



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
PUBLISHED BY AUTHORITY

വാല്യം 11
Vol. XI

തിരുവനന്തപുരം,
ചൊവ്വ
Thiruvananthapuram,
Tuesday

2022 ജൂലൈ 12
12th July 2022
1197 മിഥുനം 28
28th Mithunam 1197
1944 ആഷാഢം 21
21st Ashadha 1944

നമ്പർ
No. 2315

GOVERNMENT OF KERALA

Local Self Government (RD) Department

NOTIFICATION*

G.O. (P) No. 100/2013/LSGD.

Dated, Thiruvananthapuram, 15th March, 2013.

S.R.O. No. 212/2013

In exercise of the powers conferred by sections 230, 231 and 233 of the Kerala Municipality Act, 1994 (20 of 1994) read with section 565, the Government of Kerala, for the purpose of amending the Kerala Municipality (Property tax, Service Cess and Surcharge) Rules, 2011 and the forms appended to it, issued as G. O. (P) No 18/2011/LSGD dated

*[Translation in English of “2013-ലെ കേരള മുനിസിപ്പാലിറ്റി (വസ്തുനികുതിയും സേവന ഉപനികുതിയും സർചാർജും) ഭേദഗതി ചട്ടങ്ങൾ” published under the authority of the Governor]



14th January, 2011 and published as S. R. O. No. 35/2011 in the Kerala Gazette Extraordinary No. 80 dated 14th January, 2011, hereby make the following rules, namely:—

RULES

1. *Short title and Commencement.*—(1) These rules may be called the Kerala Municipality (Property tax, Service Cess and Surcharge) Amendment Rules, 2013.

(2) They shall come into force with effect from the 1st day of April, 2013.

2. *Amendment of Rules.*—In the Kerala Municipality (Property tax, Service Cess and Surcharge) Rules, 2011,—

(1) in sub-rule (5) of rule 4, after the words “the rates to be in force for the next each five year period” and before the figures and words “as per sub-section (4) of section 233”, the words “by making addition at the rate of twenty five percentage of the existing rates” shall be inserted.

(2) in rule 6,—

(i) the words “variation in the plinth area,” “construction of wall,” “nature of use of building” shall be omitted;

(ii) for Schedule 2, the following Schedule shall be inserted, namely:—

SCHEDULE-2

Deduction/Addition of tax based on road facility to the building

<i>Sl. No.</i>	<i>Classification of road facility</i>	<i>Deduction to be made in basic property tax (percentage)</i>	<i>Addition to be made in basic property tax (Percentage)</i>
(1)	(2)	(3)	(4)
1	Entrance from road having width of five meter or more	Nil	20



2	Road facility having width less than 5 meter and more than one and half meter	Nil	Nil
3	Road facility having width of one and half meter or less	10	Nil
4	No public way facility	20	Nil

Note:—1. In the case of building having two types of roads in front and side and among them, entrance to the building is arranged from only one road, it shall be considered that the road facility available to the building is from the main road.

2. In the case where the road facility from any main road through another unimportant road or through public path way in a distance of only 10 meter is made available to the building, it shall be considered that the road facility available to the building is from the road first mentioned.

(iii) Schedule 3 and the note under it shall be omitted.

(iv) in Schedule 5,—

(a) in column 2, against Sl. No. 2, for the words “up to twenty five years”, the words “less than twenty five years” shall be substituted.

(b) in column (2), against Sl. No. 3, for the words “upto fifty years”, the words “less than fifty years” shall be substituted.

(c) in column (2), against Sl. No. 4, for the words “above fifty years”, the words “fifty years or more” shall be substituted.

(v) in Schedule 6, in column (2) , against Sl. No.1 after the word “floor”, the words “having area of more than two hundred and fifty Sq. meter” shall be inserted and before the word “marble”, the word “Italian” shall be inserted and after the word “granite” the words “vitrified/Glazed tile” shall be omitted.

(vi) Schedule 7 shall be omitted.

(vii) in Schedule 8, in column (2) against Sl. No.1 and 2, before the words “air conditioning”, the word “centralized”, shall be inserted.



(viii) Schedule 9 shall be omitted.

(3) for rule 8, the following rule shall be substituted, namely:—

“8. *Classification on the basis of road facility.*—(1) Every Council, for the purpose of rule 6, shall classify the roads and *pathway* within the area of Municipality or passing through the area of Municipality as roads having width of five meters or more, roads/ pathway having width of less than five meters and more than one and half meter, pathway having width of one and half meter or less, the secretary shall publish that matter in the notice board of the office of the Municipality for the information of the public.

(2) The Council shall as per sub rule (1), refix the classification on the basis of road facility from time to time:

Provided, the period in which the assessment of property tax is in force, the Village Panchayat shall not refix the classification of road facility making it applicable for that period.

(4) in rule 9,—

(i) in sub-rule (1), the words “variation in the plinth area,” “construction of wall,” “nature of use of the building” shall be omitted;

(ii) in the proviso to sub-rule (2), after the words “construction of floor”, the words “construction of wall” shall be omitted;

(iii) in sub-rule (3) after the words “ basic property tax rates are refixed” the words and figures “as per sub-rule (5) of rule 4” shall be inserted;

(iv) for sub-rule (4) and the proviso, the following sub-rules and proviso shall be substituted, namely:—

“(4a) When annual property tax of an existing building for residential purpose is assessed initially on the basis of plinth area, minimum of twenty five percentage addition shall be made in the previous property tax.

