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GOVERNMENT OF KERALA

Local Self Government (RD) Department

NOTIFICATION

No. RD1/46/2020/LSGD.

Dated, Thiruvananthapuram, 1st July, 2022.

In pursuance of clause (3) of article 348 of the constitution of India, the Governor of Kerala is pleased to authorize the publication in Gazette of the following translation in English Language of G. O. (P) No. 20/2011/LSGD. dated 14-1-2011 which was published as S.R.O. No. 37/2011 in the Kerala Gazette Extraordinary No. 82 dated 14-1-2011.

By order of the Governor,

SARADA MURALEEDHARAN,

Additional Chief Secretary to Government.



[Translation in English of “2011-ലെ കേരള പഞ്ചായത്ത് രാജ് (വസ്തു നികുതിയും സേവന ഉപനികുതിയും സർചാർജും) ചട്ടങ്ങൾ” published under the authority of the Governor]

GOVERNMENT OF KERALA
Local Self Government (RD) Department
NOTIFICATION

G. O. (P) No. 20/2011/LSGD.

Dated, Thiruvananthapuram, 14th January, 2011.

S.R.O. No. 37/2011.—In exercise of the powers conferred by sections 200, 203, and 208 of the Kerala Panchayat Raj Act, 1994 (13 of 1994) read with section 254 and in supersession of the Kerala Panchayat Raj (Service Tax) Rules, 1995 issued as Notification No. G. O. (P) 292/95/LSGD dated 7th December, 1995 and published as SRO 1465/95 in the Kerala Gazette Extra Ordinary No. 1229 dated 7th December, 1995 and the Kerala Panchayat Raj (Building Tax and the Surcharge thereon) Rules, 1996 issued as Notification No. G. O. (P) 73/96/LSGD dated 28th March, 1996 and published as S.R.O. 313/96 in the Kerala Gazette Extra Ordinary No. 492, the Government of Kerala hereby make the following rules, namely:—

RULES

1. Short title and commencement.—(1) These rules may be called the Kerala Panchayat Raj (Property Tax, Service Cess and Surcharge) Rules, 2011.

(2) They shall come into force at once to the new tax payers and from 1st April 2011 to the existing tax payers.

2. Definitions.—(1) In these rules, unless the context otherwise requires,—

(a) ‘Act’ means the Kerala Panchayat Raj Act, 1994 (13 of 1994);

(b) ‘Section’ means a section in the Act;

(c) ‘Form’ means a form appended to these rules;

(d) ‘Village Panchayat’ means a Village Panchayat constituted under sub-section (1) of section 4;



(e) 'Secretary' means the Secretary of a Village Panchayat;

(f) 'Plinth area' means in the case of a single storeyed building, the area of its floor level (including thickness of wall) of the portion having roof and in the case of a multi-storied building with or without cellar-storey, the total area of such floor level (including thickness of wall but excluding the open terrace portion) of each storey of the building;

(g) 'Year' means the financial year and 'half year' means its equal half.

(2) Words and expressions used, but not defined in these rules but defined in the Kerala Panchayat Raj Act, 1994 (Act 13 of 1994) shall have the same meaning assigned to them in the Act.

3. Property Tax to be levied to each building.—(1) The Secretary shall levy property tax as per section 203 and as per these rules for each building which has not been exempted from property tax as per section 207 of the Act.

(2) If more than one building is situated in the same property, if they are not constructed connecting each other, for the purpose of levying property tax they shall be treated as separate buildings:

Provided, latrine, firewood shed, cattle shed, cages for domestic animals or domestic birds, car shed, pump house situated in the same property as a building appurtenant there to or such other appurtenant building, even though 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.

(3) If there is a car porch appurtenant to a building, its area shall not be included in the plinth area of the building and if there is a swimming pool, its area shall be included in the plinth area of the building.

(4) If different portions of the building (including upper storeys) are owned by different persons, even though owned by a single person and separate building numbers are assigned to that portions of building for proper reasons, property tax shall be levied 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.



(5) If different portions of a building are being used at the same time, in accordance with different use as mentioned in the sub-rule (1) of rule 4, such portions of the building shall be treated as separate building and building number shall be assigned to them and property tax shall be levied to each portion of the building as per these rules.

(6) The Secretary shall, as per the direction of the Government, maintain a separate register recording the basic particulars regarding buildings exempted from property tax as per section 207 of the Act and the reasons for their exemption from tax.

4. Fixing of rates of basic property tax.—(1) The Village Panchayat shall by resolution, fix the rates of basic property tax in whole number to be levied in the area of the Village Panchayat to a square metre of plinth area for each category of building mentioned below in accordance with the use, and if the Government have fixed their sub-categories, for it also, subject to the minimum and maximum limits of basic property tax fixed by the Government as per sub-section (2) of Section 203, for each category of building, namely:—

- (i) used for residential purpose;
- (ii) used for industrial purpose;
- (iii) used for schools and hospitals;
- (iv) used for amusement parks, mobile telephone tower;
- (v) used for commercial purpose;
- (vi) used for other purposes;
- (vii) Any other category of buildings as notified by the Government;

(2) The Village Panchayat shall, initially consider preliminary proposals to fix rates of basic property tax or revision of existing rates and before passing a resolution for fixing rates finally, notice as to the intention of that resolution shall be published in the notice board of the office of the Village Panchayat and in a newspaper having wide circulation in the area of the Village Panchayat and in the places directed by the Village Panchayat and publicity shall be given to the notice through pamphlets, notice boards etc. and a period of not less than thirty days shall be fixed to submit objections and if any objections are received, within the time stipulated, that shall be considered by the Village Panchayat.



(3) The rates of basic property tax for all buildings of same category or its sub-categories, as the case may be, shall be the same throughout the area of the Village Panchayat in accordance with use.

(4) The Secretary shall publish in the notice board of the office of Village Panchayat and in two newspapers having circulation in the area of the Village Panchayat, a notification specifying the final rates of basic property tax fixed by the Village Panchayat and the date of its commencement and the period during which it will be in force and publicity shall be given to the said notification through pamphlets, ward level notice boards etc.

(5) The rates of basic property tax fixed by the Village Panchayat shall have effect for a period of five years from the date of its commencement and the Village Panchayat shall revise the rates to be in force for the next each five year period as per sub-section (4) of section 203 in due course and those shall be published as per sub-rule (4).

5. Assessment of basic property tax.—(1) All buildings in the area of Village Panchayat shall be classified in accordance with the use stated in sub-rule (1) of rule 4 in order to assess property tax.

Note 1:—Buildings for residential purposes includes houses, apartments, residential flats, hostels (except lodges) etc.

Note 2:—Buildings for industrial purpose means buildings for production or processing any kind of products, objects or things or for collecting or operating machineries.

Note 3:—Buildings for commercial purposes means buildings for selling, purchasing and gathering goods for sale and it includes restaurants and buildings constructed for commercial purpose appurtenant to the places of worship.

Note 4:—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.



(2) Plinth area of any building multiplied with the rate of basic property tax fixed by the Panchayat as per sub-rule (1) of rule 4 to each and every category of any building in accordance with the use, rounded to its next higher whole number shall be the basic property tax of that building and shall be the basis for assessment of annual property tax of that building as per rule 9.

6. *Deductions and Additions to be made on Basic Property Tax.*—Classification of factors on the basis of which deductions and additions to be made in the basic property tax as per sub-section (7) of section 203 (i.e. the zone in which the building is located, availability of road facility to the building, variation in the plinth area of the building, construction of roof, age, construction of floor, construction of wall, air conditioning facility, nature of use of the building) and the percentage of deduction or addition of basic property tax to be made in the case of each item shall be as shown in the following schedules 1 to 9 respectively, namely:-

SCHEDULE -1

Deduction/addition of tax based on zones

<i>Sl. No.</i>	<i>Classification of zones in the Village Panchayat</i>	<i>Deductions (Percentage)</i>	<i>Additions (Percentage)</i>
		<i>Made in basic Property Tax</i>	
(1)	(2)	(3)	(4)
1	Prime Zones (i.e. areas where comparatively more Government-semi Government offices, trading establishments, educational institutions, market, bus stand, hospital are located or comparatively developed areas)	Nil	Nil
2	Secondary Zones (i.e. areas surrounded to Prime zones or areas having comparative development possibilities.	10	Nil
3	Tertiary Zones (i.e. areas not included in Prime, Secondary zones and comparatively less developed, less in infrastructure and low density of population)	20	Nil

Note:—Prime, Secondary and Tertiary zones shall be classified as per rule 7.



SCHEDULE -2

Deduction/addition of tax based on public road facility

<i>Sl. No.</i>	<i>Classification of facility of public road</i>	<i>Deduction</i> <i>(Percentage)</i>	<i>Addition</i> <i>(Percentage)</i>
		<i>Made in basic Property Tax</i>	
(1)	(2)	(3)	(4)
1	Entrance from National Highway, State Highway	Nil	30
2	Entrance from first type road as determined by the Village Panchayat	Nil	30
3	Entrance from District road	Nil	20
4	Entrance from second type road as determined by the Village Panchayat	Nil	20
5	Not included in the aforesaid items 1 to 4 and entrance from road having width of 5 meter or less than 5 meter	Nil	Nil
6	Entrance from the pathways having width of one and half meter or less than that.	15	Nil
7	If there is no pathway where the building is situated and where electric line do not reach.	30	Nil

Note 1:—In 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.

Note 2:—In 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, it shall be considered that the road facility available to the building is from the road first mentioned.

Note 3:—First and Second type roads shall be fixed as per rule 8.



