
ANDHRA PRADESH MUNICIPALITIES (COLLECTION OF TAXES) RULES, 1965

CONTENTS

1. .
2. Demand Register
3. Mutation Register
4. Arrear demand Register
5. Verification of Arrears
6. Collection
7. .
8. .
9. .
10. .
11. .
12. .
13. .
14. .
15. .
16. .
17. .
18. .
19. .
20. .

ANDHRA PRADESH MUNICIPALITIES (COLLECTION OF TAXES) RULES, 1965

In exercise of the powers conferred by Sub-section (1) of Section 326 of the Andhra Pradesh Municipalities Act, 1965 (Act 6 of 1965) the Governor of Andhra Pradesh hereby makes the following rules for the collection of taxes by the Municipal Councils, the same having been previously published at pages 85-89 of Rules Supplement to Part I of the Andhra Pradesh Gazette, dated 29th April, 1965 as required under Clauses (a) and (b) of sub-section (1) of Section 327 of the said Act.

1. . :-

These rules may be called the Andhra Pradesh Municipalities (Collection of Taxes) Rules, 1965.

2. Demand Register :-

A separate demand register shall be maintained for each of the following taxes in such form as may be laid down by the Government from time to time.

(1) Property tax comprising of :

(a) the tax for general purposes;

(b) water and drainage taxes;

(c) lighting tax;

(d) scavenging tax;

(e) library cess levied under the Andhra Pradesh Public Libraries Act, 1960;

(f) education; and

(g) surcharge leviable under the Andhra Pradesh Urban Areas Surcharge on Property Tax Act, 1958.

(2) Profession tax.

(3) Tax on carriages and carts.

(4) Tax on animals.

(5) Advertisement tax.

3. Mutation Register :-

A Mutation Register intended to show all permanent changes made during the course of a year, either by the Commissioner, Appellate Commissioner or by the Council in the Assessment of the property taxes after the demand registers for the taxes concerned have been written up for the year, shall be maintained by the Municipal Council in such form as may be laid down by the Government from time to time.

4. Arrear demand Register :-

The balances outstanding at the end of the year in all the demand registers and lists except the miscellaneous demand register shall be transferred to a register called the arrear demand register which shall be maintained in such form as may be laid down by the Government from time to time. Arrears of items shown in the miscellaneous demand register shall be transferred to the neXt year's miscellaneous demand register.

5. Verification of Arrears :-

As soon as the arrears under each class of tax have been entered in the arrear demand register and the totals tallied with those of the demand registers, the Revenue Officer, or where there is no such officer, the Commissioner shall satisfy himself that the corresponding bill receipts and if warrants have been issued, the warrant receipts are forthcoming in the case of all outstanding items of taxes which are collected by means of bill receipts. The Revenue officer or the Commissioner, as the case may be, shall record a certificate, of having so satisfied himself, in the arrear demand register. If either the bill receipt or the warrant receipt or both are missing, the amount specified in the bill receipts, as the case may be shall be recoverable from the party responsible for the loss.

6. Collection :-

As soon as the demand registers have been completed in accordance with the requirements of Rules 2 to 5, bill receipts and demand notices of the different kinds of taxes shall be written up in the respective forms laid down by the Government from time to time. Such bill receipts and demand notices shall bear consecutive numbers in print and be bound in volumes of limited bill numbers. Care shall be taken to see that the memoranda attached to the books are written up simultaneously;

7. . :-

After the bill receipts, demand notices and memoranda have been written up they shall be carefully compared with the demand registers concerned by a responsible official nominated in writing by the Commissioner and shall be initiated by such official in token of such comparison. A minimum of not less than, ten per cent of the receipts, demand notice and memoranda shall be test-checked by the Revenue Officer or the Manager, or of there is no such officer, by any employee entrusted with that duty by the Commissioner. In the case of bills which have been test-checked the officer or employee test-checking the same shall be held personally responsible for short collections in consequence of errors. In the case of other bills, the official or employee comparing the same shall be held personally responsible for such short collections. The bill shall then be entered in Register of Bills issued which shall be maintained in such form as may be laid down by the Government from time to time and stamped with in the facsimile signature of the Commissioner in his presence or under the direct supervision of one of the officers mentioned above.

