

MAHARASHTRA MUNICIPALITIES (CONSOLIDATED PROPERTY TAX) RULES, 1969

CONTENTS

1. Short title and commencement
2. Definition
3. Levy of tax and maximum and minimum rates therefor
4. Procedure preliminary to imposing the tax
5. Procedure preliminary to imposing the tax in special cases
6. Procedure for increasing or reducing rate of tax
7. Assessment in case of land or building subdivided into separate shares
8. Tax payable yearly or half- yearly in advance
9. Collection of tax
10. Exemptions
11. List of exempted properties
12. Repeal and saving

SCHEDULE 1 :- SCHEDULE

MAHARASHTRA MUNICIPALITIES (CONSOLIDATED PROPERTY TAX) RULES, 1969

MAHARASHTRA MUNICIPALITIES (CONSOLIDATED PROPERTY TAX)
RULES, 1969

1. Short title and commencement :-

(1) These rules may be called the Maharashtra Municipalities (Consolidated Property Tax) Rules, 1969.

2. Definition :-

In these rules, unless the context otherwise requires,-

(a) "Act" means the Maharashtra Municipalities Act, 1965 (Mah. XL of 1965).

(b) "rateable value" means the rateable value of any building or land as determined under Section 114;

(c) "repealed Act " with reference to any municipal area means the Municipal Act repealed by Section 343 of the Act which was in force in that area immediately before the appointed day;

(d) "section" means a section of the Act;

(e) "tax" means a consolidated property tax on lands, or on buildings, or on both, leviable or levied by any Council under Section 105.

3. Levy of tax and maximum and minimum rates therefor :-

(1) Subject to the provisions of the Act and the rules and bye- laws made thereunder, the tax shall be leviable by every Council on all lands and buildings situated within the municipal area, except those which are exempted under rule 10 or by or under any other provisions of the Act.

(2) The maximum and the minimum rates at which the tax shall be levied in different classes of the municipal areas shall be as follows, namely:

Class of the municipal area.	Maximum rate of the tax.	Minimum rate of the tax.
1	2	3
'A' Class	25 per centum of the rateable value.	19 per centum of the rateable value.
'B' Class	24 per centum of the rateable value.	18 per centum of the rateable value.
'C' Class	23 per centum of the rateable value.	17 per centum of the rateable value.

"(2A) Out of the Tax recovered such amount, being an amount not less than one fourth percent and not more than two percent of the rateable value of the property, as the Municipal Council may determine, shall be treated as special latrine tax under clause (e) of sub-section (2) of Section 105 and shall be credited to .the Dry Latrines Conversion Fund constituted under sub-section (1) of Section 91 A:

Provided that, nothing in this sub-rule shall apply in relation to any Municipal area where there are no dry latrines,"

(3) Notwithstanding anything contained in sub-rule (2) if the total burden of the rates, cesses or other taxes specified in the Schedule to these rules and levied under the repealed Acts immediately before the coming into force of these rules is less than 15 per cent,

of the rateable value in the case of any "A" Class municipal area, or less than 14 percent, of the rateable value in the case of any "B" Class municipal area, or less than 13 percent, of the rateable value in the case of any "C" Class municipal area, then, in lieu of the minimum rate specified under sub-rule (2), the minimum rate at which the tax shall be levied in such area during the first two years shall be as follows, namely:

Class of the municipal area.	Number of the year.	Minimum rate of the tax.	
'A' Class	1st year.	15 per centum of the rateable value.	
	2nd year.	16 per centum of the rateable value.	
'B' Class	1st year.	14 per centum of the rateable value.	
	2nd year.	15 per centum of the rateable value.	
'C' Class	1st year.	13 per centum of the rateable value.	
	2nd year.	14 per centum of the rateable value.	

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(4) In computing the rateable value or the tax or any remissions or refund thereof which may be due, the amount calculated shall be rounded

4. Procedure preliminary to imposing the tax :-

(1) Every Council, other than the one to which Rule 5 applies, shall, by a resolution passed at a special meeting convened, [before the 1st April 1977, decide to levy the tax on lands and on buildings and approve the rate at which the tax shall be levied:

Provided that, where the Council has already levied such a tax at a rate higher than the minimum rate laid down in the last preceding rule, or where the total burden of the rates, cesses or other taxes specified in the Schedule to these rules and levied under the

repealed Act immediately before the coming into force of these rules is more than the minimum rate down in the last preceding rule, the rate to be proposed and approved by such Council for the first time after the coming into force of these rules shall not be less than the existing rate or the total burden of the existing taxes, as the case may be.

(2) Within seven days of the passing of such resolution the Council shall publish in the municipal area the resolution together with a notice specifying the rate at which and the date from which the tax shall be leviable:

Provided that, such date shall not be [earlier than thirty days from the date of publication of the notice and shall not be any date other than the first day of the quarter immediately following the expiry of the said period of thirty days, that is to say, the first day of April, the first day of July, the first day of October, or the first day of January, as the case may be, and if the tax is to be levied from any day other than the first day of April, it shall be levied by the quarter till the first date of April then next ensuing.

