

**THE UTTAR PRADESH MUNICIPAL  
CORPORATION (PROPERTY TAXES)  
RULES, 2000**

In exercise of the powers under Sections 174, 207-A and 221-B of the Uttar Pradesh Municipal Corporation Act, 1959 (U.P. Act No. 2 of 1959), the Governor is pleased to make the following rules after their previous publication with Notification No. 1763/IX-91999-63-Ja/95 TC, dated June 16, 1999, as required under Sub-section (2) of Section 540 of the said Act.

**1. Short title, extent and commencement.** — (1) these rules may be called the Uttar Pradesh Municipal Corporation (Property Taxes) Rules, 2000.

(2) They shall apply to all Municipal Corporation in Uttar Pradesh except the area which has been included in the city within the last ten years and a building constructed in a plot of land measuring thirty square meters or having a carpet area upto fifteen square meters, if the owner of such building does not own any other building in the city.

(3) They shall come into force with effect from the date of their publication of the notification in the Gazette.

**2. Definitions.** — In these rules, unless there is anything repugnant in the subject or context-

(a) “Act” means, the Uttar Pradesh Municipal Corporation Act, 1959;

(b) “group of building” means the group of building mentioned under Rule 4;

(c) “group of land ” means the group of land mentioned under Rule 4;

(d) “kachcha building” means a building which is not a pakka building;

(e) “notified bank ” means the bank or banks notified by the “Municipal Corporation” or depositing the amount of tax with statement of self-assessment ;

• **Note** — The word Mukhya Nagar Adhikari, Apar Mukhya Nagar Adhikari, Upa Nagar Adhikari, Shayak Nagar Adhikari, Nagar Pramukh, Upa Nagar Pramukh, Sabhasad and sabahasad substituted by the word, Municipal Commissioner, Additional Municipal commission, Deputy Municipal commission, Asstt. Municipal Commission, Mayor, Deputy Mayor, Coroporator and Corporators vide U.P. Ordinance No. 8 of 2003. Published in U.p Gazette, Extra, Part II, Section (Ka), dated 8-4-2003.

1. Substituted by Notification No. 1435/IX-9-2000-63-IA/95 T.C, dated 22 April 2000. published in U.P. Gazette, Extra., Part 4, Section (Kha), dated 22 April 2000.

2. Rule 2 substituted by Notification No. UO-204/IX-7-2002-63-1-95-TC, dated 10 January, 2003, published In U.P. Gazette, Part I, Section (Ka), dated 29 March, 2003.

(f) “Property” means or a building or land or both as the case be;

(g) “Pakka building” means a building walls where of are made of bricks or stone or other like material;

(h) “Statement of self-assessment” means the statement of self-assessment to be filled by the owner or occupier in Form “A” appended to these rules;

(i) “Carpet area” means the carpet area referred to in the Explanation (d) of Sub-section(1) of Section 174 of Act;

(j) “Covered Area” means covered area of every over plinth area on which the building is sonstructed;

(k) “Annual value” means the annual value reffered to in under Section 174 of the Act;

(l) “Monthly Rate” of rent means the per square foot monthly rent of the carpet area of a building or the land, as the case may be, prescribed by the Municipal Commission in according with the Rule 4-B;

(m) “Residential building” means the building every unit of which is in the occupation of a person residing there in and shall include a building having provision of residential use but does not include a hotel, lodge or any other building being used for commercial purpose.

**3. Statement of carpet and other area of a building or the plot of the land.** — (1) The “Municipal Commissioner shall publish in the newspaper a notice requiring the owners or occupiers primarily liable for payment of property taxes, to furnish every four years statement, In From ‘B’ appended to these rules, in

respect to carpet and other area of a residential building, or the plot of the land, as the case may be, by the date fixed in the said notice for the purpose of tax assessment.

(2) "Municipal Commissioner may, for the convenience of the owner or occupier of the property, fix different places for different wards of the city for the submission of statement in Form 'B'.

