col.7 by col.8.
<i>12.Basic Guidance value for the site in Rs.(See Foot Note)*</i>	Land guidance value


13. Corner Plot 10% (in Rs)	10% guidance value will be added if it is a corner site.
14. Additional Enhancement in Rs.(See Footnote)	Additional enhancements if any as per the law.
15. Total Guidance value in Rs.*	Total guidance value by adding col.12 + col.13 + col.14
16. 50% Guidance value in Rs. (0.5x15)*	50% of guidance value will be considered for calculation of PT as per law.
Floor Details – Building floors details	
17. Buildings Details and Tax Calculation in Rs	
17A. Floor Number	Floor no. 0 –ground, 1-1 st floor, -1-cellar...
17B. Use of property*	Property usage for what? Like residential, commercial, public or for industrial.
Depreciation 17C. Year of const.	Year of the floor constructed.
17D. Dep. factor*	Floor depreciation factor as per law and col.17C.
17E. Constr. Type as per Annex*	Building construction type as per the annexure.
17F. Building constr. Cost Rs/sq ft Type as per Annex*	Building construction cost as per the annexure.
17G. 50% Guidance value of in Rs. (0.5X17F)*	50% of the construction cost if there exists.
17H. Built up Area*	Current floor built up area.
17I. occupancy self occupied=0.5, Tenanted=1*	Rate of tax as per CVS If occupancy is self-0.5, tenanted-1
17J. CV Land of occupied by buildings in Rs. (17Hx16x17Ix111)	Capital value of the land occupied by this floor in Rs. as per specified cols in brackets.
17K. Tax on land occupied by the Buildings in Rs. (17Jx10)x0.01*	Tax on land occupied by this floor as per specified cols in brackets.
17L. Capital value of the Buildings in Rs. (17Hx17Gx16x17Ix(1-17D))*	Capital value of the entire floor in Rs. as per specified cols in brackets.
17M. Tax on Buildings in RS. (17Lx10)x0.01*	Tax on this floor in RS. as per specified cols in brackets.
17N. Total Tax for the floor in Rs. (17Kx17M)	Total Tax for the floor in Rs. as per specified cols in brackets..
18. Property Tax (Sum of the all 17M in the table above)*	Total property tax for this floor.
Tax Calculation	
19. Property Tax*	Total PT by adding PT of all floors.
20. Less 5% if paid on or before April 30 th	Rebate of 5% will be given on PT if paid before April 30 th .
21. Penalty 2% per month Property Tax if paid after June 30 th *	Penalty of 2% will be levied on PT if paid after June 30 th .
22. Tax Payable (19 or (19-20)or (19+21))*	Payable tax by adding 19/ 19-20 / 19+20.
23.Cesses Payable at 24% of property tax (0.24x19)*	Payable cess of 24% on PT(col.19)
24. Penalty/Adjustments if any	If there is any penalty / previous adjustments.
25. Total Tax Payable (22+23 +/-24)*	Total payable tax (22+23 +/-24).

PTIS SAS form for vacant land usage is as shown below.



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Enter Self Assessment For the Year : 2009-10

Part 1 - General Information

Property ID No.

1. Property Address

Property/House Number Khata No. OldHouseNo

Street Name

Block/Stage/Phase

Locality/Colony Name

Ward Number/Name Pin Code

Contact Number Email

2. Property Owner Details*

First Name*	Middle Name / Initials	Last Name/ Surname	Father/Mother/Husbands Name
<input type="text" value="ಮೊಹಮ್ಮದ್"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="ಬಾ.ಬರಾಹ್ಮಣ್"/>

3. Address for correspondence

Property/House Number / Street Name

Block/Stage/Phase

Locality/Colony Name

City Pin Code

Contact Number

4. Occupants Details

First Name	Middle Name / Initials	Last Name/ Surname	Father/Mother/Husbands Name	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="Delete"/>

Part 2 - Property Details

5. Vacant Land* Yes No

Property Usage

Building Details

6. a.Length of Site Mtr. b.Breadth of Site Mtr. c.Area of Site* Sq. Mtr.

Vacant Land Information

7. Basic Guidance value for the site in Rs.(See Foot Note)*	<input type="text"/>	Rs.	
8. Corner Plot 10%(in Rs.) <input type="checkbox"/>	<input type="text"/>	Rs.	
9. Additional Enhancement in Rs.(See Footnote)	<input type="text"/>	Rs.	
10. Total Guidance Value in Rs.(7+8+9)*	<input type="text"/>	Rs.	
11. 50% of Guidance Value In Rs.(0.5x10)*	<input type="text"/>	Rs.	
12. Area of Land less than 1000.37 Sq.Mtr	<input type="text"/> Sq. Mtr.	13. Rate of Tax (as applicable)*	<input type="text" value="Choose"/>
14. Area of land between 1000.37 Sq.Mtr and 4001.487 / Sq.Mtr	<input type="text"/> Sq. Mtr.	15. Rate of Tax (as applicable)*	<input type="text" value="Choose"/>
14. Area of Land between 4001.487 / Sq.Mtr and 4001.487 / Sq.Mtr	<input type="text"/> Sq. Mtr.	15. Rate of Tax (as applicable)*	<input type="text" value="Choose"/>
16. Area of Land greater than 4001.487 Sq.Mtr	<input type="text"/> Sq. Mtr.	17. Rate of Tax (as applicable)*	<input type="text" value="Choose"/>
10. Total Tax Payable(11x12x10 + 11x14x15 + 11x16x17)*	<input type="text"/>	Rs.	

Tax Calculation *

19. Property Tax*	<input type="text"/>	Rs.
20. Less 5% if paid on or before April 30th <input type="checkbox"/>	<input type="text"/>	Rs.
21. Penalty at 2% per month on Property Tax if Paid after 30th	<input type="text"/>	Rs.
22. Tax Payable (19 Or (19 - 20) Or (19 + 21)*	<input type="text"/>	Rs.
23. Cesses payable at 24.0% of property tax (0.24 x 19)*	<input type="text"/>	Rs.
24. Penalty/Adjustments if any	<input type="text"/>	Rs.
25. Total Tax Payable(22 + 23 +/- 24)*	<input type="text"/>	Rs.

PTIS SAS form for non-vacant land usage is as shown below.



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View Property Details : Self Assessment Scheme 2003-04

Part 1 - General Information

Property ID No. <input type="text" value="25-2-22-153"/>			
1. Property Address			
Property/House Number	<input type="text" value="153"/>	Khata No. 10030/7906	OldHouseNo <input type="text"/>
Street Name	<input type="text" value="153,ಬಿ.ಡಿ.ಒ ಕಲೇರಿ ರಸ್ತೆ, ಸಿ - ಟೌನ್"/>		
Block/Stage/Phase	<input type="text"/>		
Locality/Colony Name	<input type="text"/>		
Ward Number/Name	<input type="text" value="25 - ವಾರ್ಡ್ ನಂ. - 25"/>	Pin Code	<input type="text"/>
Contact Number	<input type="text"/>	Email	<input type="text"/>

2. Property Owner Details*			
First Name*	Middle Name / Initials	Last Name/ Surname	Father/Mother/Husbands Name
<input type="text" value="ಬೇವರಾಜು"/>	<input type="text" value="ಸಿ ಎಂ"/>	<input type="text"/>	<input type="text" value="ಮಂಜಯ್ಯ"/>

3. Address for correspondence			
Property/House Number / Street Name	<input type="text" value="ವಿಜಯಪುರ, 7ನೇ ಮುಖ್ಯ ರಸ್ತೆ, ಚಿಕ್ಕಮಗಳೂರು"/>		
Block/Stage/Phase	<input type="text"/>		
Locality/Colony Name	<input type="text"/>		
City	<input type="text" value="ಚಿಕ್ಕಮಗಳೂರು"/>	Pin Code	<input type="text" value="577101"/>
Contact Number	<input type="text"/>		

4. Occupants Details			
<input type="button" value="AddTenant"/>			
First Name	Middle Name / Initials	Last Name/ Surname	Father/Mother/Husbands Name
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="button" value="Delete"/>			

Part 2 - Property Details

5. Vacant Land*	Yes <input type="radio"/>	No <input checked="" type="radio"/>
Property Usage	<input type="text" value="Residential"/>	
Building Details		
6. a.Length of Site	<input type="text"/>	Mtr.
b.Breadth of Site	<input type="text"/>	Mtr.
c.Area of Site*	<input type="text" value="0.0"/>	Sq. Mtr.

Part 2 - Property Details

7. Area of land occupied by the building (Plinth Area)*	<input type="text"/>	Sq. Mtr.		
8. Total Built up area of the building across all floors*	<input type="text"/>	Sq. Mtr.		
9. Use of Property(Tick)*	Residential <input type="checkbox"/>	Commercial <input type="checkbox"/>	PublicUse <input type="checkbox"/>	Industrial <input type="checkbox"/>
10. Rate of Tax for building and Land Occupied by the building (%)*				
10a Residential Use	<input type="text"/>	10b Commercial Use	<input type="text"/>	
10c Public Use	<input type="text"/>	10d Industrial Use	<input type="text"/>	
11. Proportion of plinth attached per sq. Mtr(Plinth Factor) (7/8)*	<input type="text"/>	Sq. Mtr.		
	Res <input type="text"/>	Com <input type="text"/>	Public <input type="text"/>	
12. Basic Guidance value for the site in Rs.(See Foot	<input type="text"/>	<input type="text"/>	<input type="text"/>	

Note)*					
13.	Corner Plot 10%(in Rs.)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
14.	Additional Enhancement in Rs.(See Footnote)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
15.	Total Guidance Value in Rs.*	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
16.	50% of Guidance Value in Rs.(0.5 x 15)*	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Floor Details Add Floor					
17. Building Details And Tax Calculation in Rs.					
17A.	Floor Number *	<input type="text"/>	<input type="text"/>	<input type="text"/>	
17B.	Use of Property*	<input type="text" value="Choose"/>	<input type="text" value="Choose"/>	<input type="text" value="Choose"/>	
Depreciation :					
17C.	Year of Const.	<input type="text"/>	<input type="text"/>	<input type="text"/>	
17D.	Dep. factor*	<input type="text" value="Choose"/>	<input type="text" value="Choose"/>	<input type="text" value="Choose"/>	
17E.	Constr. Type as per Annex.*	<input type="text" value="Choose"/>	<input type="text" value="Choose"/>	<input type="text" value="Choose"/>	
Building Constr Cost :					
17F.	Rs./sq ft as per Annex.*	<input type="text"/>	<input type="text"/>	<input type="text"/>	
17G.	50% of Guidance Value in Rs.(0.5x17F)*	<input type="text"/>	<input type="text"/>	<input type="text"/>	
17H.	Built up Area*	<input type="text"/>	<input type="text"/>	<input type="text"/>	
17I. Occupancy (Self Occupied = 0.5 Tenanted = 1)*		<input type="text" value="Choose"/>	<input type="text" value="Choose"/>	<input type="text" value="Choose"/>	
17J. CV of Land Occupied by building in Rs. (17H x 16 x 17I x 11)*		<input type="text"/>	<input type="text"/>	<input type="text"/>	
17K. Tax on Land Occupied by the building in Rs.(17J x 10)x0.01*		<input type="text"/>	<input type="text"/>	<input type="text"/>	
17L. Capital Value of the Building in Rs. (17H x 17G x 17I x 17F x (1-17D))*		<input type="text"/>	<input type="text"/>	<input type="text"/>	
17M. Tax on Building in Rs.(17L x 10)x0.01*		<input type="text"/>	<input type="text"/>	<input type="text"/>	
17N. Total tax for the floor in Rs.(17K + 17M)*		<input type="text"/>	<input type="text"/>	<input type="text"/>	
		<input type="button" value="Delete"/>	<input type="button" value="Delete"/>	<input type="button" value="Delete"/>	
18. Property Tax(Sum of all 17N in the table above)*		<input type="text" value="517"/>			Rs.
Tax Calculation *					
19. Property Tax*		<input type="text" value="517"/>			Rs.
20. Less 5% if paid on or before April 30th <input type="checkbox"/>		<input type="text"/>			Rs.
21. Penalty at 2% per month on Property Tax if Paid after June 30th		<input type="text"/>			Rs.
22. Tax Payable (19 Or (19 - 20) Or (19 + 21))*		<input type="text"/>			Rs.
23. Cesses payable at 24.0% of property tax(0.24 x 19)*		<input type="text" value="124"/>			Rs.
24. Penalty/Adjustments if any		<input type="text"/>			Rs.
25. Total Tax Payable(22 + 23 +/- 24)*		<input type="text" value="641"/>			Rs.
		<input type="button" value="Edit"/>	View Challan		

Note:

- Add owner button will be used to add more no of owners details.
- Add tenets button will be used to add more no of tenets details.
- Add floors button will be used to add more no of floors details.
- Delete button will be used to delete unwanted floors.

After successful completion/submission of the filled SAS form for the current year with bank challan is already entered you will get following screen.

Your Data has been Successfully updated		
ReceiptNumber	<input type="text"/>	<input type="button" value="ViewChallan"/>

The following screen shows the entered bank challan in PTIS. It has given two buttons at the below.
1. Generate form-3, and edit.

Challan Details			
Property & Assessee Information			
Property ID No.	2-1-32-4B		
Name of Assessee	ಪರಮೇಶ್ವರಯ್ಯ ಬಿ ಜಿ		
Khata Number	94/1316/1316/1020		
Property Address	(Old No. 1020), 4B,ಉತ್ತರ ಬಿ. ಎಂ. ರಸ್ತೆ,ಬ್ಲಾಕ್ 1, ವಿನಾಯಕ ನಗರ, Ramanagara		
Tax Collection Information			
Bank Names	STATE BANK OF MYSORE:SBM Branch::01100050055		
<input checked="" type="radio"/> Bank Collection	Bank Challan No. <input type="text" value="1"/>	Collection Date (dd/MM/yyyy)	<input type="text" value="26/07/2007"/> 
<input type="radio"/> Field Collection	Receipt No. <input type="text"/>	Collection Date (dd/MM/yyyy)	<input type="text"/> 
<input type="radio"/> Counter Collection	Receipt No. <input type="text"/>		
Payment Year			
<input type="text" value="2007-08"/> 	Property Tax	<input type="text" value="100"/>	
	Cess	<input type="text" value="24"/>	
	Penalty	<input type="text" value="0"/>	
	Rebate	<input type="text" value="0"/>	
	Total	<input type="text" value="124"/>	
Payment Type			
<input checked="" type="radio"/> Cash			
<input type="radio"/> Cheque	Cheque No. <input type="text"/>	Date	<input type="text"/> 
<input type="radio"/> DD	DD No. <input type="text"/>	Date	<input type="text"/> 
Bank Name	<input type="text"/>	Branch Name	<input type="text"/>
<input type="button" value="GenerateForm3Receipt"/>		<input type="button" value="Edit"/>	

Edit option will be given in challan details till the form-3 is generated, on successful generation of form -3 the content of bank challan and SAS details can't be changed and edit options will not be given. If you click on GenerateForm3Receipt it will shows following screen for confirmation to generate form-3.

**FORM III
(See Rule 20)
PROPERTY TAX REGISTER**

Home	Search Property	Create Property	Reports	Admin Tool	CAL	GIS
Property ID No.:	2-1-32-4B	Ward No.-Name	2-ವಿನಾಯಕ ನಗರ			
1. Name of the Owner	ಪರಮೇಶ್ವರಯ್ಯ ಬಿ ಜಿ	2. Correspondence Address	ಬಿ ಎಮ್ ರಸ್ತೆ, ಬ್ಲಾಕ್ 1			
3. Name of the Occupier	Not Applicable	4. Property Address	(Old No. 1020), 4B,ಉತ್ತರ ಬಿ. ಎಂ. ರಸ್ತೆ,ಬ್ಲಾಕ್ 1, ವಿನಾಯಕ ನಗರ, Ramanagara			
5. Assessment Year	2007-08	6. No. & Date of Filing Return	1, 26/07/2007			
7. Location	(Old No. 1020), 4B,ಉತ್ತರ ಬಿ. ಎಂ. ರಸ್ತೆ,ಬ್ಲಾಕ್ 1, ವಿನಾಯಕ ನಗರ, Ramanagara	8. Site No.	Door No. : 4B, Khatha No. : 94/1316/1316/1020			
9. Area of Land	Length*Breadth = Total 30.0*40.0=1200.0 Sq Ft	10. Type of Construction	0F:RCC-Grnt-Tk-GF			
11. Plinth Area Of the Building	1000.0 Sq Ft	12. Age of the Building	0F:8			
13. Nature of Use	0F:Residential	14. SelfOccupied / Tenanted	0F:Self-Occupied			
15. Total Property Tax Paid	Rs 100.00	16. Total Cess Paid	Rs 24.00			
17. Name of Bank	STATE BANK OF MYSORE:SBM Branch	18. Date of Payment of Tax	26/07/2007			
<p>1.This is an extract of the Tax paid and information furnished by the Self Assessor. This is not a title document.</p> <p>2.The sital area differs from the Municipal Records</p>						

[BACK](#)

[CONFIRM](#)

The generated form-3 is as shown in below.

CMC Ramanagara

FORM III (See Rule 20) PROPERTY TAX REGISTER

[Home](#)
[Search Property](#)
[Create Property](#)
[Reports](#)
[Admin Tool](#)
[CAL](#)
[GIS](#)

Property ID No.:	2-1-32-4B	Ward No.-Name	2-ವಿನಾಯಕ ನಗರ
1. Name of the Owner	ಪರಮೇಶ್ವರಯ್ಯ ಬಿ ಜಿ	2. Correspondence Address	ಬಿ ಎಮ್ ರಸ್ತೆ, ಬ್ಲಾಕ್ 1
3. Name of the Occupier	Not Applicable	4. Property Address	(Old No. 1020), 4B,ಉತ್ತರ ಬಿ. ಎಂ. ರಸ್ತೆ,ಬ್ಲಾಕ್ 1, ವಿನಾಯಕ ನಗರ, Ramanagara
5. Assessment Year	2007-08	6. No. & Date of Filing Return	1, 26/07/2007
7. Location	(Old No. 1020), 4B,ಉತ್ತರ ಬಿ. ಎಂ. ರಸ್ತೆ,ಬ್ಲಾಕ್ 1, ವಿನಾಯಕ ನಗರ, Ramanagara	8. Site No.	Door No. : 4B, Khatha No. : 94/1316/1316/1020
9. Area of Land	Length*Breadth = Total 30.0*40.0=1200.0 Sq Ft	10. Type of Construction	0F:RCC-Grnt-Tk-GF
11.Plinth Area Of the Building	1000.0 Sq Ft	12. Age of the Building	0F:8
13. Nature of Use	0F:Residential	14. SelfOccupied / Tenanted	0F:Self-Occupied
15.Total Property Tax Paid	Rs 100.00	16. Total Cess Paid	Rs 24.00
17. Name of Bank	STATE BANK OF MYSORE:SBM Branch	18.Date of Payment of Tax	26/07/2007

1.This is an extract of the Tax paid and information furnished by the Self Assessor. This is not a title document.

2.The sital area differs from the Municipal Records

[PRINT](#)

Note: Steps to generate form-3.

1. Search property.
2. Enter current year Bank challan
3. Enter current year SAS data
4. Go to view SAS details for the current year. (Select assessment year)

View Property Details

Property ID No.	2-1-32-4B
Khata No.	94/1316/1316/1020
OwnerName	ಪರಮೇಶ್ವರಯ್ಯ ಬಿ ಜಿ
Property Address	(Old No. 1020), 4B,ಉತ್ತರ ಬಿ. ಎಂ. ರಸ್ತೆ,ಬ್ಲಾಕ್ 1, ವಿನಾಯಕ ನಗರ, Ramanagara
AssessmentYear	<input type="text" value="Choose"/>

[ViewPropertyDetails](#)

5. At the bottom you will get view challan link click on it. Snapshot is as shown in below. (If you have already generated the form-3 you will not get edit option).

Tax Calculation *		
19.Property Tax*	9476	Rs.
20.Less 5% if paid on or before April 30th <input type="checkbox"/>		Rs.
21.Penalty at 2% per month on Property Tax if Paid after June 30th		Rs.
22.Tax Payable (19 Or (19 - 20) Or (19 + 21)*)		Rs.
23.Cesses payable at 24.0% of property tax(0.24 x 19)*	2274	Rs.
24.Penalty/Adjustments if any		Rs.
25.Total Tax Payable(22 + 23 +/- 24)*	11750	Rs.

[View Challan](#)

6. Search current year bank challan.

Home	Search Property	Create Property	Reports	Manage User	Help	Log Out			
<div style="border: 1px solid gray; padding: 10px; width: fit-content; margin: auto;"> <table border="1" style="width: 100%;"> <tr> <td style="width: 40%; padding: 5px;">ReceiptNumber</td> <td style="width: 30%;"><input type="text"/></td> <td style="width: 30%; text-align: center;"><input type="button" value="ViewChallan"/></td> </tr> </table> </div>							ReceiptNumber	<input type="text"/>	<input type="button" value="ViewChallan"/>
ReceiptNumber	<input type="text"/>	<input type="button" value="ViewChallan"/>							

7. At the bottom of the challan details you will get GenerateForm3Receipt option click on it you will get form-3. (If you have already generated the form-3 you will not get edit option).

Challan Details			
Property & Assessee Information			
Property ID No.	2-1-32-4B		
Name of Assessee	ಪರಮೇಶ್ವರಯ್ಯ ಬಿ ಜಿ		
Khata Number	94/1316/1316/1020		
Property Address	(Old No. 1020), 4B,ಉತ್ತರ ಬಿ. ಎಂ. ರಸ್ತೆ,ಬ್ಲಾಕ್ 1, ವಿನಾಯಕ ನಗರ, Ramanagara		
Tax Collection Information			
Bank Names	STATE BANK OF MYSORE:SBM Branch::01100050055		
<input checked="" type="radio"/> Bank Collection	Bank Challan No. 1	Collection Date (dd/MM/yyyy)	26/07/2007 <input type="button" value=""/>
<input type="radio"/> Field Collection	Receipt No.	Collection Date (dd/MM/yyyy)	<input type="text"/> <input type="button" value=""/>
<input type="radio"/> Counter Collection	Receipt No.	<input type="text"/>	
Collection			
Payment Year 2007-08	Property Tax		100
	Cess		24
	Penalty		0
	Rebate		0
	Total		124
Payment Type	<input checked="" type="radio"/> Cash		
	<input type="radio"/> Cheque	Cheque No.	Date <input type="text"/> <input type="button" value=""/>
	<input type="radio"/> DD	DD No.	Date <input type="text"/> <input type="button" value=""/>
		Bank Name	Branch Name <input type="text"/>
<input type="button" value="GenerateForm3Receipt"/> <input type="button" value="Edit"/>			

8. Generate form3 receipt.
9. Confirm the form-3 contents (if not confirmed)
10. Get is printed.

4.8 Enter Past year payments

We will use this option to update the past year Collections of that property. For all past year payments we will use this option. Please make sure that for every year there should be a separate bank challan with unique bank challan no. The snapshot is as shown in below.

Enter Past year payments consist of four parts – “DCB Entry form for the year”, ‘General information’ and ‘Payment details’.

In first part we have to select the year of payment. Second part will be populated from available database. In final part we will have all the payment details like DCB of PT, cess, mode of payment details if it is bank details, if at office receipt details.

4.8.1 Validations

On submit following validation would be made;

- Select DCB entry form for the year of payment
- Source of demand – select SAS/ 2*ARV / CAL. - if payment at bank select bank and provide challan no and collection date, if the collection is at field select field collection and provide receipt no and collection date.
- Demand – provide PT and cess. Cess should not be greater than PT.
- Collection - Provide collection of PT, cess; cess should not be greater than PT.
- Payment types – select any one like cash / cheque / DD and provide related details.

4.8.2 Field details

Field name	Description
DCB entry for the year	Select a year from the drop down list.
General Information – Available data will be fetched from the PTIS	
Entry Date:	Challan entry date. Current system date will be fetched.
Property ID No.	Property Identification no – (Wardno-Blockno-Streetno-doorno)
Khata No	Municipal Khatha no
Name of the Assessee	Name PT assessee
Property Address	Property location
Payment Details	
Source of Demand	select SAS/ 2*ARV / CAL
SAS	Is it is under SAS
CAL	If it is under CAL
2*ARV	If it is under two time ARV
Bank name	Select bank name from the dropdown list for the payment at bank only and provide the following bank details.
Bank Collection	If payment at bank should be ULB recognized bank only.
Bank Challan No.	Provide bank challan no should be unique in the system.
Collection Date (dd/MM/yyyy)	Date of collection at bank should be in the

	same format only. If you want you can use calendars the calendars button.
Field Collection	If payment at field select field collection and provide following field collection details.
Receipt No.	Provide field collection receipt no. it should be unique in the system.
Collection Date (dd/MM/yyyy)	Date of collection at field should be in the same format only. If you want you can use calendars the calendars button.
Demand	Demand raised by the as per the source of demand
Tax	Demand of PT.
Cess @24%0.0	Demand of cess shouldn't be greater than PT.
Total	Total of PT + Cess automatically calculated.
Rebate @5%	Select check box if the get any rebate. It is standardized to 5% as per law. of rebate;
Tax	Tax after rebate will be calculated
Cess	Cess after rebate will be calculated
Total After Rebate	Total payable tax after rebate
Collection	Details of payment made
Tax	Collection of PT
Cess	Collection of cess
Penalty	If any penalty collected
Balance	Total remaining balance will be calculated based on demand and collection
Tax	Balance of PT (demand PT- collected PT)
Cess	Balance of cess (demand cess- collected cess)
Payment Type	Type of the payment they have made. Select any one of Cash / cheque / DD.
Cash	If payment is cash
Cheque No.	Provide cheque no if it is cheque
Date(dd/MM/yyyy)	Provide cheque date if it is cheque. If you want you can use calendars the calendars button.
DD No.	Provide DD no if it is DD
Date(dd/MM/yyyy)	Provide DD date if it is DD. If you want you can use calendars the calendars button.
Bank Name	Provide bank name if it is cheque / DD
Branch Name	Provide bank branch name if it is cheque / DD
Submit	After every thing is done it is used to submit the details.

Note: - since we are not collecting past year SAS data PTIS will not generate any form-3 (PT-extract) for the past year payments.

DCB Entry Form for - Windows Internet Explorer

http://www.channapatnacity.egovernments.org 9001/ptisnn/property/BeforeDCBEntry.do?FID=11-1-507-22

Yahco!Search

DCB Entry Form for

GOVERNMENT OF KARNATAKA

ಚನ್ನಪಟ್ಟಣ ನಗರಸಭೆ
CMC Channapatna

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Home Search Property Create Property Reports Admin Tool CAL GIS

DCB Entry Form for Choose

General Information

Property ID No. 11-1-507-22

Name of the Assessee ಚನ್ನಪಟ್ಟಣ ನಗರಸಭೆ

Payment Details

Source of Demand Choose

Bank Names

Bank Collection

Field Collection

Table:

Demand	Tax	Cess	Total

Rebate @5%

Total After Rebate

Bank Challan No. Collection Date (dd/MM/yyyy)

Receipt No. Collection Date (dd/MM/yyyy)

Entry Date:20-03-2009

Done

start Gmail - Inbox (4) - sh... DCB Entry Form for - ... 3 Windows Explorer TextPad - [C:\WIND... Internet 100% 11:26 AM

Screen which showing the DCB entry with sorted installment year

On successful entry of this you will get the following page and the DCB details of that property will be updated. You can see the updated DCB details in view DCB option form.

Challan for the Past Year has been Entered Successfully.

PropertyID :2-1-32-4B

Challan number :2

[Back](#)

On successful entry of past year bank challan

If you click on back it will goes back to challan entry. If you have entered duplicate challan no. you will get error like challan no already exists. So please make sure that you have entered correct and unique challan no to get this page.

4.9 View MAR-19 details

This is the form which contains the MAR-19 details of that property. This is read only option. The field details are as show in below.

