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**RULES FOR THE PUBLICATION OF RESOLUTION AND  
NOTIFICATION FOR LEVY OF TAXES IN MANDAL PARISHAD  
AND ZILLA PARISHADS**

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In exercise of the powers conferred by sub section (1) of Section 268 of the Andhra Pradesh Panchayat Raj Act, 1994 (Act No. 13 of 1994), the Governor of Andhra Pradesh hereby makes the following rules, namely

**1. . :-**

(a) Any resolution of a Gram Panchayat, Mandal Parishad Zilla Parishad determining to levy any tax shall specify the local limits of the area, in which, the rate at which, the date from which and the period of levy, if any, for which such tax shall be levied.

(b) When by any such resolution a Gram Panchayat, Mandal Parishad, Zilla Parishad determines to levy any tax, the Executive Officer cum Village Development Officer The Mandal Parishad Development Officer the Chief Executive Officer shall forthwith publish a notification.

**2. . :-**

Every notification referred to in Sub rule (b) of Rule 1 shall be published:

(1) in all cases

(a) in the District Gazette, if one is published and in one newspaper circulating in the district, and

(b) by affixing a copy of the notification in some conspicuous place in the office of the Gram Panchayat Mandal Parishad Zilla Parishad.

(2) if the notification relates to any tax the proceeds of which, in whole or in part, are credited to any Gram Panchayat or Mandal Parishad or Zilla Parishad, also by affixing a copy of the notification in some conspicuous place in the office or offices of Gram Panchayat Mandal Parishad or Zilla Parishad, and

(3) if the notification relates to any tax the proceeds of which are credited, in whole or in part, to any Gram Panchayat or Gram Panchayats, also

(a) by affixing a copy of the notification in some conspicuous place in

(i) Office or offices of such Gram Panchayat or Gram Panchayats;

(ii) the village chavadi or chavadis, if any, of the village or villages concerned; and

(iii) the office or offices of the Gram Panchayat or Gram Panchayats or Mandal Parishad or Mandal Parishads concerned.