• **Note** — The word Mukhya Nagar Adhikari, Apar Mukhya Nagar Adhikari, Upa Nagar Adhikari, Shayak Nagar Adhikari, Nagar Pramukh, Upa Nagar Pramukh, Sabhasad and sabahasad substituted by the word, Municipal Commissioner, Additional Municipal commission, Deputy Municipal commission, Asstt. Municipal Commission, Mayor, Deputy Mayor, Coroporator and Corporators vide U.P. Ondinance No. 8 of 2003. Published in U.p Gazette, Extra, Part II, Section (Ka), dated 8-4-2003.

1. Rule 3 and 4 substituted by Notification No. UO-204/IX-7-2002-63-1-95-TC, dated 10 January, 2003, published in U.P Gazette, Part I, Section (Ka), dated 29 March 2003. Whenever owner occupied or vacant building is given on rent opr viceversa then winthin days of it. It shall be mandatory for the owner to submitted a fresh statement in Form 'B'.

(3) Whenever due to construction or reconstruction or any addition is done 25 per cent or more I the covered area of building or area of the land or both then within, sixty days of completion or occuotion, it shall be mandatory for the owner or occupie, as the case may be to submit a fresh statement in Form 'B'.

**4. Classification of Property** (1) Municipal Commissioner shall classify the notification of property not falling within the provisions of Clause (a) of Sub-section (1) of Section 174 of the Act. Wardwise and there after winthin each ward, it shall be calssified basing on the situation of property on three different types of roads, namely-

- (a) roads having a width of more than 24 meters,
- (b) roads having width of 12 meters to 24 meters,
- (c) roads having width less than 12 meters.

(2) \*Municipal Commissioner shall classify the nature of construction of building not falling within the provision of clouse (a) of Sub-section (1) of Section 174 of the Act, on the follwing basis-

- (a) pakka building with R.C.C. roof or R.B. roof.
- (b) any their pakka building ; or
- (c) Kachacha building that is all other building not covered in clauses (a) and (b).

(3) Municipal Commissioner shall accordingly arrange all building in a ward in maximum number of nine different groups and in case of all vacant plots of land, in maximum number of three different groups as shows below :

- (a) in case of building the nine groups shall be as follows –
  - (I) pakka building with R.C.C roof situated on a road having a width of more than 24 meters.
  - (II) pakka building with R.C.C roof situated on a road having width of 12 meters 24 meters.

• **Note** — The word Mukhya Nagar Adhikari, Apar Mukhya Nagar Adhikari, Upa Nagar Adhikari, Shayak Nagar Adhikari, Nagar Pramukh, Upa Nagar Pramukh, Sabhasad and sabahasad substituted by the word, Municipal Commissioner, Additional Municipal commission, Deputy Municipal commission, Asstt. Municipal Commission, Mayor, Deputy Mayor, Coroporator and Corporators vide U.P. Ondinance No. 8 of 2003. Published in U.p Gazette, Extra, Part II, Section (Ka), dated 8-4-2003. Pakka building with R.C.C roof situated on a road having width less than 12 meters.

- (III) Other pakka building situated on a road having a width of more than 24 meters.
- (IV) Other pakka building situated on a road having a width of 12 meters to 24 meters.
- (V) Other pakka building situated on a road having width less than 12 meters.
- (VI) Kachcha building situated on a road having a width of more than 24 meters.
- (VII) Kachcha building situated on a road having a width of 12 meters to 24 meters.
- (VIII) Kachcha building situated on a road having width less than 12 meters.