Field details:

Part-1 General Information	
<i>Property ID.No</i>	Property Identification no (Wardno-Blcokno-Streetno-Doorno)
1.Property Address: Address of the Property	
<i>Property/House Number</i>	Municipal house no
<i>Khata No.</i>	Municipal khatha no
<i>OldHouseNo</i>	Old Municipal house no
<i>Street Name</i>	Name of the street, old as well as new street names.
<i>Block/Stage/Phase</i>	Blcok or stage or phase where the property is located
<i>Locality/Colony Name</i>	Location or a name of the colony if any
<i>Ward Number/Name</i>	Ward or numbering area
<i>Pin Code</i>	Area Pin code of the property
<i>Contact Number</i>	Telephonic contact no if any
<i>Email</i>	E-mail id of the owner if any.
2.Property Owner Details*	
<i>First Name*</i>	Owner first name
<i>Middle Name/Initials</i>	Owner middle name or initials
<i>Last Name/Surname</i>	Owner last name or surname
3. Address for the correspondence	
<i>Property /House Number</i>	Owner house no for correspondence.
<i>Street Name</i>	Owner house Name of the street, for correspondence.
<i>Block/Stage/Phase</i>	Owner house Block or stage or phase where the property is located for correspondence.
<i>Locality/Colony Name</i>	Owner house Location or a name of the colony if any for correspondence.
<i>City</i>	Name of the city for correspondence.
<i>Pin Code</i>	Owner house pin code for correspondence.
<i>Contact Number</i>	Owner's telephone no for correspondence
4. Occupants Details – if house is given for rent	
<i>First Name *</i>	First Name of the tenant.
<i>Middle Name/ Initials</i>	Middle Name / Initials of the tenant.
<i>Last Name/ Surname</i>	Last Name / surname of the tenant.
<i>Father/Mother/Husbands Name</i>	Father /Mother /Husbands Name of the tenant.
Part 2- Property details – select property usage	
5.Vacant Land	
<i>Yes</i>	Selected if it is vacant land. (Building details from col. 7-16 will be disabled, and only vacant land details will be shown).
<i>No</i>	Selected if it is other than vacant land.
<i>Property Usage</i>	Select property usage from the drop down list
<i>6. a. Length of Site</i>	Length of the site

<i>b. Breadth of site</i>	Breadth of the site
<i>c. Area of site*</i>	Total area of the site – if Length and breadth are not available; odd sital measurement, please enter total sital area.
Buildings Information	
<i>7. Area of land occupied by the building (plinth Area)*</i>	Plinth area of the building; ie. Ground floor area.
<i>8. Total Build up Area of the Building across all floors*</i>	Total building area of all the floors.
<i>9. Use of the property (Tick)*</i>	Select property usage
<i>Residential</i>	If property is being used for residential purpose.
<i>Commercial</i>	If property is being used for commercial purpose.
<i>Public Use</i>	If property is being used for public use purpose.
<i>Industrial</i>	If property is being used for industrial purpose.
10. Rate of Tax for Buildings and land occupied by the building (%)*	
<i>10a. Residential Use</i>	% of municipal tax for residential usage
<i>10b. Commercial Use</i>	% of municipal tax for commercial usage
<i>10c. Public Use</i>	% of municipal tax for Public usage
<i>10d. Industrial Use</i>	% of municipal tax for Industrial usage
<i>11. Proportion of plinth attached per sq. Ft (Plinth Factor) (7/8)*</i>	Plinth factor will be calculated by dividing col.7 by col.8.
<i>12. Basic Guidance value for the site in Rs.(See Foot Note)*</i>	Land guidance value
<i>13. Corner Plot 10% (in Rs)</i>	10% guidance value will be added if it is a corner site.
<i>14. Additional Enhancement in Rs.(See Footnote)</i>	Additional enhancements if any as per the law.
<i>15. Total Guidance value in Rs.*</i>	Total guidance value by adding col.12 + col.13 + col.14
<i>16. 50% Guidance value in Rs. (0.5x15)*</i>	50% of guidance value will be considered for calculation of PT as per law.
Floor Details – Building floors details	
17. Buildings Details and Tax Calculation in Rs	
<i>17A. Floor Number</i>	Floor no. 0 –ground, 1-1 st floor, -1-cellar...
<i>17B. Use of property*</i>	Property usage for what? Like residential, commercial, public or for industrial.
<i>Description</i>	Year of the floor constructed.
<i>17C. Year const.</i>	
<i>17D. Dep. factor*</i>	Floor depreciation factor as per law and col.17C.
<i>17E. Constr. Type as per Annex*</i>	Building construction type as per the annexure.
<i>17F. Building constr. Cost Rs/sq ft Type as per Annex*</i>	Building construction cost as per the annexure.
<i>17G. 50% Guidance value of in Rs. (0.5X17F)*</i>	50% of the construction cost if there exists.
<i>17H. Built up Area*</i>	Current floor built up area.
<i>17I. occupancy self occupied=0.5, Tenanted=1*</i>	Rate of tax as per CVS If occupancy is self-0.5, tenanted-1

<i>17J. CV Land of occupied by buildings in Rs. (17Hx16x17Ix111)</i>	Capital value of the land occupied by this floor in Rs. as per specified cols in brackets.
<i>17K. Tax on land occupied by the Buildings in Rs. (17Jx10)x0.01*</i>	Tax on land occupied by this floor as per specified cols in brackets.
<i>17L. Capital value of the Buildings in Rs. (17Hx17Gx16x17Ix(1-17D))*</i>	Capital value of the entire floor in Rs. as per specified cols in brackets.
<i>17M. Tax on Buildings in RS. (17Lx10)x0.01*</i>	Tax on this floor in RS. as per specified cols in brackets.
<i>17N. Total Tax for the floor in Rs. (17Kx17M)</i>	Total Tax for the floor in Rs. as per specified cols in brackets..
<i>18. Property Tax (Sum of the all 17M in the table above)*</i>	Total property tax for this floor.
Tax Calculation	
<i>19. Property Tax*</i>	Total PT by adding PT of all floors.
<i>20. Less 5% if paid on or before April 30th</i>	Rebate of 5% will be given on PT if paid before April 30 th .
<i>21. Penalty 2% per month Property Tax if paid after June 30th*</i>	Penalty of 2% will be levied on PT if paid after June 30 th .
<i>22. Tax Payable (19 or (19-20)or (19+21))*</i>	Payable tax by adding 19/ 19-20 / 19+20.
<i>23.Cesses Payable at 24% of property tax (0.24x19)*</i>	Payable cess of 24% on PT(col.19)
<i>24. Penalty/Adjustments if any</i>	If there is any penalty / previous adjustments.
<i>25. Total Tax Payable (22+23 +/-24)*</i>	Total payable tax (22+23 +/-24).

The screen shot of the MAR-19 details are as shown in below.

View Property Details:Assessed (MAR19)		2001-02
Part 1 - General Information		
Property ID No.	2-1-32-4B	
1.Property Address		
Property/House Number	4B	Khata No. 94/1316/1316/1020 OldHouseNo 1020
Street Name	4B,ಉತ್ತರ ಬಿ. ಎಂ. ರಸ್ತೆ,ಬ್ಲಾಕ್ 1	
Block/Stage/Phase		
Locality/Colony Name		
Ward Number/Name	2 - ವಿನಾಯಕ ನಗರ	Pin Code
Contact Number		Email
2.Property Owner Details*		
<input type="button" value="AddOwner"/>		
First Name*	Middle Name / Initials	Last Name/ Surname
ಪರಮೇಶ್ವರಯ್ಯ ಬಿ ಜಿ		ಕುಮಾರಯ್ಯ ಬಿ ಆರ್
		Father/Mother/Husbands Name
		ಕುಮಾರಯ್ಯ ಬಿ ಆರ್
<input type="button" value="Delete"/>		
3.Address for correspondence		
Property/House Number	ಬಿ ಎಮ್ ರಸ್ತೆ	
Street Name	ಬ್ಲಾಕ್ 1	
Block/Stage/Phase		
Locality/Colony Name		
City	ರಾಮನಗರ	Pin Code 571511
Contact Number		
4.Occupants Details		
<input type="button" value="AddTenant"/>		
First Name	Middle Name / Initials	Last Name/ Surname
		Father/Mother/Husbands Name
<input type="button" value="Delete"/>		
Part 2 - Property Details		
5.Vacant Land	Yes <input type="radio"/> No <input checked="" type="radio"/>	
Property Usage	Commercial	
Building Details		
6.	a.Length of Site 320.0 Ft.	b.Breadth of Site 80.0 Ft.
		c.Area of Site* 25600.0 Sq.Ft.
Part 2 - Property Details		
7.	Area of land occupied by the building (Plinth Area)*	Sq.Ft.
8.	Total Built up area of the building across all floors*	Sq.Ft.
9.	Use of Property(Tick)*	Residential <input type="checkbox"/> Commercial <input type="checkbox"/> PublicUse <input type="checkbox"/> Industrial <input type="checkbox"/>
10.	Rate of Tax for building and Land Occupied by the building (%)*	
10a	Residential Use	10b Commercial Use
10c	Public Use	10d Industrial Use

11.	Proportion of plinth attached per sq. Ft(Plinth Factor) (7/8)*	<input type="text"/>			Sq.Ft.
		<input type="text" value="Res"/>	<input type="text" value="Com"/>	<input type="text" value="Public"/>	<input type="text" value="Ind"/>
12.	Basic Guidance value for the site in Rs.(See Foot Note)*	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
13.	Corner Plot 10%(in Rs.) <input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
14.	Additional Enhancement in Rs.(See Footnote)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
15.	Total Guidance Value in Rs.*	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
16.	50% of Guidance Value in Rs.(0.5 x 15)*	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Floor Details <input type="button" value="Add Floor"/>					
17. Building Details And Tax Calculation in Rs.					
17A. Floor Number *	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
17B. Use of Property*	<input type="text" value="Choose"/>	<input type="text" value="Choose"/>	<input type="text" value="Choose"/>	<input type="text" value="Choose"/>	<input type="text" value="Choose"/>
Depreciation : 17C. Year of Const.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
17D. Dep. factor*	<input type="text" value="Choose"/>	<input type="text" value="Choose"/>	<input type="text" value="Choose"/>	<input type="text" value="Choose"/>	<input type="text" value="Choose"/>
Building Constr Cost : 17E. Constr. Type as per Annex. *	<input type="text" value="Choose"/>	<input type="text" value="Choose"/>	<input type="text" value="Choose"/>	<input type="text" value="Choose"/>	<input type="text" value="Choose"/>
17F. Rs./sq ft as per Annex.*	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
17G. 50% of Guidance Value in Rs.(0.5x17F)*	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
17H. Built up Area*	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
17I. Occupancy Self Occupied = 0.5 Tenanted = 1*	<input type="text" value="Choose"/>	<input type="text" value="Choose"/>	<input type="text" value="Choose"/>	<input type="text" value="Choose"/>	<input type="text" value="Choose"/>
17J. CV of Land Occupied by building in Rs. (17H x 16 x 17I x 11)*	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
17K. Tax on Land Occupied by the building in Rs.(17J x 10)x0.01*	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
17L. Capital Value of the Building in Rs. (17H x 17G x 17I x 17F x (1-17D))*	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
17M. Tax on Building in Rs.(17L x 10)x0.01*	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
17N. Total tax for the floor in Rs.(17K + 17M)*	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="button" value="Delete"/>	<input type="button" value="Delete"/>	<input type="button" value="Delete"/>	<input type="button" value="Delete"/>	<input type="button" value="Delete"/>
18. Property Tax(Sum of all 17N in the table above)*	<input type="text" value="700"/>			Rs.	

18. Property Tax(Sum of all 17N in the table above)*	700	Rs.
Tax Calculation *		
19. Property Tax*	700	Rs.
20. Less 5% if paid on or before April 30th <input type="checkbox"/>		Rs.
21. Penalty at 2% per month on Property Tax if Paid after June 30th		Rs.
22. Tax Payable (19 Or (19 - 20) Or (19 + 21))*		Rs.
23. Cesses payable at 24.0% of property tax(0.24 x 19)*	1008	Rs.
24. Penalty/Adjustments if any		Rs.
25. Total Tax Payable(22 + 23 +/- 24)*	1708	Rs.

Snapshot of the View MAR-19 details

4.10 View DCB details

This option shows all the DCB details of that particular property, as and when you updated from the different parts regarding PT and DCB it will get updated. The field details are as shown in below. You can also edit DCB for that particular property by selecting checkbox for the current year. But you can't update DCB details data after the online is made data.

Field Name	Description
General Information	
<i>Property ID No.</i>	Property Identification no (Wardno-Blockno-Streetno-Doorno)
<i>Khata No.</i>	Municipal khatha no
<i>Name of the Assessee</i>	Name of the property owner
<i>Property Address</i>	Address of the Property where exactly it is located.
Tax Details – Details of DCB	
Year	Year for which demand stand
Demand	Demand details
<i>Tax</i>	Property tax demand in Rs.
<i>Cess</i>	Cess demand in Rs.
<i>Total</i>	Total of PT demand in Rs
Collection	Collection details
<i>Receipt Number</i>	Bank challan / Receipt no
<i>Receipt Date</i>	Bank challan / Receipt date
<i>Tax</i>	Collected PT for the corresponding year in Rs.
<i>Cess</i>	Collected cess for the corresponding year in Rs.
<i>Total</i>	Total of PT and cess collected for the year in Rs.
Balance	Balance details
<i>Tax</i>	Balance of the PT to be collected for the year in Rs.
<i>Cess</i>	Balance of the cess to be collected for the year in Rs.
<i>Rebate</i>	Rebate details if any for the year in Rs.
<i>Total</i>	Total balance of the PT and Cess in Rs. For the year
<i>Edit</i>	Check boxes to edit corresponding year details
TOTAL BALANCE AMOUNT :	Total balance of all years PT and cess.

The snap shot of the DCB details looks like as follows.

The screenshot displays the CMC Chickamagalur eGovernance portal. At the top, there is a logo on the left, the text 'ಚಿಕ್ಕಮಗಳೂರು ನಗರಸಭೆ' and 'CMC Chickamagalur' in the center, and 'Powered By eGovern' on the right. Below the header, there is a navigation menu with options: Home, Search Property, Create Property, Reports, Admin Tool, CAL, GIS. The main content area is titled 'DCB Details' and 'General Information'. It contains a form with the following fields:

Property ID No.	25-2-5-81	Khata No.	10116/7992
Name of the Assessee	ಮುಖ್ಯ ಅಧಿಯಂತರರು	Property Address	81,ಆರ್.ಜಿ.ರಸ್ತೆ - ದಕ್ಷಿಣ,ಆರ್. ಸಿ - ಬ್ಲಾಕ್, ಪಾರ್ಕ್ ನಂ. - 25, Chickmagalur

Below the general information, there is a 'Tax Details' section with a table showing demand and collection data for various years.

Year	Demand			Collection			Balance	
	Tax	Cess	Total	Receipt Number	Receipt Date	Tax	Cess	Total
2000-01	2239	0	2239	---	---	---	---	2239
2001-02	200	308	508	---	---	---	---	200
2002-03	870	383	1253	---	---	---	---	870
2003-04	891	214	1105	---	---	---	---	891
2004-05	---	---	---	---	---	---	---	---
2005-06	---	---	---	---	---	---	---	---
2006-07	---	---	---	---	---	---	---	---
2007-08	---	---	---	---	---	---	---	---
2008-09	---	---	---	---	---	---	---	---
2009-10	---	---	---	---	---	---	---	---

Note:

Back button is used to go back to last context.

Submit button is used to submit edited DCB details.

4.11 View Field Survey details

This will show the old field survey data. This can be updated time to time as and when the need arises.

The snap-shot of the view FS details for that property is as shown in below. Generally it will have three parts like "General Information", "Property Details" and "Tax calculation" part.

General information part will have information's like property address, owner's details correspondence address and occupant's details if any. Some available fields will be populated from the database. If you wish to change some data fields you can change them. Read-only fields are disabled.

Property details will have information's like property usage details, building details, plinth factor if it is building, guidance value for land as well as for building, rate of tax and so on. Based on the given data tax will be calculated. This part details are different for vacant site and buildings. They will be shown in the separate snapshots.

Tax calculation part will have information's like calculated tax in previous part, penalty/rebate if any, cess details and total tax payable.

4.11.1 Validations

On Submit the following validations would be performed
Ensure all the required fields listed below are entered

All * fields are mandatory and must be filled. Red marked * fields must be provided manually and green marked * fields will be calculated automatically by the system based on some parameters.

Property usage must be selected in col.5.

If you have odd sital measurements pleas provide total area of a site. – for vacant land usage.

The plinth area should be less than or equal to total built up area of all floors. (i.e col.7 <= col.8).

The total built up area of all floors should be grater than plinth area or equal to plinth area of that building. (i.e col.8 >= col.7)

Total built up area of all ground floors in 17H should be equal to plinth area of that building (col.7).

Total built up area of all floors in 17H should be equal to total built up area of all floors (col.8).

For every usage of a property please provide there respective rate of tax and guidance value in the specified fields.

4.11.2 Field details

Part-1 General Information	
<i>Property ID.No</i>	Property Identification no (Wardno-Blcokno-Streetno-Doorno)
1.Property Address: Address of the Property	
<i>Property/House Number</i>	Municipal house no
<i>Khata No.</i>	Municipal khatha no
<i>OldHouseNo</i>	Old Municipal house no
<i>Street Name</i>	Name of the street, old as well as new street names.
<i>Block/Stage/Phase</i>	Blocok or stage or phase where the property is located
<i>Locality/Colony Name</i>	Location or a name of the colony if any
<i>Ward Number/Name</i>	Ward or numbering area
<i>Pin Code</i>	Area Pin code of the property
<i>Contact Number</i>	Telephonic contact no if any
<i>Email</i>	E-mail id of the owner if any.
2.Property Owner Details*	
<i>First Name*</i>	Owner first name
<i>Middle Name/Initials</i>	Owner middle name or initials
<i>Last Name/Surname</i>	Owner last name or surname
<i>Father/Mother/Husband Name</i>	Owner Father/Mother/Husband Name
3. Address for the correspondence	
<i>Property /House Number</i>	Owner house no for correspondence.
<i>Street Name</i>	Owner house Name of the street, for correspondence.
<i>Block/Stage/Phase</i>	Owner house Block or stage or phase where the property is located for correspondence.
<i>Locality/Colony Name</i>	Owner house Location or a name of the colony if any for correspondence.
<i>City</i>	Name of the city for correspondence.
<i>Pin Code</i>	Owner house pin code for correspondence.
<i>Contact Number</i>	Owner's telephone no for correspondence
4. Occupants Details – if house is given for rent	
<i>First Name *</i>	First Name of the tenant.
<i>Middle Name/ Initials</i>	Middle Name / Initials of the tenant.
<i>Last Name/ Surname</i>	Last Name / surname of the tenant.
<i>Father/Mother/Husbands Name</i>	Father /Mother /Husbands Name of the tenant.
Part 2- Property details – select property usage	

5. Vacant Land	
<i>Yes</i>	Selected if it is vacant land. (Building details from col. 7-16 will be disabled, and only vacant land details will be shown).
<i>No</i>	Selected if it is other than vacant land.
<i>Property Usage</i>	Select property usage from the drop down list
<i>6. a. Length of Site</i>	Length of the site
<i>b. Breadth of site</i>	Breadth of the site
<i>c. Area of site*</i>	Total area of the site – if Length and breadth are not available; odd sital measurement, please enter total sital area.
Buildings Information	
<i>7. Area of land occupied by the building (plinth Area)*</i>	Plinth area of the building; ie. Ground floor area.
<i>8. Total Build up Area of the Building across all floors*</i>	Total building area of all the floors.
<i>9. Use of the property (Tick)*</i>	Select property usage
<i>Residential</i>	If property is being used for residential purpose.
<i>Commercial</i>	If property is being used for commercial purpose.
<i>Public Use</i>	If property is being used for public use purpose.
<i>Industrial</i>	If property is being used for industrial purpose.
10. Rate of Tax for Buildings and land occupied by the building (%)*	
<i>10a. Residential Use</i>	% of municipal tax for residential usage
<i>10b. Commercial Use</i>	% of municipal tax for commercial usage
<i>10c. Public Use</i>	% of municipal tax for Public usage
<i>10d. Industrial Use</i>	% of municipal tax for Industrial usage
<i>11. Proportion of plinth attached per sq. Mtr (Plinth Factor) (7/8)*</i>	Plinth factor will be calculated by dividing col.7 by col.8.
<i>12. Basic Guidance value for the site in Rs. (See Foot Note)*</i>	Land guidance value
<i>13. Corner Plot 10% (in Rs)</i>	10% guidance value will be added if it is a corner site.
<i>14. Additional Enhancement in Rs. (See Footnote)</i>	Additional enhancements if any as per the law.
<i>15. Total Guidance value in Rs.*</i>	Total guidance value by adding col.12 + col.13 + col.14
<i>16. 50% Guidance value in Rs. (0.5x15)*</i>	50% of guidance value will be considered for calculation of PT as per law.
Floor Details – Building floors details	
17. Buildings Details and Tax Calculation in Rs	
<i>17A. Floor Number</i>	Floor no. 0 –ground, 1-1 st floor, -1-cellar...
<i>17B. Use of property*</i>	Property usage for what? Like residential, commercial, public or for industrial.
<i>Depreciation</i>	Year of the floor constructed.
<i>17C. Year const.</i>	
<i>17D. Dep. factor*</i>	Floor depreciation factor as per law and col.17C.
<i>17E. Constr. Type as per Annex*</i>	Building construction type as per the annexure.

17F. Building constr. Cost Rs/sq ft Type as per Annex*	Building construction cost as per the annexure.
17G. 50% Guidance value of in Rs. (0.5X17F)*	50% of the construction cost if there exists.
17H. Built up Area*	Current floor built up area.
17I. occupancy self occupied=0.5, Tenanted=1*	Rate of tax as per CVS If occupancy is self-0.5, tenanted-1
17J. CV Land of occupied by buildings in Rs. (17Hx16x17Ix111)	Capital value of the land occupied by this floor in Rs. as per specified cols in brackets.
17K. Tax on land occupied by the Buildings in Rs. (17Jx10)x0.01*	Tax on land occupied by this floor as per specified cols in brackets.
17L. Capital value of the Buildings in Rs. (17Hx17Gx16x17Ix(1-17D))*	Capital value of the entire floor in Rs. as per specified cols in brackets.
17M. Tax on Buildings in RS. (17Lx10)x0.01*	Tax on this floor in RS. as per specified cols in brackets.
17N. Total Tax for the floor in Rs. (17Kx17M)	Total Tax for the floor in Rs. as per specified cols in brackets..
18. Property Tax (Sum of the all 17N in the table above)*	Total property tax for this floor.
Tax Calculation	
19. Property Tax*	Total PT by adding PT of all floors.
20. Less 5% if paid on or before April 30 th	Rebate of 5% will be given on PT if paid before April 30 th .
21. Penalty 2% per month Property Tax if paid after June 30 th *	Penalty of 2% will be levied on PT if paid after June 30 th .
22. Tax Payable (19 or (19-20)or (19+21))*	Payable tax by adding 19/ 19-20 / 19+20.
23. Cesses Payable at 24.0% of property tax (0.24x19)*	Payable cess of 24% on PT(col.19)
24. Penalty/Adjustments if any	If there is any penalty / previous adjustments.
25. Total Tax Payable (22+23 +/-24)*	Total payable tax (22+23 +/-24).



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View Property Details


Property ID No.	27-3-544-137A
Khata No.	14981/9062
OwnerName	ಕಮಲಾಕ್ಷಿ ಪ್ರಭು ದಿ . ಎನ್ .
Property Address	137A,8 ನೇ ಅಡ್ಡರಸ್ತೆಬಾಕ್ - 3, ವಾರ್ಡ್ ನಂ. - 27, Chickmagalur
Assessment Year	Choose <input type="button" value="v"/>



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View Property Details : Field Survey 2004-05

Part 1 - General Information

Property ID No.

1.Property Address

Property/House Number	<input type="text" value="105A"/>	Khata No.	<input type="text"/>	OldHouseNo	<input type="text"/>
Street Name	<input type="text" value="105A,ಹೊಯಸೂರಿ ರಸ್ತೆಕರ್ಗಿ ವೇಲೆ"/>				
Block/Stage/Phase	<input type="text"/>				
Locality/Colony Name	<input type="text"/>				
Ward Number/Name	<input type="text" value="29 - ವಾರ್ಡ್ ನಂ. - 29"/>	Pin Code	<input type="text"/>		
Contact Number	<input type="text"/>	Email	<input type="text"/>		

2.Property Owner Details*

First Name*	Middle Name / Initials	Last Name/ Surname	Father/Mother/Husbands Name
<input type="text" value="ಹಂಪಪುರದ ಕೆರೆ"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

3. Address for correspondence

Part 2 - Property Details									
5. Vacant Land*		Yes <input type="radio"/> No <input checked="" type="radio"/>							
Property Usage		Residential							
Building Details									
6.	a.Length of Site	21.2	Mtr.	b.Breadth of Site	12.5	Mtr.	c.Area of Site*	265.0	Sq. Mtr.
Part 2 - Property Details									
7.	Area of land occupied by the building (Plinth Area)*			212.0	Sq. Mtr.				
8.	Total Built up area of the building across all floors*			212.0	Sq. Mtr.				
9.	Use of Property(Tick)*		Residential <input type="checkbox"/>	Commercial <input type="checkbox"/>	PublicUse <input type="checkbox"/>	Industrial <input type="checkbox"/>			
10.	Rate of Tax for building and Land Occupied by the building (%)*								
	10a	Residential Use	<input type="text"/>	10b	Commercial Use	<input type="text"/>			
	10c	Public Use	<input type="text"/>	10d	Industrial Use	<input type="text"/>			
11.	Proportion of plinth attached per sq. Mtr(Plinth Factor) (7/8)*			<input type="text"/>	Sq. Mtr.				
		Res	<input type="text"/>	Com	<input type="text"/>	Public	<input type="text"/>	Ind	<input type="text"/>
12.	Basic Guidance value for the site in Rs.(See Foot Note)*		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>			
13.	Corner Plot 10%(in Rs.)		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>			
14.	Additional Enhancement in Rs.(See Footnote)		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>			
15.	Total Guidance Value in Rs.*		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>			
16.	50% of Guidance Value in Rs.(0.5 x 15)*		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>			
Floor Details Add Floor									
17. Building Details And Tax Calculation in Rs.									
17A.	Floor Number *	0							
17B.	Use of Property*	Residential							
Depreciation :									
17C.	Year of Const.*	1989							
17D.	Dep. factor	Choose							
17E.	Constr. Type as per Annex.*	RCC-Mos-Hn							
Building Constr Cost :									
17F.	Rs./sq ft as per Annex.*	<input type="text"/>							
17G.	50% of Guidance Value in Rs. (0.5x17F)*	<input type="text"/>							
17H.	Built up Area*	212.0							
17I.	Occupancy (Self Occupied = 0.5 Tenanted = 1)*	Tenanted							
17J.	CV of Land Occupied by building in Rs. (17H x 16 x 17I x 11)*	<input type="text"/>							
17K.	Tax on Land Occupied by the building in Rs.(17J x 10)x0.01*	<input type="text"/>							
17L.	Capital Value of the Building in Rs. (17H x 17G x 17I x 17F x (1-17D))*	<input type="text"/>							
17M.	Tax on Building in Rs.(17L x 10)x0.01*	<input type="text"/>							
17N.	Total tax for the floor in Rs.(17K + 17M)*	<input type="text"/>							
Delete									

Delete	
18. Property Tax(Sum of all 17N in the table above)*	Rs.
Tax Calculation *	
19. Property Tax*	Rs.
20. Less 5% if paid on or before April 30th <input type="checkbox"/>	Rs.
21. Penalty at 2% per month on Property Tax if Paid after June 30th	Rs.
22. Tax Payable (19 Or (19 - 20) Or (19 + 21))*	Rs.
23. Cesses payable at 24.0% of property tax(0.24 x 19)*	Rs.
24. Penalty/Adjustments if any	Rs.
25. Total Tax Payable(22 + 23 +/- 24)*	Rs.
Edit	

Note:

- Generally tax details will be there if you want to update you can update the details.
- You can also use this option to update citizen feedback.
- Add owner button will be used to add more no of owners details.
- Add tenets button will be used to add more no of tenets details.
- Add floors button will be used to add more no of floors details.
- Delete button will be used to delete unwanted floors.

4.12 Enter Field Survey details

This option will be used to update current year FS data of a that property.

The snap-shot enter FS details for that property is as shown in below. Generally it will have three parts like “**General Information**”, “**Property Details**” and “**Tax calculation**” part.

General information part will have information’s like property address, owner’s details correspondence address and occupant’s details if any. Some available fields will be populated from the database. If you wish to change some data fields you can change them. Read-only fields are disabled.

Property details will have information’s like property usage details, building details, plinth factor if it is building, guidance value for land as well as for building, rate of tax and so on. Based on the given data tax will be calculated. This part details are different for vacant site and buildings. They will be shown in the separate snapshots.

Tax calculation part will have information’s like calculated tax in previous part, penalty/rebate if any, cess details and total tax payable.

4.12.1 Validations

On Submit the following validations would be performed

- Ensure all the required fields listed below are entered
- All * fields are mandatory and must be filled. Red marked * fields must be provided manually and green marked * fields will be calculated automatically by the system based on some parameters.
- Property usage must be selected in col.5.
- If you have odd sital measurements pleas provide total area of a site. – for vacant land usage.

- The plinth area should be less than or equal to total built up area of all floors. (i.e col.7 <= col.8).
- The total built up area of all floors should be greater than plinth area or equal to plinth area of that building. (i.e col.8 >= col.7)
- Total built up area of all ground floors in 17H should be equal to plinth area of that building (col.7).
- Total built up area of all floors in 17H should be equal to total built up area of all floors (col.8).
- For every usage of a property please provide their respective rate of tax and guidance value in the specified fields.

4.12.2 Field details

Part-1 General Information	
<i>Property ID.No</i>	Property Identification no (Wardno-Blockno-Streetno-Doorno)
1.Property Address :Address of the Property	
<i>Property/House Number</i>	Municipal house no
<i>Khata No.</i>	Municipal khatha no
<i>OldHouseNo</i>	Old Municipal house no
<i>Street Name</i>	Name of the street, old as well as new street names.
<i>Block/Stage/Phase</i>	Block or stage or phase where the property is located
<i>Locality/Colony Name</i>	Location or a name of the colony if any
<i>Ward Number/Name</i>	Ward or numbering area
<i>Pin Code</i>	Area Pin code of the property
<i>Contact Number</i>	Telephonic contact no if any
<i>Email</i>	E-mail id of the owner if any.
2.Property Owner Details*	
<i>First Name*</i>	Owner first name
<i>Middle Name/Initials</i>	Owner middle name or initials
<i>Last Name/Surname</i>	Owner last name or surname
3. Address for the correspondence	
<i>Property /House Number</i>	Owner house no for correspondence.
<i>Street Name</i>	Owner house Name of the street, for correspondence.
<i>Block/Stage/Phase</i>	Owner house Block or stage or phase where the property is located for correspondence.
<i>Locality/Colony Name</i>	Owner house Location or a name of the colony if any for correspondence.
<i>City</i>	Name of the city for correspondence.
<i>Pin Code</i>	Owner house pin code for correspondence.
<i>Contact Number</i>	Owner's telephone no for correspondence
4. Occupants Details – if house is given for rent	
<i>First Name *</i>	First Name of the tenant.
<i>Middle Name/ Initials</i>	Middle Name / Initials of the tenant.
<i>Last Name/ Surname</i>	Last Name / surname of the tenant.
<i>Father/Mother/Husbands Name</i>	Father /Mother /Husbands Name of the tenant.
Part 2- Property details – select property usage	
5.Vacant Land	
<i>Yes</i>	Selected if it is vacant land. (Building details from col. 7-16 will be disabled, and only

	vacant land details will be shown).
<i>No</i>	Selected if it is other than vacant land.
<i>Property Usage</i>	Select property usage from the drop down list
Buildings details	
<i>6. a. Length of Site</i>	Length of the site
<i>b. Breadth of site</i>	Breadth of the site
<i>c. Area of site*</i>	Total area of the site – if Length and breadth are not available; odd sital measurement, please enter total sital area.
Buildings Information	
<i>7. Area of land occupied by the building (plinth Area)*</i>	Plinth area of the building; ie. Ground floor area.
<i>8. Total Build up Area of the Building across all floors*</i>	Total building area of all the floors.
<i>9. Use of the property (Tick)*</i>	Select property usage
<i>Residential</i>	If property is being used for residential purpose.
<i>Commercial</i>	If property is being used for commercial purpose.
<i>Public Use</i>	If property is being used for public use purpose.
<i>Industrial</i>	If property is being used for industrial purpose.
10. Rate of Tax for Buildings and land occupied by the building (%)*	
<i>10a. Residential Use</i>	% of municipal tax for residential usage
<i>10b. Commercial Use</i>	% of municipal tax for commercial usage
<i>10c. Public Use</i>	% of municipal tax for Public usage
<i>10d. Industrial Use</i>	% of municipal tax for Industrial usage
<i>11. Proportion of plinth attached per sq. Ft (Plinth Factor) (7/8)*</i>	Plinth factor will be calculated by dividing col.7 by col.8.
<i>12. Basic Guidance value for the site in Rs.(See Foot Note)*</i>	Land guidance value
<i>13. Corner Plot 10% (in Rs)</i>	10% guidance value will be added if it is a corner site.
<i>14. Additional Enhancement in Rs.(See Footnote)</i>	Additional enhancements if any as per the law.
<i>15. Total Guidance value in Rs.*</i>	Total guidance value by adding col.12 + col.13 + col.14
<i>16. 50% Guidance value in Rs. (0.5x15)*</i>	50% of guidance value will be considered for calculation of PT as per law.
Floor Details – Building floors details	
17. Buildings Details and Tax Calculation in Rs	
<i>17A. Floor Number</i>	Floor no. 0 –ground, 1-1 st floor, -1-cellar...
<i>17B. Use of property*</i>	Property usage for what? Like residential, commercial, public or for industrial.
<i>Description</i>	Year of the floor constructed.
<i>17C. Year const.</i>	
<i>17D. Dep. factor*</i>	Floor depreciation factor as per law and col.17C.
<i>17E. Constr. Type as per Annex*</i>	Building construction type as per the annexure.
<i>17F. Building constr. Cost Rs/sq ft Type as per Annex*</i>	Building construction cost as per the annexure.