SCHEDULE-3

Deductioin/addition of tax based on plinth area

<i>Sl. No.</i>	<i>Classification as per plinth area of the building</i>	<i>Deduction (Percentage)</i>	<i>Addition (Percentage)</i>
		<i>made in basic property tax</i>	
(1)	(2)	(3)	(4)
1	Plinth area below 75 Square metre	25	Nil
2	Plinth area 75 Square metre; or more than 75 Square metre and below 125 Square metre	10	Nil
3	Plinth area 125 Square metre; or more than 125 Square metre and below 200 Square metre	Nil	Nil
4	Plinth area 200 Square metre; or more than 200 Square metre and below 300 Square metre	Nil	10
5	Plinth area of 300 Square metre; or more than 300 Square metre	Nil	20

Note:—In case, the owner is a person below the poverty line, building used as his own residence with plinth area of less than 30 Square metre are exempted from property tax as per sub-section (1) of section 207. An owner shall be eligible for this type of tax exemption for one residential house.

SCHEDULE-4

Deduction/addition of tax based on construction of roof

<i>Sl. No.</i>	<i>Classification of construction of roof of the building</i>	<i>Deduction (Percentage)</i>	<i>Addition (Percentage)</i>
		<i>made in basic property tax</i>	
(1)	(2)	(3)	(4)
1	Concrete roof	Nil	Nil
2	Low type roof (Constructed with tiles, sheet, palm leaf or grass)	10	Nil

Note 1:—In the case of a concrete roof building, having another temporary roof for preventing sunlight and rain over that building shall not be considered as low type roof building.

Note 2:—Even if roofing tile or similar construction objects are laid over the concrete roof to enhance the architectural beauty of the building, the roof of the building shall be considered as concrete.



SCHEDULE-5

Deduction/addition of tax based on age

<i>Sl. No.</i>	<i>Classification in accordance with the age of the building</i>	<i>Deduction (Percentage)</i>	<i>Addition (Percentage)</i>
		<i>made in basic property tax</i>	
(1)	(2)	(3)	(4)
1	Below ten years of age	Nil	Nil
2	From ten years upto twenty five years of age	10	Nil
3	From twenty five years upto fifty years of age	20	Nil
5	Above fifty years of age	50	Nil

*Note:—*1 To assess the age of a building, the date of levy of building tax/property tax for it or any other reliable evidence may be made as basis. If there are no evidence to assess age, deduction on the basis of age of the building shall not be permissible.

SCHEDULE-6

Deduction /addition of tax based on construction of floor

<i>Sl. No.</i>	<i>Classification of construction of floor of the building</i>	<i>Deduction (Percentage)</i>	<i>Addition (Percentage)</i>
		<i>Made in basic property tax</i>	
(1)	(2)	(3)	(4)
1	Floor constructed with high quality timber, marble, granite, vitrified/glazed tile or any other costly materials	Nil	15
2	Ordinary type floor (floor constructed with mosaic floor tile, cement or any other ordinary materials or mud floor)	Nil	Nil



SCHEDULE -7

Deduction /addition of tax based on construction of wall

<i>Sl. No.</i>	<i>Classification of construction of wall of the building</i>	<i>Deduction (Percentage)</i>	<i>Addition (Percentage)</i>
<i>made in basic property Tax</i>			
(1)	(2)	(3)	(4)
1	Wall made attractive with high quality timber or any other costly construction materials.	Nil	15
2	Wall constructed with brick, laterite stone, mud, sheet or any other ordinary wall construction materials.	Nil	Nil

SCHEDULE-8

Deduction / addition of tax based on air conditioning facility

<i>Sl. No.</i>	<i>Classification in accordance with the availability of air conditioning facility in the building</i>	<i>Deduction (Percentage)</i>	<i>Addition (Percentage)</i>
<i>made in basic property tax</i>			
(1)	(2)	(3)	(4)
1	With air conditioning facility	Nil	10
2	Without air conditioning facility	Nil	Nil

SCHEDULE-9

Deduction/addition of tax based on nature of use

<i>Sl. No.</i>	<i>Classification in accordance with the nature of use of the building</i>	<i>Deduction (Percentage)</i>	<i>Addition (Percentage)</i>
<i>made in basic property tax</i>			
(1)	(2)	(3)	(4)
1	Used for own use of the owner	Nil	Nil
2	Given on rent to another person by the owner (including pay homes)	Nil	50
3	Used as resorts, star hotel or massage parlor	Nil	75



7. Classification of area of Village Panchayat into zones.—(1) Each Village Panchayat shall, for the purpose of rule 6, classify the entire area of Village Panchayat as prime zones, secondary zones, tertiary zones and shall fix boundaries of each zones temporarily and shall publish notice inviting objections, suggestions and proposals of public as to the classification of zones as such and fixation of boundaries in accordance with the criterias stated in the 1st schedule under the said rule. Prior sanction from Government shall be obtained by submitting application with factual reason for exemption of prime zones and in any cause, secondary Zones shall not be exempted.

Note 1:—Classification of zones may not be on the basis of wards of the Village Panchayat.

Note 2:—The area of a Village Panchayat itself may be classified into more than one prime zones, more than one secondary zones and more than one tertiary zones.

(2) The Village Panchayat shall examine the objections, suggestions and proposals received within thirty days of publication of notice as per sub-rule (1) and dispose of within fifteen days and the prime, secondary and tertiary zones shall be fixed finally with appropriate amendments, if necessary, on preliminary proposals.

(3) The Secretary shall publish the details with regard to the finally fixed zones through notice and the notice shall be published by affixing it in the notice board of the office of the Village Panchayat and other public places in the area of Village Panchayat.

(4) The particulars with regard to the zones shall be recorded and kept in the map, based on the ward of the Village Panchayat.

(5) The classification of zones once finally fixed by the Village Panchayat, shall have effect at least for a period of five years in which the property tax assessment is in force and further, if the Village Panchayat did not conduct a classification of zone again, the same shall have effect for further period also. During the period in which the assessment of property tax is in force, reassessment of zones giving effect for the said period shall not be made.

(6) The procedure stated in this rule shall be complied with, when re-assessment of zones are to be conducted.

8. Classification of Roads.—(1) Each Village Panchayat, for the purpose of rule 6, shall classify the roads having width of more than five metres within the area of Village Panchayat or passing through the areas of Village Panchayat as first type roads and second type roads except National highway, State highway, District roads and those roads having equal importance or standard of



National highway, State highway shall be fixed as first-type roads and other roads having width of more than five metre shall be fixed as second type roads.

(2) The Secretary shall, for the information of public, publish the particulars of National highway, State highway, District roads, first type roads, second type roads, other roads in the noticeboard of the office of the Village Panchayat.

(3) The Village Panchayat shall, from time to time, refix the classification of roads as per sub-rule (1). Provided, the period during which the assessment of property tax is in force, the Village Panchayat shall not refix the classification of roads making it applicable for that period.

9. *Criteria for assessment of the annual property tax of the building.*—(1) After the basic property tax of a building is reckoned as per sub-rule (2) of rule (5) on the basis of factors such as zone in which the building is located, availability of road facility to the building, variation in the plinth area of the building, construction of roof, age, construction of floor, construction of wall, air-conditioning facility and nature of the use of the building, deductions and additions in the basic property tax shall be effected in accordance with the criterias and in percentage stated in the Schedules under rule 6 and the annual property tax of the building shall be assessed by adjusting the amount so arrived after making deductions and additions as such rounded to the next higher whole number:

Provided, the aggregate deduction so allowed in respect of all items shall not exceed seventy five percentage of the basic property tax as provided in sub-section (7) of section 203.

(2) In the case of a building, where two or more uses or two or more factors to be made as basis to make deductions and additions in the basic property tax or in the case of two or more kinds of a factor are applicable at the same time, the aggregate of annual property tax of that building shall be assessed by reckoning separately the property tax as applicable to the respective part of the building:

Provided, if more than one kind of any one of the factors such as construction of roof, construction of floor, construction of wall 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.

(3) When minimum and maximum limits of rates of basic property tax and subject to the said limits, basic property tax rates are refixed, the Secretary shall reassess the basic property tax and



annual property tax of each building with effect from specific date and the Village Panchayat and Secretary shall take proceedings for it in advance.

(4) When annual property tax of a building for residential purpose is assessed as per sub rule (1) and (2) or reassessed as per sub rule (3), if there is addition in the existing annual property tax immediately before such assessment of tax or reassessment, such addition shall not exceed sixty percentage of the existing property tax and annual property tax of the said building shall be assessed subject to this limit:

Provided, after the last assessment or reassessment of annual property tax, if any addition or structural improvement or any change is made in the use of the said building, aforesaid upper limit shall not be applicable.

(5) In the case of a multistoreyed building used for commercial purpose or office purpose, for each floor above ground floor, deduction in annual property tax shall be allowed at the rate of five percentage of annual property tax reckoned for each and every floor in the manner not exceeding the maximum of twenty five percentage.

10. *Publication of public notice as to assessment of property tax.*—(1) After fixing and publishing rates of the basic property tax, classification of zones and classification of roads applicable to the area of Village Panchayat as provided in rules 4, 7 and 8 respectively by the Village Panchayat, as per sub-section (10) of Section 203, the Secretary shall publish a public notice containing the details helpful to the owners of building to assess the basic property tax and annual property tax of the building by themselves.

(2) In public notice, the Secretary shall demand all owners of the building to submit a tax return containing all particulars as to the building before the Secretary or the officer authorised by the Secretary within sixty days of publication of notice. The Secretary shall give necessary publicity to the public notice and its summary shall be published at least in two newspapers having circulation in the area of Village Panchayat.