8. . :-

In the case, however, of additional or supplemental bills or of reduction in the amounts of the original bills in consequence of an alteration in the demand after their preparation, the bills shall be examined by the Revenue Officer or the Manager or if there is no such officer by any, employee entrusted with that duty by the commissioner and the alterations, if any, attested by him in the bills, in the demand notices and in the memoranda:

Provided that no such alteration shall be made in any bill nor shall a duplicate bill be issued without the written orders of the Commissioner.

9. . :-

The notice to the occupier of any building or land under Rule 35 of Schedule II to the Act shall be in such form as may be laid down by the Government from time to time.

10. . :-

The Commissioner shall cause to be maintained in the Revenue branch of his office a "Register of Bills issued" in such form as may be laid down by the Government from time to time. Separate registers may be used for each kind of bills or warrants. This register and the bill books shall always be kept under lock and key in the charge of the Revenue Officer or Manager or if there is no such officer, of the tax clerk.

11. . :-

No amount shall be collected by a bill collector without giving the payer the printed receipt for it duly signed by him with the date of collection. The Commissioner shall compare in person atleast 5 per cent of the originals of receipts given to payers in each month besides receipt of all assessments of Rs.500 and above in the case of selection and special grade municipalities and of Rs.100 in case of other municipalities with the relevant entries in the demand register concerned. The Commissioner shall record in writing the details of the receipts so compared by him.

Provided that in the case municipalities where revenue officers are employed, the work of comparing the receipts and of making a record thereof may be entrusted to such revenue officers;

Provided further that in case it is not found possible to compare any of the receipts in respect of assessments of and above the monetary limits specified in this rule, the reasons therefor shall be

recorded in writing by the Commissioner or Revenue Officer, as the case may be.

12. . :-

In order to enable the municipal authorities to keep a watch over the progress of collections, demand, collection and balance statements in such form as may be laid down by the Government from time to time, shall be prepared every month by the Revenue Officer or if there is no Revenue Officer, by the Manager or if there is no such officer, by any employee entrusted with that duty by the Commissioner and submitted to the Council for its information and orders.

13. . :-

(1) Warrants shall be written with reference to the uncollected bills and the necessary details shall be entered at the same time in a register of warrants which shall be maintained in such form as may be laid down by the Government from time to time.

(2) When it is decided to issue warrants in respect of the bills in a book, they shall be issued for all the uncollected bills in that book unless the Commissioner shall, for very exceptional reasons which shall be recorded decide otherwise in a particular case.

14. . :-

If on the demand of the officer charged with the execution of the warrants, the amount of the tax due and of the warrants fee is paid by the party, the original bill receipt and the warrant fee receipts shall be delivered to the party duly receipted and dated the necessary entries made in the memorandum at the beginning of the bill book, in the counter-foil of the warrant and in the bill collector's collection book.

15. . :-

If the amount of the tax due and the warrant fee are not paid, the officer will make distraint as laid down in Rule 31(1) of Schedule II to the Act distrained property shall than be immediately be brought to the municipal record and made over to the store-keeper or other subordinate entrusted with the Custody of such property. It shall also be recorded at once in a Register of Distrainted Property which shall be maintained in such form as may be laid down by the Government from time to time. Details of Vehicles, animals and carts seized under Section 112(1) of the Act shall, also, be entered

in the register as soon as they are brought to the Municipal Office.

16. . :-

The sales by public auction of distrained property shall be conducted by the Commissioner or any other person duly authorised by him in this behalf and every sale shall be recorded in the register of miscellaneous sales under the initials of the officer conducting the sale.

17. . :-

In the case of prosecutions all taxes due together with the warrant fees shall be noted in a register of prosecution which shall be maintained in such form as may be laid down by the Government from time to time and their realisation shall be property watched.

18. . :-

Notices of vacancy under Section 92(4)(a) of the Act shall, immediately on receipt, be numbered serially and entered in the Register of Vacancy Remissions which shall be maintained in such form as may be laid down by the Government from time to time and referred to the outdoor officers for verification not only of the fact of the vacancy but also to which by periodical inspection whether the buildings have been re-occupied since the delivery of the notices.

19. . :-

Amounts found irrecoverable shall be reported by bill-collectors with their reasons. The Revenue Officer or the Commissioner shall personally checkup all such cases before they are countersigned by the Commissioner. Lists of the amounts included in these reports together with the reasons assigned in them shall be made at the end of every quarter and submitted to the council for instructions or directions with regard to the recovery of such arrears.

20. . :-

A register shall be maintained in such form as may be laid down by the Government from time to time for recording all writes-off and temporary remissions other than those for vacancy.