(4b) When annual property tax of an existing building for residential purpose is assessed initially on the basis of plinth area, if there is addition in the previous annual property tax, such addition shall not exceed sixty percentage of the previous annual property tax and the annual property tax of the said building shall be assessed subject to this limit.



(4c) When annual property tax of an existing building for commercial purpose is assessed initially on the basis of plinth area, minimum of twenty five percentage addition shall be made in the annual property tax existed immediately before.

(4d) When annual property tax of an existing building for commercial purpose is assessed initially on the basis of plinth area, if there is addition in the previous annual property tax, such addition shall not exceed one hundred and fifty percentage of the annual property tax which existed and the annual property tax of the said existing building shall be assessed subject to this limit:

Provided, after the conduct of last annual property tax assessment or reassessment, if any addition or structural improvement or any change is made in the use of the said building, aforesaid limits mentioned in the sub rules shall not be applicable

(v) for sub-rule (5), the following sub-rule shall be substituted, namely:—

“(5) In case of a multistoreyed building used for commercial purpose or office purpose, when the property tax is assessed initially on the basis of the plinth area , deduction in the annual property tax at the rate of 5 percentage of the annual property tax reckoned for the first floor above the ground floor, for the second floor - 10 percentage of the annual property tax reckoned, for the third floor - 15 percentage of the annual property tax reckoned, for the fourth floor - 20 percentage of the annual property tax reckoned, for the fifth floor -25 percentage of the annual property tax reckoned, for each floor above the sixth floor - 25 percentage of the annual property tax reckoned shall be allowed.”

(5) in rule 10, in sub-rule (2), for the word “sixty” and before the words “days of publication of notice”, the word “thirty” shall be substituted.

(6) sub-rules (3), (5), (6), (7), (8) in rule 11 shall be omitted.

(7) in rule 12,—

(i) for sub-rule (1), the following sub-rule shall be substituted, namely:—

“(1) The property tax of a building shall be assessed,in the case of submission of property tax return as per sub-rule (1) of rule 11 by the owner of the building, as per sub rule (4) of rule 12 and in the case of non submission of return, as per sub rule (6) of rule 12 and subject to the provisions contained in rules 5, 6, and 9 and the particulars regarding the building and the



particulars regarding the property tax assessment shall be recorded in the property tax assessment register appended to these rules in Form-4. This register shall be on the basis of the ward of the Municipality and building number shall be recorded in advance. The information of such assessment of the property tax shall be intimated to the owner of the building in Form-5 appended to these rules.

(ii) sub-rule (2) and sub-rule (3) shall be omitted.

(iii) for sub-rule (4), the following sub-rule shall be substituted, namely:—

“(4) In the case, where the owner of the building has submitted property tax return, the officer authorized by the Secretary shall, within six months, collect particulars as to the building by site inspection in Form-6, on the basis of particulars so collected, Secretary shall make the property tax assessment and such particulars shall be recorded in the property tax assessment register.”.

(iv) sub-rule (5) shall be omitted.

(v) for sub-rule (6), the following sub-rule shall be substituted, namely:—

“(6) If the owner of the building has not submitted the property tax return within the permitted time, the Secretary shall assess the property tax of the building as per rules in accordance with the particulars given as to the building collected by site inspection by the officer authorised by Secretary within 6 months in Form 6 and the said particulars shall be recorded in the property tax assessment register and the information of such assessment of tax shall be intimated to the owner of the building in Form-7 appended to these rules. An amount not exceeding rupees 50 may be included in the demand and realised from the owner of the building towards charge for collecting such particulars as to the building by site inspection and notice for this shall be given in Form 7.”.

(8) in rule 16, in sub-rule (1), for the words and figures “If the Secretary has assessed the property tax of a building as per sub-rule (2) or sub-rule (6) of rule 12 or if the Secretary has modified the assessment of provisional property tax as per sub-rule (4) of rule 12”, the following words and figures shall be substituted, namely:—



“If the secretary has assessed the property tax of the building as per sub-rule (4) or sub-rule (6) of rule 12”.

(9) for Forms 1, 2, 4, 5, 6, 7 appended to the rules, the Forms herewith shall be substituted.

By order of the Governor,

V. S. SENTHIL,
Principal Secretary.

Explanatory Note

(This does not form part of notification, but is intended to indicate its general purport.)

As per the Kerala Municipality (Amendment) Act, 2009 (30 of 2009), amendments were made in sections 230, 231 and 233 with regard to fixing and collection of the property tax on the basis of plinth area and accordingly the procedures were prescribed in the Kerala Municipality (Property tax, Service cess and Surcharge) Rules, 2011, was published as S. R. O. 35/2011 in the Kerala Gazette Extraordinary No. 80 dated 14th January, 2011.

