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Property Tax Policies and Amendments

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[Authorised English Translation]

HARYANA GOVERNMENT
URBAN LOCAL BODIES DEPARTMENT
(COMMITTEES)

Notification

The 11th October, 2013

No. S.O. 85/H.A.16/1994/S. 87/2013.— In exercise of the powers conferred by sub-section (3) of Section 87 read with sub-section (1) of section 149 of the Haryana Municipal Corporation Act, 1994 (Act 16 of 1994), and in supersession of Haryana Government, Urban Local Bodies Department (Committees), notification (No. S.O. 14/H.A. 16/1994/S.87/2013, dated the 28th January, 2013, the Governor of Haryana hereby imposes property tax on buildings and land within the limits of the concerned Municipal Corporation as per following methodology, namely:-

1. Categorization of Municipal Corporations

The Municipal Corporations shall be categorized into following two categories:-

A1 Cities - Municipal Corporations of Gurgaon and Faridabad

**A2 Cities - Municipal Corporations of Ambala, Panchkula,
Karnal, Panipat, Rohtak, Hisar and Yamunanagar**

2. Property Tax for Municipal Corporations

A. Residential Properties

(a) Houses

Property Tax on Ground Floor

- (i) ₹ 1.00 per square yard per year for A1 Cities and ₹ 0.75 per square yard per year for A2 Cities on house with plot size upto 300 square yards;
- (ii) ₹ 4.00 per square yard per year for A1 Cities and ₹ 3.00 per square yard per year for A2 Cities on house with plot size from 301 to 500 square yards;
- (iii) ₹ 6.00 per square yard per year for A1 Cities and ₹ 4.50 per square yard per year for A2 Cities on house with plot size from 501 to 1000 square yards;
- (iv) ₹ 7.00 per square yard per year for A1 Cities and ₹ 5.25 per square yard per year for A2 Cities on house with plot size from 1001 square yards upto 2 acres;
- (v) ₹ 10.00 per square yard per year for A1 Cities and ₹ 7.50 per square yard per year for A2 Cities on house with plot size of more than 2 acres.

Property Tax on Other Floors

A floorwise rebate of 40% on first floor, 50% on second floor and above and 50% on basement shall be provided on the ground floor property tax rates, indicated at serial number 2A(a)(i) to (iv) above, in case the complete building is owned and occupied under single ownership. If the floors are owned by different owners the property tax for each floor shall be calculated at the same rate as applicable to ground floor.

Further basements which are used exclusively for parking shall be exempted from levy of property tax.

(b) Flats

- (i) ₹ 1.00 per square feet per year for A1 Cities and ₹ 0.75 per square feet per year for A2 Cities on flat with carpet area upto 2000 square feet;
- (ii) ₹ 1.20 per square feet per year for A1 Cities and ₹ 0.90 per square feet per year for A2 Cities on flat with carpet area from 2001 to 5000 square feet;
- (iii) ₹ 1.50 per square feet per year for A1 Cities and ₹ 1.125 per square feet per year for A2 Cities on flat with carpet area more than 5000 square feet;

Note:- Tax for common facilities / buildings shall be calculated as per area under different usage.

B. Commercial Properties**(a) Shops****Property tax on Ground Floor**

- (i) ₹ 24.00 per square yard per year for A1 Cities and ₹ 18.00 per square yard per year for A2 Cities on shops with plot size upto 50 square yards;
- (ii) ₹ 36.00 per square yard per year for A1 Cities and ₹ 27.00 per square yard per year for A2 Cities on shops with plot size from 51 upto 100 square yards;
- (iii) ₹ 48.00 per square yard per year for A1 Cities and ₹ 36.00 per square yard per year for A2 Cities on shops with plot size from 101 upto 500 square yards;
- (iv) ₹ 60.00 per square yard per year for A1 Cities and ₹ 45.00 per square yard per year for A2 Cities on shops with plot size from 501 to 1000 square yards;

Property Tax on Other Floors

A floorwise rebate of 40% on first floor, 50% on second floor and above and 50% on basement shall be provided on the ground floor property tax rates indicated at serial number 2B (a) (i) to (iv) above, in case the complete building is owned and occupied under single ownership. If the floors are owned by different owners the property tax



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for each floor shall be calculated at the same rate, as applicable to ground floor.