<i>17G. 50% Guidance value of in Rs. (0.5X17F)*</i>	50% of the construction cost if there exists.
<i>17H. Built up Area*</i>	Current floor built up area.
<i>17I. occupancy self occupied=0.5, Tenanted=1*</i>	Rate of tax as per CVS If occupancy is self-0.5, tenanted-1
<i>17J. CV Land of occupied by buildings in Rs. (17Hx16x17Ix111)</i>	Capital value of the land occupied by this floor in Rs. as per specified cols in brackets.
<i>17K. Tax on land occupied by the Buildings in Rs. (17Jx10)x0.01*</i>	Tax on land occupied by this floor as per specified cols in brackets.
<i>17L. Capital value of the Buildings in Rs. (17Hx17Gx16x17Ix(1-17D))*</i>	Capital value of the entire floor in Rs. as per specified cols in brackets.
<i>17M. Tax on Buildings in RS. (17Lx10)x0.01*</i>	Tax on this floor in RS. as per specified cols in brackets.
<i>17N. Total Tax for the floor in Rs. (17Kx17M)</i>	Total Tax for the floor in Rs. as per specified cols in brackets..
<i>18. Property Tax (Sum of the all 17M in the table above)*</i>	Total property tax for this floor.
Tax Calculation	
<i>19. Property Tax*</i>	Total PT by adding PT of all floors.
<i>20. Less 5% if paid on or before April 30th</i>	Rebate of 5% will be given on PT if paid before April 30 th .
<i>21. Penalty 2% per month Property Tax if paid after June 30th*</i>	Penalty of 2% will be levied on PT if paid after June 30 th .
<i>22. Tax Payable (19 or (19-20)or (19+21))*</i>	Payable tax by adding 19/ 19-20 / 19+20.
<i>23.Cesses Payable at 24% of property tax (0.24x19)*</i>	Payable cess of 24% on PT(col.19)
<i>24. Penalty/Adjustments if any</i>	If there is any penalty / previous adjustments.
<i>25. Total Tax Payable (22+23 +/-24)*</i>	Total payable tax (22+23 +/-24).

The snapshot of the enter FS data is as shown below.



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Enter Field Survey For the Year : 2009-10

Part 1 - General Information

Property ID No.	<input type="text" value="12-2-517-89B"/>		
1.Property Address			
Property/House Number	<input type="text" value="89B"/>	Khata No. 7824/5918	OldHouseNo <input type="text"/>
Street Name	<input type="text" value="89B,2 ನೇ ಮುಖ್ಯ ರಸ್ತೆ,ಬಾರ್ಡ್ - 2"/>		
Block/Stage/Phase	<input type="text"/>		
Locality/Colony Name	<input type="text"/>		
Ward Number/Name	<input type="text" value="12 - ಬಾರ್ಡ್ ನಂ. - 12"/>	Pin Code	<input type="text"/>
Contact Number	<input type="text"/>	Email	<input type="text"/>

2.Property Owner Details*			
First Name*	Middle Name / Initials	Last Name/ Surname	Father/Mother/Husbands Name
<input type="text" value="ದಾವೇಲ್ ಬನಾರ್ಜಿ ಮೆಂಡೋನ್"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="ಓರಿಯನ್ ಮೆಂಡೋನ್"/>

3.Address for correspondence			
Property/House Number /Street Name	<input type="text" value="ಜೆನ್ ಜೆನ್ ಮೊಹಿಲ್ಲಾ ಅಯ್ಯಪ್ಪ ನಗರ"/>		
Block/Stage/Phase	<input type="text"/>		
Locality/Colony Name	<input type="text"/>		
City	<input type="text" value="ಚಿಕ್ಕಮಗಳೂರು"/>	Pin Code	<input type="text" value="577101"/>
Contact Number	<input type="text"/>		

4.Occupants Details			
<input type="button" value="AddTenant"/>			
First Name	Middle Name / Initials	Last Name/ Surname	Father/Mother/Husbands Name
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
			<input type="button" value="Delete"/>

Part 2 - Property Details

5.Vacant Land*	Yes <input type="radio"/>	No <input checked="" type="radio"/>
Property Usage	<input type="text" value="Choose"/>	

Building Details			
6.	a.Length of Site <input type="text"/> Mtr.	b.Breadth of Site <input type="text"/> Mtr.	c.Area of Site* <input type="text"/> Sq. Mtr.

Building Information				
7.	Area of land occupied by the building (Plinth Area)*		<input type="text"/>	Sq. Mtr.
8.	Total Built up area of the building across all floors*		<input type="text"/>	Sq. Mtr.
9.	Use of Property(Tick)*	Residential <input type="checkbox"/>	Commercial <input type="checkbox"/>	PublicUse <input type="checkbox"/>
		Industrial <input type="checkbox"/>		
10.	Rate of Tax for building and Land Occupied by the building (%)*			
	10a Residential Use	<input type="text"/>	10b Commercial Use	<input type="text"/>
	10c Public Use	<input type="text"/>	10d Industrial Use	<input type="text"/>
11.	Proportion of plinth attached per sq. Mtr(Plinth Factor) (7/8)*		<input type="text"/>	Sq. Mtr.
	Res	<input type="text"/>	Com	<input type="text"/>
	Public	<input type="text"/>	Ind	<input type="text"/>
12.	Basic Guidance value for the site in Rs.(See Foot Note)*		<input type="text"/>	<input type="text"/>

13.	Corner Plot 10% (in Rs.)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
14.	Additional Enhancement in Rs. (See Footnote)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
15.	Total Guidance Value in Rs.*	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
16.	50% of Guidance Value in Rs. (0.5 x 15)*	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Floor Details

17. Building Details And Tax Calculation in Rs.					
17A. Floor Number *	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
17B. Use of Property *	Choose <input type="button" value="v"/>	Choose <input type="button" value="v"/>	Choose <input type="button" value="v"/>	Choose <input type="button" value="v"/>	Choose <input type="button" value="v"/>
Depreciation :					
17C. Year of Const.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
17D. Dep. factor*	Choose <input type="button" value="v"/>	Choose <input type="button" value="v"/>	Choose <input type="button" value="v"/>	Choose <input type="button" value="v"/>	Choose <input type="button" value="v"/>
17E. Constr. Type as per Annex.*	Choose <input type="button" value="v"/>	Choose <input type="button" value="v"/>	Choose <input type="button" value="v"/>	Choose <input type="button" value="v"/>	Choose <input type="button" value="v"/>
Building Constr Cost : 17F. Rs./sq Mtr as per Annex.*	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
17G. 50% of Guidance Value in Rs. (0.5 x 17F)*	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
17H. Built up Area*	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
17I. Occupancy (Self Occupied = 0.5 Tenanted = 1)*	Choose <input type="button" value="v"/>	Choose <input type="button" value="v"/>	Choose <input type="button" value="v"/>	Choose <input type="button" value="v"/>	Choose <input type="button" value="v"/>
17J. CV of Land Occupied by building in Rs. (17H x 16 x 17I x 11)*	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
17K. Tax on Land Occupied by the building in Rs. (17J x 10) x 0.01*	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
17L. Capital Value of the Building in Rs. (17H x 17G x 17I x (1 - 17D))*	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
17M. Tax on Building in Rs. (17L x 10) x 0.01*	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
17N. Total tax for the floor in Rs. (17K + 17M)*	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="button" value="Delete"/>	<input type="button" value="Delete"/>	<input type="button" value="Delete"/>	<input type="button" value="Delete"/>	<input type="button" value="Delete"/>

18. Property Tax (Sum of all 17N in the table above)* Rs.

Tax Calculation *

19. Property Tax*	<input type="text"/>	Rs.
20. Less 5% if paid on or before April 30th <input type="checkbox"/>	<input type="text"/>	Rs.
21. Penalty at 2% per month on Property Tax if Paid after June 30th	<input type="text"/>	Rs.
22. Tax Payable (19 Or (19 - 20) Or (19 + 21))*	<input type="text"/>	Rs.
23. Cesses payable at 24.0% of property tax (0.24 x 19)*	<input type="text"/>	Rs.
24. Penalty/Adjustments if any	<input type="text"/>	Rs.
25. Total Tax Payable (22 + 23 +/- 24)*	<input type="text"/>	Rs.

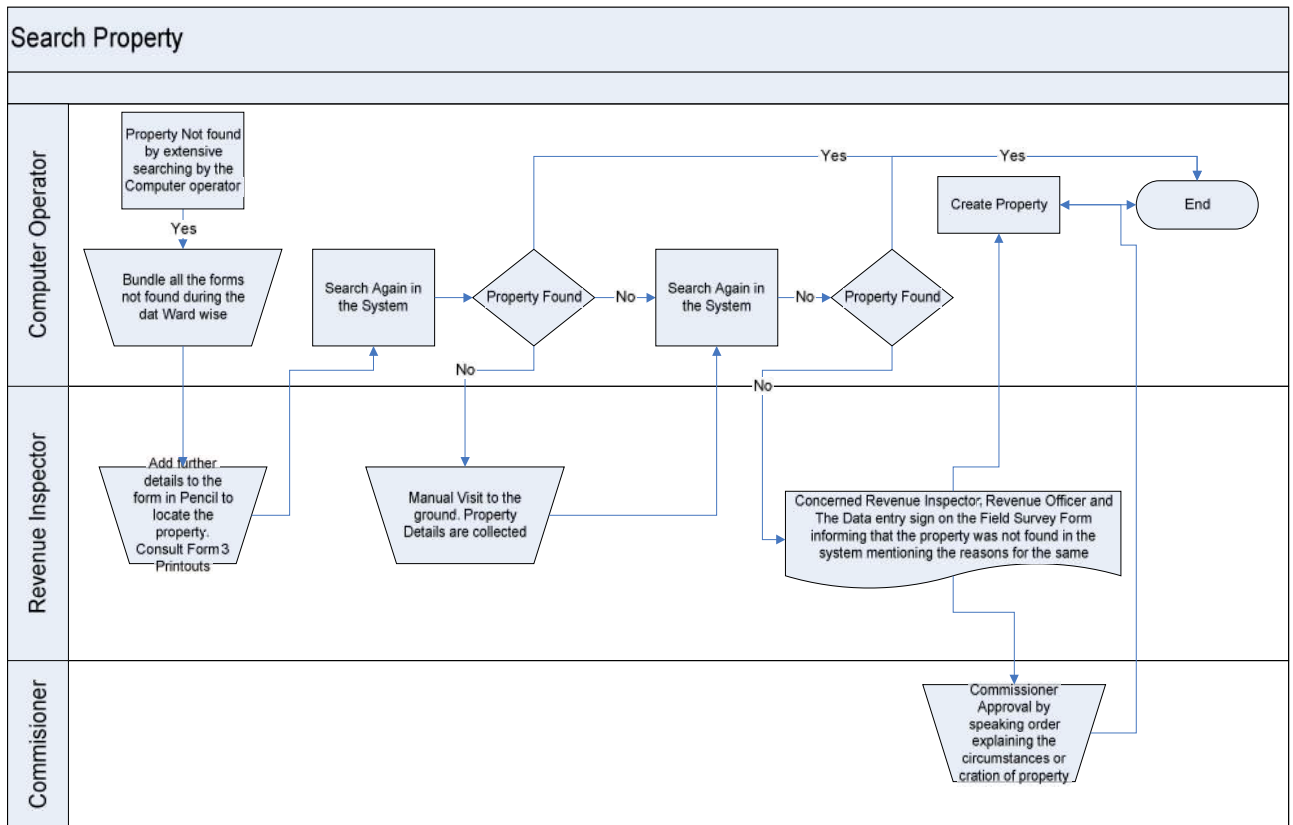
Note:

- Add owner button will be used to add more no of owners details.
- Add tenets button will be used to add more no of tenets details.
- Add floors button will be used to add more no of floors details.
- Delete button will be used to delete unwanted floors.
- Submit button is used to submit data.

4.13 Create property

This option is used to create the missed property in PTIS. Before creating the new properties please make sure that the property is not in the system. And also follows the specified steps/guidelines issued by Directorate of Municipal Administration.

Due diligence and validations have been done to ensure that there are minimal errors and no properties are missed on ground. In the event any property is missed, the following steps must be followed to create a new property in the system.



- The Computer Operator and Revenue Inspector jointly search the property in the system using various options suggested in Search Property use case but do not find the property in the system.
- The Revenue Inspector goes to the field to collect property details and enters SAS form manually as a part of field verification. He also get property ownership details of adjacent properties.
- The Revenue Inspector searches property details based on new information. He also searches the adjacent properties in the system to check if those properties are present in the system.
- If the Property details are still not found, the Concerned Revenue Inspector, Revenue Officer and the Data entry operator send a file to the commissioner seeking his approval to create the property in the system.
- The file is send back to the Computer Operator and while property creation, the commissioner's approval number and date are mandatory fields.

4.13.1 Validations

On Submit the following validations would be performed

- Ensure all the required fields listed below are entered
- All * fields are mandatory and must be filled. Red marked * fields must be provided manually and green marked * fields will be calculated automatically by the system based on some parameters.
- There should be a FS data. Use Enter FS details option to update FS data.
- There should be a at least one year payment receipts. With unique receipt no.

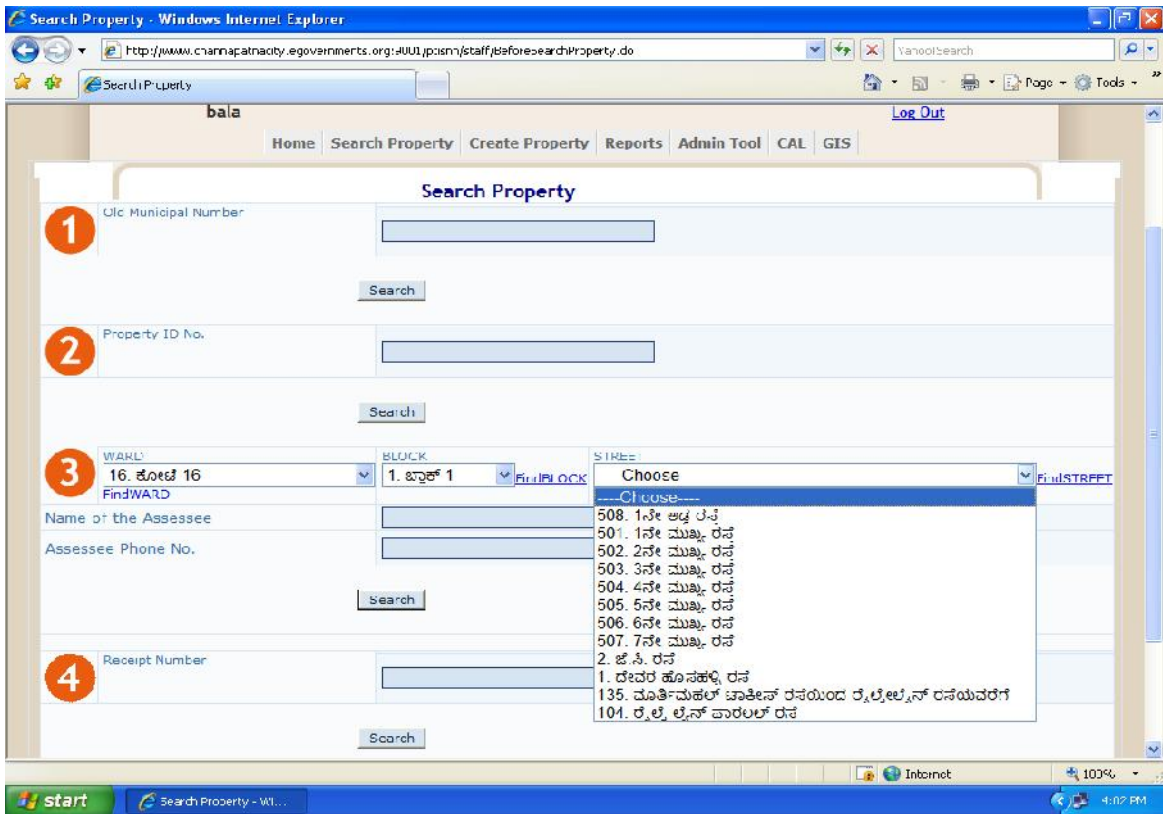
4.13.2 Field Details

Field Name	Description
<i>Property Creation Reason</i>	Reason for property creation
<i>Is Assessed</i>	Property assessed yes or no.
<i>Property ID. No*</i>	Property Identification no (Ward/Numbering area no-Blcokno-Streetno-Doorno)
<i>Ward</i>	Ward/Numbering area no where the property is located
<i>Block</i>	In which block of above said ward / numbering area the property is located
<i>Street</i>	In which street of above said ward / numbering area, block the property is located
<i>Property Address*</i>	Actual property address in the city.
<i>No</i>	Property / door number as per GIS numbering.
<i>Khata Number</i>	Municipal khatha no
<i>Old House Number</i>	Old municipal house no
<i>Block/Locality</i>	Block / locality where the property is located
<i>City</i>	Name of the city where the property is located.
<i>Contact Number</i>	Contact number of the owner
<i>Pin code</i>	Pin code of the location where the property is located
<i>Email</i>	Email id of the owner
<i>Property Owner Details*</i>	Property owner details
<i>First</i>	First name of the owner
<i>Middle</i>	Middle name / initials of the owner
<i>Last</i>	last name / surname of the owner
<i>Father/Mother/Husband</i>	Father/Mother/Husband name
<i>Address for the correspondence</i>	
<i>No</i>	Owner house no for correspondence
<i>Street Name</i>	Owner correspondence street name.
<i>Block / Stage / Phase</i>	Owner correspondence block/Stage/Phase.
<i>Locality / Colony Name</i>	Owner correspondence locality/colony name
<i>City</i>	Owner correspondence city name.
<i>Pin code</i>	Owner correspondence city pin code.
<i>Contact Number</i>	Owner's contact number
<i>Payment year*</i>	PT Payment for the year
<i>Payment Details*</i>	Payment details as follows
<i>Property Tax</i>	Property tax paid in Rs.
<i>Total cess</i>	Cess paid in Rs.
<i>Rebate</i>	Rebate got in Rs.
<i>Penalty</i>	Penalty paid in Rs.


<i>Total</i>	Total amount of tax paid (PT+Cess-Rebate+Penalty)
<i>Vacant Land</i>	Creating property is vacant / not?
<i>Yes</i>	Creating property is vacant.
<i>No</i>	Creating property is not a vacant.
<i>Payment Mode*</i>	Mode of payment they have made
<i>Cash</i>	If mode of payment is cash
<i>Cheque</i>	If mode of payment is check
<i>DD</i>	If mode of payment is DD
<i>Cheque/DD No</i>	No of Cheque / DD
<i>Cheque /DD Date (dd/MM/yyyy)</i>	Date of the Cheque / DD drawn.
<i>Name of the Bank and Branch Name*</i>	Bank detail if it mode of payment is cheque / DD
<i>Bank Name</i>	Name of the bank from where the cheque / DD is drawn.
<i>Branch Name</i>	Bank branch name from where the cheque / DD is drawn.
<i>Bank Challen No*</i>	Payment made bank challan no
<i>Collection Date (dd/MM/yyyy)</i>	Date of the collection in that format only.

The snap shot of block numbers shown


The snap shot of the create property screen is as shown in below.



The snap shot of Street numbers shown



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Create Property

Property Creation Reason: Is Assessed* Yes No

Property ID No.

Ward Number/Name* Block / Locality* Street Name

1. Property Address

Property/House Number* Khata No. OldHouseNo

Street Name

Block/Stage/Phase

Locality/Colony Name

City Pin Code

Contact Number Email

2. Property Owner Details *

Contact Number Email

2. Property Owner Details *

First Name *	Middle Name / Initials	Last Name/ Surname	Father/Mother/Husbands Name	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="Delete"/>

3. Address for correspondence

Property/House Number

Street Name

Block/Stage/Phase

Locality/Colony Name

City Pin Code

Contact Number

4. Occupants Details

First Name	Middle Name / Initials	Last Name/ Surname	Father/Mother/Husbands Name	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="Delete"/>

Part 2 - Property Details

5. Vacant Land* Yes No

Property Usage

Building Details

6. a. Length of Site Ft. b. Breadth of Site Ft. c. Area of Site Sq. Ft.

Vacant Land Information

7.	Basic Guidance value for the site in Rs.(See Foot Note) *	0	Rs
8.	Corner Plot 10%(in Rs.) <input type="checkbox"/>		Rs
9.	Additional Enhancement in Rs.(See Footnote)		Rs
10.	Total Guidance Value in Rs. (7+8+9) *		Rs.
11.	50% of Guidance Value in Rs. (0.5x10) *		Rs
12.	Area of Land less than 10764 Sq.Ft <input type="text"/> Sq. Ft.	13.	Rate of Tax (as applicable) * <input type="text"/>
14.	Area of land between 10764 Sq.Ft and 43056 Sq.Ft <input type="text"/> Sq. Ft.	15.	Rate of Tax (as applicable) * <input type="text"/>
16.	Area of Land greater than 43056 Sq.Ft <input type="text"/> Sq. Ft.	17.	Rate of Tax (as applicable) * <input type="text"/>
18.	Total Tax Payable (11x12x13 + 11x14x15 + 11x16x17) *	0	Rs

Tax Calculation *

19.	Property Tax *	0	Rs.
20.	Less 5% if paid on or before April 30th <input type="checkbox"/>	0	Rs.
21.	Penalty at 2% per month on Property Tax if Paid after June 30th	0	Rs.
22.	Tax Payable (19 Or (19 - 20) Or (19 + 21) *	0	Rs.
23.	Cesses payable at 24.0% of property tax (0.24 x 19) *	0	Rs.
24.	Penalty/Adjustments if any	0	Rs.
25.	Total Tax Payable (22 + 23 +/- 24) *	0	Rs.

Reference Number *

Reference Date (dd/MM/yyyy) *

Documents Attached


Latest Tax paid challans under NAs system.

Comments if Any *

Note:


Submit button is used to submit the data.

On successful submission of the data you will get following screen with message.



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CMC Ramanagara



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Property Created: 32-1-32-101

4.14 Create Property with Payment

The screenshot shows the 'Create Property With Payment' form on the CMC Chickamagalur website. The form is divided into several sections:

- Property Identification:** Property ID No. (text), Ward Number/Name (dropdown), Block / Locality (dropdown), Street Name (dropdown).
- Property Address:** No, Khata Number, OldHouseNo, Block / Locality, City, Pin Code.
- Property Owner Details:** AddOwner button, First Name, Middle Name / Initials, Last Name / Surname, Father/Mother/Husbands Name, Delete button.
- Address for correspondence:** No, Street Address 1, Street Address 2, Block / Locality, City, Pin Code.
- Occupants Details:** AddTenant button, First Name, Middle Name / Initials, Last Name / Surname, Father/Mother/Husbands Name, Delete button.
- Payment Details:** Payment Year (dropdown), Property Tax, Total Cess, Rebate, Penalty, Total (all with input fields and Rs. labels).
- Vacant Land:** Yes/No radio buttons.
- Payment Mode:** Cash, Cheque, DD radio buttons. Cheque/DD No., Cheque/DD Date (dd/MM/yyyy), Bank Name, Branch Name.
- Bank Information:** Name of The Bank & Branch (dropdown), Bank Challan No., Collection Date (dd/MM/yyyy).

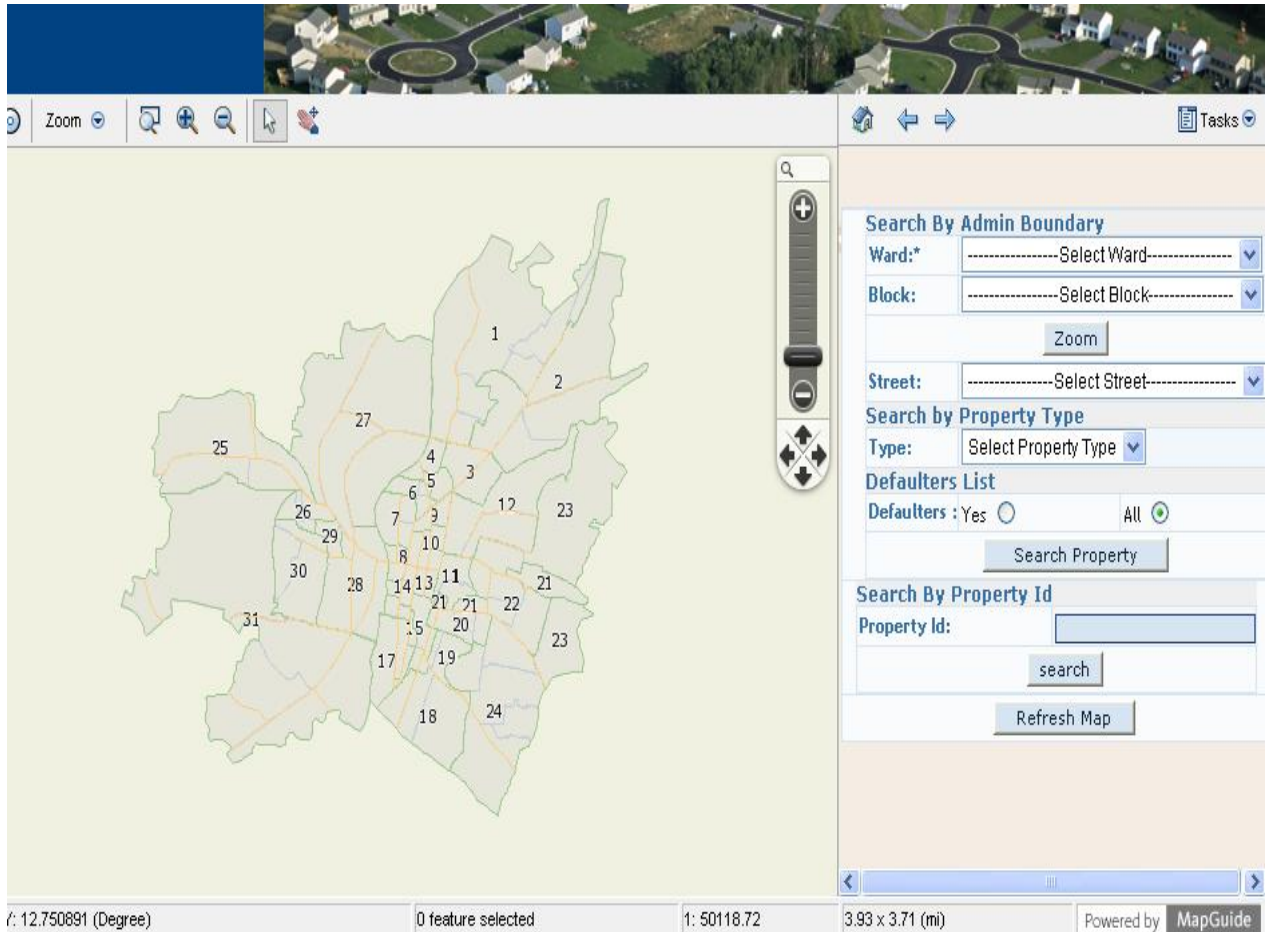
A 'Submit' button is located at the bottom center of the form.

4.15 Field Details

Fields	Description
Property Id No.	