(b) In case of land, the three groups will be as follows-

- (i) Land situated on a road having a width of more than 24 meters;

- (ii) Land situated on a road having a width of 12 meters to 24 meters;
- (iii) Land situated on a road having less than 12 meters]

**4- A. Fixation of minimum monthly rate of rent.** — The Municipal Commissioner shall once in every two years fix the minimum monthly rate of rent per unit area (square foot) of the carpet area for every group of building within a ward or the applicable minimum monthly rate or rent per unit area (square foot) of the area for every group of land as the case may be having regard to -

- (a) the circle rate fixed by the collector for purpose of the Indian Stamp Act, 1899; and
- (b) the current minimum rate of rent in the area for such building or land ;

- **Note** — The word Mukhya Nagar Adhikari, Apar Mukhya Nagar Adhikari, Upa Nagar Adhikari, Shayak Nagar Adhikari, Nagar Pramukh, Upa Nagar Pramukh, Sabhasad and sabahasad substituted by the word, Municipal Commissioner, Additional Municipal commission, Deputy Municipal commission, Asstt. Municipal Commission, Mayor, Deputy Mayor, Coroporator and Corporators vide U.P. Ondinance No. 8 of 2003. Published in U.p Gazette, Extra, Part II, Section (Ka), dated 8-4-2003.

1. Rule 4-A and substituted and 4-C Ins. by Notification No. U.O. 204/IX-7-2002-63-1-95. TC dated 10 January, 2003, published in U.P. Gazette, Part I, Section (Ka), dated 29 March, 2003. Provided that before fixing such monthly rate of rent, the “Municipal Commissioner shall notify such proposed rates in two daily newspaper having circulation in such city and thereafter providing a minimum fifteen days time for filling objections by interested persons. All such objections shall be heard wardwise after grouping the objections received in maximum number of 12 different bunches. Each bunch shall contain the objections received for one group of building or one group of land, as the case may be. All objections shall be disposed of by the “Municipal Commissioner himself or an officer authorized by “Municipal Commissioner in this behalf after giving the opportunity of being heard to at least ten per cent of the total number of objectors. It Shall not be necessary to hear personally all the objectors or the interested persons. The objections may be decided in bunches.

*Explanation.*— Keeping in view of different in fixation of carpet area, the rates on the basis of covered area would be 80% of carpet area based rates for purposes of self-assessment.

**<sup>1</sup>4-B. Publication of the rates of minimum monthly rent.** — The objections when decided under Rule 4-A, the Municipal Commissioner shall notify in two daily newspapers having circulation in such city, the minimum monthly rate of rent per square foot of the carpet area for every group of building within a ward, or the applicable minimum monthly rate of rent per square foot of the area for every group of land, as the case may be, and thereafter it shall become final.

**<sup>1</sup>4-C. Tax Assessment.** —The assessment of tax shall be made on the basis mentioned hereunder —

(1) Calculation of *Annual Value*.— Annual Value-Carpet area x fixed per unit area monthly rate of rent x 12.

Or

Covered area x fixed per cent unit area monthly rate of rent x 12 x 80%

(2) *Payable tax*.— Taxes would be payable in according with the rates fixed under Section 148 of the Act on the basis of annual value.

- **Note** — The word Mukhya Nagar Adhikari, Apar Mukhya Nagar Adhikari, Upa Nagar Adhikari, Shayak Nagar Adhikari, Nagar Pramukh, Upa Nagar Pramukh, Sabhasad and sabahasad substituted by the word, Municipal Commissioner, Additional Municipal commission, Deputy Municipal commission, Asstt. Municipal Commission, Mayor, Deputy Mayor, Coroporator and Corporators vide U.P. Ondinance No. 8 of 2003. Published in U.p Gazette, Extra, Part II, Section (Ka), dated 8-4-2003.

1. Rule 4-A and 4-B substituted and 4-C Ins. by Notification No. U.O. 204/IX-7-2002-63-1-95. TC dated 10 January, 2003, published in U.P. Gazette, Part I, Section (Ka), dated 29 March, 2003.