Further basements which are used exclusively for parking shall be exempted from levy of property tax.

Notes-

- 1. Commercial properties with plot size more than 1000 square yard shall be assessed as 'Commercial Space'
- 2. If the commercial shop or part thereof is rented/leased out, then the property tax would be 1.25 times the above rates for the rented/leased out area.

(b) Commercial Space (shopping malls, multiplexes or commercial office space etc.)

- (i) ₹ 12.00 per square feet per year for A1 Cities and ₹ 9.00 per square feet per year for A2 Cities on commercial spaces with carpet area upto 1000 square feet;
- (ii) ₹ 15.00 per square feet per year for A1 Cities and ₹ 11.25 per square feet per year for A2 Cities on commercial spaces with carpet area more than 1000 square feet;

Note :- If the commercial space or part thereof is rented/ leased out, then the property tax would be 1.25 times the above rates for the rented/ leased out area.

C. Industrial Properties

- (i) ₹ 5.00 per square yard per year for A1 Cities and ₹ 3.75 per square yard per year for A2 Cities on plot size upto 2500 square yards;
- (ii) ₹ 6.00 per square yard per year for A1 Cities and ₹ 4.50 per square yard per year for A2 Cities on plot size from 2501 square yards upto 2 acres;
- (iii) Tax on first 2 acres as per the rates given at serial number C (ii) above plus ₹ 2.00 per square yard per year for A1 Cities and ₹ 1.50 per square yard per year for A2 Cities for plot area above 2 acres, on plot size from 2 upto 50 acres;
- (iv) Tax on first 50 acres as per the rates given at serial number C(iii) above plus ₹ 1.00 per square yard per year for A1 Cities and ₹ 0.75 per square yard per year for A2 Cities for plot area above 50 acres, on plot size above 50 acres;

D. Institutional Properties

(a) Institutional - Commercial

- (i) ₹ 12.00 per square yard per year for A1 Cities and ₹ 9.00 per square yard per year for A2 Cities on plot size upto 2500 square yards;

- (ii) ₹ 18.00 per square yard per year for A1 Cities and ₹ 13.50 per square yard per year for A2 Cities on plot size from 2501 upto 5000 square yards;
- (iii) ₹ 24.00 per square yard per year for A1 Cities and ₹ 18.00 per square yard per year for A2 Cities on plot size more than 5000 square yards;
- (b) **Institutional - Non-commercial**
- (i) ₹ 10.00 per square yard per year for A1 Cities and ₹ 7.50 per square yard per year for A2 Cities on plot size upto 2500 square yards;
- (ii) ₹ 12.00 per square yard per year for A1 Cities and ₹ 9.00 per square yard per year for A2 Cities on plot size from 2501 upto 5000 square yards;
- (iii) ₹ 15.00 per square yard per year for A1 Cities and ₹ 11.25 per square yard per year for A2 Cities on plot size more than 5000 square yards;
- (c) **Institutional - Educational Institutions**
- (i) ₹ 10,000 per year for A1 Cities and ₹ 7,500 per year for A2 Cities on plot size upto 1 acre;
- (ii) ₹ 1.50 lac per year for A1 Cities and ₹ 1.125 lac per year for A2 Cities on plot size more than 1 acre upto 2.5 acres;
- (iii) ₹ 2.50 lac per year for A1 Cities and ₹ 1.875 lac per year for A2 Cities on plot size more than 2.5 acre upto 5 acres;
- (iv) ₹ 5.00 lac per year for A1 Cities and ₹ 3.75 lac per year for A2 Cities on plot size more than 5 acres;

Note:-

1. Institutional (commercial) property would cover all institutions being run for profit.
2. Institutional (non-commercial) property would cover all research institutions and all other not for profit institutions.
3. Any portion of the institution being run on rent or otherwise for commercial activity would be separately charged on institutional (commercial) rates.