<i>Ward Number/Name</i>	Ward/Numbering area no where the property is located
<i>Block/Locality</i>	In which block of above said ward / numbering area the property is located
<i>Street Name</i>	In which street of above said ward / numbering area, block the property is located
Property Address	
<i>Number</i>	Property / door number as per GIS numbering.
<i>Khata Number</i>	Municipal khatha no
<i>Old House No.</i>	Old municipal house no
<i>Block/Locality</i>	Block / locality where the property is located
<i>City</i>	Name of the city where the property is located
<i>Pin Code</i>	Pin code of the location where the property is located
Property Owner Details	
<i>First Name</i>	First name of the owner
<i>Middle Name/Initials</i>	Middle name / initials of the owner
<i>Las Name/Surname</i>	last name / surname of the owner
<i>Father/Mother/Husbands Name</i>	Father/Mother/Husband name
Address for correspondence	
<i>Number</i>	Owner correspondence door number
<i>Street Address 1</i>	Owner correspondence street name.
<i>Street Address 2</i>	Owner correspondence street name.
<i>Block/Locality</i>	Block / locality where the property is located
<i>City</i>	Owner correspondence city name.
<i>Pin code</i>	Owner correspondence city pin code.
Occupants Details	
<i>First Name</i>	First name of the occupant
<i>MiddleName/Initials</i>	Middle name / initials of the occupant
<i>Last Name/Surname</i>	last name / surname of the occupant
<i>Father/Mother/Husbands Name</i>	Father/Mother/Husband name of the occupant
Payment Year	
<i>Property Tax</i>	Property tax paid in Rs.
<i>Total Cess</i>	Total Cess paid in Rs.
Payment Details	
<i>Rebate</i>	Rebate got in Rs.
<i>Penalty</i>	Penalty paid in Rs.
<i>Total</i>	Total amount of tax paid (PT+Cess-Rebate+Penalty)
Vacant Land Yes/No	Creating property is vacant / not?
<i>Cash/ Cheque/DD</i>	Paid in cash/cheque/DD
Payment Mode	Mode of payment they have made
<i>Cheque/DD No.</i>	If mode of payment is cheque /DD No. to enter
<i>Cheque/DD/Date</i>	If mode of payment is cheque/DD/Date to enter
<i>Bank Name</i>	Name of the bank from where the cheque / DD is drawn.
<i>Branch</i>	Bank branch name from where the cheque / DD is drawn.
<i>Name of the Bank & Branch</i>	Name and Branch of the bank
<i>Bank Challan No.</i>	Payment made bank challan no
<i>Collection Date (dd/mm/yyyy)</i>	Date of the collection in that format only.

5. GIS

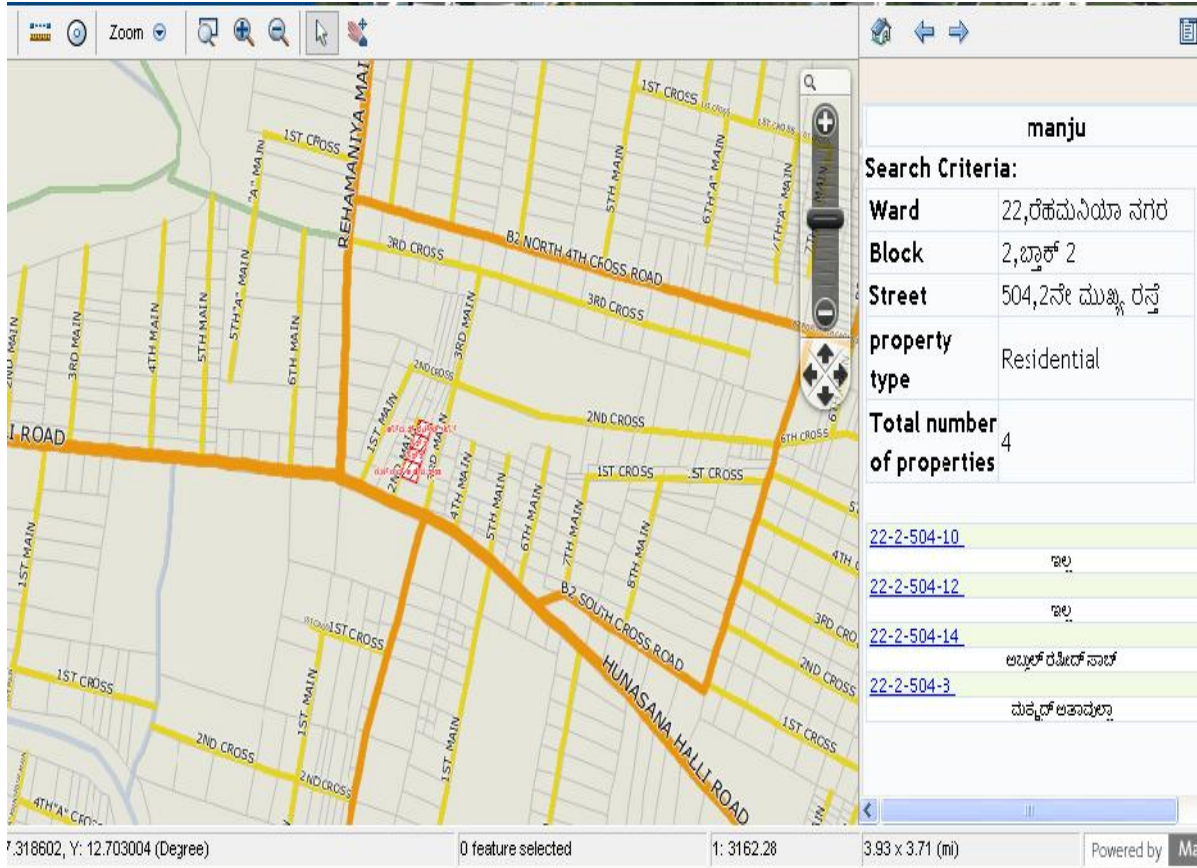


A snap shot of GIS map

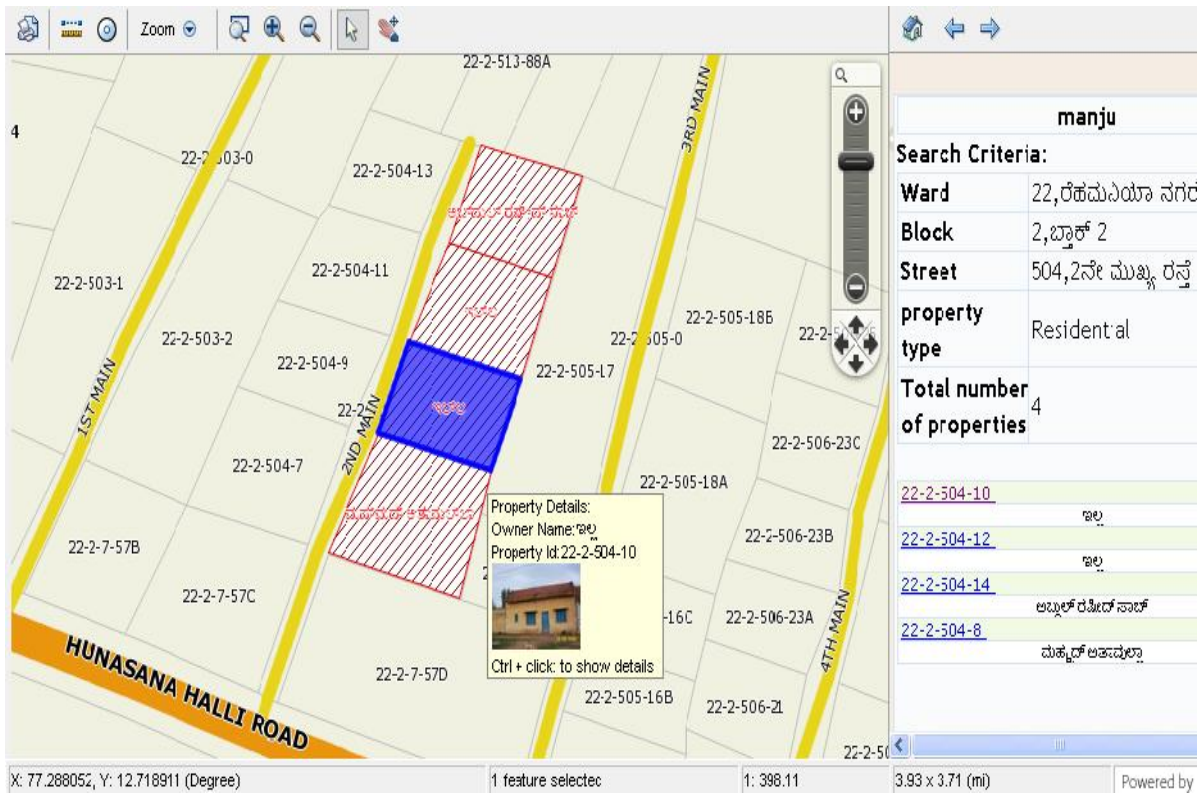
5.1 Field Details

Field Name	Description
Search by Admin Boundary	
<i>Ward Number</i>	Select ward number
<i>Block Number</i>	Select block number
<i>Street Number</i>	Select street number
Search by Property Type	
Type	Select type of property used
<i>Residential</i>	If property is being used for residential purpose.
<i>Commercial</i>	If property is being used for commercial purpose.
<i>Public Use</i>	If property is being used for public use purpose.

<i>Industrial</i>	If property is being used for industrial purpose.
Defaulters List	Select the options as you need
<i>Yes</i>	If you need a defaulters list
<i>All</i>	If you need the list of all
Search by Property Id	
<i>Property Id</i>	Enter property Id to search



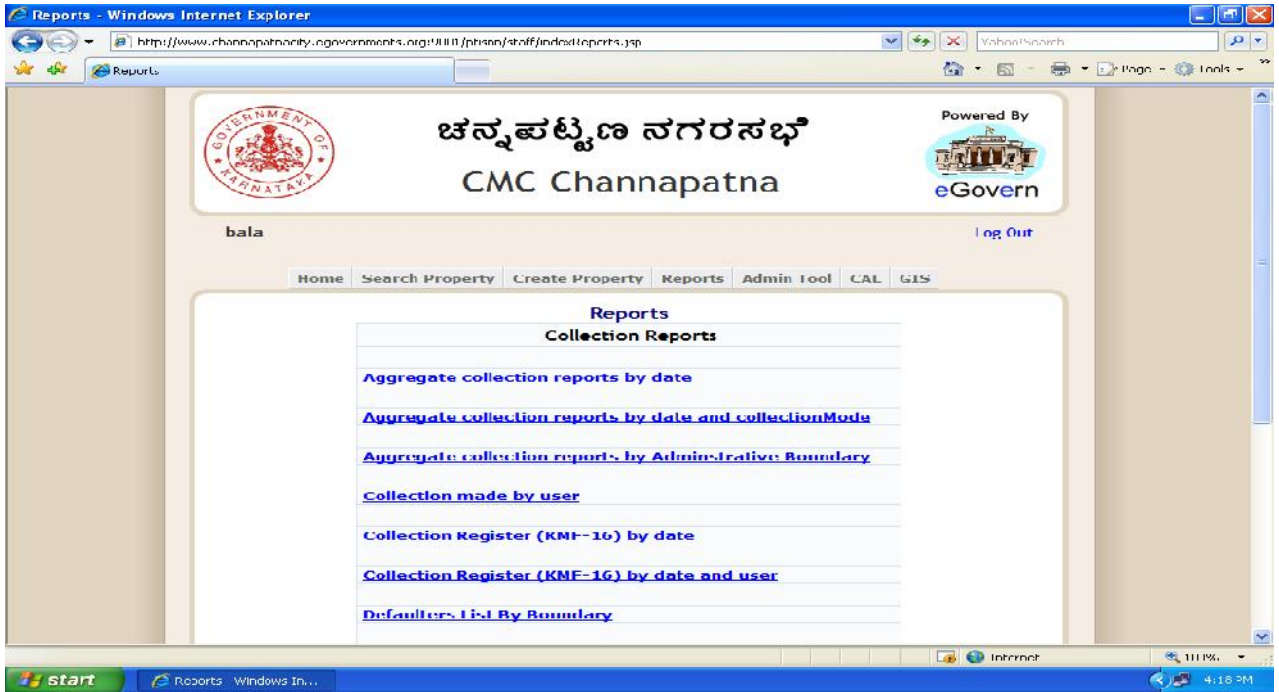
On successful submission of the data you will get following screen with number of properties under the data submitted.



A screen showing the location of the property with details

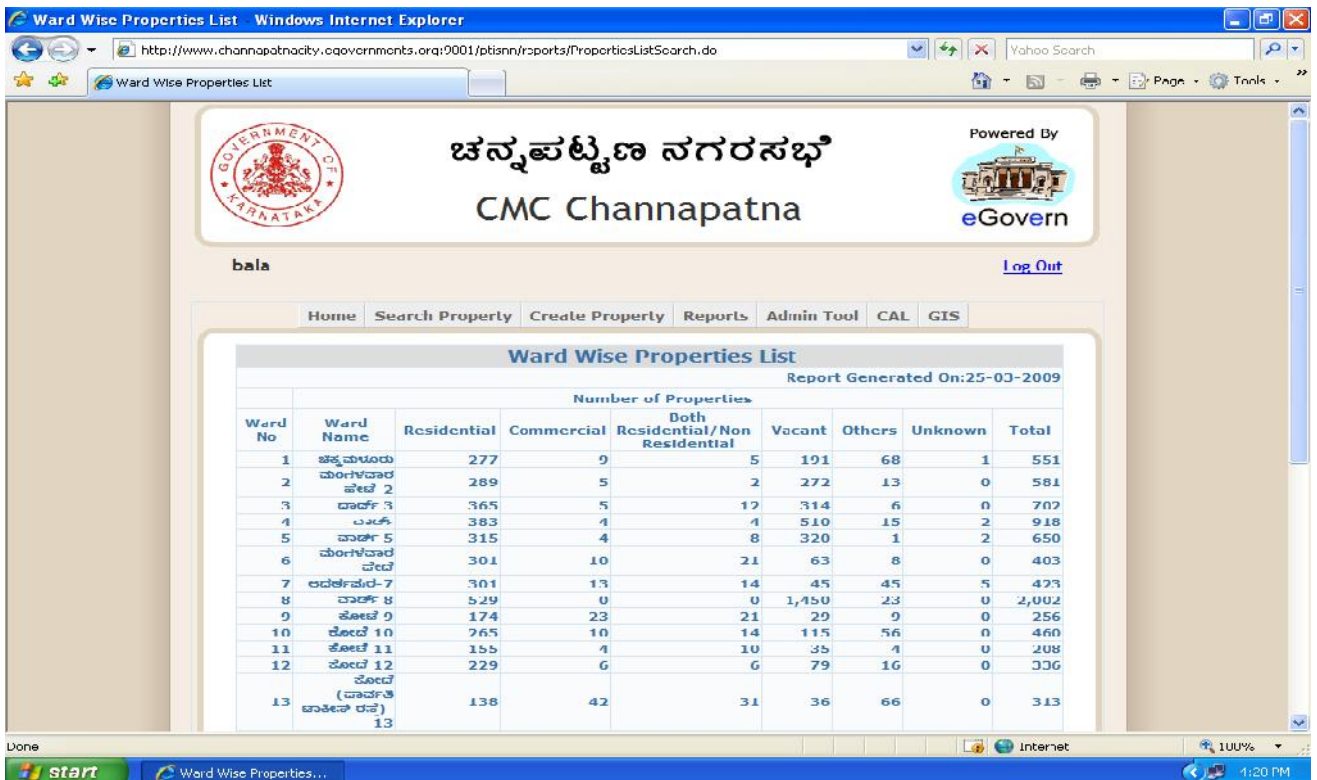
On selecting one of the properties in the data information the location of the property with details is shown.

6. Reports:



A snap of Collection Reports

Ward Wise Properties List



**ACTS & RULES &
CIRCULAR REGARDING PROPERTY
TAX COLLECTION**

CHAPTER X

TAXATION

ENUMERATION OF TAXES

103. Taxes which may be imposed.- Subject to the general or special orders of Government, a corporation shall,-

¹[(a) [xxx]]¹

1. Omitted by Act 32 of 2003 w.e.f. 20.8.2003.

(b) ¹[at rates not exceeding those specified in this Act]¹ levy any one or more of the following taxes:-

1. Substituted by Act 32 of 2003 w.e.f. 20.8.2003.

(i) a tax on ¹[buildings or vacant land or both]¹ situated within the city (hereinafter referred to as the property tax);

1. Substituted by Act 32 of 2003 w.e.f. 19.11.2001.

¹[(ii) (iii) x x x]¹

1. Omitted by Act 35 of 1994 w.e.f. 1.6.1994.

¹[(iv) x x x]¹

1. Omitted by Act 21 of 1979 w.e.f. 31.3.1979.

¹[(v) [xxx]]¹

1. Omitted by Act 32 of 2003 w.e.f. 20.8.2003.

(vi) a tax on advertisement;

(vii) a duty on certain transfers of property in the shape of an additional stamp duty;

¹[(viii) x x x]¹

1. Omitted by Act 35 of 1994 w.e.f. 1.6.1994.

¹[(ix) x x x]¹

1. Omitted by Act 32 of 2003 w.e.f. 20.8.2003.

¹[Proviso x x x]¹

1. Omitted by Act 35 of 1994 w.e.f. 1.6.1994.

¹[103A. xxx]]¹

1. Omitted by Act 32 of 2003 w.e.f. 16.6.2003.

¹[103B. Levy of Infrastructure and Solid Waste Management Cess.- (1) Notwithstanding anything contained in section 19 of the Karnataka Motor Vehicles Taxation Act 1957 (Karnataka Act 35 of 1957) the Corporation may in addition to the tax levied under that Act, levy and collect an infrastructure cess, at such rate not exceeding five hundred rupees per annum as may be prescribed on every motor vehicle suitable for the use on roads within the city and different rates may be prescribed in respect of different classes of motor vehicles.

Explanation.-For the purpose of this section "motor vehicle" shall have the same meaning assigned to it in the Motor Vehicles Act, 1988 (Central Act 59 of 1988).

(2) The Corporation may in addition to property tax levied under section 103, levy a Solid Waste Management cess at such rate not exceeding one thousand rupees per month as may be prescribed, on every owner or occupier of buildings or lands or both in the city, for the purpose of collection, transportation and disposal of solid waste and different rates may be prescribed in respect of different classes of lands or buildings or in different areas.

Explanation.-For the purposes of this section solid waste., includes filth offensive matter, rubbish sewage, trade affluent, trade refuse, waste from hospitals and any other waste which is detrimental to public health.

(3) The cess levied under sub-sections (1) and (2) shall be assessed and collected in such manner as may be prescribed.

(4) Notwithstanding anything contained in sections 61A, 62 and 444, any person aggrieved by the levy, and assessment of cess under this section may, within thirty days from the date of receipt of the order of assessment of such cess, appeal to the prescribed authority whose decision shall be final.

(5) The prescribed authority may, after giving a reasonable opportunity of being heard to the appellant and the Corporation, pass such order as it deems fit.

(6) Subject to such terms and conditions as may be provided in the bye-laws, the cess payable to the Corporation under this section may be collected by such agency as the corporation may appoint in this behalf.¹

1. Inserted by Act 31 of 2001 w.e.f. 19.11. 2001.

¹[104. xxx]]¹

1. Omitted by Act 32 of 2003 w.e.f. 20.8.2003.

¹[105. xxx]¹

1. Omitted by Act 32 of 2003 w.e.f. 20.8.2003.

¹[106. Publication of resolution with notice.- A corporation shall by a resolution passed at a general meeting levy any tax specified in section 103 and in such resolution specify the classes of persons or properties which shall be made liable and the amount or rate at which the tax shall be levied. When such a resolution has been passed the corporation shall publish a notice of such resolution in the notice board of its office and by advertisement in local newspapers. The publication of such notice shall be conclusive evidence that the tax has been imposed in accordance with the provisions of this Act and the rules made thereunder.]¹

1. Section 106 substituted by Act 32 of 2003 w.e.f. 20.8.2003.

107. Power to suspend, reduce or abolish any existing tax.- (1) The corporation may, except as otherwise provided in clause (b) of the proviso to section 146 at any time for sufficient reason suspend, modify or abolish any existing tax.

(2) The provisions of this Chapter relating to the imposition of taxes shall apply so far may be to the suspension, modification or abolition of any tax.

¹[108. Description and class of property tax.-(1) Unless exempted under this Act or any other law, property tax shall be levied every year on all ²[buildings or vacant lands or both]² situated within the city.

1. For Sections 108, and 109, sections 108, 109, and 109A Substituted w.e.f. 19.11.2001.

2. Substituted by Act 32 of 2003 w.e.f. 20.8.2003.

¹[(2) The property tax shall be levied in case of,-

(a) commercial building at such percentage not being less than 0.5 per cent (rupees five per thousand) and not more than ²[two]² percent of taxable capital value of the building;

(b) residential building and buildings other than commercial building, at such percentage not being less than 0.3 per cent (rupees three per thousand) and not more than ²[one per cent (rupees ten per thousand)]² of taxable capital value of the building;

1. Sub-section (2) sub-stituted by Act 32 of 2003 Clauses (a) and (b) deemed to have come in to force on 16.6.2003 and clause (c) w.e.f. 19.11.2001.

2. Substituted by Act 5 of 2005 w.e.f. 1.4.2005.

(c) vacant land,

- (i) measuring not above one thousand square meters, at not less than 0.1 per cent (rupees one hundred per lakh) and not more than 0.2 per cent (rupees two hundred per lakh) of taxable capital value of land,
- (ii) measuring above one thousand square meters but not above four thousand square meters, at not less than 0.025 per cent (rupees twenty five per lakh) and not more than 0.05 per cent (rupees fifty per lakh) of taxable capital value of land,
- (iii) measuring above four thousand square meters, at not less than 0.01 per cent (rupees ten per lakh) and not more than 0.02 per cent (rupees twenty per lakh) of taxable capital value of land.]¹

1. Clause (c) of sub-section (2) substituted by Act 32 of 2003 w.e.f. 19.11.2001.

(3) Subject to the minimum and the maximum, rates specified in sub-section (2), the corporation may, fix the property tax at such percentage of the taxable capital value of the buildings or ¹[vacant lands or both]¹ having regard to location, type of construction of the building, nature of use to which the ¹[vacant land]¹ or building is put, area of the ¹[vacant land]¹, plinth area of the building, age of the building and such other criteria as may be prescribed:

Provided that the percentage so fixed may be different in different areas and for different classes of buildings and lands.

²[Provided further that the land appurtenant to a building shall be exempted from levy of Property Tax.]²

1. Substituted by Act 32 of 2003 w.e.f. 19.11.2001.

2. Inserted by Act 32 of 2003 w.e.f. 19.11.2001 and substituted by Act 5 of 2005 w.e.f. 1.4.2005.

¹[Explanation: xxx]¹

1. Omitted by Act 32 of 2003 w.e.f. 16.6.2003.

¹[108A XXX]¹

1. Inserted by Act 5 of 2005 w.e.f. 9.11.2004 and omitted by Act 5 of 2005 w.e.f. 1.4.2005

109. Method of Assessment of property tax.- (1) The taxable capital value of the building shall be assessed ¹[together with the land occupied by it]¹. The taxable capital value of such land shall be assessed having regard

to the ²[market value guidelines of properties published]² under section 45B of the Karnataka Stamp Act, 1957. ³[subject to such rules as may be prescribed]³ The taxable capital value of the building shall be ⁴[equivalent of fifty per cent of]⁴ the market value guidelines of properties published under section 45B of the Karnataka Stamp Act, 1957 minus depreciation at the time of assessment, determined as far as may be notified by the Government from time to time]²

1. Substituted by Act 32 of 2003 w.e.f. 19.11.2001.
2. Substituted by Act 32 of 2003 w.e.f. 16.6.2003.
3. Inserted by Act 5 of 2005 w.e.f. 1.4.2005.
4. Substituted by Act 5 of 2005 w.e.f. 1.4.2005.

(2) The taxable capital value of the vacant land shall be ²[equivalent of fifty per cent of]² the ¹[market value guidelines of properties published]¹ of the land notified by the Government under section 45B of the Karnataka Stamp Act, 1957.

1. Substituted by Act 32 of 2003 w.e.f. 20.8.2003.
2. Substituted by Act 5 of 2005 w.e.f. 1.4.2005.

¹[109A. Enhancement of property tax.- Notwithstanding anything contained in section 108 and 109 the property tax assessed and levied under either provision shall not be assessed each year thereafter but shall stand enhanced by 15 percent once in every three years commencing from the financial year 2005-2006:

Provided that the Municipal Corporation may enhance such property tax upto 30 percent once in three years and different rates of enhancement may be made to different areas and different classes of buildings and lands:

Provided further that the non assessment of property tax under this section during the block period of three years shall not be applicable to a building in respect of which there is any addition, alteration or variation to it.

Provided also that nothing contained in this section shall be deemed to affect the power of State Government to direct an earlier revision of property tax.]¹

1. Inserted by Act 31 of 2001 w.e.f. 19.11.2001 and substituted by Act 5 of 2005 w.e.f.1.4.2005.

110. General exemptions.- ¹(1)¹ The following buildings and lands shall be exempted from the property tax:-

1. Re-numbered by Act 31 of 2001 w.e.f. 19.11.2001

(a) places set apart for public worship and either actually so used or used for no other purposes;

(b) choultries for the occupation of which no rent is charged and choultries the rent charged for occupation of which is used exclusively for charitable purposes;

(c) places used for the charitable purpose of sheltering the destitute or animals and orphanages, homes and schools for the deaf and dumb, asylum for the aged and fallen women and such similar institutions run purely on philanthropic lines as are approved by Government;

(d) such ancient monuments protected under the Karnataka Ancient and Historical Monuments and Archaeological Sites and Remains Act, 1961 and the Ancient Monuments and Archeological Sites and Remains Act, 1958 (Central Act 24 of 1958) or parts thereof as are not used as residential quarters or public offices;

(e) charitable hospitals and dispensaries but not including residential quarters attached thereto;

(f) such hospitals and dispensaries maintained by railway administrations as may from time to time be notified by Government, but not including residential quarters attached thereto;

(g) burial and cremation grounds included in the list published by the Commissioner under sub-section (3) of section 394;

(h) Government lands set apart for free recreational purposes and all such other Government land as may be notified by it, from which in the opinion of the Government no income could be derived;

(i) building or lands exclusively used for,-

(a) students hostels which are not established or conducted for profit;

(b) educational purposes by recognised educational institutions;

(c) the offices of Labour Associations registered under the Trade Union Act, 1926 and belonging to such Association;

(j) buildings or lands belonging to the Central Government or any State Government used for purposes of Government and not used or intended to be used for residential or commercial purposes;

(k) buildings or lands belonging to ¹[any Urban Development Authority constituted under the Karnataka Urban Development Authorities Act, 1987]¹, the Bangalore Development Authority, the Karnataka Housing Board or any local authority the possession of which has not been delivered to any person, in pursuance of any grant, allotment or lease;

1. Substituted by Act 32 of 2003 w.e.f. 20.8.2003.

(l) land which is registered as land used for agricultural purposes in the revenue accounts of Government and is actually used for the cultivation of crops:

Provided that nothing contained in clauses (a), (c) and (e) shall be deemed to exempt from property tax, any building or ¹[vacant land]¹ for which rent is payable by the person or person using the same for the purposes referred to in the said clauses:

Provided further that for purpose of clause (j), a certificate issued by Government or any officer duly authorised by Government that any building or ¹[vacant land]¹ is used for purposes of Government and not used or intended to be used for residential or commercial purposes shall be binding on the corporation.

1. Substituted by Act 32 of 2003 w.e.f. 19.11.2001.

¹[(2) Notwithstanding the exemptions granted under this section it shall be open to the corporation to collect service charges for providing civic amenities and for general or special services rendered at such rates as may be prescribed.]¹

1. Inserted by Act 31 of 2001 w.e.f. 19.11.2001.

111. Property tax-a first charge on property and movables.- The property tax on buildings and lands shall, subject to the prior payment of the land revenue, if any, due thereon to the Government be a first charge upon the said buildings or lands and upon the movable property, if any, found within or upon such buildings or lands and belonging to the person liable to such tax.

112. Property tax from whom and when payable.- (1) Subject to the provisions of sub-section (2), the property tax shall be primarily payable as follows, namely:-

(a) if the premises are held immediately from Government or the corporation, from the actual occupier thereof:

¹[Provided that the property tax due in respect of premises owned by the Government and occupied by any person on payment of rent, shall be payable by the Government:

Provided further that no property tax shall be payable in respect of premises owned by the Corporation and occupied by any person on payment of rent.]¹

1. Substituted by Act 24 of 1978 w.e.f. 29.9.1978.

(b) if the premises are not so held,-

- (i) from the lessor if the premises are let;
- (ii) from the superior lessor if the premises are sub-let;
- (iii) from the person in whom the right to let the premises vests, if they are unlet.

(2) If any land has been let for any term exceeding one year to a tenant and such tenant or any person deriving title howsoever from such tenant has built upon the land, the property tax assessed upon the said land and upon the building erected thereon shall be primarily payable by the said tenant or such person whether or not the premises be in the occupation of the said tenant or the person.

(3) The property tax shall be paid by the person primarily liable within ¹[ninety days]¹ after the commencement of every ¹[year]¹.

1. Substituted by Act 31 of 2001 w.e.f. 19.11.2001.

¹[(4) If default is made in making payment in accordance with sub-section (3), the person liable to pay the tax shall pay a penalty at the rate of two percent per month of the amount of tax remaining unpaid after the expiry of the period specified in sub-section (3)]¹

1. Sub-section (4) to (7) Omitted by Act 31 of 2001 and sub-section (4) inserted by Act 32 of 2003 w.e.f. 16.6.2003.

¹[112A. Assessment of property tax.- (1) Every owner or occupier who is liable to pay property tax under this Act, shall every year submit to the Commissioner or the officer authorised by him in this behalf (hereinafter referred to as authorised officer) a return in such form within such period and in such manner as specified in schedule III.

Provided that if the owner or occupier who is liable to pay tax files return and also pays tax which is due, within one month from the date of commencement of the year, he shall be allowed a rebate of five percent on the tax payable by him.

(2) Before any owner or occupier submits any return under sub-section (1), he shall pay in advance full amount of the property tax payable by him on the basis of such return and shall furnish alongwith the return satisfactory proof of payment of such tax and the tax so payable shall for the purposes of this Act be deemed to be the property tax due from such owner or occupier. After the final assessment is made the amount of property tax so paid shall be deemed to have been paid towards the property tax finally assessed.