In the circumstance of receiving several complaints from the public as to the revision of property tax, Government have decided to exempt them from giving complicated statistics in the return filed by the owner of the building, to exempt from fines for delay, non filing and wrong submission of return, to restore the power vested in the Local Self Government Institution to determine and demand property tax and to limit the suo moto power of the Local Self Government Institutions to make addition or deduction, on the amount of tax determined legally and amendments for it in the respective Act were made through the Kerala Municipality (Third Amendment) Ordinance, 2012 promulgated by the Governor of Kerala as ordinance No. 65 of 2012 and published in the Kerala Gazette Extraordinary No 1264 dated 25th November, 2012. Accordingly it is decided to make necessary amendments in the rules.

The notification is intended to achieve the above object.



Form 1

[See rule 10 (3)]

..... Municipality/Corporation

Number

Date:

Public Notice demanding submission of property tax return

The basic property tax rate with effect from fixed by the council for each category of building for the purpose of conducting assessment/reassessment of property tax of buildings and details of classification of municipal area into zones and details of classification of roads in the municipal area has been published by the Municipality in dates respectively as per the Kerala Municipality (Property tax, Service cess and Surcharge) Rules, 2011.

As per rule 4(2) of the above said rules, amount arrived by multiplying the plinth area of a building with rate of basic property tax applicable to such category of building (rounded to its next higher whole number) shall be the basic property tax of the building and amount (in whole number) after effecting deductions and additions on it as directed in the tables under rule 6 shall be the annual property tax of the building. Deductions in all items shall not be allowable in excess of 75 percentage of basic property tax. Moreover, when the annual property tax of buildings for residential purpose and commercial purpose are assessed initially on the basis of plinth area, and if there is addition of more than 60 percentage and 150 percentage respectively in the property tax, such addition may be limited to 60 percentage and 150 percentage respectively. Moreover, an addition of minimum 25 percentage shall be made in the existing annual property tax due to the assessment of property tax of existing buildings for residential purpose or commercial purpose. Provided, after conducting the last assessment or reassessment of property tax, if any addition or structural improvement or any change in use, if any, has been made to the building, it shall not be entitled to the above said benefit. In case of a multistoreyed building used for commercial purpose or office purpose, when the property tax is fixed initially



on the basis of the plinth area, deduction in the annual property tax at the rate of 5 percentage of the annual property tax reckoned for the first floor above the ground floor, for the second floor - 10 percentage of the annual property tax reckoned, for the third floor - 15 percentage of the annual property tax reckoned, for the fourth floor - 20 percentage of the annual property tax reckoned, for the fifth floor - 25 percentage of the annual property tax reckoned, for each floor above the sixth floor - 25 percentage of the annual property tax reckoned shall be permitted.

Every owners of the building in a municipal area shall make a self assessment of the annual property tax of the building in their ownership and submit within 30 days of publication of this notice, i.e within date, a property tax return in Form No. 2 of the above said rules to the municipal secretary . Form of property tax return shall available free of cost from the said office. Guidelines to fill up the return is appended with the form. In the case of residential buildings having plinth area up to 30 square meter for own residence of those who are below poverty line are entitled to exemption of property tax and owners of the building shall submit property tax return in Form 2a within the above said time limit.

For more instructions as to the assessment of property tax, concerned sections in the Kerala Municipality Act, 1994 and concerned rules in the Kerala Municipality (Property tax, Service cess and Surcharge) Rules, 2011 shall also be seen.

Secretary.



Year

Form 2

[See rule 11(2)]

..... Municipality/Corporation

Number

Date:

Property tax assessment return submitted by the owner of the building*(Before filling up, read the guidelines along with the Form.)*

1.	Ward Number	Present	Old
2.	Name of the Ward		
3.	Building Number		

4. Details of the last remitted tax.

To which Year	Receipt Number	Date	Amount

5. Name and address of the owner of the building.

Name	:
House Name	:
Name of the Place	:
Post Office (with Pin code)	:
Survey Number and Village	:
Telephone/Mobile Number (if any)	:
e-mail address (if any)	:



6. If the building is given for lease or rent, Name and address of the resident/possessor.

Name	:
House Name	:
Name of the Place	:
Post Office (with Pin code)	:
Survey Number and Village	:
Telephone/Mobile Number (if any)	:
e-mail address (if any)	:

7. If any institution is functioning in the building, Name and address of the person responsible for that.

Name of the Institution	:
Name of the person responsible	:
Designation	:
From when onwards, the institution is functioning	:
Post Office (with Pin code)	:
Telephone /mobile Number (if any)	:
e-mail address (if any)	:

8.

Zone in which building is situated (As notified by the Council) (√ whichever is applicable)	Prime	Secondary	Tertiary
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9. (a) Name of the road, building is situated/nearby the building

(b) Type of road (As notified by the council)

(√ whichever is applicable)

Entrance from road having width of five meter or more	
Entrance from road having width of less than five meter but more than one and half meter	
Entrance from pathway having width of one and half meter or less than that	
No facility of public road	



10. (a) Plinth area of the building (in sq.Meter) (Rule-3)

Cellar(sq.m) Third floor (sq.m)
 Ground floor(sq.m) Fourth floor (sq.m)
 First floor(sq.m) Fifth floor (sq.m)
 Second floor..... (sq.m) Sixth floor.....(sq.m)
 Total..... (sq.m).