- (3) Rebates.— Rebates shall be admissible in annual value and payable taxes in according with the provisions prescribed in the Act.
- (4) Self- Assessment.—The persons who hold the primary liability of paying the property tax of residential building or other liable person shall deposit the tax fixing and according with the provisions of Rule 4 and Rule 4-C and giving the details of the property in Form A of the rules in places of returns required in Rule 3 in the Banks prescribe by “Municipal Commissioner upto the date fixed under Rule 3(1) with Form A and Challan.
- (5) *Special provisions in Self-Assessment.*— The Pay liability of property tax by self-assessment upto the fixed date under Sub-rule (4) shall not be more than previous year to the extent as may be prescribed by the Government from time to time.”

**[“5. Assessment list.— (1)** The assessment list in respect of all the building or the plots or both shall be prepared after calculating the tax on the basis of—

- (a) details submitted in Form A and Form B by the owners or occupiers of the building and the lands; or
- (b) information collected by the “Municipal Commissioner or an officer authorized by him in this behalf their informations in Form A or Form B are not submitted within the fixed time;
- (c) the assessment list shall contain—
  - (i) Name of road and mohallah in which property situates.
  - (ii) Designation of the property by name, by number or by any other specification sufficient for identification.
  - (iii) Name of the owner; whether it is owner-occupied or on rent. If on rent, the name of the tenant.
  - (iv) The carpet area base and covered area base the minimum monthly rate of rent per square foot for the group for the building or land.
  - (v) Carpet area or covered area of the building or the area of the land or both.

- **Note.**— The word Mukhya Nagar Adhikari, Apar Mukhya Nagar Adhikari, Upa Nagar Adhikari, Shayak Nagar Adhikari, Nagar Pramukh, Upa Nagar Pramukh, Sabhasad and sabahasad substituted by the word, Municipal Commissioner, Additional Municipal commission, Deputy Municipal commission, Asstt. Municipal Commission, Mayor, Deputy Mayor, Coroporator and Corporators vide U.P. Ondinance No. 8 of 2003. Published in U.P. Gazette, Extra, Part II, Section (Ka), dated 8-4-2003.
- 2. Rule 5 substituted and 5-A Ins. by Notification No. U.O. 204/IX-7-2002-63-1-95. TC dated 10 January, 2003, published in U.P. Gazette, Part I, Section (Ka), dated 29 March, 2003.

- (vii) Year of construction of building
- (viii) Nature of construction of the building

(2) List regarding self-assessment – The residential building for which self assessment taxes with Form A have been submitted within prescribes period shall be entered in assessment list prepared in Sub-rule (1) but the provisions of Rule 5-A shall not be applicable on such building :

Provided that on the basis of any comlaint or enquiry, if nay detail is found incorrect, the details entered in the list and tax assessment there in shall be revised and penalty shall be imposed after show cause notice.

**[5-A Publication of list and receipt of objection.— (1)** When assessment list of whole city or part there of is completed the Municipal Commission shall publish in two daily newspaper having circulation in such city about the place and time when the inspection of such list may be made.

(2) Objection regarding carpet area or covered area of a building calculation, area of land or other entries and rebates may be sent in writing addressed to the Municipal Commission within the period of one month after the publication of public notice No. objection should be considered about the fixation of the monthly rates of rent.

(3) The Municipal Commissioner or the officer authorized by him in this behalf shall dispose of the objection after giving the objectors the opportunity of being heard.”]

**[“6. Payment of taxes.—** The Municipal Commissioner or an officer authorised by him in this behalf shall send a bill to the owner or occupier for the payment of property tax assessment under rules, 4, 4-C and 5 in which a date shall be indicated till which it would be deposited in the banks notified by the Municipal Commissioner or in office of the Municipal Corporation. If the entire amount of tax is not deposited upto the date fixed the interest shall be payable in accordance with Section 221- A of the Act.

Provided that if the self-Assessment has been done, the amount of tax shall be paid upto the date fixed by the public notice.”