(3) The public notice published by the Secretary shall be in Form-I appended to these rules.

11. *Property tax return and its inspection.*—(1) The owner of each building shall within the time limit required in the notice published by the Secretary as per sub-rule (2) of rule (10), submit before the Secretary, or the officer authorised by the Secretary, the property tax return containing all particulars with self attestation that they are true as to his building.



(2) The property tax return submitted by the owner of the building shall be in Form-2 appended to these rules. The model of form shall be published in the notice board of the Village Panchayat and its copies shall be given to the owners of building free of cost by the Village Panchayat. In the case of buildings exempted from property tax and buildings having plinth area below 30 square metres belonging to the persons below poverty line, the return shall be submitted in Form-2a.

(3) If the owner of the building apply for extension of time limit for submitting property tax return stating reasonable grounds, Secretary may extend upto thirty days. Provided, due to such extension of time, delay occurred in levying the property tax and due to it the owner of the building failed to remit the property tax within the specified time limit and if owner has to pay fine for delay, its responsibility shall be solely vested with the owner of the building.

(4) The officer receiving property tax return submitted by the owner of the building shall give a numbered receipt of acknowledgment to the owner of the building and the particulars of the returns received shall be entered in the "Property tax" return register which is ward based and wherein building numbers are recorded in advance. The property tax return register shall be in Form-3 appended to these rules.

(5) If, on enquiry by the Secretary, it is found that the false or misleading particulars has been recorded in the property tax return submitted by the owner of the building, after giving notice to the owner of the building with respect to the actual property tax to be realized and after giving him an opportunity of being heard, the Secretary shall realise actual property tax to be realized and fine as per sub-rule (6) from the owner of the building.

(6) If, on enquiry by the Secretary, it is found that false or misleading particulars has been recorded in the property tax return, and if the actual property tax to be realized is more than 5 percentage to 10 percentage of the property tax as per return, double of such additional amount and if more than 10 percentage, ten times of additional amount shall be levied as fine.

(7) In the case of the owner of building who has not submitted the property tax return within the stipulated time limit, a fine of rupees fifty for the delay of the first ten days and rupees hundred for the delay from the 11th day upto 30th day and for further delay (till the submission of return or till the assessment of tax by the secretary voluntarily) rupees 10 for each day shall be levied as fine.

(8) The fine levied as per sub-rule (6) or sub-rule (7) shall be in addition to the fine that may be levied as per section 209E for the non remittance of actual property tax within the stipulated time limit.



12. *Assessment of property tax and maintenance of tax assessment register.*—(1) The property tax return submitted by the owner of the building as per sub-rule (1) of rule 11 shall be scrutinized by the Secretary or the officer authorised by the Secretary and on the basis of particulars stated in the return, if it is satisfied that, the annual property tax of the building assessed by the owner himself is in accordance with the provisions of rule 5, 6 and 9, 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 Village Panchayat and building number shall be recorded in advance.

(2) If the assessment of property tax in the property tax return submitted by the owner of the building is not in accordance with the provisions as per rule 5, 6 and 9 or if the owner of the building has not conducted assessment of property tax by himself, the Secretary shall assess the property tax of the building in accordance with the rules and such particulars shall be recorded in the property tax assessment register and the information of such assessment of the property tax shall intimated to the owner of the building in Form-5 appended to these rules.

(3) In the case of annual property tax of the building assessed by the owner of the building himself and in the case of tax assessed by the Secretary or responsible officer as per the particulars as to the building made available by the owner of the building, such assessment of tax shall be provisional until it is satisfied that the property tax of the building has been assessed accurately on collecting particulars as to the building on local inspection by the officer authorized by the Secretary.

(4) In the case of property tax of the building assessed on the basis of the property tax return submitted by the owner of the building, the officer authorized by the Secretary shall inspect the site and collect particulars as to the building within six months and the Secretary may on the basis of such particulars collected, confirm or modify the assessment of property tax of the building. If tax has been confirmed or modified, such fact shall be recorded in the property tax assessment register. Necessary particulars shall be collected in Form-6.

(5) If the assessment of property tax is to be modified in adverse to the owner of the building, notice shall be served to him in advance and be given an opportunity of being heard.

(6) If the owner of the building has not submitted the property tax return within the permissible time, subject to imposition of fine as per sub-rule (7) of rule 11, the Secretary shall assess the property tax of the building as per rules in accordance with the particulars as to the building, collected from the site and furnished by the officer authorised by the Secretary 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.



(7) Any officer responsible to assess tax by scrutinizing the property tax return submitted by the owner of the building or to furnish to the Secretary the particulars as to the building collected from the site or to assess tax on the basis of such particulars shall be liable to perform his duty objectively, truthfully and with punctuality and loss caused to or ought to have been caused to the Village Panchayat due to any type of lapses committed in this matter, shall be realised from the said officer by the Village Panchayat. Provided, it shall not be a bar to take departmental disciplinary action for dereliction of duty against the said officer from whom such loss has been realized.

(8) If the Secretary has not engaged an officer to collect particulars as to the building by site inspection, the Secretary shall be responsible for the loss that may be caused due to it.

(9) For the purpose of assessment of property tax, the Secretary or an officer authorised by him shall have the authority to enter and conduct inspection in any building as permitted by Section 241.

13. *Property tax demand register.*—After the property tax of a building has been assessed on the basis of the property tax return submitted by the owner of the building or on the basis of the particulars collected by site inspection and the particulars have been recorded in the property tax assessment register, the necessary particulars for realizing such tax shall be recorded in the property tax demand register in Form-8 appended to these rules.

14. *Demand notice to be given to each tax payers.*—(1) After recording the particulars as to the assessment of property tax in the property tax assessment register as per rule 12 and in the property tax demand register as per rule 13, for levying such tax, to each owner of the building, the Secretary shall,—

(a) as to the building, an amount of annual property tax to be remitted in each year within five years and its half-yearly instalments;

(b) tax to be levied to which building, particulars of that building (name of the owner, building number and ward number);

(c) the last date to remit the instalments of the annual property tax of each year without fine;

(d) liability due to the lapse in remittance of tax;

a demand notice showing these shall be given in Form-9 appended to these rules.



(2) In case the assessment of the property tax is only provisional, in the demand notice issued to the owner of the building, it shall be clarified that the assessment of tax recorded in it is provisional and it shall be subject to revision and modification, if necessary.

(3) While issuing demand notice to the owner of the building, acknowledgment shall be received in a copy of the demand notice from him or his agent for such acceptance.

15. *Procedure for remittance of property tax.*—(1) The annual property tax assessed to a building, shall be remitted in two equal half yearly instalments directly to the office of the Village Panchayat or through the officer authorized by the Village Panchayat. Such tax remitted for each half-year shall be entered in the account books of the Village Panchayat and receipt shall be given for the remittance of tax:

Provided, there is no bar for one time payment of the annual property tax in the first half year itself.

(2) The instalment of annual property tax of each half year shall be remitted on or before the last day of the said half year and if tax is not remitted within that date, fine as per section 209E shall be applicable from the next day onwards.

16. *Appeal and Revision.*—(1) 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, and if the owner of the building has objection against such assessment of property tax, appeal may be preferred within thirty days of receipt of the demand notice of the Secretary by the owner of the building or by the person authorized by him in writing before the Standing Committee for finance which deals with tax appeals of the Village Panchayat.

(2) Along with the appeal submitted before the Standing Committee for finance on the decision of the Secretary, the owner of the building shall remit the property tax (as assessed by the Secretary) till the end of the half-year to which appeal is preferred and proof as to it shall be produced along with the appeal petition. If the tax has not been remitted as such the Standing Committee for finance shall reject the said appeal.

(3) In the time limit stipulated for submitting appeal to the Standing Committee, the day on which the demand notice subjected to it was received shall not be included.

(4) If the Secretary has made assessment of property tax not as per the criterias specified



in the Act and these rules and without following the procedure, the Standing Committee for finance may, in appeal, review the said assessment of property tax and may allow the appeal and may reassess the property tax as specified in the Act and rules. If the Standing Committee for Finance is satisfied that the Secretary has assessed the property tax as per the criterias specified in the Act and rules and followed the procedure, the appeal shall be rejected. If the appeal is allowed or rejected, the reasons for it shall be mentioned in the decision of the Standing Committee for finance.

(5) If the Standing Committee for finance either on complaint or *suo moto* has satisfied that, the Secretary has assessed the property tax of a building in a lower rate contrary to the criterias, the Standing Committee for finance may review the assessment of property tax as in an appeal by serving notice to the owner of the building, considering his objections and may reassess the property tax in accordance with the criterias.

(6) If the property tax of a building is being reassessed by the Standing Committee for finance, the Secretary shall make modifications in the property tax assessment register and the property tax demand register accordingly and fresh demand notice shall be given to the owner of the building.

(7) Any person having objection against the decision taken by the Standing Committee for finance as per sub-rule (4) or sub-rule (5), may, within thirty days prefer a revision petition before the Tribunal for Local Self Government Institutions as per sub-section (5) of section 276.

17. After assessment of property tax, variations made in the plinth area, in the manner of usage and otherwise of the building.—(1) After the assessment of the property tax of a building, in the plinth area of the building or in the manner of usage specified in rule 4 or, in the case of any factor specified in rule 6 or in the case of any kind of factor, any variation caused by the owner of the building or occurred naturally, the owner of the building shall within thirty days inform the Secretary in writing and submit a revised property tax return along with it as per rule 11.

(2) If the owner of the building has not fulfilled his liability as per sub-rule (1), the Secretary may levy upon him a fine of rupees one thousand or addition in tax due to the revised assessment of property tax, whichever is higher.