(b) If a portion/floor of the building only, Plinth area (sq.m).

11. Type of roof of the building. (Rule 6) (✓ whichever is applicable)

Concrete roof	Whole		If partial, Percentage
Low type root (Tile, sheet, leaf, grass)	Whole		If partial, Percentage

12. (a) Age of the building years

(b) Classification on the basis of the age of the building (Rule 6)

(✓ whichever is applicable)

Less than 10 years			From 10 years to less than 25 years	
From 25 years to less than 50 years			Above 50 years	

13. Type of construction of floor of the building (Rule 6) (✓ whichever is applicable)

(1)	High quality timber/italian marble/ granite/floor constructed using other costly materials	Area above 250 Sq.meter	
		Area of 250 Sq.meter or less than that	
(2)	mosaic/floor tile/cement/redoxide/ ordinary floor constructed using other ordinary materials	Yes/No	



14. Whether there is centralized air conditioning facility in the building

Yes		No	
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15. Nature of use of the building (Rule 4) (✓ whichever is applicable)

Residential purpose		Amusement park	
Commercial Purpose		Resort/star hotel/ massage parlor	
Hospital		Mobile phone tower	
Industrial Purpose		Educational purpose	
Any other purpose (for example: Office, auditorium, lodge, kalyanamandapam, convention centre etc.)		

Description of nature of use of the building.....

16. If there are other buildings in the ownership of the owner of the building.

Sl. Number	Ward Number	Building Number



Declaration

The above mentioned facts are true to the best of my knowledge and good faith. If on enquiry, any of the information are proved to be false or misleading , I am liable for any proceeding as per law.

Place:

Signature of the

Date:

owner of the building

Name:

For office use only

(Not to be filled up by the owner of the building).

17. Rate of basic property tax applicable to the building

(Rupees for One Sq. meter) (Rule 4)

18. Basic property tax of the building (Rule 5)

(Plinth area x rate of tax. Rupees)

19. Deductions on basic property tax (Rule 6)

(Write whichever is applicable)

(a)	On the basis of zones (Prime = Nil; Secondary = 10%; Tertiary = 20%)	
(b)	On the basis of road facility (i) more than one and half meter - Nil (ii) one and a half meter or less - 10% (iii) No road facility - 20%	
(c)	On the basis of roof (concrete roof — Nil; low type roof — 10%)	
(d)	On the basis of age (less than 10 years — Nil; from 10 to less than 25 years — 10%; from 25 years to less than 50 years — 20%; 50 years or more — 50%)	
(e)	Total deduction in percentage (maximum 75%)	
(f)	Total deduction amount <u>Basic property tax x Deduction</u> 100	₹.....



20. Addition in the basic property tax (Rule 6) (Write whichever is applicable)

(a)	On the basis of road facility,- road having width of five meter or more – 20%	
(b)	On the basis of construction of floor,- high quality timber/ italian marble/ granite/ floor constructed with other costly materials and having area of more than 250 Sq.meter – 15%; Ordinary floor – Nil	
(c)	Centralised air conditioning facility in the building.- (i) If yes – 10%; (ii) If not - nil	
(d)	Total addition in percentage Total addition in amount <u>Basic property tax x Addition in tax</u> 100	₹.....

21. Amount of annual basic property tax of the building (Rule 9) =

(Basic property tax - Deduction) + Addition.

22. Limit for the addition to the amount of property tax, if the building is for residential purpose (Fill up only if addition or structural improvement or change in use has been made after the last assessment of tax) (Rule 9).

(a)	Amount of present annual property tax	₹.....
(b)	If there is addition in the amount of annual property tax (amount of annual property tax - Present annual tax)	₹.....
(c)	Percentage of addition = $\frac{22b \times 100}{22a}$%
(d)	If addition is more than 60%, as limited to 60% $\frac{22a \times 160}{100}$	₹.....
(e)	If there is no addition or less than 25%, such addition of the tax increased by 25% than the existing annual property tax = $\frac{22a \times 125}{100}$	₹.....



23. If the building is for commercial purpose, limit for addition of property tax (fill up only if addition or structural improvement or change in use has been made after the last assessment of tax) (Rule 9).

(a)	Amount of present annual property tax	₹.....
(b)	If there is addition in the amount of annual property tax (Amount of annual property tax — Present annual tax)	₹.....
(c)	Percentage of addition = $\frac{23b \times 100}{23a}$%
(d)	If the addition is more than 150%, as limited to 150% $\frac{23a \times 250}{100}$	₹.....
(e)	If there is no addition or less than 25%, such addition of the tax increased by 25% than the Present annual property tax = $\frac{23a \times 125}{100}$	₹.....

Note:— If Serial Number 22/23 are not applicable, then the annual property tax amount shall be as that recorded against Serial number 21.

24. Special deduction permissible in property tax, if the multistoreyed building is used for commercial purpose or office purpose, (Rule 9)

(a)	Cellar — Tax as per Sl. No.21, without deduction	₹.....
(b)	Ground floor — tax as per Sl. No.21	₹.....
(c)	First floor – tax after 5% deduction $\frac{\text{amount of tax as per Sl. No. 21} \times 95}{100}$	₹.....
(d)	Second floor – tax after 10% deduction $\frac{\text{amount of tax as per Sl.No.21} \times 90}{100}$	₹.....
(e)	Third floor – tax after 15% deduction $\frac{\text{amount of tax as per Sl. No. 21} \times 85}{100}$	₹.....



