

GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

TAXES – Municipal Corporations – Revision of Property Tax in respect of Non-Residential Buildings—Amendment to Hyderabad Municipal Corporations (Assessment of Property Tax) Rules, 1990-Orders-issued.

MUNICIPAL ADMINISTRATION AND URBAN DEVELOPMENT(TC.2) DEPARTMENT

G.O.Ms.No.864.

Dt.26-11-2007.

Read the following:-

1. G.O.Ms.No.439, MA& UD(TC) Department, dt.29-10-1990.
2. G.O.Ms.No.155, MA& UD(TC) Department, dt.18-4-2002.
3. G.O.Ms.No.168, MA& UD(TC) Department, dt.18-4-2002.
4. G.O.Ms.No.596, MA& UD(TC) Department, dt.20-11-2006.
5. G.O.Ms.No.635, MA& UD(TC.1) Department, dt.27-8-2007.
6. From the Commissioner & Director of Municipal Administration, A.P. Hyderabad, Lr.Roc.No.11646/2006/F1, dt.17-9-2007.
7. G.O.Ms.No.708, MA& UD(TC.1) Department, dt.21-9-2007.
8. G.O.Ms.No.732 MA, MA& UD(TC.1) Department, dt.29-9-2007.

ORDER:

In the G.O. first read above, the Hyderabad Municipal Corporations (Assessment of Property Tax) Rules, 1990 were issued.

2. In the G.O. 5th read above, orders have been issued to all the Municipal Corporations in the state including Greater Hyderabad Municipal Corporation, Hyderabad to revise (Levy of Property Tax) assessment books completely invoking the provisions of Hyderabad Municipal Corporations Act, 1955 and to implement revised rates only with respect to non-residential properties with effect on and from 1st October, 2007.

3. Representations were received from the A.P.Chamber of Municipal Chairmen, Hyderabad through the Commissioner and Director of Municipal Administration, Andhra Pradesh, Hyderabad and from Merchant Organizations stating that there has been abnormal increase in the revision of property tax in respect of Non-Residential Buildings and the assesseees will be put to hardship in payment of revised Tax and requested to consider and put restrictions on the increased revised rates.

4. In the G.O. 8th read above orders have been issued restricting the increase of Tax to 100% and 150% of the existing property tax in respect of non-residential buildings which are more than twenty five years and less than twenty five years old respectively.

5. Further representations have been received for reduction in the property tax for non residential buildings. The matter has been further examined and it is decided to revise the orders issued in the G.O.8th read above and to amend the Hyderabad Municipal Corporations Act, 1955 (Assessment of Property Tax) Rules, 1990 suitably.

(P.T.O)

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6. Accordingly, the following notification shall be published in the Extraordinary issue of the Andhra Pradesh Gazette:

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of Section 585 read with clause (a) of sub-section (1) of Section 212 of the Hyderabad Municipal Corporations Act, 1955 (Andhra Pradesh Act 2 of 1956), the Governor of Andhra Pradesh hereby makes the following amendment to the Hyderabad Municipal Corporations (Assessment of Property Tax) Rules, 1990 issued in G.O.Ms.No.439, Municipal Administration & Urban Development (TC) Department, dt.29-10-1990 and published in Rules supplement to Part-I Extraordinary issue of Andhra Pradesh Gazette, dt.15-11-1990 as subsequently amended.

AMENDMENT

In the said rules, rule 11 shall be substituted namely:

"11. Enhancement on revision in respect of Non-Residential Buildings:-

"Notwithstanding anything contained in these Rules, where the increase on account of revision of Property Tax assessment exceeds 50% over the existing tax as on 30-9-2007 in respect of non-residential buildings, in the general revision of Property Tax assessments, which has been given effect to from 1st October, 2007, the increase shall be restricted to 50% of the existing tax in respect of non-residential buildings".

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

PUSHPA SUBRAHMANYAM
SECRETARY TO GOVERNMENT

To
The Commissioner, Printing Stationery & Stores Purchase Department A.P. Hyderabad (He is requested to furnish 50 copies to Govt. 150 copies to the Commissioner and Director of Municipal Administration, Hyderabad and 10 copies to the Commissioner of Information and Public Relations Department)
The Commissioner & Director of Municipal Administration, A.P. Hyderabad.
The Commissioner, Greater Hyderabad Municipal Corporation, Hyderabad.
The Commissioner, Greater Visakhapatnam Municipal Corporation, Visakhapatnam.
The Commissioner, Vijayawada Municipal Corporation, Vijayawada.
All Commissioners of the Municipal Corporations through Commissioner & Director of Municipal Administration, A.P. Hyderabad.

//FORWARDED BY ORDER//

M. Rangaswamy
SECTION OFFICER

B. Krishna
G.H.M.E.
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