(3) The Secretary shall reassess the annual property tax of the building on the basis of the change as per sub-rule (1) with effect from the beginning of each and every half year and modifications shall be effected in the property tax assessment register and the property tax demand register in accordance with it and revised demand notice shall be given to the owner of the building:



Provided, if the change as to the building has occurred within two months of the end of a half year, revised property tax assessment be effected from the beginning of the next half year.

(4) In case, the owner of the building has not submitted revised property tax return and in the case of submission of return containing false or misleading particulars, the Secretary shall reassess the property tax of the building in compliance with the procedure as per rule 12.

(5) The owner of the building may prefer an appeal as per rule 16, in the case of reassessment of property tax of a building as per sub-rule (3) or sub-rule (4).

18. *Realisation of property tax from the possessor.*—If the owner of the building liable to remit the property tax in whole or any part of that, commits default, the Secretary may require the person who possess such building temporarily or otherwise, to remit such tax within a specific period of not less than fifteen days. The possessor is liable to remit such amount and he can realize such amount remitted by him from the owner of the building.

19. *Procedure to be taken for non-remittance of tax.*—On receipt of demand notice, if the owner of the building has not remitted the property tax to the Village Panchayat within the time-limit specified in the said notice, for realising that the Secretary shall take legal proceedings such as attachment, prosecution, litigation as provided in Section 210 and in the Kerala Panchayat Raj (Taxation, Levy and Appeal) Rules, 1996.

20. *Assessment of Property tax of buildings constructed unlawfully.*—(1) The Secretary shall give special building number to the buildings constructed unlawfully and enter the particulars as to them in the register in Form 10 annexed to these rules and maintain it.

(2) The building number to be given to the building constructed unlawfully shall not be in the usual manner of giving building number. For such building, number shall be given, forming building number indicating unlawful construction as "UA" and including the year in which the unauthorised construction was made after finding it out. The building number so given, was intended only for assessment of property tax as per section 235AA and the Village Panchayat or the owner of the building shall not use such building number for any other purposes.

(3) For the buildings constructed unlawfully, property tax shall be assessed in the manner and rate fixed for them as per sub-section (1) of Section 235AA and demand notice requiring property tax shall be send to the owner of each building. It shall be recorded in the demand notice that due to the imposition of property tax as such, the unlawful construction of the building shall not be treated



as regularized and this shall not be a bar to take action against the owner of the building constructed unlawfully and he shall be liable to remit property tax as such till the demolition of the building constructed unlawfully.

(4) Village Panchayat shall not grant permission or license to use for trade or commerce or industrial purpose or any other purpose to buildings constructed unlawfully and special building number was given and to be subjected to proceedings under section 235W.

21. *Deduction of tax to the vacant building.*— (1) If any building remain vacant continuously for a period of sixty days in a half year or more without using for any purpose mentioned in rule 4, the Secretary may allow deduction of an amount not exceeding half of the annual tax in proportion to the number of days it remained vacant.

(2) (a) The owner of the building or his agent,—

(i) that building was remaining vacant; or

(ii) from which date onwards that building remain vacant;

if notice was not given to the Secretary, the Secretary shall not allow deduction of tax as per sub-rule (1).

(b) the period to be reckoned for deduction of tax as per sub-rule (1), shall be the date on which notice was given for that purpose or the date from which the building remain vacant, whichever comes later, that date shall be taken into account.

(c) the period of every notice as mentioned in clause (a) shall expire with the half year, to which half year it has been given and shall have no effect thereafter.

(3) Any deduction permissible under this rule shall be entered in the tax deduction register in Form-11 specified for this purpose.

22. *Notice to be given by the transferor and transferee as to the transfer of building.*—(1) Whenever, the person primarily liable for the payment of property tax to any building when transferring the ownership of that building, such person and the transferee shall, where the document is to be given in writing or is to be registered, in the case of such registration or where the document is not to be given in writing, in the case of transferring ownership, shall give notice of such transfer to the Secretary within three months after such transfer.



(2) In the case of death of any person primarily liable for the payment of Property tax, the person who receives ownership right over building by way of inheritance, or otherwise, such person shall give notice in writing to the Secretary regarding the right so received within one year from the date of death of the deceased.

(3) The transferee or the person who acquires ownership, as the case may be, shall be bound to produce before the Secretary any document proving the transfer or succession.

(4) Every person who makes the transfer of ownership as aforesaid without giving such notice to the Secretary shall, continue to be liable to pay the property tax levied on the building in addition to any other liability which he may incur due to the non issuance of notice, until he issues the notice or until the said transfer is recorded in the registers of the Village Panchayat:

Provided that nothing in this rule shall be deemed to affect—

(a) the liability of the transferee for the payment of the aforesaid tax;

or,

(b) the prior claim of the Village Panchayat as per sub-section (17) of Section 203.

(5) The Secretary may levy an amount not exceeding rupees five hundred as fine on a person who has committed default in giving notice or to produce documents as to the transfer of the property to the Secretary within the specified time.

23. Application to effect changes in the property tax assessment register as to the ownership of the building and procedure to be taken on it by the Secretary.—(1) In every case, the application for changing the ownership as to the building in the property tax register of the Village Panchayat, the person or persons submitting application shall submit in writing and shall affix signature on it and shall produce the documents proving transfer or succession along with the application, The application may be furnished by post or direct or through an authorised person. While effecting changes in the property tax register upon any such application, the Secretary shall comply with the following conditions, namely:—

(a) (i) In all cases, where there is absolute transfer of ownership, where both the parties have submitted application for change in the register and one of the parties is the registered owner, the Secretary shall examine the register and record the transfer expeditiously;



(ii) Where only one of the parties to the transfer makes the application, the Secretary shall issue notice to the other party. If the registered owner is not a party to the transfer and application for making change in the register has been submitted by both the parties to transfer or by one of them, notice shall be issued to the registered owner by the Secretary;

(iii) If the registered owner raises objection as to the change to be made in the register, no change shall be made in the register by the Secretary unless the person who claims to be the owner produces satisfactory and legal evidence thereon. If one of the parties to the transfer submits application and the other party raises objection thereof, Secretary shall, take decision therein, taking into consideration the documents and other evidences. Objections shall be submitted before the Secretary within one month of the receipt of notice of the Secretary.

(b) In the case of transfer of ownership of the building to a decree holder or to a person who receives ownership through an auction sale in execution of the decree of the civil court, the Secretary may, if the decree holder or the person receives ownership through auction sale submits an application before the Secretary and presents certified copies of the decree or sale certificate as the case may be, make change in the register.

(c) In the case of a request for making change in the register on the basis of a declaratory decree, the execution of which is impossible, that is, there it is declared by the decree that ownership right is given to a particular person merely for the purpose of giving him the right for registration of ownership, the Secretary may, if such certified copy of the decree is submitted, make change in the register.

(d) In the case of transfers by virtue of succession, the Secretary may effect change in the register on satisfactory proof.

(2) The parties concerned shall have the right to prefer an appeal against an order issued by the Secretary by effecting change or refusing to effect change in the register, before the Village Panchayat and the order against which the appeal is preferred, such appeal shall be preferred within thirty days after the date of receipt of that order:

Provided, the Village Panchayat shall not dispose of any appeal in the absence of the evidence mentioned in sub rule (1) and without issuing notice to the concerned opposite parties and hearing them.

24. Obligation of the owner to give notice, before construction, or re-construction or demolition of building.—(1) Notwithstanding anything contained in rule 17, in a Village Panchayat area, in the



case of construction or reconstruction of any building, as provided in the building construction rules applicable to Village Panchayats, the owner of the building shall within fifteen days from that date on which the completion of building or re-construction or person resides in the building or building is used for any other purpose, whichever happens earlier, shall give notice regarding it to the Secretary and furnish property tax return as per rule 11 and he shall be liable to remit the revised annual property tax from the beginning of that half year onwards:

Provided, if such date comes within the last two months of a half year, the owner shall have the right to get deduction of annual property tax in revised rate as to that building to that half year.

(2) The Secretary may levy an amount not exceeding rupees five hundred as fine on a person committing default in giving notice as per sub-rule (1).

(3) If any building in the Village Panchayat area is demolished or destroyed, the owner of the building shall give notice thereof to the Secretary and he shall be liable for payment of the property tax which would have been leviable had the building not been demolished or destroyed till the end of the half year.

25. Deduction of tax in areas included or excluded in between a year.—(1) Where any area is included within a Village Panchayat area from the beginning or in between a year, the owner of every building in such area shall be liable to pay property tax regarding that building to that Village Panchayat from the beginning of each and every half year and such property tax shall be given at the such rate existed to that building before including such area in that Village Panchayat and that will be in force till the property tax is reassessed in the Village Panchayat as per sub-section (4) of Section 203:

Provided, if the property tax of that building for that half year or the succeeding half years has been given to a Local Self Government Institution, the property tax as to that building shall not be liable to be given to that Village Panchayat till the end of such period.

(2) Where any area is excluded from a Village Panchayat, the owner of every building in such area, is not be liable to give property tax of that building to that Village Panchayat from the succeeding half year onwards:

Provided, exclusion of such liability shall not be applicable in the case of any arrear of tax to be given as to that building.

26. Levy of service cess.—(1) Service cess (in whole number) shall be levied at the rate fixed by the Village Panchayat, if services such as sanitation, water supply, street lights and drainage in the



land where the said building is situated or in the nearby area from the owner of any building situated in a Village Panchayat area are provided and not exempted from service cess as per sub section (1) of section 207 of the Act;

Provided, the service cess levied as such shall not be less than the rate specified in rule 27.