(f)	Fourth floor – tax after 20% deduction <u>Amount of tax as per Sl. No. 21 x 80</u> 100	₹.....
(g)	Fifth floor – tax after 25% deduction <u>amount of tax as per Sl. No. 21 x 75</u> 100	₹.....
(h)	Sixth floor – tax after 25% deduction <u>amount of tax as per Sl. No. 21 x 75</u> 100	₹.....
Total		₹.....

25. Details of assessment of property tax :

- (1) Number of the building :
- (2) Amount of annual property tax levied as per return :
- (3) Amount of Service Cess :
- (4) Surcharge on property tax :
- (5) Library subscription :
- (6) Date on which the tax came into force :
- (7) If exempted from property tax, reason for that :
- (8) Name and signature of the officer who fixed
the tax on inspection of the return :
- (9) Name and signature of the officer who conducted
scrutiny :
- (10) Name and signature of the Secretary :
- (11) Inspection Report of the building conducted by
the officer and the details of tax calculated on the basis
of that :

Name and Signature

.....Municipality/Corporation



Receipt of Acknowledgment

No

Received the property tax return submitted by the owner of the building regarding the
Building No..... for the purpose of assessment/

reassessment of property tax which will come into effect from

Date:

Name of the authorized Officer

Signature.....

(Office seal)



Guidelines for filling up of the Property Tax Return

1. Separate return shall be given for each building assigned with building number. The return shall be submitted within the prescribed date and receipt of acknowledgment shall be obtained. Either the owner of the building or in his absence, the person authorized for it shall submit the return. In the case of company, partnership firms etc, the person submitting the return shall produce a document, along with the return, proving that he is authorised for it. If there is any change as to the ownership right, the documents with regard to it shall also be submitted along with the return.

2. If more than one building is situated in the same property, they are not constructed connecting each other, for the purpose of levying property tax they shall be treated as separate buildings. Provided latrine, fire wood shed, cattle shed, cage for domestic animals or domestic birds, car shed, pump house situated in the same property as a building appurtenant thereto or such other appurtenant building eventhough separated from a building shall not be treated as separate building and its plinth area shall not be included in the plinth area of the main building. If there is swimming pool annexed to a building, its area shall be included in the plinth area of the building. If different portions of the same building (including upper floors) are owned by different persons, eventhough owned by a single person, and separate building numbers are assigned to that portions of the building for proper reasons, property tax shall be assessed to each one of those by considering each portion as separate buildings. Provided, if any portion of the building is set apart for common use, property tax of that portion shall be assessed by appending the plinth area of that portion in proportion with the plinth area of other portions (rule 3)

3. Subject to minimum and maximum limits of basic tax rates fixed by the Government in accordance with nature of use to one square meter plinth area, for each type of building, and for its sub categories, basic property tax rates fixed by the council shall be as per serial number (17) in the return.

4. Buildings for residential purposes includes houses, apartments, residential flats, hostels (except lodges) etc. Buildings for industrial purpose means buildings for production or processing of any kind of products, objects or things or for collecting or operating machineries. Building for commercial purpose means buildings, where sale and purchase of goods and procurement of goods for sale. It includes restaurants and buildings constructed for commercial purpose appurtenant to the places of worship. Buildings for other purposes includes offices, auditorium, kalyanamandapam, conference hall, workshop, service station, lodges etc. Buildings related to any profession and which cannot be included in any other categories may be considered as buildings for other purposes. (Rule 5).



5. In accordance with criteria mentioned in the rules, the entire municipal area has been classified as prime zones, secondary zones and tertiary zones (rule 7) by the Council. The details of this shall be as per serial number 8 of the return.

6. For the purpose of assessment of property tax, the council has classified the roads in the municipal area (see serial No. 9).

7. The annual basic property tax of the building shall be the amount (in whole number) arrived by multiplying the plinth area of the building with rate of basic property tax. (Serial No. 18 in the return). Annual property tax shall be assessed by making deductions and additions (deductions to the maximum of 75%) in the basic property tax as shown in form for submitting return on the basis of zone where the building is situated, availability of road facility to the building, construction of roof of the building, age, construction of floor (having plinth area of more than 250 Sq. Meter and constructed with high quality timber, Italian marble and granite), and centralized air conditioning facility (Serial Number 19, 20, 21) (rule 6, Schedules 1 to 9).

8. In the case of a building having two types of roads in front and side and among them, entrance to the building is arranged from only one road, then it shall be considered that the road facility available to the building is from the main road. In the case where the road facility from any main road through another unimportant road or through public pathway in a distance of only 10 meter is made available to the building, in the case where road facility to the building is arranged from the road first mentioned, it shall be considered that road facility available to the building is from the road first mentioned.

9. If there is another temporary roof for preventing sunlight and rain over the concrete roof of a building, that building shall not be considered as low type roofed building. If roofing tile or similar construction objects are laid over the concrete roof to enhance the architectural beauty of the building, the roof of that building shall be considered as with concrete.