(3) If the Commissioner or the authorised officer is satisfied that any return submitted under sub-section (1) is correct and complete, he shall assess the property tax in accordance with the provisions of this Act and the rules made thereunder and shall send a copy of the order of assessment to the owner or occupier concerned. Assessment under this sub-section shall be concluded within one year from the date of submission of return under sub-section (1).

(4) If any owner or occupier fails to submit a return as required under sub-section (1) ¹[or fails to pay in advance the amount of property tax payable by him as required under Sub-section (2)]¹ or submits an incomplete or incorrect return, the Commissioner or the authorised officer, shall cause an inspection of the land and building and may also cause such local enquiry as may be considered necessary, and based on such inspection and information collected, he shall assess the property tax and send a copy of the order of assessment to the owner or occupier concerned.

1. Inserted by Act 32 of 2003 w.e.f. 16.6.2003.

(5) When making an assessment of property tax under sub-section (3) or (4), the Commissioner or the authorised officer may also direct the owner or occupier to pay in addition to the property tax assessed a penalty,-

¹[(a) at the rate of two percent per month of the amount of property tax assessed and due in case of failure to pay the amount of property tax and to submit a return]¹

1. Substituted by Act 32 of 2003 w.e.f. 16.6.2003.

(b) not exceeding two times the amount of difference between the property tax assessed and the property tax paid along with his return in the case of knowingly submitting an incomplete or incorrect return.

¹[(c) One hundred rupees in case of failure to submit a return after payment of property tax in full.]¹

1. Inserted by Act 32 of 2003 w.e.f. 16.6.2003.

(6) The owner or occupier may either accept the property tax assessed and the penalty if any, levied or send objections to the Commissioner or the authorised officer within a period of thirty days from the date of receipt of a copy of the order under sub-section (3) or (4).

(7) The Commissioner or the authorised officer shall consider the objections and pass such order either confirming or revising the assessment of such tax and penalty if any, within a period of sixty days from the date of

filing objections and a copy of the order shall be sent to the owner or occupier concerned.

(8) In order to facilitate filing of a return by an owner or occupier of any ¹[building or vacant land]¹ and assessment of property tax under this section, the corporation shall, from time to time issue guidelines for determining the taxable capital value and property tax payable thereon.

1. Substituted by Act 32 of 2003 w.e.f. 19.11.2001.

112B. Preparation and publication of property tax register.- (1) A property tax register in respect of buildings or lands or both in the city shall be maintained in such form and in such manner as may be prescribed.

¹[(2) xxx]¹

1. Omitted by Act 32 of 2003 w.e.f. 20.8.2003.

(3) The authorised officer may on an application made by any person and subject to payment of such fees as may be specified by the corporation from time to time, permit such person to inspect the property tax register at reasonable hours or grant certified extract of the entries in the register or certified copies thereof.

(4) The Commissioner or the authorised officer may issue a property tax certificate to every owner or occupier of building or lands, containing all the details of, buildings or lands or both and the property tax payable in relation to such buildings or lands or both.

112C. Levy of penalty on unlawful building.- (1) Whoever unlawfully constructs or reconstructs any building or part of a building.

(i) on his land without obtaining permission under this Act or in contravention of any condition attached to such permission; or

(ii) on a site belonging to him which is formed without approval under the relevant law relating town and country planning ;or

(iii) on his land in breach of any provision of this Act or any rule or bye-law made thereunder or any direction or requisition lawfully given or made under this Act or such rules or byelaw;

shall be liable to pay every year a penalty, which shall be equal to twice the property tax leviable on such building, so long as it remains as unlawful construction without prejudice to any proceedings which may be instituted against him in respect of such unlawful construction:

Provided that such levy and collection of penalty shall not be construed as regularisation of such unlawful construction or reconstruction.

(2) Penalty payable under sub-section (1) shall be determined and collected by such authority and in such manner as may be prescribed. The penalty so payable shall be deemed to be the property tax due.

(3) Notwithstanding anything contained in sections 61A, 62 or 444 any person aggrieved by the determination of penalty under sub-section (2) may within thirty days from the date of receipt of the order appeal to the prescribed authority whose decision thereon shall be final.

(4) The prescribed authority may after giving a reasonable opportunity of being heard to the Appellant and the corporation pass such order as it deems fit.

112D. Survey of lands and buildings and preparation of property register.- (1) The Commissioner shall, subject to the general or special orders of the Government, direct a survey of buildings or lands or both within the city with a view to the assessment of property tax and may obtain the services of any qualified person or agency for conducting such survey and preparation of property register.

(2) A property register shall be maintained in such manner and containing such particulars in respect of buildings or lands or both as specified in Schedule III.

(3) For the purpose of preparation of property register or assessment of property tax in respect of any buildings or lands or both, the Commissioner or any person authorised by him in this behalf may enter, inspect, survey or measure any land or building after giving notice to the owner or occupier before such inspection and the owner or occupier shall be bound to furnish necessary information required for the purpose:

Provided that such entry into and upon any building or land shall be made between sunrise and sunset:

Provided further that in the case of buildings used as human dwelling due regard shall be paid to the social and religious customs of the occupiers and no apartment in the actual occupancy of a woman shall be entered until she has been informed that she is at liberty to withdraw and every reasonable facility has been afforded to her for withdrawing]¹.

1. Sections 112A to 112D Inserted by Act 31 of 2001 w.e.f. 19.11.2001.

¹[113. Demand for payment of property tax and appeal against such demand.- (1) If the property tax including penalty leviable under sub-section (5) of section 112A is not paid after it has been become due, the corporation may cause to be served upon the person liable for payment of the same a notice of demand in such form as may be prescribed.

(2) If the person to whom a notice of demand has been served under sub-section (1) does not, within thirty days from the service of such notice of demand either,-

(a) pays the sum demanded in the notice; or

(b) prefers an appeal under sub-section (3) against the demand, he shall be deemed to be in default and thereupon such sum shall be recovered along with such penalty and in such manner as may be prescribed.

(3) Notwithstanding anything contained in sections 61A or 62 or 444, any person disputing the claim in the notice of demand served under sub-section (1), may within thirty days after the service of such notice, appeal in such manner subject to such conditions and to such authority as may be prescribed.]¹

1. Substituted by Act 31 of 2001 w.e.f. 19.11.2001.

114. Obligation of transferor and transferee to give notice of transfer.- (1) Whenever the title of any person primarily liable to the payment of the property tax on any premises to or over such premises is transferred, the person whose title is transferred and the person to whom the same is transferred shall, within three months after the execution of the instrument of transfer or after its registration if it be registered or after the transfer is effected, if no instrument be executed, give notice of such transfer to the Commissioner.

(2) In the event of the death of any person primarily liable as aforesaid, the person to whom the title of the deceased shall be transferred as heir or otherwise shall give notice of such transfer to the Commissioner within one year from the death of the deceased.

¹[(3) Whenever such transfer comes to the knowledge of the Commissioner or authorised officer through such notice the name of the transferee shall be entered in the property tax register.]¹

1. Substituted by Act 32 of 2003 w.e.f. 20.8.2003.

(4) Every person who makes a transfer as aforesaid without giving such notice to the Commissioner shall, in addition to any other liability which he may incur through such neglect, continue to be liable for the payment of the property tax assessed on the premises transferred until he gives notice or until the transfer shall have been recorded in the corporation registers, but nothing in this section shall be held to affect,-

- (a) the liability of the transferee for the payment of the said tax, or
- (b) the prior charge of the corporation under section 111.

(5) Notwithstanding anything contained in this Act, in respect of any building or land belonging to the City of Mysore Improvement Trust Board, the Bangalore Development Authority or the Karnataka Housing Board or any local authority the possession of which has been delivered to any person in pursuance of any grant, allotment or lease by the Board or local authority concerned, the transfer of title of any person primarily liable to the payment of property tax shall not be recorded in the corporation registers without consulting the Board or local authority concerned.

1[114A. Review by the Commissioner.- Where the Commissioner, either *suo motu* or otherwise, after such enquiry as he considers necessary is satisfied that any transfer of title under section 114 was got recorded in the Corporation register by fraud, misrepresentation, or suppression of facts or by furnishing false, incorrect or incomplete material, he may within a period of three years from the date of such recording of transfer of title reopen the case and pass such order with respect thereto as he thinks fit:

Provided that no such order shall be made except after giving the person likely to be affected thereby a reasonable opportunity of being heard.]¹

1. Inserted by Act 14 of 1995 w.e.f. 3.5.1995.

115. Owner's obligation to give notice of construction or re-construction or demolition of building.- (1) ^{1[xxx]}¹ If any building in the city is constructed or re-constructed, the owner shall give notice thereof to the Commissioner, within fifteen days from the date of completion or occupation of the building whichever is earlier.

^{1[(b) xxx]}¹

^{1[(c) xxx]}¹

1. Omitted by Act 31 of 2001 w.e.f. 19.11.2001.

(2) ^{1[xxx]}¹ If any building in the city is demolished or destroyed, the owner shall, until notice thereof is given to the Commissioner, be liable for

the payment of the property tax for which he would have been liable had the building not been demolished or destroyed.

¹[(b) xxx]¹

¹[(c) xxx]¹

1. Omitted by Act 31 of 2001 w.e.f. 19.11.2001.

¹[116. Omitted]¹

1. Omitted by Act 31 of 2001 w.e.f. 19.11.2001.

117. Commissioner's power to call for information and to enter upon premises and to condone omission to give notice.- (1) For the purpose of assessing the property tax, the Commissioner may, by notice, call upon the owner or occupier of any building or land to furnish him within thirty days after the service of the notice where the notice is served upon the Government, a railway administration or a company and within fourteen days after such service in other cases, with returns of the rent payable for the building or land, the cost of erecting the building, and the measurements of the land and with such other information as the Commissioner may require and every owner or occupier upon whom any such notice is served shall be bound to comply with it and to make a true return to the best of his knowledge or belief.

(2) For the purpose aforesaid the Commissioner may enter, inspect, survey and measure any building or land after giving twenty-four hour's notice to the owner or occupier.

(3) The Commissioner may, at his discretion condone omissions to give notice under section 113, 114, 115 or 116 giving his reasons in writing for every such condonations.

¹[118 to 127 x x x]¹

1. Omitted by Act 35 of 1994 w.e.f. 1.6.1994.

¹[128 to 133 x x x]¹

1. Omitted by Act 21 of 1979 w.e.f. 31.3.1979.

134. Tax on advertisement.- Every person who erects, exhibits, fixes or retains, upon or over any land, building, wall or structure any advertisement or who displays any advertisement to public view in any manner whatsoever, in any place whether public or private, shall pay on every advertisement which is so erected, exhibited, fixed, retained or displayed to public view, a tax calculated at such rates and in such manner

93. Management of public institution maintained by municipal council to vest in it.—The management, control and administration of every public institution exclusively maintained out of municipal property and funds shall vest in the municipal council by which it is maintained:

Provided that the extent of the independent authority of any municipal council in respect of public education, health and sanitation and its relations with the Department of Public Instruction and the Department of Public Health of the Government shall from time to time be prescribed by the Government.

CHAPTER VI

MUNICIPAL TAXATION

Taxes and Procedure for levy.

94. Taxes which may be imposed.—(1) Subject to the general or special orders of the Government, a municipal council,-

(a) ¹[xxx]¹

1. Omitted by Act 31 of 2003 w.e.f. 20-8-2003.

(b) ¹[xxx]¹ at rates not exceeding those ¹[specified in this Act]¹.

1. Omitted by Act 31 of 2003 w.e.f. 20-8-2003.
2. Substituted by Act 31 of 2003 w.e.f. 20-8-2003.

may levy any one or more of the following taxes:—

¹[(i) a tax on buildings or vacant lands or both situated within the municipal area (hereinafter referred to as property tax)]¹

1. Substituted by Act 31 of 2003 w.e.f. 19-11-2001.

¹[(ii) x x x]¹

1. Omitted by Act 21 of 1979 w.e.f. 31-3-1979.

(iii) ¹[xxx]¹

(iv) ¹[xxx]¹

1. Omitted by Act 31 of 2003 w.e.f. 16-6-2003.

¹[(v) to (vii) x x x]¹

1. Omitted by Act 36 of 1994 w.e.f. 1-6-1994.

¹[(viii) and (ix)]¹

1. Omitted by Act 31 of 2003 w.e.f. 16-6-2003.

¹[(x) x x x]¹

1. Omitted by Act 83 of 1976 w.e.f. 8-12-1976.

'[(xi) x x x]'

1. Clause (xi) and proviso omitted by Act 26 of 1982 w.e.f. 27-7-1982.

- (xii) a duty on transfers of immovable property in the shape of an additional stamp duty;
- (xiii) a tax on advertisements (other than advertisements published in newspapers) erected, exhibited, fixed or retained upon or over any land, building, wall, hoarding, frame, post or structure or upon or in any vehicle or displayed to public view in any manner whatsoever visible from a public street or public place (including any advertisement exhibited by means of cinematograph):

Explanation 1.—The word “structure” in this sub-clause includes any movable board on wheels used as an advertisement or an advertisement medium;

Explanation 2.—‘public place’ for the purpose of this sub-clause, means any place which is open to the use and enjoyment of the public, whether it is actually used or enjoyed by the public or not;

Explanation 3.—The word “advertisement” in this sub-clause means any word, letter, model, sign, placard, notice, device or representation, whether illuminated or not, in the nature of, and employed wholly or in part for the purpose of, advertisement, announcement or direction;

¹[xxx]¹

1. The provisos and Explanation (i) and (ii) omitted by Act 31 of 2003 w.e.f. 16-6-2003.

¹[(1-A) The following buildings and vacant lands shall be exempted from the property tax, namely:-

- (a) places set apart for public worship and either actually so used or used for no other purpose;
- (b) choultries for occupation of which no rent is charged and choultries the rent charged for the occupation of which is used exclusively for charitable purpose;
- (c) places used for the charitable purpose of sheltering the destitute or animals and orphanages, homes and schools for the deaf and dumb, asylum for the aged and fallen women and such similar institutions run purely on philanthropic lines as are approved by the State Government;

- (d) such ancient monuments protected under the Karnataka Ancient and Historical Monuments and Archaeological Sites and Remains Act, 1961 (Karnataka Act 7 of 1962) and Ancient Monuments and Archaeological Sites and Remains Act, 1958 (Central Act 24 of 1958) or parts thereof as are not used as residential quarters or public offices;
- (e) charitable hospitals and dispensaries but not including residential quarters attached thereto;
- (f) such hospitals and dispensaries maintained by railway administration as may from time to time be notified by the State Government, but not including residential quarters attached thereto;
- (g) burial and cremation grounds included in the list published by the Municipal Commissioner or Chief Officer;
- (h) Government lands set apart for free recreational purposes and such other Government land as may be notified by the Government which in the opinion of the State Government no income could be derived;
- (i) buildings or vacant lands exclusively used for,-
 - (i) student hostels, which are not established or conducted for profit;
 - (ii) educational purposes by recognized educational institutions;
- (j) buildings or vacant lands belonging to the Central Government or any State Government used for the purposes of Government and not used or intended to be used for residential or commercial purposes;
- (k) buildings or vacant lands belonging to the Bangalore Development Authority, the Karnataka Housing Board, the Urban Development Authorities constituted under the Karnataka Urban Development Authorities Act, 1987 or any local authority, the possession of which has not been delivered to any person, in pursuance of any grant, allotment or lease;
- (l) land which is registered as land used for agricultural purpose in the revenue accounts of State Government and is actually used for cultivation of crops;

Provided that nothing contained in clauses (a), (c) and (e) shall be deemed to exempt from property tax, any building or vacant land for which rent is payable by the person or persons using the same for the purposes referred to in the said clauses:

Provided further that for the purposes of clause (j), a certificate issued by the Government or any officer duly authorised by the Government that any building or land is used for the purposes of the State Government and not used or intended to be used for residential or commercial purposes shall be binding on the municipal council.

(1-B) No tax shall be levied on any advertisement which, -

- (a) is exhibited with the window of any building if the advertisement relates to the trade, profession or business carried on in that building; or
- (b) relates to trade, profession or business carried on within the land or building upon or over which such advertisement is exhibited or to sale or letting of such land or building or any effects therein or any sale, entertainment or meeting to be held on or upon or in, the same; or
- (c) relates to the name of the land or building, upon or over which the advertisement is exhibited or to the name of the owner or occupier of such land or building; or
- (d) relates to the business of a railway administration and is exhibited within any railway station or upon any wall or other property of a railway administration;
- (e) relates to any activity of the State Government;
- (f) relates to any public meeting]¹.

1. Inserted by Act 31 of 2003 w.e.f. 16-6-2003.

¹[(2) Notwithstanding the exemptions granted under ²[sub-section (1A)]² it shall be open to the Municipal Council to collect service charges for providing civic amenities and for general or special services rendered at such rates as may be prescribed]¹.

1. Substituted by Act 28 of 2001 w.e.f. 19-11-2001.

2. Substituted by Act 31 of 2003 w.e.f. 16-6-2003.

(3) The taxes specified in sub-section (1) shall be assessed, levied and collected in accordance with the provisions of this Act and the rules made by the Government under section 323.

¹[94A, 95 and 96. [xxx]¹

1. Sections 94A, 95 and 96 Omitted by Act 31 of 2003 w.e.f. 16-6-2003.

¹**[97. Publication of resolution with notice.-** (1) A municipal council shall by a resolution passed at a general meeting levy any tax specified in section 94 and in such resolution specify the classes of persons or properties which shall be made liable and the amount or rate at which the tax shall be levied. When such a resolution has been passed the municipal council shall publish a notice of such resolution in the notice board of its office and by advertisement in local newspapers.

(2) The publication of such notice shall be conclusive evidence that the tax has been imposed in accordance with the provisions of this Act and the rules made thereunder.]¹

1. Substituted by Act 31 of 2003 w.e.f. 20-8-2003.

98. Power to suspend, reduce or abolish any existing tax.—(1) A municipal council may, except as otherwise provided in clause (b) of the proviso to section 141 at any time for any sufficient reason suspend, modify or abolish any existing tax.

(2) The provisions of this Chapter relating to the imposition of taxes shall apply so far as may be to the suspension, modification or abolition of any tax.

¹[(3) Suspension, modification or abolition of a tax made by the Municipal Council under sub-section (1) shall not take effect unless approved by the Government.]¹

1. Inserted by Act 83 of 1976 w.e.f. 8-12-1976.

Duty on transfers of immovable properties.

99. Duty on transfers of immovable properties.—¹[(1) The duty on transfers of immovable property shall be levied in the form of a surcharge at the rate of two percent of the duty imposed by the Karnataka Stamp Act, 1957, on instruments of sale, gift, mortgage, exchange and lease in perpetuity, of immovable property situated within the limits of a smaller urban area]¹.

1. Inserted by Act 8 of 2003 w.e.f. 1-4-2003.

Provided that no such duty is leviable in respect of a mortgage where the amount secured by the mortgage does not exceed two thousand and five hundred rupees.

(2) On the introduction of the transfer duty,—

(a) section 28 of the ¹[Karnataka] Stamp Act, 1957, shall be read as if it specifically required the particulars to be set forth separately in respect of property situated within and without the ²[municipal area]²;

1. Adapted by the Karnataka Adaptations of Laws Order, 1973 w.e.f. 01.11.1973.
2. Substituted by Act 36 of 1994 w.e.f. 1-8-1997.

(b) section 61 of the same Act shall be read as if it referred to the municipal council as well as the Government.

(3) The Government may make rules for regulating the collection of the duty, the payment thereof to the municipal council ¹[or Town Panchayat]¹ and the deduction of any expenses incurred by the Government in the collection thereof.

1. Inserted by Act 31 of 2003 w.e.f. 20-8-2003.

(4) No duty shall be chargeable,—

(i) in respect of any instrument executed by or on behalf of or in favour of the Government in cases where but for this exemption the Government would be liable to pay the transfer duty under this section in respect of such instrument, or

(ii) in respect of any instrument exempt from stamp duty under the ¹[Karnataka] Stamp Act, 1957.

1. Adapted by the Karnataka Adaptations of Laws Order, 1973 w.e.f. 01.11.1973.

Tax on vehicles, boats, animals and dogs.

¹[100. xxx]¹

1. Omitted by Act 31 of 2003 w.e.f. 20-8-2003.

Assessment of and liability to tax on buildings and lands.

¹[101. Description and class of property tax .- (1) Unless exempted under this Act or any other law, property tax shall be levied every year on all buildings ²[for vacant land or both]² situated within the municipal area.

1. Substituted by Act 28 of 2001 w.e.f. 19-11-2001.
2. Substituted by Act 31 of 2003 w.e.f. 20-8-2003.

¹[(2) The property tax shall be levied in case of,-

(a) commercial building at such percentage not being less than 0.5 percent (rupees five per thousand) and not more than ¹[two]¹ per cent of taxable capital value of the building.

1. Substituted by Act 5 of 2005 w.e.f. 1.4.2005.

¹[Provided that the maximum limit of property tax levied in the case of a commercial building within a Municipal Council whose population does not exceed one lakh shall be 0.9 percent]¹

1. Inserted by Act 5 of 2005 w.e.f. 1.4.2005.

- (b) residential building and buildings other than commercial at such percentage not being less than 0.3 percent (rupees three per thousand) and not more than ¹[one per cent (rupees ten per thousand)]¹ of taxable capital value of the building.

1. Inserted by Act 5 of 2005 w.e.f. 1.4.2005.

¹[Provided that the maximum limit of property tax levied in the case of a residential building within a Municipal Council whose population does not exceed one lakh shall be 0.6 percent]¹

1. Inserted by Act 5 of 2005 w.e.f. 17.3.2005.

- (c) vacant land measuring not above one thousand square meters, at not less than 0.1 per cent (rupees one per thousand) and not more than 0.2 per cent (rupees two per thousand) of taxable capital value of land.
- (d) vacant land measuring above one thousand square meters but not above four thousand square meters, at not less than 0.025 per cent (rupees twenty five per lakh) and not more than 0.05 (rupees fifty per lakh) of taxable capital value of land.
- (e) vacant land measuring above four thousand square meters, at not less than 0.01 per cent (rupees ten per lakh) and not more than 0.02 per cent (rupees twenty per lakh) of taxable capital value of land.]¹

1. Sub-section (2) substituted by Act 31 of 2003, claused (a) and (b) shall be deemed to have come into force w.e.f. 16.6.2003 and claused (c) to (e) w.e.f. 19.11.2001.

¹[(2A) Notwithstanding anything contained in sub-section (2), no property tax shall be levied on a vacant land situated within the Municipal Council having a population of less than one lakh.]¹

1. Inserted by Act 5 of 2005 w.e.f. 1.4.2005.

¹[xxx]¹

1. Omitted by Act 31 of 2003 w.e.f. 20-8-2003.

(3) Subject to the minimum and the maximum rates specified in sub-section (2), the Municipal Council shall, fix the property tax at such

percentage of the taxable capital value of the buildings ¹[or vacant land or both]¹ having regard to the location, type of construction of the building, nature of use to which the ¹[vacant land]¹ or building is put, area of the ¹[vacant land]¹, plinth area of the building, age of the building and such other criteria as may be prescribed:

1. Substituted by Act 31 of 2003 w.e.f. 29-11-2001.

Provided that the percentage so fixed may be different in different areas and for different classes of buildings and lands.

¹[Provided further that the land appurtenant to a building shall be exempted from levy of Property Tax.]¹

1. Substituted by Act 5 of 2005 w.e.f. 1.4.2005.

¹[Explanation.- xxx]¹

1. Omitted by Act 31 of 2003 w.e.f. 16-6-2003.

¹[101A. xxx]¹.

1. Section 101A deemed to have been inserted w.e.f. 9.11.2004 and deemed to have been omitted by Act 5. of 2005 w.e.f. 1.4.2005.

102. Method of Assessment of property tax.- (1) The taxable capital value of the building shall be assessed ¹[together with the land occupied by it]¹. The taxable capital value of such land shall be assessed having regard to the ²[market value guidelines of properties published]² of the land notified by the Government under section 45B of the Karnataka Stamp Act, 1957 subject to such rules as may be prescribed, the taxable capital value of the building shall be ³[equivalent of fifty percent of]³ the market value guidelines of properties published under section 45B of the Karnataka Stamp Act, 1957 minus depreciation at the time of assessment as may be notified by the Government from time to time]² shall be substituted;]¹

1. Substituted by Act 31 of 2003 w.e.f. 19-11-2001.
2. Substituted by Act 31 of 2003 w.e.f. 16-6-2003.
3. Substituted by Act 5 of 2005 w.e.f. 1.4.2005.

(2) The taxable capital value of the vacant land shall be ²[equivalent of fifty percent of]² the ¹[market value guidelines of properties published]¹ of the land notified by the Government under section 45B of the Karnataka Stamp Act, 1957.

1. Substituted by Act 31 of 2003 w.e.f. 16.6.2003
2. Substituted by Act 5 of 2005 w.e.f. 1-4-2005.

¹[102A. **Enhancement of property tax.**- Notwithstanding anything contained in section 101 and 102 the property tax assessed and levied under either provision shall not be assessed each year thereafter but shall stand enhanced by 15 percent once in every three years commencing from the financial year 2005-2006:

Provided that the Municipal Council may enhance such property tax upto 30 percent once in three years and different rates of enhancement may be made to different areas and different classes of buildings and lands:

Provided further that the non assessment of property tax under this section during the block period of three years shall not be applicable to a building in respect of which there is any addition, alteration or variation to it.

Provided also that nothing contained in this section shall be deemed to affect the power of State Government to direct an earlier revision of property tax]¹.

1. Inserted by Act 5 of 2005 w.e.f. 1-4-2005.

103. Rebate for self-occupied building.- A rebate at the rate of fifty percent of the property tax shall be allowed in respect of ¹[any residential building or part of a residential building]¹ which is occupied by the owner of such building.

1. Substituted by Act 31 of 2003 w.e.f. 16.6.2003

¹[104.- xxx]¹

1. Omitted by Act 31 of 2003 w.e.f. 20-8-2003.

¹[105. Assessment of property tax.- (1) Every owner or occupier who is liable to pay property tax under this Act shall submit every year to the Municipal Commissioner or the Chief Officer, as the case may be or the officer authorised by the Municipal Commissioner or the Chief Officer in this behalf (hereinafter referred to as authorised officer), a return in such form, within such period and in such manner as may be prescribed:

Provided that, if the owner or occupier who is liable to pay tax files his returns and also pays the property tax which is due within one month from the date of commencement of the financial year he shall be allowed a rebate of five percent on the tax payable by him.

(2) Before any owner or occupier submits any return under sub-section (1) he shall pay in advance full amount of the property tax payable by him on the basis of such return and shall furnish along with the return satisfactory proof of payment of such tax and the tax so payable shall for the

purposes of this Act be deemed to be the property tax due from such owner or occupier for the purpose of Chapter VII. After the final assessment is made the amount of property tax so paid shall be deemed to have been paid towards the property tax finally assessed.

(3) If the Municipal Commissioner or the Chief Officer, as the case may be or the authorised officer is satisfied that any return submitted under sub-section (1) is correct and complete, he shall assess the property tax in accordance with the provisions of this Act and the rules made thereunder and shall send a copy of the order of assessment to the owner or occupier concerned. Assessment under this sub-section shall be concluded within one year from the date of submission of return under sub-section (1).

(4) If any owner or occupier fails to submit a return as required under sub-section (1) ¹[or fails to pay in advance full amount of property tax as required under sub-section (2)]¹ submits an incomplete or incorrect return, the Municipal Commissioner or the Chief Officer, as the case may be or the authorised officer, shall cause an inspection of the ²[vacant land and building]² and may also cause such local enquiry as may be considered necessary, and based on such inspection and information collected, he shall assess the property tax and send a copy of the order of assessment to the owner or occupier concerned.

1. Inserted by Act 31 of 2003 w.e.f. 10.6.2003.

2. Substituted by Act 31 of 2003 w.e.f. 16.6.2003.

(5) When making an assessment of tax under sub-section (3) or (4), the Municipal Commissioner or the Chief Officer, as the case may be, or the authorised officer may also direct the owner or occupier to pay in addition to the tax assessed a penalty,-

¹[(a) at the rate of two per cent per month of the amount of property tax assessed and due in case of failure to pay amount of property tax due and to submit a return]¹;

1. Substituted by Act 31 of 2003 w.e.f. 16.6.2003.

(b) not exceeding two times the amount of difference between the tax assessed and the tax paid along with his return in the case of submitting knowingly an incorrect or incomplete return.

¹[(c) One hundred rupees in case of failure to submit return after payment of property tax in full]¹

1. Inserted by Act 31 of 2003 w.e.f. 16.6.2003.

(6) The owner or occupier may either accept the property tax assessed and the penalty if any, levied or send objections to the Municipal Commissioner or the Chief Officer, as the case may be, or the authorised officer within a period of thirty days from the date of receipt of a copy of the order under sub-section (3) or (4).

(7) The Municipal Commissioner or the Chief Officer, as the case may be, or the authorised officer shall consider the objections and pass such order either confirming or revising the assessment of such tax and penalty if any, within a period of sixty days from the date of filing objections and a copy of the order shall be sent to the owner or occupier concerned.

(8) The property tax shall be paid by the person primarily liable within ninety days after the ¹[If default is made in making payment the person liable to pay shall pay a penalty at the rate of two percent per month of the amount of tax remaining unpaid after the expiry of the period]¹

1. Inserted by Act 31 of 2003 w.e.f. 16.6.2003.

(9) In order to facilitate filing of return by an owner or occupier of any ¹[building or vacant land]¹ and assessment of property tax the Municipal Council shall from time to time issue guidelines for determining the taxable capital value and property tax payable thereon."

1. Substituted by Act 31 of 2003 w.e.f. 16.6.2003.

106. Preparation and publication of property tax register .- (1) A Property tax register in respect of ¹[buildings or vacant lands]¹ or both in the municipal area containing such particulars shall be prepared and revised in such manner as may be prescribed.

1. Substituted by Act 31 of 2003 w.e.f. 19.11.2001.

¹[(2) xxx]¹

1. Omitted by Act 31 of 2003 w.e.f. 20-8-2003.

(3) The authorised officer may on an application made by any person and subject to payment of such fees as may be specified by the Municipal Council from time to time, permit such person to inspect the Property tax register at reasonable hours or grant certified extract of the entries in the register or certified copies thereof.