(2) The Village Panchayat may, exempt a building situated in that area from service cess, for the reason that a service specified in sub-rule (1) has not been provided, in any area.

27. Rates of service cess.—The service cess to be levied as per rule 26 shall not be less than the following rates, namely:—

(a) Sanitation (expenditure for general sanitation of each area and removal and treatment of solid waste such as rubbish, carcasses of birds and animals and excreta)	-	Four percentage of property tax of the building
(b) Water supply (expenditure of water supply system including taps in street)	-	Three percentage of property tax of the building
(c) Street lights (expenditure for installation and maintenance)	-	Two percentage of property tax of the building
(d) Drainage (expenditure including sewage system)	-	One percentage of property tax of the building

28. Procedure for collecting service cess.—(1) The procedure as per these rule for assessment, levy and collection of property tax shall be applicable, with necessary amendments, for the assessment, levy and collection of service cess also.

(2) The service cess to be levied for each year shall be collected in two half year installments along with the property tax.

29. Fees to be realised for arranging special amenities.—If the Village Panchayat specially and extensively arranged such a service to any building in addition to the services generally arranged by the Village Panchayat and as mentioned in sub-rule (1) of rule 26, fee may be realized from the owner of the building at the rate fixed by the Village Panchayat in proportion to the expenditure for that and that shall not be included in the service cess fixed under these rules.



30. *Service charge to be realized in the case of buildings owned by the Central Government.*—(1) In the case of buildings owned by the Central Government and exempted from taxes including property tax as per Article 285 of the Constitution, the Village Panchayat may realise service charge for the services such as sanitation, water supply, street lights, drainage at the rate specified in sub-rule (2) and in accordance with the guidelines issued for this by the Government.

(2) The service charge to be realised as per sub-rule (1) shall be seventy five percentage of the property tax that may be reckoned as per these rules in the case of services provided completely and fifty percentage of the property tax in the case of services provided partially and thirty three and one-third percentage of the property tax in the case of no services are specially provided.

31. *Surcharge on the property tax.*—(1) A Village Panchayat may, for a specified period, realise a surcharge from a Village Panchayat area or from a specific area of it, not exceeding fifty percentage as per Section 208 on the property tax levied as per Section 203, after the Village Panchayat has decided through a resolution to levy surcharge to make up any extra ordinary expenditure spent by it for any scheme or project or plan:

Provided, more than two surcharges in this manner shall not be levied on property tax at the same time.

(2) Any surcharge levied as per sub-rule (1) shall be collected by giving notice in the same manner as that of the property tax levied as per Section 203.

32. *Application of provisions in other rules.*—(1) The provisions of the Kerala Panchayat Raj (Taxation, Levy and Appeal) Rules, 1996 shall be applicable to the matters other than those provided in these rules as to assessment of property tax, realisation of property tax, appeal against assessment of property tax.



FORM 1
[See rule 10 (3)]

.....Village Panchayat

Number

Date:

Public Notice demanding submission of property tax return

The basic property tax rate with effect from fixed by the Village Panchayat for each category of building for the purpose of conducting assessment/ re assessment of property tax of buildings and details of classification of area of Village Panchayat into zones and details of classification of roads in the area of Village Panchayat has been published by the Village Panchayat in the dates respectively as per the Kerala Panchayat Raj (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, in case of buildings for residential purpose, if there is addition of more than 60 percentage of existing annual property tax due to the re assessment of property tax, addition may be limited to 60 percentage. Provided, after conducting the last assessment or reassessment of property tax, if any addition or structural improvement or any change in use has been made to the building, it shall not be entitled to the above said benefit. In the case of multistoreyed buildings used for office purpose or commercial purpose, tax deduction shall be allowable at 5 percentage each for each floor above the ground level (maximum of 25 percentage).

Every owners of the building in a Village panchayat area shall make a self assessment of the annual property tax of the building in their ownership and submit within 60 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 Secretary of the Village Panchayat. 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 upto 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.



If the property tax return has not been submitted within the above said time limit or false or misleading particulars are found recorded in the submitted return, owner of the building shall be liable to pay fine as per rule 11 of above said Rules.

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

Secretary.



FORM 2

[See rule 11 (2)]

.....Village Panchayat

Property tax assessment return submitted by the Owner of the Building

1. Ward Number, Name and Building Number

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2. Old/Present Ward Number and Building Number

3. Name and Address of the owner of the building

Name
House name
Name of the Place
Post Office (Pin code)
Survey Number and Village
Telephone number

4. If the Building is given on lease or rent, Name and address of the resident/possessor

Name
House name
Name of the Place
Post Office (Pin code)
Telephone number

5. If any Institution is functioning in the building, name and address of the responsible person

Name of the Institution
Name of the responsible person
Designation
Name of the Place
Post Office (Pin code)
Telephone number



6. The zone in which the building is situated (As notified by the Village Panchayat) (✓ whichever is applicable)

Prime	Secondary	Teritiary
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7. (a) Name of the road where the building is situated/near by building

- (b) Type of Road (As notified by the Village Panchayat) (✓ whichever is applicable)

National Highway/State Highway/First class road	
District Road/ Second class road	
Other type road	
Pathway (Width of one and half meter or less)	
No public road	

8. (a) Plinth area of the building (All floors together) (rule 3) Square meter

(Cellar.....sq.m., Ground Floor.....sq.m., 1st floor.....sq.m.,

2nd floor.....sq.m., 3rd floorsq.m., 4th floorsq.m.,

5th floorsq.m. Totalsq.m.)

- (b) If a portion /floor of the building only, then its plinth areasquare meter.

- (c) Classification on the basis of the plinth area (rule 6) (✓ whichever is applicable)

Less than 75 sq. meter	
From 75 sq. meter to less than 125 sq. meter	
From 125 sq. meter to less than 200 sq. meter	
From 200 sq. meter to less than 300 sq. meter	
300 sq. meter or more	

9. 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



10. (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 25 years to less than 50 years	
From 10 years to less than 25 years		50 years and more	

11. Type of construction of floor of the building (rule 6) (✓ whichever is applicable)

High quality timber/ marble/ granite/ tiles/ other costly materials	Whole		If partial,percentage
Ordinary floor (mosaic, floor tile, cement, mud floor)	Whole		If partial,percentage

12. Type of construction of wall of the building (rule 6) (✓ whichever is applicable)

High quality timber/costly materials for construction of wall	Whole		If partial,percentage
Brick/ laterite stone/mud, sheet/ ordinary materials for construction of wall	Whole		If partial,percentage

13. Whether there is air conditioning facility in the building (✓ whichever is applicable)

Yes		No	
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14. Classification on the basis of nature of use (rule 6) (✓ whichever is applicable)

Whether the building is used for own purpose	Yes		No	
Whether the building is rented out (including pay homes)	Yes		No	

15. Nature of use of the building (rule 4) (✓ whichever is applicable)

Residential purpose		Industrial purpose	
Commercial purpose		Educational purpose	
Hospital		Amusement park	
Mobile telephone tower		Resort/ star hotel/ massage parlor	
Any other purpose		
Description of use of the building			
.....			



16. Rate of basic property tax applicable to the building (for one square meter)

Rs (as fixed by the Village Panchayat) (rule 4)

17. Basic property tax of the building (rule 5) Rs.....

(Plinth Area x Rate of basic property tax) (i.e Sl.No. 8 x Sl.No. 16)

18. Deductions on basic property tax (rule 6) (Strike off whichever is not applicable)

(a)	Deduction based on the Zones (Sl.No.6) (Prime=Nil; Secondary = 10%; Tertiary = 20%)	Nil	10% 20%
(b)	Deduction based on the road facility (Sl.No.7) (pathway=15%; If there is no public way= 30 %; Other type of roads= Nil)	Nil	15% 30%
(c)	Deduction based on the plinth area (Sl.No.8) (Less than 75 Sq. meter = 25%; from 75 to less than 125 = 10%; 125 and above = Nil)	Nil	10% 25%
(d)	Deduction based on the roof (Sl.No.9) (Concrete roof= Nil; Low type roof = 10%)	Nil	10%
(e)	Deduction based on age (Sl.No.10) (Less than 10 Years = Nil; from 10 to less than 25 years = 10%; from 25 to less than 50 years = 20%; more than 50 = 50%)	Nil	10% 20% 50%
(f)	Total Deduction (Percentage) (maximum of 75 percentage)%	
	Total Deduction (in amount) (Sl. No. 17 x Sl. No. 18 (f) ÷ 100)	Rs	

19. Addition in the basic property tax (rule 6) (Strike off whichever is not applicable)

a)	Addition based on the road facility Sl.No.7 (National High way/ State High way/ First Class road = 30%; District road/ Second class road = 20%; Other type roads = Nil)	Nil	20% 30%
b)	Addition based on the Plinth Area Sl. No.8 (Less than 200 Sq. meter = Nil; from 200 sq. meter to 300 sq. meter = 10%; above 300 sq. meter = 20%)	Nil	10% 20%
c)	Addition based on the construction of floor (Sl No.11) (High quality timber/ marble/ granite/ tiles/ other costly materials = 15%; Ordinary floor = Nil)	Nil	15%
d)	Addition based on the construction of wall (Sl. No.12)	Nil	15%



	(High quality timber/ costly construction material = 15%; Ordinary construction material = Nil)		
e)	Addition based on the air conditioning facility in the building (Sl. No.13) (If air conditioning facility is available 10%)	Nil	10%
f)	Addition based on the building given for rent (Sl. No.14) (If rented out = 50%)	Nil	50%
g)	Addition for resort, star hotel, massage parlor (Sl. No. 15) (75%)	Nil	75%
h)	Total addition (percentage)	 %
	Total addition (in amount) (Sl. No.17 X Sl. No. 19 (h) ÷ 100)	RS.....	