10. To assess the age of the building, the date from which building tax/property tax realised to it or any other reliable evidence may be made as basis. If there are no evidence to assess the age, deduction on the basis of the age of the building shall not be permissible.

11. In the case where construction of roof and more than one kind of factors are applicable to a building at the same time, annual property tax of the building shall be assessed by effecting deduction or addition in the basic property tax on the basis of that kind which is applicable to more than half portion of aggregate plinth area of the building (rule 9).



12. (i) When the annual property tax of a building for residential purpose is assessed initially or reassessed, it shall not exceed 60 percentage of the annual property tax existed before such assessment or reassessment of tax (Sl. No. 23). Moreover, when the annual property tax of the existing buildings for commercial purpose is fixed initially on the basis of the plinth area, if there is addition of more than 150 percentage in the property tax, then such addition shall be limited to 150 percentage. Apart from that, when the property tax of the existing buildings for residential purpose or commercial purpose is assessed initially and if there is no addition, minimum of 25 percentage addition shall be made in the annual property tax. Provided, after the last assessment or reassessment of annual property tax, if any addition or structural improvement or any change is made in the nature of use of the said building, aforesaid upper limit shall not be applicable. (Rule 9).

(ii) When assessment of property tax is made to the building for residential purpose, if there is no addition in the annual property tax or if the addition comes to less than 25 percentage, such addition shall be limited to 25 percentage.

(iii) In the case of assessment of tax of building for commercial purpose, the maximum addition shall be limited to 150 percentage.

(iv) In the circumstance, where there is no addition in the reassessment of property tax to the building for commercial purpose, or if the addition comes to less than 25 percentage, such addition shall be limited to 25 percentage.

13. The annual property tax assessed to a building, shall remitted in two equal half yearly installment directly in the municipal office or through the officer authorized by the municipality. Receipt of such remittance of tax remitted for each half year shall be obtained (rule 15).

14. After receipt of demand notice requiring tax, if the owner of the building has not remitted the property tax in the municipality within the time limit specified in the said notice, for realisation of that, legal proceedings as per law such as attachment or prosecution shall be taken as prescribed in section 538 of the Kerala Municipality Act, 1994 and in rule 19 of the Kerala Municipality (Property tax, Service cess and Surcharge) Rule, 2011.

15. In the case of buildings exempted from property tax as per section 235 of the Kerala Municipality Act, owners need not submit property tax assessment return. Provided, in the case of residential building having plinth area of less than 30 square meter of those who are Below Poverty Line and are exempted from property tax, owners shall submit return in Form 2a.

16. If any doubt arises on the above said directions as to the assessment of property tax, for clearance of doubt, the relevant sections in the Kerala Municipality Act, 1994 and the Kerala Municipality (Property tax, Service cess and Surcharge) Rules, 2011 and notification issued by the Government and the Municipality with regard to it shall also be seen.



Form 4

[See Rule 12(1)]

.....Municipality/Corporation

Property Tax Assessment Register, 20__ - 20__

Ward No.

<i>Sl. No</i>	<i>Old/Present Building No and Ward No.</i>	<i>Survey No. and Village</i>	<i>New building No. and details of building</i>	<i>Name and address of the owner of the building (with telephone no.)</i>	<i>If exempted from tax reason for it (provision in the Act/Government order)</i>	<i>Name and address of the occupier/possessor/tenant (with telephone No.)</i>	<i>Plinth area of building (in Sq.meter)</i>	<i>Nature of use of the building</i>	<i>Zone where the building is situated</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)



Form 4 (Contd.....)

Name and type of the road where the building is situated	Building permit No. and date	Date of completion of construction	Age	Type of roof	Type of floor	Whether there is centralized air conditioning facility ?	Present annual property tax (in whole number)	Basic tax rate applicable to the building (for one sq.meter plinth area)
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)



Form 4 (Contd.....)

Details of Property tax assessment/reassessment						
Basic property tax (plinth area x rate of tax)	Deductions permitted for various factors					
	Zonal deduction (percentage)	Deduction based on road (percentage)	Deduction based on roof (percentage)	Deduction based on age (percentage)	Total deduction (percentage) (maximum of 75 percentage)	Total deduction (in amount) (Rupees)
(20)	(21)	(22)	(23)	(24)	(25)	(26)



Form 4 – (Contd.....)

Details of property tax assessment/reassessment						Property tax limited as per addition of tax as per rule 9 (4a), 9(4b), if the building is for residential purpose
Additions applicable to various factors					Annual property tax after deductions and additions (Basic tax-deduction+addition) (rounded to its next higher whole number) (Rs)	
Addition based on type of road (percentage)	Addition based on construction of floor (percentage)	Addition based on air conditioning (percentage)	Total Addition (percentage)	Total Addition (in amount) (Rs.)		
(27)	(28)	(29)	(30)	(31)		
(32)	(33)					



Form 4 (Contd.....)