107. Levy of penalty on unlawful building.- (1) Whoever unlawfully constructs or reconstructs any building or part of a building,-

(i) on his land without obtaining permission under this Act or in contravention of any condition attached to such permission; or

(ii) on a site belonging to him which is formed without approval under the relevant law relating town and country planning; or

(iii) on his land in breach of any provision of this Act or any rule or bye-law made thereunder or any direction or requisition lawfully given or made under this Act or such rules or bye-law;

shall be liable to pay every year a penalty, which shall be equal to twice the property tax leviable on such building so long as it remains as unlawful construction without prejudice to any proceedings which may be instituted against him in respect of such unlawful construction:

Provided that such levy and collection of penalty shall not be construed as regularisation of such unlawful construction or reconstruction.

(2) Penalty payable under sub-section (1) shall be determined and collected by such authority and in such manner as may be prescribed. The penalty so payable shall be deemed to be the tax due for the purpose of chapter VII.

(3) Any person aggrieved by the determination and collection of penalty under sub-section (2) may within thirty days from the date of receipt of the order appeal to the prescribed authority whose decision thereon shall be final.

(4) The prescribed authority may after giving a reasonable opportunity of being heard to the Appellant and Municipal Council pass such order as it deems fit.

107A. Survey of lands and buildings and preparation of property register.- (1) The Municipal Commissioner or the Chief Officer as the case may be, shall, subject to the general or special orders of the Government, direct a survey of ¹[buildings or vacant land or both]¹ within the Municipal area with a view to the assessment of property tax and may obtain the services of any qualified person or agency for conducting such survey and preparation of property register.

1. Substituted by Act 31 of 2003 w.e.f. 19.11.2001.

(2) A property register shall be maintained in such manner and containing such particulars in respect of ¹[buildings or vacant land or both]¹ as may be prescribed.

1. Substituted by Act 31 of 2003 w.e.f. 19.11.2001.

(3) For the purpose of preparation of property register or assessment of property tax the Municipal Commissioner or the Chief Officer as the case

may be or any person authorised by him in this behalf may enter, inspect, survey or measure any ²[vacant land or building]² after giving notice to the owner or occupier before such inspection and the owner or occupier shall be bound to furnish necessary information required for the purpose.]¹

1. Sections 105 to 107 Substituted and 107A inserted by Act 28 of 2001 w.e.f. 19.11.2001.

2. Substituted by Act 31 of 2003 w.e.f. 19.11.2001.

108. Notice to be given to the municipal council of demolition or removal of a building.—(1) When any building or any portion of a building which is liable to the payment of ¹[property tax]¹ a tax on ²[buildings or vacant lands]² or both is demolished or removed, otherwise than by order of the municipal council, the person primarily liable for the payment of the said tax shall give notice thereof, in writing to the municipal council.

1. Substituted by Act 28 of 2001 w.e.f. 19.11-2001.

2. Substituted by Act 31 of 2003 w.e.f. 19.11-2001.

(2) Until such notice is given, the person aforesaid shall continue to be liable to pay every such tax as he would have been liable to pay in respect of such building, if the same or any portion thereof, had not been demolished or removed.

(3) Nothing in this section shall apply in respect of a building or portion of a building which has fallen down or been burnt down.

¹[109. xxx]¹

1. Omitted by Act 31 of 2003 w.e.f. 16.6.2003.

110. Tax from whom primarily leviable.— ¹[(1) Every tax imposed in the form of property tax shall be payable primarily-

- (a) if the property is held from Government or municipal council or town Panchayat, by the actual occupier;
- (b) if the property is held by the owner, by the owner;
- (c) if the property is let, from the lessor;
- (d) if the property is sub-let, from the superior lessor;
- (e) if the property is not let, from the person in whom the right to let the same vests;
- (f) if the vacant land has been let for any term exceeding one year to a tenant and such tenant has built building upon the vacant

land, the property tax upon ²[the land occupied by such building]² and building erected thereon shall be primarily payable by the said tenant.]¹

1. Substituted by Act 31 of 2003 w.e.f. 20-8-2003.
2. Substituted by Act 5 of 2005 w.e.f. 1-4-2005.

¹[xxx]¹

1. Proviso omitted by Act 28 of 2001 w.e.f. 19-11-2001.

(2) The liability of the several owners of any building which is, or purports to be, severally owned in parts or flats or rooms, for payment of the rate on the building or any instalment thereof payable during the period of such ownership shall be joint and several.

¹[110A. xxx]¹

1. Omitted by Act 31 of 2003 w.e.f. 20-8-2003.

111. Notice to be given to municipal council of all transfers of title by persons primarily liable to payment of ¹[property tax]¹.—(1) Whenever the title of any person primarily liable for the payment of a tax imposed on any premises in the form of a rate on buildings, or lands or both, is transferred, the person whose title is transferred and the person to whom the same is transferred shall, within three months after the execution of the instrument of transfer or after registration if it be registered or after transfer is effected, if no instrument is executed, give notice of such transfer in writing to the ¹[Municipal Commissioner or the Chief Officer]¹.

1. Substituted by Act 31 of 2003 w.e.f. 20-8-2003.

(2) In the event of the death of any person primarily liable as aforesaid, the person on whom the title of the deceased devolves, shall give notice of such devolution to the ¹[Municipal Commissioner or the Chief Officer]¹ within six months from the date of death of the deceased.

1. Substituted by Act 31 of 2003 w.e.f. 20-8-2003.

112. Form of notice.—(1) The notice to be given under section 111 shall be in the form either of Schedule VIII or Schedule IX, as the case may be, and shall state clearly and correctly all the particulars required by the said form.

¹[xxx]¹

1. Omitted by Act 31 of 2003 w.e.f. 20-8-2003.

¹[113. Name of transferee to be entered in property tax register.- Whenever such transfer comes to the knowledge of the Municipal

Commissioner or Chief Officer through such notice the name of the transferee shall be entered in the property tax register.]¹

1. Substituted by Act 31 of 2003 w.e.f. 20-8-2003.

114. Liability for payment of ¹[property tax]¹ continue in the absence of notice of transfer.—(1) Every person primarily liable for the payment of a tax imposed on any premises in the form of ¹[property tax]¹ who transfers his title to or over such premises without giving notice of such transfer to the municipal council as aforesaid, shall, in addition to any other liability which he incurs through such neglect, continue to be liable for the payment of all taxes from time to time payable in respect of the said premises, until he gives such notice, or until the transfer shall have been recorded in the registers of the municipal council.

1. Substituted by Act 28 of 2001 w.e.f. 19-11-2001.

(2) Nothing in this section shall be deemed to affect the liability of the transferee for the said taxes or to affect the prior claim of the municipal council on the premises conferred by section 151 for the recovery of the taxes due thereon.

¹[115. Power to assess in case of escaped from assessment.- Notwithstanding anything contrary contained in this Act or the rules made thereunder if for any reason, any person liable to pay any of the taxes, cess, rates, fees or charges leviable under this chapter has escaped assessment in any year, the Municipal Commissioner or the Chief Officer as the case may be, or the authorised officer may at any time within six years from the date on which such person should have been assessed, serve on such person a notice assessing him to the tax, rate, cess, charges or fees due and demanding payment thereof within fifteen days from the date of such service; and the provisions of this Act and rules made thereunder shall so far as may be, apply as if the assessment was made in the year to which tax, rate, cess, charges or fee relates.]¹

1. Substituted by Act 28 of 2001 w.e.f. 12-11-2001.

¹[116 to 122 x x x]¹

1. Omitted by Act 83 of 1976 w.e.f. 8-12-1976.

¹[x x x]¹ Toll.

¹[123 to 127 x x x]¹

1. Omitted by Act 21 of 1979 w.e.f. 31-3-1979.

¹[128 and 129 xxx]¹

1. Omitted by Act 31 of 2003 w.e.f. 20-8-2003.



- II. ಒಮ್ಮೆ ವಿಧಿಸಲ್ಪಟ್ಟ ತೆರಿಗೆ ದರವು ಮೂರು ವರ್ಷಗಳವರೆಗೆ ಸ್ಥಿರವಾಗಿರುತ್ತದೆ. ಆದ್ದರಿಂದ ತೆರಿಗೆ ದರವನ್ನು ನಿಗದಿಪಡಿಸಬೇಕಾದರೆ 2004-05ರ ಸಾಲಿಗೆ ವಾರ್ಷಿಕವಾಗಿ ಕಡಿಮೆ ಇಲ್ಲವೆಂದೆ ತೆರಿಗೆ ದರವನ್ನು ನಿಗದಿಪಡಿಸತಕ್ಕದ್ದು. ಸ್ಥಳೀಯ ಸಂಸ್ಥೆಗಳ ಆದಾಯವನ್ನು ಕಾನೂನುಬಾಹಿರವಾಗಿ ದರ ನಿಗದಿಪಡಿಸುವ ಬಗ್ಗೆ ಅನುಷ್ಠಾನ/ ಪರಿಷ್ಕರಣೆ/ ಯೋಜನೆ ನಿರೀಕ್ಷಿಸುವ ಅಧಿಕಾರವು ಮೂಲಕ ಕೌನ್ಸಿಲ್‌ಗಳಿಗೆ ಸೂಕ್ತ ಮಾರ್ಗದರ್ಶನ ನೀಡುವುದು.
- III. ತೆರಿಗೆ ದರವನ್ನು ನಿಗದಿಪಡಿಸುವಾಗ ಸ್ಥಳೀಯ ಸಂಸ್ಥೆಗಳು ಅನುಬಂಧ 'ಅ' ಮತ್ತು 'ಆ' ಗಳಲ್ಲಿ ನೀಡಲಾಗಿರುವ ಉದಾಹರಣೆಗಳನ್ನು ಉಪಯೋಗಿಸಿಕೊಳ್ಳುವುದು. ಸದರಿ ಉದಾಹರಣೆಗಳ ಆಧಾರದ ಮೇಲೆ ವಿವಿಧ ಪ್ರದೇಶಗಳ ಶೇಕಡ 2 ರಿಂದ 5 ರಷ್ಟು ಅಸ್ತಿ ತೆರಿಗೆ ಶೇಖರಣೆ ಮಾಡಿ ಕೌನ್ಸಿಲ್‌ಗಳ ಮುಂದೆ ಮಂಡಿಸುವುದು.
- IV. ತೆರಿಗೆ ನಸೂಲಾತಿಯಲ್ಲಿ ಹೆಚ್ಚಿನ ಪ್ರಗತಿಯನ್ನು ಸಾಧಿಸುವ ಸ್ಥಳೀಯ ಸಂಸ್ಥೆಗಳಿಗೆ ಪ್ರೋತ್ಸಾಹ ನೀಡುವ ಸಲುವಾಗಿ 2005-06ಸಾಲಿಗೆ ರಾಜ್ಯ ವರ್ಣಕಾನು ನಿಧಿಯಿಂದ (ಎಸ್.ಎಫ್.ಸಿ) ಬಹುಮಾನ ನೀಡಲಾಗುವುದೆಂದು ಕೌನ್ಸಿಲ್ ಗಮನಕ್ಕೆ ತರುವುದು. ಸ್ಥಳೀಯ ಸಂಸ್ಥೆಗಳು ಈ ಪ್ರೋತ್ಸಾಹ ಧನವನ್ನು ಪಡೆಯಲು ಇದೊಂದು ಸುವರ್ಣವಕಾಶವಾಗಿರುತ್ತದೆ. ಸಾಧನೆಯನ್ನು ಮಾಹಾನಲ್ಲಿ ನಿರೀಕ್ಷಿಸುವಾಗ ಸ್ಥಳೀಯ ಸಂಸ್ಥೆಗಳು ಈ ಪ್ರೋತ್ಸಾಹ ಧನಕ್ಕೆ ಅರ್ಹವಾಗುವುದಿಲ್ಲ.

ಅನುಬಂಧ - 'ಅ' ರ ಉದಾಹರಣೆಯ ವಿವರಗಳು

- V. ಉದಾಹರಣೆ (1)ನ್ನು ವಿವರಿಸಬಹುದಾದಲ್ಲಿ ಅನುಬಂಧ 'ಅ' (ಪಾಸದ ಅಸ್ತಿಗಳು) - ಈ ಕೆಳಗಿನ ಅಂಶಗಳನ್ನು ಗಮನಿಸುವುದು.
 - 1) 2001-02ನೇ ಸಾಲಿಗೆ ವಾರ್ಷಿಕ ಬಾಡಿಗೆ (ARV) ಆಧಾರದ ಮೇಲೆ ಸಿದ್ಧಪಡಿಸಿದ ತೆರಿಗೆಯ ಕರಗಳು ಸೇರಿದಂತೆ ರೂ 75 ಇರುತ್ತವೆ.
 - 2) 2ಪಟ್ಟು ವಾರ್ಷಿಕ ಬಾಡಿಗೆಯಾಧಾರಿತ (ARV) ಕರಗಳನ್ನು ಸೇರಿಸಿ ರೂ 150
 - 3) ತೆರಿಗೆ ದರವನ್ನು ಶೇಕಡ 0.3ರಂತೆ ನಿಗದಿಪಡಿಸಿದಾಗ, 45(ಬಿ) ಪ್ರಕಾರ ಶೇಕಡ 100ರಷ್ಟು ಅಸ್ತಿ ಮೌಲ್ಯ ಮತ್ತು ಶೇಕಡ 50ರ ಅಸ್ತಿ ಮೌಲ್ಯದಂತೆ ಮೌಲ್ಯಾಧಾರಿತ ತೆರಿಗೆ ಪದ್ಧತಿಯಡಿ ಶೇಕಡ 25ರಷ್ಟು ಕರಗಳನ್ನು ಸೇರಿಸಿದಾಗ ವಾರ್ಷಿಕವಾಗಿ ರೂ. 150 ಕ್ಕೆ ಸಮಾನ ಕ್ರಮವಾಗಿ ರೂ. 75 ಮತ್ತು ರೂ. 155 ಆಗುತ್ತವೆ.
 - 4) ಒಂದು ಸಕ್ಕ ತೆರಿಗೆ ದರವನ್ನು ಶೇಕಡ 0.3ರಂತೆ ನಿಗದಿಪಡಿಸಿ, ಸ್ವಂತ ಉಪಯೋಗದ ಕಟ್ಟಡಗಳಿಗೆ ಶೇಕಡ 50ರಷ್ಟು ರಿಯಾಯಿತಿಯನ್ನು ನೀಡಿದಾಗ, ವಾರ್ಷಿಕವಾಗಿ ತೆರಿಗೆಯ ಕ್ರಮವಾಗಿ ರೂ. 155 ಮತ್ತು ರೂ. 78 ಆಗುತ್ತವೆ.
 - 5) ಒಂದು ಸಕ್ಕ ತೆರಿಗೆ ದರವನ್ನು ಶೇಕಡ 0.3ರಂತೆ ನಿಗದಿಪಡಿಸಿದಾಗ, ಶೇಕಡ 50ರಷ್ಟು ರಿಯಾಯಿತಿಯನ್ನು ನೀಡಿದಾಗ, ವಾರ್ಷಿಕವಾಗಿ ತೆರಿಗೆಯ ಕ್ರಮವಾಗಿ ರೂ. 75 ಮತ್ತು ರೂ. 155 ಆಗುತ್ತವೆ.

6) ಒಂದು ಪಕ್ಕ ತೆರಿಗೆ ದರವನ್ನು ಶೇಕಡ 0.6ರಂತೆ ನಿಗದಿಪಡಿಸಿ, ಸ್ವಂತ ಉಪಯೋಗದ ಕಟ್ಟಡಗಳಿಗೆ ಶೇಕಡ 50 ರಷ್ಟು ವಿಸಾಯಿತಿ ನೀಡಿದಾಗ, ಪಾವತಿಸಬೇಕಾದ ತೆರಿಗೆಯು ಕ್ರಮವಾಗಿ ರೂ.310 ಮತ್ತು ರೂ.155 ಆಗುತ್ತದೆ.

ಮೇಲ್ಕಂಡ ಅಂಶಗಳನ್ನು ಅವಲೋಕಿಸಿದಾಗ, ಕನರ ಸ್ಥಳೀಯ ಸಂಸ್ಥೆಗಳು ಸ್ವಂತ ಉಪಯೋಗದ ಕಟ್ಟಡಗಳಿಗೆ ಶೇಕಡ 0.5ರಷ್ಟು ತೆರಿಗೆ ದರವನ್ನು ಶೇಕಡ 50ರಷ್ಟು ಅಸ್ತಿ ಬೆಲೆಯ (45(ಬಿ)) ಮೇಲೆ ನಿಗದಿಪಡಿಸಿ, ಪುನಃ ಶೇಕಡ 50 ರಷ್ಟು ರಿಯಾಯಿತಿ (self occupation) ನೀಡಿದರೆ ಆದಾಯವು ಗಣನೀಯವಾಗಿ ಕಡಿಮೆಯಾಗುತ್ತದೆ.

ಆದರೆ ತೆರಿಗೆ ದರವನ್ನು ಶೇಕಡ 0.6 ರಂತೆ ಶೇಕಡ 50ರ ಅಸ್ತಿ ಮೌಲ್ಯ (45(ಬಿ)) ಮೇಲೆ ನಿಗದಿಪಡಿಸಿ, ಮತ್ತು ಶೇಕಡ 50ರಷ್ಟು ವಿಸಾಯಿತಿಯನ್ನು (self occupation) ನೀಡಿದಾಗ ಕನಿಷ್ಠ ಈಗ ಪಾವತಿಸುತ್ತಿರುವ (2 times of ARV) ತೆರಿಗೆಯನ್ನು ಕಾಪಾಡಿಕೊಳ್ಳಬಹುದಾಗಿದೆ.

VI. ಉದಾಹರಣೆ (4)ನ್ನು ವಿವರಿಸಬಹುದಾದಲ್ಲಿ ಅನುಬಂಧ 'ಆ' (ವಾನೇಶರ ಅಸ್ತಿಗಳು) - ಈ ಕೆಳಗಿನ ಅಂಶಗಳನ್ನು ಗಮನಿಸುತ್ತೇವೆ :-

1) 2001-02ನೇ ಸಾಲಿನ ವಾರ್ಷಿಕ ವಾಡಿಗೆ (ARV) ಆಧಾರದ ಮೇಲೆ ನೀಡಬೇಕಾದ ತೆರಿಗೆಯು ಕರಗಳ ಸೇರಿದಂತೆ ರೂ 720 ಇರುತ್ತದೆ.

2) 2ನೆಯ ವಾರ್ಷಿಕ ವಾಡಿಗೆಯಾಧಾರಿತ (ARV) ಕರಗಳನ್ನು ಸೇರಿಸಿ ರೂ 1440

3) ತೆರಿಗೆ ದರವನ್ನು ಶೇಕಡ 0.5ರಂತೆ ನಿಗದಿಪಡಿಸಿದಾಗ, 45(ಬಿ) ಪ್ರಕಾರ ಶೇಕಡ 100ರಷ್ಟು ಅಸ್ತಿ ಮೌಲ್ಯದಂತೆ ಮತ್ತು ಶೇಕಡ 50ರ ಅಸ್ತಿ ಮೌಲ್ಯದಂತೆ ಮೌಲ್ಯಾಧಾರಿತ ತೆರಿಗೆ ಪದ್ಧತಿಯಡಿ ಶೇಕಡ 24ರಷ್ಟು ಕರಗಳನ್ನು ಸೇರಿಸಿದಾಗ ಪಾವತಿಸಬೇಕಾದ ತೆರಿಗೆಯು ಕ್ರಮವಾಗಿ ರೂ. 4123 ಮತ್ತು ರೂ. 2061 ಆಗುತ್ತದೆ.

4) ಒಂದು ಪಕ್ಕ ತೆರಿಗೆ ದರವನ್ನು ಶೇಕಡ 0.9ರಂತೆ ನಿಗದಿಪಡಿಸಿದರೆ, ಕರಗಳನ್ನು ಸೇರಿಸಿ ಪಾವತಿಸಬೇಕಾದ ತೆರಿಗೆಯು ರೂ. 741 ಮತ್ತು ರೂ.371 ಆಗುತ್ತದೆ.

5) ಒಂದು ಪಕ್ಕ ತೆರಿಗೆ ದರವನ್ನು ಶೇಕಡ 1.00 ರಂತೆ ನಿಗದಿಪಡಿಸಿ, ಕರಗಳನ್ನು ಸೇರಿಸಿದಾಗ ಪಾವತಿಸಬೇಕಾದ ತೆರಿಗೆಯು ಕ್ರಮವಾಗಿ ರೂ. 8246 ಮತ್ತು ರೂ.4122 ಆಗುತ್ತದೆ.

ಈ ಮೇಲ್ಕಂಡ ಉದಾಹರಣೆಗಳನ್ನು ವಾಡಿಕೆಯಾಗಿ ನಿರೀಕ್ಷಿಸುವುದು ಅನುಬಂಧ 'ಆ' ಮತ್ತು ಕೆಳಗೆ ವಿವರಿಸಿದ ಅಂಶಗಳನ್ನು ಪರಿಗಣಿಸಿ ಈಗಿನ ದರವನ್ನು ತೆರಿಗೆಯನ್ನು ತೆರಿಗೆಯುಳ್ಳವರೇ ಉತ್ತಮ ನಿರೀಕ್ಷಿಸುವುದನ್ನು ತೀರ್ಮಾನಿಸಬಹುದಾಗಿದೆ.

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೪೩೩. ತೆರಿಗೆ ದರವನ್ನು ವಿಗದಿ ಮಾಡಲು ಸೂಕ್ತಾ 3ರಲ್ಲಿ ನಿರ್ದೇಶಿಸುವಂತೆ ಈ ಕೆಳಕಂಡಂತಿ. (ಸಂಖ್ಯೆ) ತೆಗೆದುಕೊಳ್ಳುವುದು :-

1. ಸ್ಥಳೀಯ ಸಂಸ್ಥೆಗಳ ವ್ಯಾಪ್ತಿಯಲ್ಲಿನ ವಿವಿಧ ಪ್ರದೇಶಗಳಿಂದ ಹೆಚ್ಚಿನ ಉದಾಹರಣೆಗಳನ್ನು ತೆಗೆದುಕೊಂಡು ಅಸ್ತಿ ತೆರಿಗೆ ಲೆಕ್ಕಪರಿಶೋಧನೆ ದಿನಾಂಕ: 15-9-2005ರೊಳಗಾಗಿ ಮಾಡತಕ್ಕದ್ದು.
2. ದಿನಾಂಕ: 22-9-2005ರೊಳಗಾಗಿ ವಿವಿಧ ಲೆನ್ಸಿಲ್ ಸಭೆಯನ್ನು ಕರೆದು ಉದಾಹರಣೆಗಳನ್ನು ಮಂಡಿಸಿ ಸೂಕ್ತ ದರವನ್ನು ನಿರ್ಧರಿಸತಕ್ಕದ್ದು.
3. ತೆರಿಗೆ ದರವನ್ನು ವಿಗದಿಪಡಿಸಿ ಜಾರಿಗೊಳಿಸುವ ಮಾಹಿತಿಯನ್ನು ನಿರ್ದೇಶಿಸಬಹುದಾದ ದಿನಾಂಕ: 30-9-2005ರೊಳಗಾಗಿ ತಪ್ಪುಬೇಕು ಕಳುಹಿಸತಕ್ಕದ್ದು.

ಈ ಮೇಲ್ಕಂಡ ವಿಷಯ ಅಂಶಗಳನ್ನು ಗಮನದಲ್ಲಿಟ್ಟುಕೊಂಡು ಸ್ಥಳೀಯ ಸಂಸ್ಥೆಗಳ ಅಧ್ಯಕ್ಷರು/ಪೌರಾಯುಕ್ತರು/ಮುಖ್ಯಾಧಿಕಾರಿಗಳು ಯಾವ ಸೂಕ್ತ ದರದಲ್ಲಿ ಅಸ್ತಿ ತೆರಿಗೆ ದರವನ್ನು ನಿರ್ಧರಿಸಿದರೆ ಸ್ಥಳೀಯ ಸಂಸ್ಥೆಯ ಆದಾಯವನ್ನು ಹೆಚ್ಚಿಸಬಹುದು ಮತ್ತು ಇವರಿಂದ ಸ್ಥಳೀಯ ಸಂಸ್ಥೆಯು ಹೆಚ್ಚಿನ ಪುನರ್ವಿಧಾನವನ್ನು ಪಡೆಯಲು ಯಶಸ್ವಿಯಾಗುವುದನ್ನು ಗಮನದಲ್ಲಿಟ್ಟುಕೊಂಡು ಅಂತಿಮ ತೀರ್ಮಾನ ತೆಗೆದುಕೊಳ್ಳತಕ್ಕದ್ದು.

ನಿರ್ದೇಶಕರು,
ಪೌರಾಡಳಿತ ನಿರ್ದೇಶನಾಲಯ,
ಬೆಂಗಳೂರು.

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ಅನುಬಂಧ 'ಅ'

ನಗರ ಕಛೇರಿಗಳು

(Residential)

ಉದಾಹರಣೆ 1 ರಿಂದ 3

ಉದಾಹರಣೆ - 1

XYZ ಗೆ ಸೇರಿದ ಐಸಿ, ಗೋಲಾರ ಜಿಲ್ಲೆಯ ನಗರ ಸ್ಥಳೀಯ ಸಂಸ್ಥೆಗೆ ಸಂಬಂಧಿಸಿದಂತೆ

ಎ)	ನಿವೇಶನದ ವಿಸ್ತೀರ್ಣ ಚ.ಅಡಿಗಳಲ್ಲಿ	334
ಬಿ)	ಕಟ್ಟಡದ ವಿಸ್ತೀರ್ಣ ಚ.ಅಡಿಗಳಲ್ಲಿ	334
ಸಿ)	ಕರ್ನಾಟಕ ಪುರಾಂಕಿತ ಕಾಯ್ದೆ 1957ರ 45(ಬಿ)ರನ್ವಯ ಈ ಪ್ರದೇಶದಲ್ಲಿ ನಿವೇಶನದ ಮಾಹಿತಿ ಬೆಲೆ (ಪ್ರತಿ ಚ.ಅಡಿ)	45
ಡಿ)	ಕರ್ನಾಟಕ ಪುರಾಂಕಿತ ಕಾಯ್ದೆ 1957ರ 45(ಬಿ)ರನ್ವಯ ಈ ಪ್ರದೇಶದಲ್ಲಿ ಕಟ್ಟಡದ ಮಾರುಕಟ್ಟೆ ಬೆಲೆ (ಪ್ರತಿ ಚ.ಅಡಿ)	372

1. ಎ.ಆರ್.ವಿ ಪರಿಷತ್ತಿನಿಂದಿರುವ ಐಸಿ ತೆರಿಗೆ 2001-02 ರಂತೆ

ಎ)	ಮೂಲ ಆಸ್ತಿ ತೆರಿಗೆ	40
ಬಿ)	ಅನುಸೂಚಿ - I ಕರ	
ಸಿ)	ಸರ್ಕಾರಿ ಕರಗಳು	35
ಡಿ)	ಸಂದಾಯವಾದ ಒಟ್ಟು ಆಸ್ತಿ ತೆರಿಗೆ (ಕರಗಳು ಸೇರಿದಂತೆ)	75

2. ಎರಡು ಸ್ಟೆಪ್ ಎ.ಆರ್.ವಿ ತೆರಿಗೆ ಕರಗಳು ಸೇರಿವೆ

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(2001-02 ರಿಂದ 2003-04 ರಲ್ಲಿ ಜಾರಿ ಬೇಕಾದ ತೆರಿಗೆ)

ಪೊಲ್ಲವಾರಿತ ತೆರಿಗೆ (CYS) ಪದ್ಧತಿ ಪ್ರಕಾರ - ಲೆಕ್ಕಾಚಾರದ ವಿವರಗಳು ಈ ಲೇಖನದಲ್ಲಿರುತ್ತವೆ.

a)	ನಿವೇಶನದ ನಿರ್ದಿಷ್ಟ ಅಳತೆ ಚದರ ಅಡಿಗಳಲ್ಲಿ	334
b)	ಕಟ್ಟಡವಿರುವ ಪ್ರದೇಶದ ಅಳತೆ ಚದರ ಅಡಿಗಳಲ್ಲಿ	334
c)	ಒಟ್ಟು ಕಟ್ಟಡದ ವಿಸ್ತೀರ್ಣ (ಎಲ್ಲಾ ಮಹಡಿಗಳು ಸೇರಿದಂತೆ) ಚದರ ಅಡಿಗಳಲ್ಲಿ	334

	ಶೇ 100 ರಷ್ಟು 45(ಬಿ) ಮೌಲ್ಯದಲ್ಲಿ	ಶೇ 50 ರಷ್ಟು 45(ಬಿ) ಮೌಲ್ಯದಲ್ಲಿ
೧) 45(ಬಿ) ಪ್ರಕಾರ ನಿವೇಶನದ ಮಾರುಕಟ್ಟೆ ದರ ಚದರ ಅಡಿಗಳಲ್ಲಿ	45	23
೨) 45(ಬಿ) ಪ್ರಕಾರ ಕಟ್ಟಡದ ನಿರ್ಮಾಣದ ಮೌಲ್ಯ ಚದರ ಅಡಿಗಳಲ್ಲಿ	372	186
೩) ಕಟ್ಟಡವಿರುವ ಕಟ್ಟಡದ ನಿವೇಶನದ ಬಂಡವಾಳ ಮೌಲ್ಯ bxd	15030	7515
೪) ಕಟ್ಟಡದ ಬಂಡವಾಳ ಮೌಲ್ಯ cxe	124248	62124
೫) ಕಟ್ಟಡದ ಸವಕಳಿ ಕಳೆದ ನಂತರದ ಬಂಡವಾಳ ಮೌಲ್ಯ g x i (ಸವಕಳಿ ದರ)	67984	33992
೬) ಒಟ್ಟು ಬಂಡವಾಳ ಮೌಲ್ಯ (f+h)	83014	41507
೭) 2004-05ನೇ ಸಾಲಿನಲ್ಲಿ ಸ್ವಯಂ ಘೋಷಿತ ಆಸ್ತಿ ತೆರಿಗೆಯಡಿಯಲ್ಲಿ ಕೌನ್ಸಿಲ್ ನಿರ್ದೇಶಿಸಿರುವ ತೆರಿಗೆ ದರ	0.3%	
೮) ಬಂಡವಾಳ ಮೌಲ್ಯ ಪದ್ಧತಿಯಡಿಯಲ್ಲಿ ಸಂದಾಯ ಮಾಡಬೇಕಾದ ಆಸ್ತಿ ತೆರಿಗೆ (ತೆರಿಗೆ ದರ x ಬಂಡವಾಳ ಮೌಲ್ಯ = (j) x (i))	249	125
೯) 2004-05ನೇ ಸಾಲಿಗೆ ಶೇ 24% ಕರ = 0.24x k	60	30
೧೦) ಕರಗಳು ಸೇರಿದಂತೆ ಆಸ್ತಿ ತೆರಿಗೆ = ಲ-1	309	155
೧೧) ಕರಗಳು ಸೇರಿದಂತೆ ಆಸ್ತಿ ತೆರಿಗೆ + ಸ್ವಂತ ವಾಸಕ್ಕೆ ಈ 50 ರಷ್ಟು ರಿಂದಾಯತಿ	155	78
೧೨) ಕರಗಳು ಸೇರಿದಂತೆ ತೆರಿಗೆ ದರವನ್ನು 0.6%ಗೆ ನಿಗದಿಪಡಿಸಿದ್ದಲ್ಲಿ ವಾಸತಿಸಬೇಕಾದ ತೆರಿಗೆ ಮೊತ್ತ	620	310

ತುಲನಾತ್ಮಕ ಪಟ್ಟಿ

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ಎ.ಆರ್.ವಿ ಯಂತ್ರ	ಎರಡು ಸಾವಿರದ ಏ.ಆರ್.ವಿ ಯಂತ್ರ	ಶೇ 100 ರಷ್ಟು ಮಾರುಕಟ್ಟೆ ಮೌಲ್ಯದಂತೆ (0.3%)	ಶೇ 50 ರಷ್ಟು ಮಾರುಕಟ್ಟೆ ಮೌಲ್ಯದಂತೆ (0.3%)	ಶೇ 50 ರಷ್ಟು ಮಾರುಕಟ್ಟೆ ಮೌಲ್ಯದಂತೆ ಸ್ವಂತ ವಾಸಕ್ಕೆ ಶೇ 50% ರಿಯಾಯಿತಿ ನೀಡಿದಾಗ (0.3%)	ಶೇ 50 ರಷ್ಟು ಮಾರುಕಟ್ಟೆ ಮೌಲ್ಯದಂತೆ ಸ್ವಂತ ವಾಸಕ್ಕೆ ಶೇ 50% ರಿಯಾಯಿತಿ ನೀಡಿದಾಗ (0.6%)
75	150	109	155	78	155

2004-05 ಸಾಲಿನಲ್ಲಿ ಮೇಲ್ಕಂಡ ಆಸ್ತಿಗೆ ಎರಡು ಪಟ್ಟಿ ಎ.ಆರ್.ವಿ ಯಂತ್ರದಲ್ಲಿ ಪಾವತಿಸಲಾದ ಒಟ್ಟು ತೆರಿಗೆ ಮೊತ್ತ ರೂ. 150.