E. Vacant Land

- (i) Vacant plots of size upto 100 square yard for residential and commercial properties and plot size upto 500 square yard for industrial/ institutional properties shall be exempted from property tax;
- (ii) ₹ 0.50 per square yard per year for A1 Cities and ₹ 0.375 per square yard per year for A2 Cities on vacant plots (residential) with plot size from 101 to 500 square yards;

- (iii) ₹ 1.00 per square yard per year for A1 Cities and ₹ 0.75 per square yard per year for A2 Cities on vacant plots (residential) with plot size of 501 square yards and above;
- (iv) ₹ 5.00 per square yard per year for A1 Cities and ₹ 3.75 per square yard per year for A2 Cities on vacant plots (commercial) with plot size from 101 square yards and above;
- (v) ₹ 2.00 per square yard per year for A1 Cities and ₹ 1.50 per square yard per year for A2 Cities on vacant plots (industrial/institutional) with plot size from 501 square yards and above;

F. Special Categories

(i) Private Hospitals:

- (a) upto 50 beds : 20% of commercial spaces rate, on carpet area, for both A1 and A2 Cities, respectively;
- (b) 51 to 100 beds : 40% of commercial spaces rate, on carpet area, for both A1 and A2 Cities, respectively;
- (c) more than 100 beds: 60% of commercial spaces rate, on carpet area, for both A1 and A2 Cities, respectively;

(ii) Marriage Palaces: 50% of commercial spaces rate, on carpet area, for both A1 and A2 Cities, respectively;

(iii) Cinema Halls:

- (a) Stand alone: 50% of commercial spaces rate, on carpet area, for both A1 and A2 Cities, respectively;
- (b) Located in Malls/ Multiplexes: full commercial spaces rate, on carpet area, for both A1 and A2 Cities, respectively;

(iv) Banks: full commercial spaces rate, on carpet area, for both A1 and A2 Cities, respectively;

(v) Storage Godown:

- (a) Plot size upto 2500 square yards: ₹ 6.00 per square yard per year for A1 Cities and ₹ 4.50 per square yard per year for A2 Cities;
- (b) Plot size of 2501 square yards to 1 acre: ₹ 9.00 per square yard per year for A1 Cities and ₹ 6.75 per square yard per year for A2 Cities;
- (c) Plot size more than 1 acre: ₹ 9.60 per square yard per year for A1 Cities and ₹ 7.20 per square yard per year for A2 Cities;

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(vi) Grain Market/ Subzi Mandi/ Timber Market/ Sub-Market Yard - Notified by Haryana State Agricultural Marketing Board (HSAMB):-

(a) Shops: ₹ 2,400.00 per shop per year for A1 Cities and ₹ 1,800.00 per shop for A2 Cities;

(b) Booths: ₹ 1,200.00 per booth per year for A1 Cities and ₹ 900.00 per booth per year for A2 Cities;

Note:- In case of de-notified grain market/ subzi mandi areas/ timber market of HSAMB, the property tax would be charged on residential/ commercial/ storage godown rate depending on its actual usage.