5. Procedure preliminary to imposing the tax in special cases :-

(1) In cases municipal areas, where rateable values of the properties on the basis of their rental value were not determined under the provisions of the repealed Act, the Chief Officer shall, immediately on the coming into force of these rules, undertake assessment of rateable values, of properties in accordance with Sections 13 to 131 of the Act and authenticate the assessment list by a date not later than the 31st March, 1977.

(2) The procedure for determining the rate of tax shall be as in Rule 4, subject to the condition that the date from which the tax shall be levied, 1st April, 1977. Any Council as its option, may adopt the year wise minimum rates prescribed in sub-rule (3) of the Rule 3, while fixing the rate of tax applicable in its area.

6. Procedure for increasing or reducing rate of tax :-

When any Council decides to increase or reduce the tax levied under these rules, it shall follow the procedure laid down in sub-rule (2) of Rule 4.

7. Assessment in case of land or building subdivided into separate shares :-

(1) When the assessment list is being prepared under Section 115 or being revised under Section 124, if it appears to or is brought to the notice of the Chief Officer that the ownership of any building or land or portion thereof (hereinafter in this rule referred to as "the property") is subdivided into separate shares, the Chief Officer may, on the application of any of the co-owners or suo motu, after giving all co-owners concerned an opportunity to be heard, divide the assessment of such property in the following manner:-

(i) If the ownership be sub-divided into two or more shares without separate allotments, or if, as the result of such division, there is a separate allotment of such property into two or more separate portions which are not entirely independent, the Chief Officer may, if he thinks fit, apportion the assessment among the shareholders according to the value of their respective shares without assigning any separate number;

(ii) If as the result of such sub-division, there are separate allotments of such property and if such allotments are made entirely independent and capable of separate enjoyment but not in conformity with the provisions of the Act or of any rules or bye-laws made thereunder relating to the buildings, the Chief Officer may, if he thinks fit, assess such portions separately after assigning to them separate numbers;

(iii) If such separated portions of the property are, or are made entirely, independent and capable of separate enjoyment in conformity with the provisions of the Act or of any rules and bye-laws made thereunder relating to the buildings, the Chief Officer shall assess each portion separately by assigning a separate number thereto.

(2) Any apportionment or separation of the numbers and assessment made under sub-rule (1) shall remain in force for the same period for which the assessment list for the division of the municipal area in which the property is situated continues to be in force.

8. Tax payable yearly or half- yearly in advance :-

The tax shall be levied by the year, at the rate fixed by the Council and shall be recoverable in advance, but if the Council so decides it may be recovered in two half-yearly installments payable in advance on each first of April and each first of October. If the tax comes into force on any day other than the first of April, it shall be

levied by the quarter till the first day of April next ensuing.

9. Collection of tax :-

The amount of the tax due shall be paid by the person concerned, from time to time, at the municipal office or at such collection center or centers as may be appointed in this behalf by the Council, from time to time, and in no other manner.

10. Exemptions :-

(1) The following properties shall be exempted from the levy of the tax-

(a) any building or land, which is a protected monument or protected area under the Ancient Monuments and Archeological Sites and Remains Act, 1958 (XXIX of 1958), or Maharashtra Ancient Monuments and Archeological Sites and Remains Act, 1960 (Mah. XII of 1961);

(b) any building or land belonging to the Council used exclusively for the purposes of the Council.

(2) In the case of any building or land which is exclusively used for educational, religiously or for giving free medical treatment, the rate of tax shall be one-half of the rate fixed under Rule 4 or 5, as the case may be.

Explanation 1- Such building or land or portion thereof, belonging to religious institutions or institutions giving free medical treatment as is let out on rent or is used for purposes other than those mentioned above shall not be entitled to any exemption under this sub-rule.

[Explanation 2- Such building or land or portion thereof, belonging to educational institutions as is let out on rent or is used as hostel for students or otherwise (other than Backward Class Students hostels which are being subsidized by the Government) or the residential quarters of the staff, shall not be entitled to any exemption under this sub- rule.

11. List of exempted properties :-

A list of properties exempted from levy of the tax shall be maintained by Chief Officer and shall be submitted by him to the Council every year for information along with the annual budget.

12. Repeal and saving :-

With effect from the commencement of the levy of the tax by any Council under these rules, the rules by whatever name called relating to-

(i) levy of such tax by the Council; and

(ii) levy of the tax payable by the occupiers of buildings or land within the municipal area, according to their circumstances and property within that area, referred to in clause (n) of sub-section (1) of Section 66 of the Central Provinces and Berar Municipalities Act, 1922 (C.P. and Berar II of 1922) and continued under clause (i) of Section 346 of the Act. Which may be in force in its municipal area immediately before such commencement, shall stand repealed in that area, except as respects things done or omitted to be done under those before their repeal.

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