Property tax limited as per addition of tax as per rule 9(4c), 9(4d), if the building is for commercial purpose. (Rs.)	Property tax after special deduction as per rule 9(5), if the multi storeyed building is for commercial/ office purpose (Rs.)	Annual property tax assessed after deductions and additions (Rs.)	Library subscription (5 percentage of Property tax)	Service cess (----- percentage of property tax)	Surcharge (----- percentage of property tax)	Total amount to be realised (Rs.)	Demand number	Property tax, Library subscription etc. as modified in the revision/appeal	Number and date of disposal of revision/appeal	Remarks	Signature of Secretary/Authorised Officer
(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)



Year

Form 5

[See Rule 12 (1)]

.....Municipality/Corporation

Number.....

Date:.....

NOTICE

Intimated to Shri/Smt as per rule 12 (1) in the Kerala Municipality (Property tax, Service cess and Surcharge) Rules, 2011.

As the assessment of property tax shown in the return of property tax submitted by you as per rule 11 (1) for the purpose of levying property tax to your building having number in Ward No. in this Municipality/Corporation, is seen not in accordance with the provisions as per rules 5, 6 and 9 of the above said rules / It is seen that you have not made self assessment of tax, you are informed that an amount of Rs has been fixed as annual property tax to the above said building as per the said rules. The details as to the assessment of property tax shall be as per Form-2.

Demand notice as per rules as to the remittance of above said annual property tax is send herewith.

The above said annual property tax shall be remitted in the office of the Municipality/ Corporation within 30 days from the date of receipt of this notice and get exempted from further proceedings.

Sd/-

Secretary.

Form 6

[See rule 12, sub-rules (4) and (6)]

.....Municipality/Corporation

Property tax Assessment – Data Collection

1.	Ward Number	Present (1)	Previous (2)
2.	Name of the Ward		
3.	Building Number		

4. Details of the tax last remitted:

To which year (1)	Receipt Number (2)	Date (3)	Amount (4)

5. Present annual property tax

Rs.....

6. Present property tax assessment number:

7. Name and address of the owner of the building:

Name
House Name
Name of the Place
Post Office (with Pin code)
Survey No. and Village
Telephone/Mobile Number (if any)
e-mail address (if any)



8. Name and address of the resident/possessor, if the building is given for rent or lease or otherwise.

Name
House Name
Name of the Place
Post Office (with Pin code)
Survey No. and Village
Telephone/Mobile Number (if any)
e-mail address (if any)

9. Name and address of the responsible person, if any institution is functioning in the building.

Name of the Institution
Name of the responsible person
Designation
From when onwards the Institution is functioning
Post Office (with Pin code)
Telephone/Mobile Number (if any)
e-mail address (if any)

10.

The zone wherein the building is situated: (As notified) (✓/whichever is applicable)	Prime	Secondary	Tertiary

11. (a) Name of the road where the building is situated/ nearby the building



(b) Type of the road (as notified by the Municipality)

(✓ whichever is applicable)

Entrance from road having width of five meter or more	
Entrance from road having width of less than five meter or more than one and a half meter	
Entrance from pathway having width of one and half meter or less	
No facility of public pathway	

12. (a) Plinth area of the building (in Sq.Meter) (Rule 3)

Cellar (sq.m) Fourth floor (sq.m)
 Ground floor(sq.m) Fifth floor.....(sq.m)
 First floor(sq.m) Sixth floor (sq.m)
 Second floor (sq.m)(sq.m)
 Third floor(sq.m) (sq.m)
 Total (sq.m).

(b) If a portion/floor of the building only, its Plinth areasq.m

13. Type of roof of the building (Rule 6) (✓ whichever is applicable)

Concrete roof	Whole		If partial,percentage
Low type roof (tile, sheet, leaf, grass)	Whole		If partial,percentage

14. (a) Age of the building.....years

(b).Classification on the basis of the age of the building (Rule 6)

(✓ whichever is applicable)

Less than 10 years		From 10 years to less than 25 years	
From 25 years to less than 50 years		Above 50 years	



15. Type of construction of floor of the building (Rule 6)

(✓ whichever is applicable)

(1)	Floor constructed using high quality timber/ Italian marble/granite/other costly materials	plinth area of more than 250 Sq.meter	
		250 Sq.meter or less than that	
(2)	Floor constructed using mosaic/floor tile/ cement/ red oxide/ordinary some other ordinary materials	Yes/No	

16. Whether there is centralised air conditioning facility in the building ?

Yes		No	
-----	--	----	--

17. In accordance with use of the building (Rule 4) (✓ whichever is applicable)

Residential purpose		Amusement park	
Commercial purpose		Resort/star hotel/ massage Parlor	
Hospital		Mobile phone tower	
Industrial purpose		Educational purpose	
Any other use (for example: Office, auditorium, lodge, kalyanamandapam, convention centre etc.)			

Description in accordance with use of the building

.....