20. Annual property tax of the building (rule 9) Rs.....

(basic property tax – deduction + addition)

(i.e. Sl. No.17—Sl. No. 18 +Sl. No.19)

21. Limit for addition in property tax, if the building is for residential purpose (fill up only if addition or structural improvement or change in use has not been made after the last assessment of tax) (rule 9)

(a)	Present annual property tax	Rs
(b)	If there is addition in annual property tax, the addition (Sl. No. 20 - Sl. No. 21 a)	Rs
(c)	Percentage of addition (addition ÷ existing tax x 100) (Sl. No. 21 b ÷ Sl. No. 21 a x 100)%
(d)	If the addition is more than 60%, the annual property tax as limited to 60% (Sl.No.21 a x 160÷100)	Rs

Note:—If Serial Number 21 is not applicable or if the addition of tax is less than 60% or if there is no addition of tax, the annual property tax of the building shall be as recorded in Serial Number 20.



22. If the multistoreyed building used for commercial purpose or office purpose, special deduction allowable in annual property tax for each floor (rule 9)

For ground floor, without deduction (Sl.No. 20)	Rs
Property tax after deduction of 5 % to the 1 st floor above the ground floor (Sl. No. 20 x 95 ÷ 100)	Rs... ..
Property tax after deduction of 10% to the 2 nd floor (Sl. No. 20 x 90 ÷ 100)	Rs
Property tax after deduction of 15% to the 3 rd floor (Sl. No. 20 x 85 ÷ 100)	Rs
Property tax after deduction of 20% to the 4 th floor (Sl. No. 20 x 80 ÷ 100)	Rs
Property tax after deduction of 25% to the 5 th floor (Sl. No. 20 x 75 ÷ 100)	Rs
Property tax after maximum deduction of 25% to the 6 th floor (Sl. No. 20 x 75 ÷ 100)	Rs
Property tax to each consecutive floors as aforesaid, after the maximum deduction of 25% (Sl. No. 20 x 75 ÷ 100)	Rs.....
.....	Rs

Note:—The annual property tax of the building to which Sl. No. 22 is not applicable, shall be as that recorded in Sl. No. 20.

23. If there are other buildings in the ownership of the owner of the building, details of those.

Sl. No.	Ward No.	Building No.	Sl. No.	Ward No.	Building No.
1			3		
2			4		



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 against fact or misleading, I am liable for fine and proceedings as per law.

Place Signature of the owner of the building

Date Name.....

----- *For Office use* -----

1. Building Number :
2. Temporary property tax levied as per the return :
3. Service Less :
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. If it is found that there is fault in the
calculation of tax by the tax payer, accurate
assessment of tax :
9. Name and signature of the officer examined the return :
10. Name and signature of the officer who conducted
the scrutiny :
11. Name, date and signature of the Secretary :
12. Report of the site inspection conducted by
the authorized officer and the details of tax
assessed as per that (Attach separately) :



..... Village Panchayat

Receipt of Acknowledgment

No/.....

Received the property tax assessment return submitted by the owner of the building as to the building bearing 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 submitted for each building assigned with building number. The return shall be submitted within the prescribed date and receipt of acknowledgment shall be obtained. 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 with each other, for the purpose of levying property tax they shall be treated as separate buildings. Provided laterine, 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 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 storeyes) 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 use to one square meter plinth area, for each category of building, and for its sub categories, basic property tax rates fixed by the council shall be as per serial number 16.
4. Buildings for residential purposes includes houses, apartments, residential flats, hostels (except lodges) etc. Building for industrial purpose means buildings for production or processing of any kind of products, objects or things or for collecting or operating machineries. Buildings 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 criterias mentioned in the rules, the Village Panchayat has classified the entire area of Village Panchayat as prime, secondary zones and tertiary zones. As per serial number 6 of the return (rule 7) .
6. For the purpose of assessment of property tax, the Village Panchayat has categorized the roads in the Village Panchayat (see serial No.7a).
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.17 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 in the building is situated, availability of road



facility to the building, variation in the plinth area of the building, construction of roof, age, construction of floor, construction of wall, air conditioning facility and nature of use of the building (Serial number 18,19,20) (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 road facility available to the building is from the main road. In the case where 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, it shall be considered that the 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 roof 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 of levy of building tax/property tax 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. If more than one kind of any one of the factors such as construction of roof, construction of floor, construction of wall 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. When the annual property tax of a building for residential purpose is assessed or reassessed, if there is addition in the existing annual property tax immediately before such assessment or reassessment of tax, such addition shall not exceed sixty percentage of existing property tax. (Serial no 21). Provided, after conducting the last annual property tax assessment or reassessment if any addition or structural improvement or any change has been made in the use of the said building, the aforesaid upper limit shall not be applicable (Rule 9).
13. In case of a multistoreyed building used for commercial purpose or office purpose for each floor above ground floor, deduction in annual property tax shall be allowed at the rate of five



percentage of annual property tax reckoned for each and every floor, not exceeding the maximum of twenty five percentage (S1. No. 22) (rule 9).

14. Assessment of tax done by the owner of the building as per the return, shall be provisional until it is satisfied that the particulars as to the building is correct after the site inspection of the officer authorized by the Secretary (rule 12).
15. If the owner of the building apply for extension of time limit for submission of return of property tax stating reasonable grounds, the Secretary may extend upto thirty days. Provided due to such extension of time, delay occurred in levying property tax and due to it, the owner of the building failed to remit the property tax with in the specified time limit and if the owner has to pay fine for delay, responsibility shall be solely vested on the owner of the building (rule 11).
16. On enquiry by the Secretary, if it is found that false or misleading particulars has been recorded in the property tax return, if the actual property tax to be realised is more than 5 percentage to 10 percentage of the property tax as per return, double of such additional amount and if more than 10 percentage ten times of additional amount shall be levied as fine. If return of property tax has not been submitted within the specified time limit, a fine of rupees fifty for the delay of first ten days and rupees 100 for the delay from 11th day up to 30th day and for further delay (till submission of return or till the assessment of tax by the Secretary voluntarily) rupees 10 for each day shall be levied as fine (rule 11).
17. The annual property tax assessed to a building, shall be remitted in two equal half yearly instalment directly to the office of the Village Panchayat or through the officer authorized by the Village Panchayat. Receipt for such remittance of tax remitted for each half year shall be obtained (rule 15).
18. After receipt of demand notice requiring tax, if the owner of the building has not remitted the property tax to the Village Panchayat within the time limit specified in the said notice, for realizing it legal proceedings as per law such as attachment or prosecution shall be taken as prescribed in Section 210 of the Kerala Panchayat Raj Act, 1994 and in Rule 19 of the Kerala Panchayat Raj (Taxation, Levy and Appeal) Rules.



19. In the case of the buildings exempted from property tax as per section 207 of the Kerala Municipality Act, 1994 owners shall not submit return for assessment of property tax. Provided in case of residential building having plinth area less than 30 square meter of those who are below poverty line and exempted from property tax, owners shall submit return in Form 2a.
20. If any doubt arise on the above said directions as to the assessment of property tax, for clearance of doubt, the relevant sections in the Kerala Panchayat Raj Act, 1994 and the Kerala Panchayat Raj (Property tax, Service cess and Surcharge) Rules, 2011 and notifications issued by the Government and the Village Panchayat with regard to it shall also be seen.



FORM 2a

[See rule 11(2)]

..... Village Panhccayat

Property Tax Return

(Applicable only to residential buildings for own residence and having plinth area less than 30 Sq metres of those who are below poverty line and exempted from property tax)

1. Ward Number, Name and Building Number:

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2. Old/Present ward Number and Building Number:

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

Name
House name
Name of the Place
Pose Office (PIN code)
Survey Number and Village
Telephone No.

4. If property tax is already levied, how much : Rs

5. Plinth area of the building :Sq. meter.

6. Details of other buildings owned by the owner of the buildings

.....

.....



Declaration

Details given above are true to the best of my knowledge and belief. I am liable to pay fine and proceedings as per the law, if, on enquiry any of the details are proved to be false or misleading. If on enquiry any of the details are proved to be contrary to facts or misleading, I am liable to pay fine and proceedings as per law.

Place

Signature

Date

Name.....

-----*For Office use*-----

7. Building Number
8. Reason for exemption from the property tax
9. Name and signature of the authorized officer, who conducted site inspection
10. Name and signature of the officer, who conducted scrutiny
11. Name and signature of the Secretary and date



FORM 3

[See Rule 11(4)]

..... Village Panchayat

Property Tax Assessment Return Register

Ward No. (New).....

Period of Assessment of Tax 20.....20.....

Ward No. (Old).....

<i>Sl. No.</i>	<i>Building No. (Should be mentioned in advance)</i>		<i>Name of the owner of building</i>	<i>Address</i>	<i>Date of receipt of return</i>	<i>Whether the return received within the time limit</i>	<i>Tax as per the return (in rupees)</i>	<i>Whether eligible for exemption</i>	<i>Remarks</i>	<i>Signature of Secretary/Officer</i>
	<i>Present</i>	<i>New</i>								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)



Form 4

[See Rule 12(1)]

..... Village Panchayat

Property Tax Assessment Register, 20-----20---- - 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 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 wherein the building is situated</i>	<i>Name and type of the road where the building is situated</i>	<i>Building permit No. and date</i>	<i>Date of completion of construction</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

Form 4 (Contd....)