- **Note** — The word Mukhya Nagar Adhikari, Apar Mukhya Nagar Adhikari, Upa Nagar Adhikari, Shayak Nagar Adhikari, Nagar Pramukh, Upa Nagar Pramukh, Sabhasad and sabahasad substituted by the word, Municipal Commissioner, Additional Municipal commission, Deputy Municipal commission, Asstt. Municipal Commission, Mayor, Deputy Mayor, Coroporator and Corporators vide U.P. Ordinance No. 8 of 2003. Published in U.P. Gazette, Extra, Part II, Section (Ka), dated 8-4-2003.

1. Rule 5 substituted and 5-A ins by ibid.

2. Rule 6 substituted by Notification No. U.O. 204/IX-7-2002-63-1-95-TC, dated 10 January 2003.

**7. Self-Assessment of Tax,** — The Owner or occupier primarily liable for payment of tax in respect of a residential building may himself determine the property tax in accordance with the provisions of the Act and deposit the property tax so assessed by him in the notified bank together with a statement of self-assessment.

**[“8. Penalty—** (1) Municipal Commissioner shall arrange for random Inquiry of at least ten per cent of the total number of statement of the **carpet** and other areas of the building or land or statements of self-assessment., as the case may be submitted and in event of any part of the area of land having been concealed, or furnished incorrect details he shall issue notice to the owner or occupier, as the case may be to show cause within to weeks as to why a penalty not exceeding four times of difference of tax due to concealment of area or incorrect details of property be imposed.

(2) After considering any explanation that may be offered by the owner or occupier, as the case may be and making such inquiry as it may consider necessary, the Municipal Commissioner or officer authorized by him in this behalf may impose a penalty not exceeding as per notice and order, the same be realized together with the amount of property taxes.

(3) In the case of non- submission of the requisite details within fixed time under sub-rules (1) and (3) of rule 3, the Municipal Commissioner or any officer authorized by him in this behalf may impose such penalty which may be Rs. 100.00, 1000.00, 5000.00, and 25,000.00, for the area of land upto 50 square meter, 200 square meter and 400 square meter or more respectively. Provided that in the case of delay of 30 days 5% of the penalty shall be deposited as late fee.

In case of returns not submitted within time fixed, at the time of preparing assessment list under Rule 5, carpet area rates proposed under Rule 4-A shall be, used in addition to the penalty.

(4) A person who violates the provision of sub-rule (4) of rule 3 shall be liable to pay penalty double amount of the property tax or at the rate of Rs.

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1. Rule 8 substituted by notification No. 204/IX-7-2002-63-1-95-TC, dated 10 January, 2003, published in U.P. Gazette, Part I, Section (Ka), dated 29 March 2003.

500 per day, whichever is less.”

**[“9. Compounding of the penalty.—** Penalty under Sub-rules (1), (3) and (4) of Rule 8 may be compounded by Municipal Commissioner or an officer authorized by him in this behalf, with an amount not less than one-third and not more than half the maximum amount of penalty.”

From 'A'

(See Rule 7)

**Property Tax Self-Assessment Form**

(Section 207-A of the Act)

- B. (I) Name of owner/ occupier.....  
(II) Father's Name of owner/occupier.....  
(III) Building/House/Plot No.....  
(IV) Location Address of the Building/Plot.....  
(V) Temporary Address of owner/ occupier.....  
(VI) Permanent Address of owner/ occupier.....
- B. The building details of -  
(i) Internal dimensions of all rooms and all covered Verandah in square foot.....  
(ii) Internal dimensions of all Balcony, Corridor , Kitchen and Store in square foot.....  
(iii) Internal dimensions of all Garages in square foot.....
- Note.-** Area covered by bathroom, latrine, portico and staircase shall not form part of the carpet area.
- C. Carpet area of the building :  
= B (i) + ½ B (ii) + ¼ B (iii)
- D. (i) Area of the land which building is constructed in square foot =  
(ii) Area of the land case no building is constructed on it in foot =

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1. Rule 9 Ins. by notification No. U.O. 204/IX-7-2002-63-1-95-TC, dated 10 January, 2003, published in U.P. Gazette, Part I, Section (Ka), dated 29 March 2003.