ಸ್ವಯಂ ಘೋಷಿತ ಆಸ್ತಿ ತೆರಿಗೆ ನಡವಳಿಯಡಿ 45(ಬಿ)ಯ ಶೇ.100%ರಷ್ಟು ಮಾರುಕಟ್ಟೆ ಮೌಲ್ಯದಂತೆ, ಕರಗಲು ಸೇರಿದಾಗ ರೂ. 109 ಮತ್ತು ಶೇ. 50% ಮಾರುಕಟ್ಟೆ ಮೌಲ್ಯದಂತೆ ಕರಗಲು ಸೇರಿದಾಗ ರೂ. 155 ಪಾವತಿಸಬೇಕಾಗುತ್ತದೆ. ಶೇ 50 ರಷ್ಟು ಮಾರುಕಟ್ಟೆ ಮೌಲ್ಯದಂತೆ ಸ್ವಂತ ವಾಸಕ್ಕೆ ಶೇ 50% ರಷ್ಟು ರಿಯಾಯಿತಿ ನೀಡಿದಲ್ಲಿ, ರೂ. 78 ಆಗುತ್ತದೆ.

ಇದನ್ನು ವಿಶ್ಲೇಷಿಸಿದಾಗ, ಕಲಂ 45(ಬಿ)ಯ ಶೇ. 50 ರಷ್ಟು ಮಾರುಕಟ್ಟೆ ಮೌಲ್ಯವನ್ನು ತೆಗೆದುಕೊಂಡು, ತೆರಿಗೆ ದರ ಶೇ 0.3 ರಷ್ಟು ನಿಗದಿಪಡಿಸಿ, ಸ್ವಂತ ವಾಸಕ್ಕೆ ಶೇ 50% ರಿಯಾಯಿತಿ ನೀಡಿದಲ್ಲಿ, ಸ್ವೀಕರಿಸಬೇಕಾದ ತೆರಿಗೆ ಮೊತ್ತವನ್ನು ಕುರಿತು ಗೊತ್ತಾಗುತ್ತದೆ.

ಅದರಿಂದ ಕಲಂ 45(ಬಿ)ಯ ಶೇ 50ರಷ್ಟು ಮಾರುಕಟ್ಟೆ ಮೌಲ್ಯವನ್ನು ತೆಗೆದುಕೊಂಡು, ತೆರಿಗೆ ದರವನ್ನು ಶೇ 0.6ರಂತೆ ನಿಗದಿಪಡಿಸಿದರೆ, ಸ್ವೀಕರಿಸಬೇಕಾದ ತೆರಿಗೆ ಮೊತ್ತವನ್ನು ಹೆಚ್ಚಿಸಿಕೊಳ್ಳಲು ಸಾಧ್ಯವಾಗುತ್ತದೆ.

1972 ಗೆ ಸೇರಿದ ಅಸ್ತಿ, ಉತ್ತರ ಕನ್ನಡ ಜಿಲ್ಲೆಯ ವಸತಿ ಸೃಷ್ಟಿಯ ಸಂಪನ್ಮೂಲ ಸಂಬಂಧಿಸಿದಂತೆ

ಎ) ನಿವೇಶನದ ವಿಸ್ತೀರ್ಣ ಚ.ಅಡಿಗಳಲ್ಲಿ	504
ಬಿ) ಕಟ್ಟಡವಿರುವ ಪ್ರದೇಶದ ಅಳತೆ ಚದರ ಅಡಿಗಳಲ್ಲಿ	504
ಸಿ) ಕರ್ನಾಟಕ ಮುದ್ರಾಂಕಿತ ಕಾಯ್ದೆ 1957ರ 45(ಬಿ)ರನ್ವಯ ಈ ಪ್ರದೇಶದಲ್ಲಿ ನಿವೇಶನದ ಮಾರುಕಟ್ಟೆ ಬೆಲೆ (ಪ್ರತಿ ಚ.ಅಡಿ)	35
ಡಿ) ಕರ್ನಾಟಕ ಮುದ್ರಾಂಕಿತ ಕಾಯ್ದೆ 1957ರ 45(ಬಿ)ರನ್ವಯ ಈ ಪ್ರದೇಶದಲ್ಲಿ ಕಟ್ಟಡದ ಮಾರುಕಟ್ಟೆ ಬೆಲೆ (ಪ್ರತಿ ಚ.ಅಡಿ)	153

ಎ.ಎಸ್.ವಿ ಸಂಸ್ಥೆಯಿಂದ ಸೇರಿದ ಅಸ್ತಿ ತೆರಿಗೆ 2001-02 ರಂತೆ

ಎ) ಮೂಲ ಅಸ್ತಿ ತೆರಿಗೆ	30
ಬಿ) ಅನುಸೂಚಿ - 1 ಕರ	
ಸಿ) ಸರ್ಕಾರಿ ಕರಗಳು	20
ಡಿ) ಸಂದಾಯವಾದ ಒಟ್ಟು ಅಸ್ತಿ ತೆರಿಗೆ (ಕರಗಳು ಸೇರಿದಂತೆ)	50

ಎ.ಎಸ್.ವಿ ಸಂಸ್ಥೆಯಿಂದ ಸೇರಿದ ಅಸ್ತಿ ತೆರಿಗೆ ಕರಗಳು ಸೇರಿದಂತೆ

160	(2002-03, 2003-04, 2004-05 ರಲ್ಲಿ ಸರ್ಕಾರಿ ಮಾಧ್ಯಮಗಳ ವಿಳಾಸ)
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3. ಪೌಲ್ಯಭಾರಿತ ತೆರಿಗೆ (CYS) ಪದ್ಧತಿ ಪ್ರಕಾರ - ಲೆಕ್ಕಾಚಾರದ ವಿವರಗಳು ಈ ಕೆಳಕಂಡಂತಿವೆ.

a)	ನಿವೇಶನದ ನಿರ್ದಿಷ್ಟ ಅಳತೆ ಚದರ ಅಡಿಗಳಲ್ಲಿ	504
b)	ಕಟ್ಟಡವಿರುವ ಪ್ರದೇಶದ ಅಳತೆ ಚದರ ಅಡಿಗಳಲ್ಲಿ	504
c)	ಒಟ್ಟು ಕಟ್ಟಡದ ವಿಸ್ತೀರ್ಣ (ಎಲ್ಲಾ ಬಂಡವಾಳದ ಸೇರಿಕೆ) ಚದರ ಅಡಿಗಳಲ್ಲಿ	504

	ಶೇ 100 ರಷ್ಟು 45(ಬಿ) ಮೌಲ್ಯದಲ್ಲಿ	ಶೇ 50 ರಷ್ಟು 45(ಬಿ) ಮೌಲ್ಯದಲ್ಲಿ
೬) 45(ಬಿ) ಪ್ರಕಾರ ನಿವೇಶನದ ಮಾರುಕಟ್ಟೆ ದರ ಚದರ ಅಡಿಗಳಲ್ಲಿ	35	10
೭) 45(ಬಿ) ಪ್ರಕಾರ ಕಟ್ಟಡದ ನಿರ್ಮಾಣದ ಮೌಲ್ಯ ಚದರ ಅಡಿಗಳಲ್ಲಿ	153	77
೮) ಕಟ್ಟಡವಿರುವ ನಿವೇಶನದ ಬಂಡವಾಳ ಮೌಲ್ಯ bxd	17640	8820
೯) ಕಟ್ಟಡದ ಬಂಡವಾಳ ಮೌಲ್ಯ cxe	77112	38556
೧೦) ಕಟ್ಟಡದ ಸವಕಳಿ ಕಳೆದ ನಂತರ ಬಂಡವಾಳ ಮೌಲ್ಯ g x i (ಸವಕಳಿ ದರ)	45725	22863
೧೧) ಒಟ್ಟು ಬಂಡವಾಳ ಮೌಲ್ಯ (f+h)	63335	31683
೧೨) 2004-05ನೇ ಸಾಲಿನಲ್ಲಿ ಸ್ವಯಂ ಘೋಷಿತ ಅಸ್ತಿ ತೆರಿಗೆಯಡಿ ಕೌನ್ಸಿಲ್ ನಿರ್ಧರಿಸಿರುವ ತೆರಿಗೆ ದರ	0.3%	
೧೩) ಬಂಡವಾಳ ಮೌಲ್ಯ ಪದ್ಧತಿಯಡಿಯಲ್ಲಿ ಸಂದಾಯ ಮಾಡಬೇಕಾದ ಅಸ್ತಿ ತೆರಿಗೆ (ತೆರಿಗೆ ದರ X ಬಂಡವಾಳ ಮೌಲ್ಯ = (j) X (i))	190	95
೧೪) 2004-05ನೇ ಸಾಲಿನ ಶೇ 2.4% ಕರ = 0.24 X k	46	23
೧೫) ಕರಗೂ ಸೇರಿಕೆ ಅಸ್ತಿ ತೆರಿಗೆ = k+l	236	118
೧೬) ಕರಗೂ ಸೇರಿಕೆ ಅಸ್ತಿ ತೆರಿಗೆ + ಸ್ವಯಂ ಘೋಷಿತ ಅಸ್ತಿ ತೆರಿಗೆ ವಿಧಿಯಡಿ	141	70
೧೭) ಕರಗೂ ಸೇರಿಕೆ ತೆರಿಗೆ ದರವನ್ನು 0.6%ಗೆ ನಿಗದಿಪಡಿಸಿರುವಲ್ಲಿ ಪಾವತಿಸಬೇಕಾದ ತೆರಿಗೆ ಮೊತ್ತ	472	236

ಮುಖ್ಯಾತ್ಮಕ ಪಟ್ಟಿ

ಎ.ಆರ್.ವಿ ಯಂತ್ರ	ಎರಡು ಅಕ್ಕಿ ಎ.ಆರ್.ವಿ ಯಂತ್ರ	ಶೇ 100 ರಷ್ಟು ಮಾರುಕಟ್ಟೆ ಮೌಲ್ಯದಂತೆ (0.3%)	ಶೇ 50 ರಷ್ಟು ಮಾರುಕಟ್ಟೆ ಮೌಲ್ಯದಂತೆ (0.3%)	ಶೇ 50 ರಷ್ಟು ಮಾರುಕಟ್ಟೆ ಮೌಲ್ಯದಂತೆ ಸ್ವಂತ ವಾಸಕ್ಕೆ ಶೇ 50% ರಿಯಾಯಿತಿ ನೀಡಿದಾಗ	ಶೇ 50 ರಷ್ಟು ಮಾರುಕಟ್ಟೆ ಮೌಲ್ಯದಂತೆ (0.6%) ಸ್ವಂತ ವಾಸಕ್ಕೆ ಶೇ 50% ರಿಯಾಯಿತಿ ನೀಡಿದಾಗ
50	100	236	118	59	118

2004-05 ಸಾಲಿನಲ್ಲಿ ಮುಲ್ಕಂಡ ಆಸ್ತಿಗೆ ಎರಡು ಪಟ್ಟಿ ಎ.ಆರ್.ವಿ ಯಂತ್ರಿಯಲ್ಲಿ ಪಾಪತಿಸಲಾದ ಒಟ್ಟು ತೆರಿಗೆ ಮೊತ್ತ ರೂ. 100

ಸ್ವಯಂ ಘೋಷಿತ ಆಸ್ತಿ ತೆರಿಗೆ ಪದ್ಧತಿಯಡಿ 45(ಬಿ)ಯ ಶೇ.100 ರಷ್ಟು ಮಾರುಕಟ್ಟೆ ಮೌಲ್ಯದಂತೆ. ಕರಗಲು ಸೇರಿದಾಗ ರೂ. 236 ಮತ್ತು ಶೇ. 50% ಮಾರುಕಟ್ಟೆ ಮೌಲ್ಯದಂತೆ ಕರಗಲು ಸೇರಿದಾಗ ರೂ. 118 ಪಾಪತಿಸಬೇಕಾಗುತ್ತದೆ. ಶೇ 50 ರಷ್ಟು ಮಾರುಕಟ್ಟೆ ಮೌಲ್ಯದಂತೆ ಸ್ವಂತ ವಾಸಕ್ಕೆ ಶೇ 50% ರಷ್ಟು ರಿಯಾಯಿತಿ ನೀಡಿದ್ದಲ್ಲಿ, ರೂ. 59 ಆಗುತ್ತದೆ.

ಇವನ್ನು ವಿಶ್ಲೇಷಿಸಿದಾಗ, ಕಲಂ 45(ಬಿ)ಯ ಶೇ. 50 ರಷ್ಟು ಮಾರುಕಟ್ಟೆ ಮೌಲ್ಯವನ್ನು ತೆಗೆದುಕೊಂಡು, ತೆರಿಗೆ ದರ ಶೇ 0.3 ರಷ್ಟು ನಿಗದಿಪಡಿಸಿ, ಸ್ವಂತ ವಾಸಕ್ಕೆ ಶೇ 50% ರಿಯಾಯಿತಿ ನೀಡಿದ್ದಲ್ಲಿ, ಸ್ಥಳೀಯ ಸಂಸ್ಥೆಗಳಲ್ಲಿ ತೆರಿಗೆ ಪಸೂಲಾತಿಯು ಕುಂಠಿತಗೊಳ್ಳುತ್ತದೆ.

ಆದ್ದರಿಂದ ಕಲಂ 45(ಬಿ)ಯ ಶೇ 50ರಷ್ಟು ಮಾರುಕಟ್ಟೆ ಮೌಲ್ಯವನ್ನು ತೆಗೆದುಕೊಂಡು, ತೆರಿಗೆ ದರವನ್ನು ಶೇ 0.6ರಂತೆ ನಿಗದಿಪಡಿಸಿದರೆ, ಸ್ಥಳೀಯ ಸಂಸ್ಥೆಗಳು 2004-05ರ ತೆರಿಗೆ ಅವಾಯವನ್ನು ಹೆಚ್ಚಿಸಿಕೊಳ್ಳಲು ಸಾಧ್ಯವಾಗುತ್ತದೆ.

ಖುಡಾಚರಣೆ - 3

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೨೦೦೨ ಗೆ ಸೇರಿದ ಅಸ್ತಿ, ಮುಂಗಡ, ಚಿಲ್ಲೆಯ ನಗರ ಸರ್ಕಾರದ ಸಂಪನ್ಮೂಲ ಸಂಬಂಧಿಸಿದಂತೆ

ಎ)	ನಿರ್ಮಾಣದ ವಿಸ್ತೀರ್ಣ ಚ.ಅಡಿಗಳಲ್ಲಿ	1500
ಬಿ)	ಕಟ್ಟಡದ ವಿಸ್ತೀರ್ಣ ಚ.ಅಡಿಗಳಲ್ಲಿ	1410
ಸಿ)	ಕರ್ನಾಟಕ ಮುದ್ರಾಂಕಿತ ಕಾಯ್ದೆ 1957ರ 45(ಬಿ)ರನ್ವಯ ಈ ಪ್ರದೇಶದಲ್ಲಿ ನಿರ್ಮಾಣದ ಮಾರುಕಟ್ಟೆ ಬೆಲೆ (ಪ್ರತಿ ಚ.ಅಡಿ)	460
ಡಿ)	ಕರ್ನಾಟಕ ಮುದ್ರಾಂಕಿತ ಕಾಯ್ದೆ 1957ರ 45(ಬಿ)ರನ್ವಯ ಈ ಪ್ರದೇಶದಲ್ಲಿ ಕಟ್ಟಡದ ಮಾರುಕಟ್ಟೆ ಬೆಲೆ (ಪ್ರತಿ ಚ.ಅಡಿ)	410

1. ಎ.ಆರ್.ವಿ ಸದ್ಭೂಮಿಯಲ್ಲಿ ಅಸ್ತಿ ತೆರಿಗೆ 2001-02 ರಂತೆ

ಎ)	ಮೂಲ ಅಸ್ತಿ ತೆರಿಗೆ	80
ಬಿ)	ಅನುಸೂಚಿ - 1 ಕರ	112
ಸಿ)	ಸರ್ಕಾರಿ ಕರಗಳು	33
ಡಿ)	ಸಂದಾಯವಾದ ಬಟ್ಟು ಅಸ್ತಿ ತೆರಿಗೆ (ಕರಗಳು ಸೇರಿದಂತೆ)	225

2. ಎ.ಆರ್.ವಿ ಸದ್ಭೂಮಿ ಎ.ಆರ್.ವಿ ತೆರಿಗೆ ಕರಗಳು ಸೇರಿದಂತೆ

450

(2002-03, 2003-04, 2004-05 ರಲ್ಲಿ ಹಾಗೂ ಈಗಿನ ವರ್ಷದ ಗರಿಷ್ಠ ತೆರಿಗೆ)

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ಕೃಷಿ ಉತ್ಪಾದಕ ತೆರಿಗೆ (CVS) ಪದ್ಧತಿ ಪ್ರಕಾರ :- ಲೆಕ್ಕಾಚಾರದ ವಿವರಗಳು ಈ ಕೆಳಕಂಡಂತಿರುತ್ತವೆ.

a)	ನಿವೇಶನದ ನಿರ್ದಿಷ್ಟ ಅಳತೆ ಚದರ ಅಡಿಗಳಲ್ಲಿ	1500	
b)	ಕಟ್ಟಡವಿರುವ ಪ್ರದೇಶದ ಅಳತೆ ಚದರ ಅಡಿಗಳಲ್ಲಿ	1410	
c)	ಒಟ್ಟು ಕಟ್ಟಡದ ವಿಸ್ತೀರ್ಣ (ಏಲ್ಲಾ ಭುಜಾಡಿಗಳು ಸೇರಿದಂತೆ) ಚದರ ಅಡಿಗಳಲ್ಲಿ	1410	
		ಶೇ 100 ರಷ್ಟು 45(ಬಿ) ಮೌಲ್ಯದಲ್ಲಿ	ಶೇ 50 ರಷ್ಟು 45(ಬಿ) ಮೌಲ್ಯದಲ್ಲಿ
d)	45(ಬಿ) ಪ್ರಕಾರ ನಿವೇಶನದ ಮಾರುಕಟ್ಟೆ ದರ ಚದರ ಅಡಿಗಳಲ್ಲಿ	460	230
e)	45(ಬಿ) ಪ್ರಕಾರ ಕಟ್ಟಡದ ನಿರ್ಮಾಣದ ಮೌಲ್ಯ ಚದರ ಅಡಿಗಳಲ್ಲಿ	410	205
f)	ಕಟ್ಟಡವಿರುವ ನಿವೇಶನದ ಬಂಡವಾಳ ಮೌಲ್ಯ bxd	648600	324300
g)	ಕಟ್ಟಡದ ಬಂಡವಾಳ ಮೌಲ್ಯ cxc	578100	289050
h)	ಕಟ್ಟಡದ ಸವಕಳಿ ಕಳೆದ ನಂತರದ ಬಂಡವಾಳ ಮೌಲ್ಯ g x i (ಸವಕಳಿ ದರ)	316313	158157
i)	ಒಟ್ಟು ಬಂಡವಾಳ ಮೌಲ್ಯ (f+h)	964913	482457
j)	2004-05ನೇ ಸಾಲಿನಲ್ಲಿ ಸ್ವಯಂ ಘೋಷಿತ ಅಸ್ತಿ ತೆರಿಗೆಯಡಿಯಲ್ಲಿ ಕೌನ್ಸಿಲ್ ನಿರ್ದೇಶಿಸಿರುವ ತೆರಿಗೆ ದರ	0.3%	
k)	ಬಂಡವಾಳ ಮೌಲ್ಯ ಪದ್ಧತಿಯಡಿಯಲ್ಲಿ ಸಂದಾಯ ಮಾಡಬೇಕಾದ ಅಸ್ತಿ ತೆರಿಗೆ (ತೆರಿಗೆ ದರ x ಬಂಡವಾಳ ಮೌಲ್ಯ = (j) x (i))	2895	1447
	2004-05ನೇ ಸಾಲಿಗೆ ಶೇ 1.00 ಕರ = 0.24xk	768	384
l)	ಕರಗಳು ಸೇರಿದಂತೆ ಅಸ್ತಿ ತೆರಿಗೆ = k+l	2590	1295
m)	ಕರಗಳು ಸೇರಿದಂತೆ ಅಸ್ತಿ ತೆರಿಗೆ + ಸ್ವಂತ ವಾಸಕ್ಕೆ ಶೇ 50 ರಷ್ಟು ರಿಯಾಯಿತಿ	1295	647

ತುಲನಾತ್ಮಕ ಪಟ್ಟಿ

ಎ.ಆರ್.ವಿ ನಂ.ಬಿ	ಎರಡು ಪಟ್ಟಿ ಎ.ಆರ್.ವಿ.ನಂ.ಬಿ	ಶೇ 100 ರಷ್ಟು ಮಾರುಕಟ್ಟೆ ಮೌಲ್ಯದಂತೆ	ಶೇ 50 ರಷ್ಟು ಮಾರುಕಟ್ಟೆ ಮೌಲ್ಯದಂತೆ	ಶೇ. 50 ರಷ್ಟು ಮಾರುಕಟ್ಟೆ ಮೌಲ್ಯದಂತೆ ಸ್ವಂತ ವಾಸಕ್ಕೆ ಬೇ 50% ರಿಯಾಯಿತಿ ನೀಡಿದಾಗ
235	450	3590	1795	898

2004-05ನೇ ಸಾಲಿನಲ್ಲಿ ಮೇಲ್ಕಂಡ ಅಸ್ತಿಗೆ ಎರಡು ಪಟ್ಟಿ ಎ.ಆರ್.ವಿ.ನಂ.ಬಿಯಲ್ಲಿ ಪಾವತಿಸಲಾದ ಒಟ್ಟು ತೆರಿಗೆ ಮೊತ್ತ ರೂ. 450 ರೂಪಾಯಿಗಳು.

ಸ್ವಯಂ ಘೋಷಿತ ಅಸ್ತಿ ತೆರಿಗೆ ಪದ್ಧತಿಯಡಿ 45(ಬಿ)ಯ ಶೇ.100%ರಷ್ಟು ಮಾರುಕಟ್ಟೆ ಮೌಲ್ಯದಂತೆ, ಕರಗಲು ಸೇರಿದಾಗ ರೂ. 3590 ಮತ್ತು ಶೇ. 50% ಮಾರುಕಟ್ಟೆ ಮೌಲ್ಯದಂತೆ ಕರಗಲು ಸೇರಿದಾಗ ರೂ. 1795 ಪಾವತಿಸಬೇಕಾಗುತ್ತದೆ. ಮತ್ತು ಶೇ. 50% ರಷ್ಟು 45(ಬಿ) ಮೌಲ್ಯದಲ್ಲಿ ಸ್ವಂತ ವಾಸಕ್ಕೆ ಶೇ 50% ರಷ್ಟು ರಿಯಾಯಿತಿ ನೀಡಿದ್ದಲ್ಲಿ, ರೂ. 898 ಆಗುತ್ತದೆ.

ಈ ಮೇಲ್ಕಂಡ ಉದಾಹರಣೆಯನ್ನು ವಿಶ್ಲೇಷಿಸಿದಾಗ ತಿಳಿಯುವುದೇನೆಂದರೆ, ಶೇ 50 ರಷ್ಟು ಮಾರುಕಟ್ಟೆ ಮೌಲ್ಯದಂತೆ ಸ್ವಂತ ವಾಸಕ್ಕೆ ಶೇ 50% ರಿಯಾಯಿತಿ ನೀಡಿದಾಗ, ಪಾವತಿಸಬೇಕಾದ ತೆರಿಗೆಯು 2 ಪಟ್ಟಿ ಎ.ಆರ್.ವಿ.ಗಿಂತ ಜಾಸ್ತಿ ಇರುತ್ತದೆ. ಆದ್ದರಿಂದ ಈ ತೆರಿಗೆಯನ್ನೇ (ರೂ.898) ಅನ್ನು ತೆಗೆದುಕೊಳ್ಳುವುದು.