<i>Details of Property tax assessment/ reassessment</i>														
<i>Age</i>	<i>Type of roof</i>	<i>Type of floor</i>	<i>Type of wall</i>	<i>Whether air conditioning facility available ?</i>	<i>Present annual property tax (in whole number)</i>	<i>Basic tax rate applicable to the building (for one sq. meter plinth area)</i>	<i>Basic property tax (Plinth area x rate of tax)</i>	<i>Deductions allowed for various factors</i>						
								<i>Zonal deduction (percentage)</i>	<i>Deduction based on road (percentage)</i>	<i>Deduction based on plinth area (percentage)</i>	<i>Deduction based on roof (percentage)</i>	<i>Deduction based on age (percentage)</i>	<i>Total deduction (percentage) (maximum 75 percentage)</i>	<i>Total deduction (in amount) (in rupees)</i>
(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)

Form 4 (Contd....)



<i>Details of assessment of Property tax/reassessment</i>									
<i>Additions applicable to various factors</i>									<i>Annual property tax after Deductions and Additions (Basic tax -deduction + addition) (rounded in next higher whole number)(Rupees)</i>
<i>Addition based on type of road (percentage)</i>	<i>Addition based on plinth area (percentage)</i>	<i>Addition based on construction of floor (Percentage)</i>	<i>Addition based on construction of wall (Percentage)</i>	<i>Addition based on air conditioning (percentage)</i>	<i>Addition if given for rent (percentage)</i>	<i>Addition for resort, star hotel, massage parlor (percentage)</i>	<i>Total Addition (percentage)</i>	<i>Total Addition (in amount) (Rupees)</i>	
(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)

Form 4 (Contd....)



	(39)	<i>Property tax limited as per addition of tax as per rule 9 (4) if the building is for residential purpose (Rupees.)</i>
	(40)	<i>Property tax after special deduction as per rule 9 (5), if the multistoreyed building is for commercial/office purpose (Rupees.)</i>
	(41)	<i>Annual property tax assessed after deductions and additions</i>
	(42)	<i>Library subscription (5 percentage of property tax)</i>
	(43)	<i>Service Cess (----percentage of property tax)</i>
	(44)	<i>Surcharge (----percentage of property tax)</i>
	(45)	<i>Total amount to be realised (Rupees)</i>
	(46)	<i>Demand number</i>
	(47)	<i>Property tax, Library subscription etc. modified in revision/appeal</i>
	(48)	<i>Number and date of disposal of revision/appeal</i>
	(49)	<i>Remarks</i>
	(50)	<i>Signature of Secretary / Authorised Officer</i>



FORM 5

[See Rule 12(2)]

.....Village Panchayat

Number.....

Date.....

NOTICE

Intimated to Shri/Smt. as per rule 12 (2) of the Kerala Panchayat Raj (Property tax, Service cess and Surcharge) Rules, 2011.

As the assessment of property tax shown in the property tax return 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 Village Panchayat 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 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 above said annual property tax assessment is send herewith.

Notice No.datedhas been issued to you for stating reasons, if any, for non imposition of fine on you as per rule 11(6), as false and misleading particulars were found recorded in the property tax return submitted by you and reply to that datedsubmitted by you has been examined. It is also informed to you that as your reply has not been found satisfactory, an amount of Rs.has been imposed on you as fine as per rule 11(6).

The above said annual property tax amount and fine amount shall be remitted in the office of the Village Panchayat within 30 days from the date of receipt of this notice and get exempted from further proceedings.

(Sd)

Secretary.

FORM 6

[See rule 12 (4)]

.....Village Panchayat

Property tax assessment — Data collection for

(with effect from)

1. Ward No., name and building number

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2. Old/Present ward number and building number /.....

3. Present Annual Property Tax Rupees

4. Present property tax assessment number

5. Name and address of the owner of building

Name	
Address (With Pincode)	
Survey No. and Village	

6. Name and address of the possessor, if the building is given on lease or rent.

Name	
Address (With Pincode)	
Whether for rent or lease	

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

Name of the Institution	
Name and address of the responsible person	

8. Zone wherein the building is situated (as notified by the Village Panchayat) (✓ whichever is applicable)

Prime	Secondary	Tertiary



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

(b) Type of road (As notified by the Village Panchayat) (✓ whichever is applicable)

National Highway/ State Highway/ first type Road	
District Road/ Second type Road	
Other type road	
Pathway (width of one and half meter or less)	
No public road	

10. (a) Plinth area of the building (including all floors) (rule 3)square meter.

(Cellar..... sq m, Ground floor.sq.m,

1st floor sq. m, 2nd floorsq.m,

3rd floorsq.m, 4th floor.....sq.m,

5th floorsq.m,

Totalsq.m)

(b) If a portion/floor of the building only, then its area square metre.

(c) Classification based on the plinth area (rule 6) (✓ whichever is applicable)

Less than 75 Sq.meter	
From 75 sq.meter to less than 125 sq.meter	
From 125 sq.meter to less than 200 sq.meter	
From 200 sq.meter to less than 300 sq.meter	
300 sq.meter or more	

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

Concrete roof	Whole		If partialpercentage
Low type roof (Tile, sheet, leaf, grass)	Whole		If partialpercentage

12. (a) Age of the buildings years

(b) Classification based on the age of the building (rule 6) (✓ whichever is applicable)

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



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

High quality timber/ marble/ granite/ tiles/ other costly materials	Whole		If partialpercentage
Ordinary floor (mosaic, floor tiles, cement, mud floor)	Whole		If partialpercentage

14. Type of construction of wall of the building (rule 6) (✓ whichever is applicable)

High quality timber/ costly wall construction materials	Whole		If partialpercentage
Brick/ latrite stone/ mud sheet/ ordinary wall construction materials	Whole		If partialpercentage

15. Whether air conditioning facility is available in the building. (✓ whichever is applicable)

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

16. Classification based on nature of use (rule 6) (✓ whichever is applicable)

Whether building is used for own purpose	Yes		No	
Whether building is given for rent (including pay homes)	Yes		No	

17. Use of the building (rule 4) (✓ whichever is applicable)

Residential purpose	Industrial purpose	
Commercial purpose	Educational purpose	
Hospital	Amusement Park	
Mobile telephone tower	Resort/ star hotel/ massage parlor	
Other purposes	
Description as to use of the building.....		
.....		

18. If the building is for residential purpose, whether addition or structural improvement or change in use has been made after the last assessment of tax

.....



19. Whether the multistoreyed building is used for commercial purpose or official purpose, if so, in which floor the said use is

20. Name and designation of the officer who conducted the inspection.

Signature and date.....

For Office use

1. Rate of basic property tax applicable to the building (for one square meter) (as fixed by the Village Panchayat) (rule 4) Rupees

2. Basic property tax of the building (rule 5) (plinth area X rate of basic property tax) Rupees.....

3. Deductions on basic property tax (rule 6)

(a)	Deduction based on zones (Primary = Nil; Secondary = 10%; Tertiary = 20%)	Nil	10%
			20%
(b)	Deduction based on the road facility (path way = 15%, if there is no public way = 30%; other type of roads = Nil)	Nil	15%
			30%
(c)	Deduction based on plinth area (less than 75 sq. meter = 25%; from 75 to less than 125 = 10%; 125 and above = Nil)	Nil	10%
			25%
(d)	Deduction based on roof (Concrete roof = Nil; Low type roof = 10%)	Nil	10%
(e)	Deduction based on age (Less than 10 years = Nil; from 10 to less than 25 years = 10%; from 25 to less than 50 years = 20%; from 50 years = 50%)	Nil	10%
			20%
			50%
(f)	Total Deduction (percentage) (maximum of 75 percentage)..... %		
	Total Deduction (in amount) [Sl. No. 2 X Sl. No. 3 (f) ÷ 100] Rupees		



4. Addition on basic property tax (rule 6)

(a) Addition based on road facility (National Highway/ State Highway/ first type road = 30% District road/ Second type road = 20% other type roads = Nil)	Nil	20% 30%
(b) Addition based on plinth area. (less than 200 Sq. meter = Nil; from 200 Sq. meter to less than 300 = 10%; above 300 = 20%)	Nil	10% 20%
(c) Addition based on construction of floor (High quality timber/ marble/ granite/ tiles/ other costly materials = 15%; ordinary floor = Nil)	Nil	15%
(d) Addition based on construction of wall (High quality timber/ costly construction material = 15%; Ordinary construction material = Nil)	Nil	15%
(e) Addition based on air conditioning facility in the building (If there is air conditioning facility 10 %)	Nil	10%
(f) Addition based on the building given for rent (If rented out – 50%)	Nil	50%
(g) Addition for resort, star hotel and massage parlor (75%)	Nil	75%
(h) Total Addition (Percentage)	%
Total Addition (in amount) [Sl. No.2 X Sl. No.4(h) ÷ 100]	Rupees.....	

5. Annual property tax of the building (rule 9)

Rupees

(Basic property tax – deduction + addition)

(ie. Sl. No. 2 – Sl. No. 3 + Sl. No. 4)

6. If the building is for residential purpose, limit for addition of the property tax. (Only if no addition or structural improvements or change in use is made after the last assessment of tax) (rule 9)

(a) Present annual property tax	Rupees
(b) If there is addition in annual property tax, addition (Sl. No. 5 – Sl. No. 6a)	Rupees.....
(c) Percentage of addition (Addition ÷ existing tax X 100) Sl. No. 6b ÷ Sl. No. 6a X 100)%



(d) If the addition is above 60%, annual property tax as limited to 60% (Sl. No.6a X 160 ÷ 100)	Rupees.....
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Note:—If Sl. No. 6 is not applicable or if addition of tax is less than 60% or if there is no addition of tax, the annual Property tax of the building shall be same as recorded in Sl. No. 5.