- E. (a) Building is located  
(i) On read having a width of more than 24 meters  
(ii) On read having a width of 12 meters to 24 meters  
(iii) On read having a width less than 12 meters
- (b) Nature of Construction of Building  
(i) Pakka building with R.C.C. roof or R.B. roof  
(ii) Other Pakka Building  
(iii) Kuchcha building that is ll other building not covered in (i) & (ii)
- (c) Land (in case no building is constructed on the land) is located  
(i) On road having a width of more than 24 meters  
(ii) On road having a width of 12 meters to 24 meters  
(iii) On roads having width less than 12 meters

**Note,**— Please tick in the box in the above (I) and (ii) whichever is true

F. Whether building is owner occupied or rented. Please mention one of them

**Note.**— If it is vacant for less than one year than it will be assumed to be owner occupied. If it is vacant for more than one year then it shall be mentioned “ Vacant”

G. Year of the construction of building .....

- H. (i) Minimum monthly rate of rent fixed by M.N.A. for building = Rs..... Per square foot  
(ii) Minimum monthly rate of rent fixed by M.N.A. for land in case no. building is constructed on it = Rs.....per square foot  
1["(1). Annual value of the building = 12 X Minimum monthly rate of rent fixed by Municipal Commissioner x Carpet area of the building = 12 x (H) (I) x ( C)

Or

= 12 x minimum monthly rate of rent fixed by Municipal Commissioner x Covered area x 80 per cent.”

- **Note**— The word Mukhya Nagar Adhikari, Apar Mukhya Nagar Adhikari, Upa Nagar Adhikari, Shayak Nagar Adhiakari, Nagar Pramukh, Upa Nagar Pramukh, Sabhasad and sabahasad substituted by the word, Municipal Commissioner, Additional Municipal commission, Deputy Municipal commission, Asstt. Municipal Commission, Mayor, Deputy Mayor, Coroporator and Corporators vide U.P. Ondinance No. 8 of 2003. Published in U.P. Gazette, Extra, Part II, Section (Ka), dated 8-4-2003.
- 1. Subs. by notification No. U.O. 204/IX-7-2002-63-1-95-TC, dated 10 January, 2003, published in U.P. Gazette, Part I, Section (Ka), dated 29 March 2003.
  - (ii) Annual value of land in case no building is constructed on it = 12 x Minimum monthly rate of rent fixed by M.N.A. x land area = 12 x (H) (ii) x (D) (ii)
- J. (i) Annual value of the building in case of owner occupied after allowing rebate as mentioned at Section 174(2)(a)  
(ii) Annual value of the building in case it is on rent after allowing enchancement as mentioned at section 174(2)(b)
- K. (i) General tax of building = (Annual value as determined at J) x General tax rate/100  
(ii) Water tax of building = Annual value as determined x Water tax rate at J/100  
(iii) Drainage tax of building = Annual value as determined x Drainage tax rate at J/100  
(iv) Conservancy tax of building = Annual value as determined at J x Conservancy tax rate/100
- L. General tax on land in case no building is constructed on it it = Annual value.....as determined at 1(ii) x General tax rate/100
- M. Due date fixed by M.N.A. for depositing of tax .....
- N. Details of tax deposited

Sr. No.	Tax	Amount	Date	Challan No.	Name of Bank
1	General tax				
2	Water tax				
3	Drainage tax				
4	Conservancy tax				

Verification

I do here by declare that the particulars furnished in this form are correct and complete to the best of may knowledge and belief.

Signature.....

Permanent Address.....

.....

Date.....

Attesting witness.....

Signature.....

Name.....

Parentage.....

Full Address.....

(Signature)