ಅನುಬಂಧ 'ಬಿ'

Non-Resident's
ಅನುಬಂಧ 'ಬಿ' ಪುಟ 6

ಖರ್ಚುಗಳ - 4

ಖರ್ಚುಗಳ ವಿವರಣೆ ಅನುಬಂಧ(ಬಿ)ಯಲ್ಲಿ ಸೇರಿದ ಕಛೇರಿ ವಲಸೆಗೆ ಸೇರಿರುವ ವಸತಿ ತೆರಿಗೆ 2001

	(ರೂಗಳಲ್ಲಿ)
ಎ) ಸರ್ಕಾರದ ವಿಸ್ತೀರ್ಣ ಜ.ಆದಿಗಳಲ್ಲಿ	2800
ಬಿ) ಕಟ್ಟಡದ ವಿಸ್ತೀರ್ಣ ಜ.ಆದಿಗಳಲ್ಲಿ	2126
ಸಿ) ಸರ್ಕಾರದ ಮಾದರಿಗೆ ಬೆಲೆ (ಪ್ರತಿ ಜ.ಆದಿ)	36
ಡಿ) ಕಟ್ಟಡದ ಮಾದರಿಗೆ ಬೆಲೆ (ಪ್ರತಿ ಜ.ಆದಿ)	300

1. 2001-02ರ ವಾಣಿಜ್ಯ ಎ.ಆರ್.ವಿ ಪಟ್ಟಿಯನಿಯಲ್ಲಿ ಅಸ್ತಿ ತೆರಿಗೆ

ಎ) ಮಾಲು ಅಸ್ತಿ ತೆರಿಗೆ	320
ಬಿ) ಅನುಸೂಚಿ - 1 ಕಠ	280
ಸಿ) ಸರ್ಕಾರಿ ಕಠಗಳು:	120
ಡಿ) ಸಾಮಾನ್ಯವಾದ ವಿಸ್ತೀ ಅಸ್ತಿ ತೆರಿಗೆ (ಕಠಗಳು ಸೇರಿದಂತೆ)	720

2) ವಿವರ: ಕಟ್ಟು ಎ.ಆರ್.ವಿ ತೆರಿಗೆ ಕಠಗಳು ಸೇರಿದಂತೆ

1440

(2002-03
2001-02, 2001-02-03
ಅನುಬಂಧ 'ಬಿ'
ಪುಟ 6)

3. ಬಂಡವಾಳ ಮೌಲ್ಯ ಪದ್ಧತಿ ಪ್ರಕಾರ - ಲೆಕ್ಕಾಚಾರದ ವಿವರಗಳು ಈ ಕೆಳಕಂಡಂತಿವೆ.

a) ನಿವೇಶನದ ನಿರ್ದಿಷ್ಟ ಅಳತೆ ಚದರ ಅಡಿಗಳಲ್ಲಿ	2000
b) ಕಟ್ಟಡವಿರುವ ಪ್ರದೇಶದ ಅಳತೆ ಚದರ ಅಡಿಗಳಲ್ಲಿ	2126
c) ಒಟ್ಟು ಕಟ್ಟಡದ ವಿಸ್ತೀರ್ಣ (ವಿಶ್ವಾ ಮಠದಿಗಳು ಸೇರಿದಂತೆ) ಚದರ ಅಡಿಗಳಲ್ಲಿ	2126

	ಶೇ 100 ರಷ್ಟು 45(ಅ) ಮೌಲ್ಯದಲ್ಲಿ	ಶೇ 50 ರಷ್ಟು 45(ಬಿ) ಮೌಲ್ಯದಲ್ಲಿ
1) 45(ಬಿ) ಪ್ರಕಾರ ನಿವೇಶನದ ಸಾರುಕಟ್ಟೆ ದರ ಚದರ ಅಡಿಗಳಲ್ಲಿ	30	18
2) 45(ಬಿ) ಪ್ರಕಾರ ಕಟ್ಟಡದ ನಿರ್ಮಾಣದ ಮೌಲ್ಯ ಚದರ ಅಡಿಗಳಲ್ಲಿ	300	150
3) ಕಟ್ಟಡವಿರುವ ನಿವೇಶನದ ಬಂಡವಾಳ ಮೌಲ್ಯ bxd	76536	38268
4) ಕಟ್ಟಡದ ಬಂಡವಾಳ ಮೌಲ್ಯ c X e	637800	318900
5) ಕಟ್ಟಡದ ಸವಕಳಿ ಕಳೆದ ಸಂತರದ ಬಂಡವಾಳ ಮೌಲ್ಯ g X i (ಸವಕಳಿ ದರ)	588530	294265
6) ಒಟ್ಟು ಬಂಡವಾಳ ಮೌಲ್ಯ (f + h)	665066	332533
7) 2004-05ನೇ ಸಾಲಿನಲ್ಲಿ ಸ್ವಯಂ ಘೋಷಿತ ಅಸ್ತಿ ತೆರಿಗೆಯಡಿಯಲ್ಲಿ ಕೌನ್ಸಿಲ್ ನಿರ್ದೇಶಿಸಿರುವ ತೆರಿಗೆ ದರ	0.5%	
8) ಬಂಡವಾಳ ಮೌಲ್ಯ ಪದ್ಧತಿಯಡಿಯಲ್ಲಿ ಸಂದಾಯ ಮಾಡಬೇಕಾದ ಅಸ್ತಿ ತೆರಿಗೆ (ತೆರಿಗೆ ದರ X ಬಂಡವಾಳ ಮೌಲ್ಯ = (j) X (i))	3325	1662
2004-05ನೇ ಸಾಲಿಗೆ ಶೇ. 24 ಕರ = 0.24 X k	798	399
ಕರಗಳೂ ಸೇರಿದಂತೆ ಅಸ್ತಿ ತೆರಿಗೆ = l + m	4123	2061
ಕರಗಳೂ ಸೇರಿದಂತೆ ತೆರಿಗೆ ದರವನ್ನು 10% ರಷ್ಟನ್ನು ನಿಗದಿಪಡಿಸಿದ್ದಲ್ಲಿ ಪಾವತಿಸಬೇಕಾದ ತೆರಿಗೆ ಮೊತ್ತ	7492	3711
ಕರಗಳೂ ಸೇರಿದಂತೆ ತೆರಿಗೆ ದರವನ್ನು 1% ರಂತೆ ನಿಗದಿಪಡಿಸಿದ್ದಲ್ಲಿ ಪಾವತಿಸಬೇಕಾದ ತೆರಿಗೆ ಮೊತ್ತ	8245	4122

ಉಲ್ಲಾಸಕ್ಕೆ ಪಟ್ಟಿ

ಎ.ಆರ್.ವಿ	ಎರವು ಪಟ್ಟಿ ಎ.ಆರ್.ವಿ	ಶೇ 100 ರಷ್ಟು ಎರವುಗಳ ಮೌಲ್ಯ (0.5%)	ಶೇ 50 ರಷ್ಟು ಎರವುಗಳ ಮೌಲ್ಯ (0.5%)
720	1440	4123	2061

ಮೇಲೆ ತಿಳಿಸಿರುವಂತೆ, 45(ಬಿ)ಯ ಶೇ 100 ಮೌಲ್ಯದಂತೆ, ತೆರಿಗೆ ದರದ ಶೇ 0.5 ರಂತೆ ಈಗಲೂ ಸೇರಿದಂತೆ ಪಾವತಿಸಬೇಕಾದ ತೆರಿಗೆ ರೂ. 4123. 45(ಬಿ)ಯ ಶೇ 50 ರಷ್ಟು ಮೌಲ್ಯದಂತೆ ರೂ. 2061 ಪಾವತಿಸಬೇಕಾಗುತ್ತದೆ.

ಒಂದು ಪಕ್ಷ 45(ಬಿ) ಶೇ 100ರ ಮೌಲ್ಯದಲ್ಲಿ ತೆರಿಗೆ ದರವನ್ನು ಶೇ 1% ರಷ್ಟು ನಿಗದಿಪಡಿಸಿದ್ದಲ್ಲಿ, ಸೆಸ್‌ಗಳು ಸೇರಿದಂತೆ ರೂ. 3246 ಮತ್ತು ಶೇ 50ರ ಮೌಲ್ಯದಲ್ಲಿ ರೂ.4122 ಪಾವತಿಸಬೇಕಾಗುತ್ತದೆ.

ಈ ಮೇಲ್ಕಂಡ ಉದಾಹರಣೆಯನ್ನು ವಿಶ್ಲೇಷಿಸಿದಾಗ ತಿಳಿಯುತ್ತವೆಂದರೆ 45(ಬಿ)ಯ ಶೇ 50ರ ಮೌಲ್ಯದ ತೆರಿಗೆಯು (ರೂ.2061), ಹರಡು ಪಟ್ಟಿ ಎಆರ್‌ವಿ ತೆರಿಗೆಗಿಂತ (ರೂ.1440) ಹೆಚ್ಚುತ್ತದೆ. ಆದ್ದರಿಂದ ಈ ರೀತಿಯ ಸಂದರ್ಭಗಳಲ್ಲಿ ಶೇ 50ರಷ್ಟು ಮೌಲ್ಯದ ತೆರಿಗೆಯನ್ನು ತೆಗೆದುಕೊಳ್ಳುವುದು.

ಪಾಲಿ ಇರುಪ ತೆರಿಗೆ ನೀತಿಗಳನ್ನು ರಕ್ಷಿಸುವ ಸಲುವಾಗಿ 1 ಲಕ್ಷ ಜನಸಂಖ್ಯೆಗಿಂತ ಹೆಚ್ಚಿಗೆ ಇರುಪ ಪಟ್ಟಿಗಳಲ್ಲಿ ನಿವಾಸೇತರ ಆಸ್ತಿಗಳಿಗೆ ಶೇ 1 ರಿಂದ 2 ರಷ್ಟು ದರವನ್ನು ನಿಗದಿಪಡಿಸಬಹುದಾಗಿರುತ್ತದೆ. ಒಂದು ಲಕ್ಷ ಜನಸಂಖ್ಯೆಗಿಂತ ಕಡಿಮೆ ಇರುಪ ಪಟ್ಟಿಗಳಲ್ಲಿ ನಿವಾಸೇತರ ಆಸ್ತಿಗಳಿಗೆ 0.5% ರಿಂದ 0.9%ರಷ್ಟು ದರಗಳನ್ನು ನಿಗದಿಪಡಿಸಬಹುದಾಗಿರುತ್ತದೆ.

ಖಾಸಾತರಗತಿ - 5

ನಿರೀಕ್ಷಿಸಲಾಗುವ ಅಭ್ಯರ್ಥಿಗಳ ಸಂಖ್ಯೆಗೆ ಸಂಬಂಧಿಸಿದಂತೆ ಪರಿಗಣಿಸಬೇಕಾದ ಅಂಶಗಳನ್ನು ಕೆಳಕಂಡಂತಿರುವಂತೆ ತಿಳಿಸಲಾಗಿದೆ.

	(ರೂಗಳಲ್ಲಿ)
ಎ) ನಿರೀಕ್ಷಿಸಲಾಗುವ ಅಭ್ಯರ್ಥಿಗಳ ಜ.ಅಡಿಗಳಲ್ಲಿ	1677
ಬಿ) ಕಟ್ಟಡದ ವಿನ್ಯಾಸ ಜ.ಅಡಿಗಳಲ್ಲಿ	1444
ಸಿ) ನಿರೀಕ್ಷಿಸಲಾಗುವ ಮಾರುಕಟ್ಟೆ ಜೆಟ್ (ಪ್ರತಿ ಜ.ಅಡಿ)	180
ಡಿ) ಕಟ್ಟಡದ ಮಾರುಕಟ್ಟೆ ಜೆಟ್ (ಪ್ರತಿ ಜ.ಅಡಿ)	300

1. 2001-02ರ ಸಾಲಿಗೆ ಎ.ಆರ್.ವಿ ಪದ್ಧತಿಯಡಿಯಲ್ಲಿ ಅಸ್ತಿ ತರಿಗೆ

ಎ) ಮೂಲ ಅಸ್ತಿ ತರಿಗೆ	1000
ಬಿ) ಅನುಸೂಚಿ - I ಕರ	-
ಸಿ) ಸರ್ಕಾರಿ ಕರಗಳು	800
ಡಿ) ಸಂದಾಯವಾಗುವ ಒಟ್ಟು ಅಸ್ತಿ ತರಿಗೆ (ಕರಗಳು ಸೇರಿದಂತೆ)	1800

ನಿರೀಕ್ಷಿಸಲಾಗುವ ಒಟ್ಟು ಅಸ್ತಿ ತರಿಗೆ ಕರಗಳು ಸೇರಿರುವಂತೆ

3500 (2002-03
2003-04
2004-05ರಲ್ಲಿ
ಸಾಮಾನ್ಯವಾಗಿ
ಗರಿಷ್ಠ ತರಿಗೆ + ಕರಗಳು)

3. ಬಂಡವಾಳ ಮೌಲ್ಯ ಪದ್ಧತಿ ಸ್ವಕಾರ - ಬಡ್ಡಿಬಾರದ ನಿವೇಶನಗಳ ಶೇಕಡೆ
ಕೆಳಕಂಡಂತಿರುತ್ತವೆ.

	ಶೇ 100 ರಷ್ಟು 45(ಬಿ) ಮೌಲ್ಯದಲ್ಲಿ	ಶೇ 50 ರಷ್ಟು 45(ಬಿ) ಮೌಲ್ಯದಲ್ಲಿ
a) ನಿವೇಶನದ ನಿರ್ದಿಷ್ಟ ಅಳತೆ ಚದರ ಅಡಿಗಳಲ್ಲಿ	1677	
b) ಕಟ್ಟಡವಿರುವ ಪ್ರದೇಶದ ಅಳತೆ ಚದರ ಅಡಿಗಳಲ್ಲಿ	1444	
c) ಒಟ್ಟು ಕಟ್ಟಡದ ವಿಸ್ತೀರ್ಣ (ಎಲ್ಲಾ ಮಹಡಿಗಳು ಸೇರಿದಂತೆ) ಚದರ ಅಡಿಗಳಲ್ಲಿ	1444	
d) 45(ಬಿ) ಪ್ರಕಾರ ನಿವೇಶನದ ಮಾರುಕಟ್ಟೆ ದರ ಚದರ ಅಡಿಗಳಲ್ಲಿ	180	90
e) 45(ಬಿ) ಪ್ರಕಾರ ಕಟ್ಟಡದ ನಿರ್ಮಾಣದ ಮೌಲ್ಯ ಚದರ ಅಡಿಗಳಲ್ಲಿ	300	150
f) ಕಟ್ಟಡವಿರುವ ನಿವೇಶನದ ಬಂಡವಾಳ ಮೌಲ್ಯ bxd	259920	129960
g) ಕಟ್ಟಡದ ಬಂಡವಾಳ ಮೌಲ್ಯ cxe	433200	216600
h) ಕಟ್ಟಡದ ಸವಕಳಿ ಕಳೆದ ನಂತರದ ಬಂಡವಾಳ ಮೌಲ್ಯ g x i (ಸವಕಳಿ ದರ)	433200	216600
i) ಒಟ್ಟು ಬಂಡವಾಳ ಮೌಲ್ಯ (f+h)	693120	346560
j) 2004-05ನೇ ಸಾಲಿನಲ್ಲಿ ಸ್ವಯಂ ಘೋಷಿತ ಅಸ್ತಿ ತೆರಿಗೆಯಡಿಯಲ್ಲಿ ಕೌನ್ಸಿಲ್ ನಿರ್ಧರಿಸಿರುವ ತೆರಿಗೆ ದರ	0.5%	
k) ಬಂಡವಾಳ ಮೌಲ್ಯ ಪದ್ಧತಿಯಡಿಯಲ್ಲಿ ಸಂದಾಯ ಮಾಡಬೇಕಾದ ಅಸ್ತಿ ತೆರಿಗೆ (ತೆರಿಗೆ ದರ X ಬಂಡವಾಳ ಮೌಲ್ಯ = (i) X (j))	3466	1733
l) 2004-05ನೇ ಸಾಲಿಗೆ ಶೇ 24% ಕರ = (i) X k	832	416
m) ಕರಗಳನ್ನು ಸೇರಿಸಿದ ಅಸ್ತಿ ತೆರಿಗೆ = k-i	4298	2149
n) ಕರಗಳನ್ನು ಸೇರಿಸಿದಂತೆ ತೆರಿಗೆ ದರವನ್ನು 0.5 ರಷ್ಟು ನಿಗದಿಪಡಿಸಿವುದಲ್ಲಿ, ಪಾವತಿಸಬೇಕಾದ ತೆರಿಗೆ ಮೊತ್ತ	7735	3868
o) ಕರಗಳನ್ನು ಸೇರಿಸಿದಂತೆ ತೆರಿಗೆ ದರವನ್ನು 1 ರಷ್ಟು ನಿಗದಿಪಡಿಸಿವುದಲ್ಲಿ, ಪಾವತಿಸಬೇಕಾದ ತೆರಿಗೆ ಮೊತ್ತ	8596	4298

ಕುಲಸಾತ್ಯಕ ಪಟ್ಟಿ

ನ.ಅಂ.ಸಿ	ನಿರವಧಿ ಪಟ್ಟಿ ನ.ಅಂ.ಸಿ	ಶೇ 100 ರಷ್ಟು ಬಂಡವಾಳ ಮೌಲ್ಯ (0.5%)	ಶೇ 50 ರಷ್ಟು ಬಂಡವಾಳ ಮೌಲ್ಯ (0.5%)	ಶೇ 50 ರಷ್ಟು ಬಂಡವಾಳ ಮೌಲ್ಯ (0.5%)
1800	3600	4298	2149	3868

ಮೇಲೆ ತಿಳಿಸಿರುವಂತೆ, 45(ಬಿ)ಯ ಶೇ 100 ಮೌಲ್ಯದಂತೆ, ತೆರಿಗೆ ದರದ ಶೇ 0.5 ರಂತೆ ಕರಣಳು ಸೇರಿದಂತೆ ಪಾವತಿಸಬೇಕಾದ ತೆರಿಗೆ ರೂ. 4298 45(ಬಿ)ಯ ಶೇಕಡ 50 ರಷ್ಟು ಮೌಲ್ಯದಂತೆ ರೂ. 2149 ಪಾವತಿಸಬೇಕಾಗುತ್ತದೆ.

ಒಂದು ಪಕ್ಷ 45(ಬಿ) ಶೇ 100ರ ಮೌಲ್ಯದಲ್ಲಿ ತೆರಿಗೆ ದರವನ್ನು ಶೇಕಡ 0.9 ರಷ್ಟು ನಿಗದಿಪಡಿಸಿದ್ದಲ್ಲಿ, ಸೆಸ್‌ಗಳು ಸೇರಿದಂತೆ ರೂ. 7735 ಮತ್ತು ಶೇ 50ರ ಮೌಲ್ಯದಲ್ಲಿ ರೂ. 3868 ಪಾವತಿಸಬೇಕಾಗುತ್ತದೆ.

ಇವರಿಂದ ಬಹಿಷ್ಕಾರಗುಪ್ತರಾದರೆ, 45(ಬಿ) ಶೇ 50ರ ಮೌಲ್ಯದಲ್ಲಿ, ತೆರಿಗೆ ದರ ಶೇ 0.5 ರಷ್ಟು ನಿಗದಿಪಡಿಸಿದರೆ ಕಂದಾಯ ವಸೂಲಿಯು ಸ್ಥಳೀಯ ಸಂಸ್ಥೆಯಲ್ಲಿ ಕುಂಠಿತಗೊಳ್ಳುತ್ತದೆ.

ಸೆಸ್‌ಗಳು ಸೇರಿದಂತೆ 45(ಬಿ)ಯ ಶೇ 50ರ ಮೌಲ್ಯದಲ್ಲಿ ಶೇ ತೆರಿಗೆ ದರವನ್ನು 0.9ರಂತೆ ನಿಗದಿಪಡಿಸಿದ್ದಲ್ಲಿ, 2004-05ನೇ ಸಾಲಿಗೆ ತೆರಿಗೆ ಮಟ್ಟವನ್ನು ರಕ್ಷಿಸಿದಂತಾಗುತ್ತದೆ. ಹಾಗೂ ಕೆಲವು ಸಂದರ್ಭಗಳಲ್ಲಿ ಶೇ. 50ರ ಮೌಲ್ಯದಲ್ಲಿ ತೆರಿಗೆ ದರವನ್ನು 1ರಂತೆ ನಿಗದಿಪಡಿಸಿದಲ್ಲಿ ಸ್ಥಳೀಯ ಸಂಸ್ಥೆಯ ಆದಾಯವನ್ನು ಹೆಚ್ಚಿಸಿಕೊಳ್ಳಬಹುದು.

ಹಾಲಿ ಇರುವ ತೆರಿಗೆ ನೀತಿಗಳನ್ನು ರಕ್ಷಿಸುವ ಸಲುವಾಗಿ 1 ಲಕ್ಷ ಜನಸಂಖ್ಯೆಗಿಂತ ಹೆಚ್ಚಿಗೆ ಇರುವ ಪಟ್ಟಣದಲ್ಲಿ ನಿವಾಸೇತರ ಅಸ್ತಿಗಳಿಗೆ ಶೇ 1 ರಿಂದ 2 ರಷ್ಟು ದರವನ್ನು ನಿಗದಿಪಡಿಸಬಹುದಾಗಿರುತ್ತದೆ. ಒಂದು ಲಕ್ಷ ಜನಸಂಖ್ಯೆಗಿಂತ ಕಡಿಮೆ ಇರುವ ಪಟ್ಟಣಗಳಲ್ಲಿ ನಿವಾಸೇತರ ಅಸ್ತಿಗಳಿಗೆ 0.5% ರಿಂದ 0.9%ರಷ್ಟು ದರಗಳನ್ನು ನಿಗದಿಪಡಿಸಬಹುದಾಗಿರುತ್ತದೆ.

ಉದಾಹರಣೆ - 6

ರಾಜನ ಜಿಲ್ಲೆಗೆ ಸಂಬಂಧಪಟ್ಟಂತೆ ವಿವಿಧ ಸ್ಥಳೀಯ ಸಂಸ್ಥೆಗೆ ಸೇರಿದ ಅಸ್ತಿ ತರಿಗೆ
XYZ

	(ರೂ/ಲಕ್ಷ)
ಎ) ನಿವೇಶನದ ವಿಸ್ತೀರ್ಣ ಚ.ಅಡಿಗಳಲ್ಲಿ	1060
ಬಿ) ಕಟ್ಟಡದ ವಿಸ್ತೀರ್ಣ ಚ.ಅಡಿಗಳಲ್ಲಿ	1050
ಸಿ) ನಿವೇಶನದ ಮಾರುಕಟ್ಟೆ ಬೆಲೆ (ಪ್ರತಿ ಚ.ಅಡಿ)	1200
ಡಿ) ಕಟ್ಟಡದ ಮಾರುಕಟ್ಟೆ ಬೆಲೆ (ಪ್ರತಿ ಚ.ಅಡಿ)	350

1. 2001-02ರ ಸಾಲಿಗೆ ಎ.ಆರ್.ವಿ ಹಕ್ಕುತಿಯಡಿಯಲ್ಲಿ ಅಸ್ತಿ ತರಿಗೆ

ಎ) ಮೂಲ ಅಸ್ತಿ ತರಿಗೆ	2500
ಬಿ) ಅನುಸೂಚಿ - I ಕರ	-
ಸಿ) ಸರ್ಕಾರಿ ಕರಗಳು	1400
ಡಿ) ಸಾಧಾರಣವಾದ ಒಟ್ಟು ಅಸ್ತಿ ತರಿಗೆ (ಕರಗಳು ಸೇರಿದಂತೆ)	3900

2. ವಿವಿಧ ಒಟ್ಟು ಎ.ಆರ್.ವಿ ತರಿಗೆ ಕರಗಳು ಕರಗಳು ಸೇರಿಕೊಂಡು

7800	(2002-03)
	2003-04
	2004-05ರಲ್ಲಿ
	ಪಾವತಿಸಬೇಕಾದ

3. ಬಂಡವಾಳ ಮೌಲ್ಯ ಪದ್ಧತಿ ಪ್ರಕಾರ - ಬೆಂಚ್‌ಮಾರ್ಕೆಟ್ ವಿವರಗಳು ಈ ಕೆಳಕಂಡಂತಿರುತ್ತವೆ.

a) ನಿವೇಶನದ ನಿರ್ದಿಷ್ಟ ಅಳತೆ ಚದರ ಅಡಿಗಳಲ್ಲಿ	1050	
b) ಕಟ್ಟಡವಿರುವ ಪ್ರದೇಶದ ಅಳತೆ ಚದರ ಅಡಿಗಳಲ್ಲಿ	1650	
c) ಒಟ್ಟು ಕಟ್ಟಡದ ವಿಸ್ತೀರ್ಣ (ಎಲ್ಲಾ ಮಹಡಿಗಳು ಸೇರಿವಂತೆ) ಚದರ ಅಡಿಗಳಲ್ಲಿ	4200	
	ಶೇ 100	ಶೇ 50
	ರಷ್ಟು	ರಷ್ಟು
	45(ಬಿ)	45(ಬಿ)
	ಮೌಲ್ಯದಲ್ಲಿ	ಮೌಲ್ಯದಲ್ಲಿ
d) 45(ಬಿ) ಪ್ರಕಾರ ನಿವೇಶನದ ಮಾರುಕಟ್ಟೆ ದರ ಚದರ ಅಡಿಗಳಲ್ಲಿ	1200	600
e) 45(ಬಿ) ಪ್ರಕಾರ ಕಟ್ಟಡದ ನಿರ್ಮಾಣದ ಮೌಲ್ಯ ಚದರ ಅಡಿಗಳಲ್ಲಿ	350	175
f) ಕಟ್ಟಡವಿರುವ ನಿವೇಶನದ ಬಂಡವಾಳ ಮೌಲ್ಯ bxd	1260000	630000
g) ಕಟ್ಟಡದ ಬಂಡವಾಳ ಮೌಲ್ಯ cxc	1470000	735000
h) ಕಟ್ಟಡದ ಸಹಕಳೆ ಕಳೆದ ನಂತರದ ಬಂಡವಾಳ ಮೌಲ್ಯ g x i (ಸಹಕಳೆ ದರ)	935200	467600
i) ಒಟ್ಟು ಬಂಡವಾಳ ಮೌಲ್ಯ (f+h)	2195200	1097600
j) 2004-05ನೇ ಸಾಲಿನಲ್ಲಿ ಸ್ವಯಂ ಘೋಷಿತ ಅಸ್ತಿ ತೆರಿಗೆಯಡಿಯಲ್ಲಿ ಕೌನ್ಸಿಲ್ ನಿರ್ದೇಶಿಸಿರುವ ತೆರಿಗೆ ದರ	0.5%	
k) ಬಂಡವಾಳ ಮೌಲ್ಯ ಪದ್ಧತಿಯಡಿಯಲ್ಲಿ ಸಂದಾಯ ಮಾಡಬೇಕಾದ ಅಸ್ತಿ ತೆರಿಗೆ (ತೆರಿಗೆ ದರ x ಬಂಡವಾಳ ಮೌಲ್ಯ = (j) x (i))	10976	5488
l) 2004-05ನೇ ಸಾಲಿಗೆ ಶೇ 24% ಕರ = 0.24xk	2634	1317
m) ಕರಗಣನೆ ಸೇರಿವಂತೆ ಅಸ್ತಿ ತೆರಿಗೆ = k+l	13610	6505
n) ಕರಗಣನೆ ಸೇರಿವಂತೆ ತೆರಿಗೆ ದರವನ್ನು 0.9 ರಷ್ಟನ್ನು ನಿಗದಿಪಡಿಸಿದ್ದಲ್ಲಿ, ಪಾವತಿಸಬೇಕಾದ ತೆರಿಗೆ ಮೊತ್ತ	24498	12250
o) ಕರಗಣನೆ ಸೇರಿವಂತೆ ತೆರಿಗೆ ದರವನ್ನು 1 ರಷ್ಟನ್ನು ನಿಗದಿಪಡಿಸಿದ್ದಲ್ಲಿ, ಪಾವತಿಸಬೇಕಾದ ತೆರಿಗೆ ಮೊತ್ತ	27220	13610

(11)

ಮುಖ್ಯಾಧ್ಯಕ್ಷ ಪಟ್ಟಿ

ನ.ಅಂ.ನಿ	ಕಾರ್ಯ ಪಟ್ಟಿ ನ.ಅಂ.ನಿ	ಶೇ 100 ರಷ್ಟು ಬಂಡವಾಳ ಮೊತ್ತ (0.5%)	ಶೇ 50 ರಷ್ಟು ಬಂಡವಾಳ ಮೊತ್ತ (0.5%)	ಶೇ 50 ರಷ್ಟು ಬಂಡವಾಳ ಮೊತ್ತ (0.9%)
3900	7800	13610	6805	12250

ಮೇಲೆ ತಿಳಿಸಿರುವಂತೆ, 45(ಬಿ)ಯ ಶೇ 100 ಮೊಲ್ಡುವಂತೆ, ತೆರಿಗೆ ದರದ ಶೇ 0.5 ರಂತೆ ಕರಗಲು ಸೇರಿದಂತೆ ಪಾವತಿಸಬೇಕಾದ ತೆರಿಗೆ ರೂ. 13610 45(ಬಿ)ಯ ಶೇಕಡ 50 ರಷ್ಟು ಮೊಲ್ಡುವಂತೆ ರೂ. 6805 ಪಾವತಿಸಬೇಕಾಗುತ್ತದೆ.

ಒಂದು ಪಕ್ಷ 45(ಬಿ) ಶೇ 100ರ ಮೊಲ್ಡುವಲ್ಲಿ ತೆರಿಗೆ ದರವನ್ನು ಶೇಕಡ 1% ರಷ್ಟು ನಿಗದಿಪಡಿಸಿದ್ದಲ್ಲಿ, ಸೆಸ್‌ಗಳು ಸೇರಿದಂತೆ ರೂ. 24498 ಮತ್ತು ಶೇ 50ರ ಮೊಲ್ಡುವಲ್ಲಿ ರೂ. 12250 ಪಾವತಿಸಬೇಕಾಗುತ್ತದೆ.

ಇದರಿಂದ ಉಚಿತವಾಗುವುದೇನೆಂದರೆ, 45(ಬಿ) ಶೇ 50ರ ಮೊಲ್ಡುವಲ್ಲಿ, ತೆರಿಗೆ ದರ ಶೇ 0.9% ರಷ್ಟನ್ನು ನಿಗದಿಮಾಡಿದರೆ ಕಂದಾಯ ವಸೂಲಿಯು ಸ್ಥಳೀಯ ಸಂಸ್ಥೆಯಲ್ಲಿ ಕುಂಠಿತಗೊಳ್ಳುತ್ತದೆ.

ಸೆಸ್‌ಗಳು ಸೇರಿದಂತೆ 45(ಬಿ)ಯ ಶೇ 50ರ ಮೊಲ್ಡುವಲ್ಲಿ ಶೇ ತೆರಿಗೆ ದರವನ್ನು 0.9%ರಂತೆ ನಿಗದಿಪಡಿಸಿದ್ದಲ್ಲಿ, 2004-05ನೇ ಸಾಲಿಗೆ ತೆರಿಗೆ ಮಟ್ಟವನ್ನು ರಕ್ಷಿಸಿದಂತಾಗುತ್ತದೆ ಹಾಗೂ ಕೆಲವು ನಂದರ್ಭಗಳಲ್ಲಿ ಶೇ. 50ರ ಮೊಲ್ಡುವಲ್ಲಿ ತೆರಿಗೆ ದರವನ್ನು 1%ರಂತೆ ನಿಗದಿಪಡಿಸಿದಲ್ಲಿ ಸ್ಥಳೀಯ ಸಂಸ್ಥೆಯ ಆದಾಯವನ್ನು ಹೆಚ್ಚಿಸಿಕೊಳ್ಳಬಹುದು.

ಹಾಲಿ ಇರುವ ತೆರಿಗೆ ನೀತಿಗಳನ್ನು ರಕ್ಷಿಸುವ ಸಲುವಾಗಿ 1 ಲಕ್ಷ ಜನಸಂಖ್ಯೆಗಿಂತ ಹೆಚ್ಚಿಗೆ ಇರುವ ಪಟ್ಟಣಗಳಲ್ಲಿ ನಿವಾಸೇತರ ಆಸ್ತಿಗಳಿಗೆ ಶೇ 1 ರಿಂದ 2 ರಷ್ಟು ದರವನ್ನು ನಿಗದಿಪಡಿಸಬಹುದಾಗಿರುತ್ತದೆ. ಒಂದು ಲಕ್ಷ ಜನಸಂಖ್ಯೆಗಿಂತ ಕಡಿಮೆ ಇರುವ ಪಟ್ಟಣಗಳಲ್ಲಿ ನಿವಾಸೇತರ ಆಸ್ತಿಗಳಿಗೆ 0.5% ರಿಂದ 0.9%ರಷ್ಟು ದರಗಳನ್ನು ನಿಗದಿಪಡಿಸಬಹುದಾಗಿರುತ್ತದೆ.