(vii) Clubs: 50% of commercial spaces rate, on carpet area, for both A1 and A2 Cities, respectively;

(viii) Hotels:

(a) upto 3 star: 75% of commercial spaces rate, on carpet area, for both A1 and A2 Cities, respectively;

(b) above 3 star: 125% of commercial spaces rate, on carpet area, for A1 and A2 Cities, respectively;

(ix) Other Institutions like stand-alone hostel, paying guest house/ accommodation etc. : 50% of commercial spaces rate, on carpet area, for both A1 and A2 Cities, respectively;

(x) Private Office Buildings: full commercial spaces rate, on carpet area, for both A1 and A2 Cities, respectively;

(xi) Restaurants:

(a) upto 1000 square feet: 75% of commercial spaces rate, on carpet area, for both A1 and A2 Cities, respectively;

(b) more than 1000 square feet: 100% of commercial spaces rate, on carpet area, for both A1 and A2 Cities, respectively;

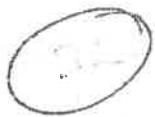
G. Property Tax - Mixed Use Properties

In case of mixed use of premises in any property the liability of tax shall be calculated as per area under different usage:

3. Rebates:

(i) 100% rebate shall be given to the religious properties, orphanages, alm houses, municipal buildings, cremation/ burial grounds, dharamshala, central and State Government educational institutions/ government hospitals;

(ii) 100% rebate shall be given to the self occupied residential houses upto 300 square yard owned by serving defence / paramilitary force personnel and ex-service / paramilitary force personnel or his/ her spouse; families of deceased soldiers/ex-servicemen/ ex-central paramilitary forces



personnel, in case, they have no other residential house in Haryana State and are residing in it themselves and have not let out any portion of the house. Further the condition of letting out of the house shall not apply to those who are in receipt of pension amounting to ₹ one thousand two hundred and seventy five per month or less.}

(iii) 100% rebate shall be given to the self occupied residential houses owned by freedom fighter or his/her spouse and war widows, in case they have no other residential house in Haryana State and are residing in it and have not let out any portion of the house:

(iv) 100% rebate shall be given to the vacant plots of 1 acre and above used for horticulture / agriculture;

(v) 50% rebate shall be given to the State Government Buildings (other than buildings of Boards/ Corporations/ Undertakings/ Autonomous Bodies);

Note:- Provided that the owner may choose anyone of the above rebates which are admissible to him.

4. General

(i) The new system of taxation and rates shall be applicable from the financial year 2010-11 onwards with the stipulation that for the period prior to the date of publication of this notification, the property owners shall have the option to pay as per the new or old policy, whichever is opted by them.

(ii) A one time rebate of 30% shall be allowed for those property owners who clear all their property tax dues / arrears (upto the year 2012-13) within 45 (forty-five) days of the notification of the rates.

(iii) Those who have already deposited the tax, the excess amount, if any, shall be adjusted against future property tax liabilities, without interest.

(iv) Rebate of 10% would be admissible to those assesses who pay their total tax for the assessment year by the 31st July of that assessment year. For the year 2013-14, the rebate of 10% shall be admissible to those assesses who deposit the due tax within thirty days of the date of publication of this notification.

(v) All buildings and lands attached to religious properties including mosques, temples, churches and gurudwaras would be exempted from property tax;

Provided that they are providing services to the community at large without any charges and the entire income is applied/ utilized for religious causes only;

2008-09 }
2009-10 } Schedule

Provided further that such institutions do not use their income for private religious purposes or for the benefit of a particular caste or group. If any part of such property is used for any purpose other than religious then that part of the property shall be liable for payment of property tax at the normal applicable rates.

- (vi) In case of pending arrears/ dues/ dispute including court case, of previous years, in respect of which notice/ bills have been issued or not, the property owners shall have the option to pay tax as per the system in vogue and payment of the same shall be considered as settlement of all such disputes/ dues/ arrears. No interest or penalty shall be leviable.

5. Penalties

- (a) In case of wrong-declaration, penalty equal to the amount of tax evaded shall be leviable.
- (b) In case of late payment, interest at the rate of 1.5% per month or part thereof shall be charged.
- (c) The interest referred at (b) above shall also be charged in case of detected wrong-declaration in addition to the penalty referred at (a) above.
- (d) The penal interest shall not exceed the initial liability.

