

From
Thiru. G. Prakash, I.A.S.
Commissioner of Municipal
Administration,
Chepauk, Chennai.



To
All the Corporation Commissioners
(except Chennai Corporation).
All the Regional Directors of Municipal
Administration.
All the Municipal Commissioners.

Roc.No. 17156 /2017/R1-2 , Dated: 17.9.2018.

Sir/Madam,

Sub: Property Tax – Municipal Corporations and Municipalities – Remeasurement of buildings to identify the underassessed, unassessed and change of usage of buildings etc. and reassessment – Action taken by the Commissioners – Further instructions issued – Regarding.

Ref:

1. Instructions given by the Principal Secretary to Government, MA&WS Department during the tax review meetings held on 12.7.2017 and 10.8.2017.
2. References received from the Regional Directors of Municipal Administration and Municipal Commissioners.
3. Representations received from various Associations and elected representatives.

It was brought to the notice of this office that lot of buildings have left underassessed / unassessed buildings in the ULBs. Also there are changes in usage of buildings without proper reporting and updation. Also there is lot of hue and cry on the poor state of Municipal finances and the need for increasing the Own Source Revenue of the ULBs. Hence, in order to improve the tax revenue of the Urban Local Bodies to meet out the increased establishment expenses and provision of civic amenities to the public, instructions have been issued to all the Corporation Commissioners (except Chennai Corporation) and Municipal Commissioners to remeasure all the buildings in the respective Corporation/Municipal limits to find out such of those buildings and to reassess the same by engaging all the staff and officers, on a mission mode.

Accordingly, the Corporation and Municipal Commissioners have undertaken the remeasurement exercise and action has been taken to reassess and assess the

buildings. In most of the Urban Local Bodies, on a routine basis for all the identified buildings, the reassessment and new assessment of property tax have been done with retrospective effect for 12+1 =13 half years as one time penal measure, without following the statutory provisions of the respective Corporation Acts and the Tamil Nadu District Municipalities Act, 1920. This would be resulting in a lot of unwanted litigations, which would severely hamper the revenue collection of the Urban Local Bodies across the State. Further, lot of oppositions have been received from various quarters in this regard.

In view of the above and to expedite the collection of property tax, necessary instructions have been issued to mask the details in the Master Data Base regarding the 12 half years demand. This includes the records in both the stages of (i) authorised by the Commissioners and (ii) pending authorization at different user level.

Now, as the Urban Local Bodies are going in for a general revision of property tax in the first half year of the financial year 2018-19 and the process has been kick-started, the Corporation Commissioners and Municipal Commissioners are requested to cancel the 12 half years demand and this may be done either at their level or by requesting the central data system @ office of the Commissioner of Municipal Administration.

Further, in any case, if the Corporation and Municipal Commissioners want to carry out the remeasurement afresh, they are at their own free will to go ahead by the following due process in future on case by case basis, without any procedural lapses.

The Regional Directors of Municipal Administration are requested to co-ordinate with the Municipal Commissioners in their respective jurisdiction and sort out the issues, if any raised then and there.

An action taken report in this regard may be sent within a fortnight's time in this regard.

for

Commissioner of Municipal Administration.

17/09/18

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