18. If the building is for residential purpose or commercial purpose, whether addition or structural improvement or change in the use has been made after the last assessment of tax? Yes/No

19. Whether the multistoreyed building is used for commercial purpose or office purpose ?
If so, the said usage is at which floor ?20. Name, Designation, Signature of
the officer who conducted enquiry

For Office Use

Ward Number..... Building Number

21. Rate of basic property tax applicable to the building (for one sq.meter)

(Rupees)

22. Amount of basic property tax of the building (Rule 5)

(Plinth area x Rate of tax) (Rupees)

23. Deduction on basic property tax (Rule 6)

(a)	Based on zone (Prime=Nil; Secondary=10%; Tertiary=20%)	
(b)	Based on road facility (i) more than one and a half meter — Nil (ii) one and a half meter or less — 10% (iii) no facility of road — 20%	
(c)	Based on roof (concrete roof — Nil; Low type roof — 10%)	
(d)	Based on age (less than 10 years — Nil; from 10 to less than 25 years — 10%; from 25 years to less than 50 years — 20%; 50 years or more — 50%)	
(e)	Total deduction in percentage (Maximum of 75%)	
(f)	Amount of total addition <u>Basic property tax x Deduction</u> 100	₹

24. Addition on the basic property tax (Rule 6)

(a)	Based on road facility road having width of five meter or more - 20%	
(b)	Floor constructed with high quality timber/Italian marble/granite/other costly materials and having plinth area of more than 250 Sq.meter — 15%; ordinary floor- Nil	



(c)	Centralised air conditioning facility in the building (i) if yes-10%; (ii) if no- Nil	
(d)	Percentage of total addition%
	Amount of total addition <u>Basic property tax x Addition of tax</u> 100	₹

25. Amount of annual basic property tax of the building (Rule 9) =

(basic property tax - deduction) + addition ₹.....

26. Limit for addition of the property tax amount, if the building is for residential purpose (fill up only if addition, structural improvement or change in the use has been made after the last assessment of tax) (Rule 9)

(a)	Amount of present annual property tax	₹.....
(b)	If there is addition in the amount of annual property tax (newly assessed tax - present existing annual property tax)	₹.....
(c)	Percentage of addition <u>amount of addition in property tax x 100</u> present annual property tax%
(d)	If the addition is more than 60%, as limited to 60% <u>Present annual property tax x 160</u> 100	₹.....
(e)	If there is no addition or less than 25%, such addition of the tax as increased by 25% than the present annual property tax - <u>Present annual property tax x 125</u> 100	₹.....



27. Limit for addition of property tax, if the building is for commercial purpose (fill up only if addition or structural improvement or change in the use has been made after the last assessment of tax) (Rule 9).

(a)	Amount of present annual property tax	₹.....
(b)	if there is addition in the amount of annual property tax (newly assessed tax — present annual property tax)	₹.....
(c)	Percentage of addition = $\frac{\text{Amount of addition of property tax} \times 100}{\text{Present annual property tax}}$ %
(d)	If the addition is more than 150%, as limited to 150% $\frac{\text{Present annual property tax} \times 250}{100}$	₹.....
(e)	If there is no addition or less than 25%, such addition of the tax as increased by 25% than the present annual property tax $\frac{\text{Present annual property tax} \times 125}{100}$	₹.....

Note:—If serial number 26/27 are not applicable, then the annual property tax amount shall be the one recorded against serial number 25.

28. Special deduction permitted in the property tax, if the multistoreyed building is used for commercial purpose or office purpose (Rule 9).

(a)	Cellar — without deduction as per serial number 25	₹.....
(b)	Ground floor, tax as per Serial number 25	₹.....
(c)	First floor — Tax after 5% deduction $\frac{\text{Amount of annual property tax} \times 95}{100}$	₹.....
(d)	Second floor — Tax after 10% deduction $\frac{\text{Amount of annual property tax} \times 90}{100}$	₹.....
(e)	Third floor — Tax after 15% deduction $\frac{\text{Amount of annual property tax} \times 85}{100}$	₹.....



(f)	Fourth floor — Tax after 20% deduction <u>Amount of annual property tax x 80</u> 100	₹.....
(g)	Fifth floor — Tax after 25% deduction <u>Amount of annual property tax x 75</u> 100	₹.....
(h)	Sixth floor — Tax after 25% deduction <u>Amount of tax as per serial number 25 x 75</u> 100	₹.....
	Total	₹.....

29. Date of submission of return by the owner of the building and number in the return register :
30. Annual property tax amount levied after conducting enquiry :
31. Library subscription :
32. Service Cess :
33. Surcharge on property tax :
34. New assessment number :
35. Date on which tax came into force :
36. If exempted from property tax, reason :
37. Name and Signature of the Secretary and date :

..... Municipality/Corporation.



Form 7

[See rule (12) 6]

..... Municipality/Corporation

No

Date:.....

NOTICE

Intimated to Shri./Smt as per rule 12 (6) of the Kerala Municipality (Property tax, Service cess and Surcharge) Rules, 2011.

As you have not submitted the property tax return as per rule 11 (1) for the purpose of imposing property tax to building owned by you bearing Building No.....in Ward No..... of this Municipality/Corporation, you are informed that, an amount of Rs has been fixed as annual property tax to the above said building in accordance with the provisions as per rule 5,6 and 9 based on the information collected in the site inspection by the officer authorized as per rule 12 (6) of the above said rules.

It is also informed that Rs. 50 has been included in the demand to be realised from you as charge to be received by the Municipality/Corporation for collecting necessary data in form No. 6 for assessing tax in respect of the building by the officials from the Municipality/Corporation in the site inspection since you have not submitted the return regarding property tax within the time limit which is to be submitted together with demand notice as per rules regarding assessment of above said annual property tax.

Sd/-

Secretary.