P. RACHAVENDRA RAO,
Principal Secretary to Government, Haryana,
Urban Local Bodies Department.

[Authorised English Translation]

HARYANA GOVERNMENT
URBAN LOCAL BODIES DEPARTMENT
(COMMITTEES)

Notification

The 11th October, 2013

No.S.O.86/H.A.24/1973/S.69.2013.—In exercise of the powers conferred by clause (a) of section 69 read with sub-section (1) of section 84 of the Haryana Municipal Act, 1973 (24 of 1973), and in supersession of Haryana Government, Urban Local Bodies Department (Committees), Notification No. S.O. 15/H.A. 24/1973/S.69/2013, dated the 28th January, 2013, the Governor of Haryana hereby imposes property tax on buildings and land within the limits of the concerned Municipal Council/ Committee, as per following methodology, namely:-

1. Categorization of Municipal Councils and Committees

The Municipal Councils and Committees shall be categorized into following two categories:-

- B Cities - All Municipal Councils
C Cities - All Municipal Committees

2. Property Tax for Municipal Councils and Committees

A. Residential Properties

(a) Houses

Property tax on Ground Floor

- (i) ₹. 0.50 per square yard per year for B Cities and ₹. 0.40 per square yard per year for C Cities on house with plot size upto 300 square yards;
- (ii) ₹. 2.00 per square yard per year for B Cities and ₹. 1.60 per square yard per year for C Cities on house with plot size from 301 to 500 square yards;
- (iii) ₹. 3.00 per square yard per year for B Cities and ₹. 2.40 per square yard per year for C Cities on house with plot size from 501 to 1000 square yards;
- (iv) ₹. 3.50 per square yard per year for B Cities and ₹. 2.80 per square yard per year for C Cities on house with plot size from 1001 square yards upto 2 acres;
- (v) ₹. 5.00 per square yard per year for B Cities and ₹. 4.00 per square yard per year for C Cities on house with plot size of more than 2 acres;

Property Tax on Other Floors

A floor-wise rebate of 40% on first floor, 50% on second floor and above and 50% on basement shall be provided on the ground

floor property tax rates, indicated at serial number 2A(a)(i) to (iv) above, in case the complete building is owned and occupied under single ownership. If the floors are owned by different owners, the property tax for each floor shall be calculated at the same rate, as applicable to ground floor.

Further basements which are used exclusively for parking shall be exempted from levy of property tax.

(b) Flats

- (i) ₹. 0.50 per square feet per year for B Cities and ₹. 0.40 per square feet per year for C Cities on flats with carpet area upto 2000 square feet;
- (ii) ₹. 0.60 per square feet per year for B Cities and ₹. 0.48 per square feet per year for C Cities on flats with carpet area from 2001 to 5000 square feet;
- (iii) ₹. 0.75 per square feet per year for B Cities and ₹. 0.60 per square feet per year for C Cities on flats with carpet area more than 5000 square feet;

Note:-Tax for common facilities/ buildings shall be calculated 'as per area under different usage.

B. Commercial Properties

(a) Shops

Property Tax on Ground Floor

- (i) ₹. 12.00 per square yard per year for B Cities and ₹. 9.60 per square yard per year for C Cities on shops with plot size upto 50 square yards;
- (ii) ₹. 18.00 per square yard per year for B Cities and ₹. 14.40 per square yard per year for C Cities on shops with plot size from 51 upto 100 square yards;
- (iii) ₹. 24.00 per square yard per year for B Cities and ₹. 19.20 per square yard per year for C Cities on shops with plot size from 101 upto 500 square yards;
- (iv) ₹. 30.00 per square yard per year for B Cities and ₹. 24.00 per square yard per year for C Cities on shops with plot size from 501 to 1000 square yards;

Property Tax on Other Floors

A floorwise rebate of 40% on first floor, 50% on second floor and above and 50% on basement shall be provided on the ground floor property tax rates indicated at serial number 2B (a) (i) to (iv) above, in case the complete building is owned and occupied under single ownership. If the floors are owned by different owners, the property tax for each floor shall be calculated at the same rate, as applicable to ground floor.