7. If the multistoreyed building is used for commercial purpose or office purpose, special deduction allowable on annual property tax for each floor (rule 9) (fill whichever applicable)

Ground floor without deduction (Sl. No.5)	Rupees
Property tax after deduction of 5% to the 1 st floor above the ground floor (Sl. No. 5 X 95 ÷ 100)	Rupees
Property tax after deduction of 10% to the 2 nd floor (Sl No. 5 X 90 ÷ 100)	Rupees
Property tax after deduction of 15% to the 3 rd floor (Sl. No. 5 x 85 ÷ 100)	Rupees
Property tax after deduction of 20% to the 4 th floor (Sl. No. 5 x 80 ÷ 100)	Rupees
Property tax after deduction of 25% to the 5 th floor (Sl. No. 5 x 75 ÷ 100)	Rupees
Property tax after deduction of 25% to the 6 th floor (Sl. No. 5 x 75 ÷ 100))	Rupees
Property tax to each consecutive floors as aforesaid, after the maximum deduction of 25% (Sl. No. 5 x 75 ÷ 100).....	Rupees
.....	Rupees

Note:—The annual property tax of building to which Sl.No.7 is not applicable, it shall be as recorded in Sl. No. 5.

8. Date of submission of return by owner of the building and

number in return register :

9. Temporary property tax levied as per return :

10. Property tax levied after inspection :

11. Library subscription :



12. Service cess :
13. Surcharge on property tax :
14. Fine to be realised for giving
false information in the return/
for non-submission of return
within the specified time :
15. New assessment number :
16. Date on which tax came into force :
17. If exempted from property tax, reason
18. Name and Signature of the Secretary and date :



FORM 7

[See rule 12(6)]

..... Village Panchayat

No.

Date

NOTICE

Notice to intimated Sri/Smt. as per rule 12 (6) of the Kerala Panchayat Raj (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 levying property tax to your Building No. in Ward No. of this Village Panchayat, 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.

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

As it is found that the Property tax return with regard to the aforesaid building to be submitted by you as per rules has not been submitted within the specified time, Notice No. dated has been issued to you for submitting reasons, if any, for non imposition of fine on you as per rule 11 (7) and reply dated to that submitted by you has been examined. It is also informed to you that fine of Rs. has been imposed on you as per rule 11 (7) as your reply is found not satisfactory.

The above said annual property tax amount and fine amount shall be remitted in the office of the Village Panchayat within 15 days from the date of receipt of this Notice and get exempted from further proceedings.

Sd/-

Secretary.

FORM 8
[See rule 13]

.....Village Panchayat

20..... 20..... 20..... 20..... Property tax Demand Register

Ward No.

Serial No./Demand No.	Building No.	Name and address of owner	Assessed annual tax and cess etc.					Number and Date of demand notice	First year (20.....20.....) Collection of Tax						
			Property tax (Rupees)	Library subscription (Rupees)	Service cess (Rupees)	Surcharge (Rupees)	Total (Rupees)		Property tax (Rupees)	Library subscription (Rupees)	Service cess (Rupees)	Surcharge (Rupees)	Total (Rupees)	Number and Date of receipt	Written off/deducted (Rupees)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)



Form 8 (Continued)

First year (20.....20.....)					Second year (20..... 20.....)											
Year ending balance					Collection of Tax							Year ending balance				
Property tax (Rupees)	Library subscription (Rupees)	Service cess (Rupees)	Surcharge (Rupees)	Total (Rupees)	Property tax (Rupees)	Library subscription (Rupees)	Service cess (Rupees)	Surcharge (Rupees)	Total (Rupees)	Number and date of receipt	Written of/deducted (Rupees)	Property tax (Rupees)	Library subscription (Rupees)	Service cess (Rupees)	Surcharge (Rupees)	Total (Rupees)
(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)



Form 8 (Continued)

<i>Third year (20..... 20.....)</i>											<i>Fourth Year (20..... 20.....)</i>							
<i>Collection of Tax</i>						<i>Year ending balance</i>					<i>Collection of Tax</i>							
<i>Property tax (Rupees)</i>	<i>Library subscription (Rupees)</i>	<i>Service cess (Rupees)</i>	<i>Surcharge (Rupees)</i>	<i>Total (Rupees)</i>	<i>Number and date of receipt</i>	<i>Written off deducted (Rupees)</i>	<i>Property tax (Rupees)</i>	<i>Library subscription (Rupees)</i>	<i>Service cess (Rupees)</i>	<i>Surcharge (Rupees)</i>	<i>Total (Rupees)</i>	<i>Property tax (Rupees)</i>	<i>Library subscription (Rupees)</i>	<i>Service cess (Rupees)</i>	<i>Surcharge (Rupees)</i>	<i>Total (Rupees)</i>	<i>Number and date of receipt</i>	<i>Written off / deducted (Rupees)</i>
(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)



Form 8 (Continued)

Fourth Year (20....20.....)					Fifty Year (20.....20.....)											
Year ending balance					Collection of Tax							Year ending balance				
Property tax (Rupees)	Library subscription (Rupees)	Service cess (Rupees)	Surcharge (Rupees)	Total (Rupees)	Property tax (Rupees)	Library subscription (Rupees)	Service cess (Rupees)	Surcharge (Rupees)	Total (Rupees)	Number and date of receipt	Written off/deducted (Rupees)	Property tax (Rupees)	Service cess (Rupees)	Surcharge (Rupees)	Library subscription (Rupees)	Total (Rupees)
(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)



FORM 9

[See rule 14(1)]

..... Village Panchayat

Demand Notice

No. /20.....

Date:

Notice requiring remittance of property tax as per rule 14(1) of the Kerala Panchayat Raj (Property Tax, Service cess and Surcharge) Rules, 2011.
 Name of Owner of the Building Ward No. Building No.

Period for which tax levied	Demand No.	Annual Property Tax (Rupees)	Library subscription (Rupees)	Service cess (Rupees)	Surcharge (Rupees)	Total (for One year) (Rupees)	Half yearly instalment (Rupees)	For which half years	Last date for remittance of half yearly instalment without fine	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
								I	30.9.20....	
								II	31.3.20....	
								I	30.9.20....	
								II	31.3.20....	
								I	30.9.20....	
								II	31.3.20....	
								I	30.9.20....	
								II	31.3.20....	
								I	30.9.20....	
								II	31.3.20....	



Above mentioned annual/half yearly tax shall be remitted within the specified date and obtain receipt, in the case of making default for such remittance, demand notice as per Rule 14 of the Kerala Panchayat Raj (Taxation, Levy and Appeal) Rules, 1996 shall be issued to you demanding to remit the notice charge, if notice has to be sent by registered post, the expense for that, if within 15 days after the receipt of notice, the tax, notice charge, if registration charge to be realized that too has not been remitted or not shown reason for such non remittance to the satisfaction of the Secretary, tax, notice charge, registration charge, warrant charge etc. shall be realized from your movable properties through auction as per rule 15 and in the case, if it is found that the auction is not practical or not sufficient for the entire amount, you will be prosecuted.

(Sd)

Secretary.



FORM 10

[See rule 20(1)]

..... Village Panchayat

Property tax assessment register of unlawfully constructed buildings

Ward No:.....

<i>Serial No.</i>	<i>Name of the Owner of Building</i>	<i>Address</i>	<i>Survey No. and Village</i>	<i>Nature of violation of law (Panchayat Raj Act/Building construction Rules/Coastal Regulation Law/others (clarify))</i>	<i>Date of completion of construction of building/Date of beginning of use</i>	<i>Special Number assigned to the building</i>	<i>Zone in which building is situated</i>	<i>Type of Road</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)



Form 10 (Continued)

<i>Plinth area of the building (sq.m)</i>	<i>Type of the roof of the building</i>	<i>Age of the building (Year)</i>	<i>Type of floor of the building</i>	<i>Type of wall of the building</i>	<i>Nature of use of the building</i>	<i>Property tax that may be imposed if the construction of the building was lawful</i>	<i>Property tax levied on the building (Property tax that may be levied if the construction of building was lawful and twice its double)</i>	<i>Remarks</i>	<i>Signature of the Secretary</i>
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)



FORM 11

[See Rule 21 (3)]

..... Village Panchayat

Property tax deduction register for vacant buildings

Serial No.	File No.	Building No. and Ward No.	Name of the Owner	Annual Property tax (Rupees)	Date of receipt of notice for deduction of tax	Period and days during which the building remain vacant (Not less than 60 days in half year)	Days for which proportionate deduction of tax is allowed	Deduction of tax allowed (Half of maximum annual tax) (Rupees)	Signature of Secretary	Remarks (Description of regularisation of tax deduction)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

By order of the Governor,

S. M. VIJAYANAND,
Additional Chief Secretary.



Explanatory Note

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

For the purpose of assessment of property tax of buildings on the basis of plinth area, Section 203 and certain other sections of the Kerala Panchayat Raj Act, 1994 was amended as per the Kerala Panchayat Raj(Amendment) Act, 2009 (30 of 2009). In the light of that, amendment has to be made in the Kerala Panchayat Raj (Building tax and the Surcharge Thereon) Rules, 1996. Moreover, for realizing service cess as per sub-section (2) of section 200 on the basis of fixed percentage of property tax instead of fixed percentage of annual value, amendment has to be made in the Kerala Panchayat Raj (Service tax) Rules, 1995. Government consider appropriate to make new rules in supersession of the above said two rules for the said purposes.

This notification is intended to achieve this object.