Further basements which are used exclusively for parking shall be exempted from levy of property tax.

Note:-

1. Commercial properties with plot size more than 1000 square yard shall be assessed as 'Commercial Space'
2. If the commercial shop or part thereof is rented/leased out, then the property tax would be 1.25 times the above rates for the rented/leased out area.

(b) Commercial Space (shopping malls, multiplexes or commercial office space etc.)

- (i) ₹. 6.00 per square feet per year for B Cities and ₹. 4.80 per square feet per year for C Cities on commercial spaces with carpet area upto 1000 square feet;
- (ii) ₹. 7.50 per square feet per year for B Cities and ₹. 6.00 per square feet per year for C Cities on commercial spaces with carpet area more than 1000 square feet;

Note:-If the commercial space or part thereof is rented/ leased out, then the property tax would be 1.25 times the above rates for the rented/leased out area.

C. Industrial Properties

- (i) ₹. 2.50 per square yard per year for B Cities and ₹. 2.00 per square yard per year for C Cities on plot size upto 2500 square yards;
- (ii) ₹. 3.00 per square yard per year for B Cities and ₹. 2.40 per square yard per year for C Cities on plot size from 2501 square yards upto 2 acres;
- (iii) Tax on first 2 acres as per the rates given at serial number C (ii) above plus ₹. 1.00 per square yard per year for B Cities and ₹. 0.80 per square yard per year for C Cities for plot area above 2 acres, on plot size from 2 upto 50 acres;
- (iv) Tax on first 50 acres as per the rates given at serial number C (iii) above plus ₹. 0.50 per square yard per year for B Cities and ₹. 0.40 per square yard per year for C Cities for plot area above 50 acres, on plot size above 50 acres;

D. Institutional Properties

(a) Institutional - Commercial

- (i) ₹. 6.00 per square yard per year for B Cities and ₹. 4.80 per square yard per year for C Cities on plot size upto 2500 square yards;

(ii) ₹. 9.00 per square yard per year for B Cities and ₹. 7.20 per square yard per year for C Cities on plot size from 2501 upto 5000 square yards;

(iii) ₹. 12.00 per square yard per year for B Cities and ₹. 9.60 per square yard per year for C Cities on plot size more than 5000 square yards;

(b) Institutional – Non-commercial

(i) ₹. 5.00 per square yard per year for B Cities and ₹. 4.00 per square yard per year for C Cities on plot size upto 2500 square yards;

(ii) ₹. 6.00 per square yard per year for B Cities and ₹. 4.80 per square yard per year for C Cities on plot size from 2501 upto 5000 square yards;

(iii) ₹. 7.50 per square yard per year for B Cities and ₹. 6.00 per square yard per year for C Cities on plot size more than 5000 square yards;

(c) Institutional – Educational Institutions

(i) ₹. 5,000 per year for B Cities and ₹. 4,000 per year for C Cities on plot size upto 1 acre;

(ii) ₹. 0.75 lac per year for B Cities and ₹. 0.60 lac per year for C Cities on plot size more than 1 acre upto 2.5 acre;

(iii) ₹. 1.25 lac per year for B Cities and ₹. 1.00 lac per year for C Cities on plot size more than 2.5 acre upto 5 acre;

(iv) ₹. 2.50 lac per year for B Cities and ₹. 2.00 lac per year for C Cities on plot size more than 5 acre;

Note:- 1. Institutional (commercial) property would cover all Institutions being run for profit.

2. Institutional (non-commercial) property would cover all research Institutions and all other not for profit institutions.

3. Any portion of the institution being run on rent or otherwise for commercial activity would be separately charged on institutional (commercial) rates.

E. Vacant Land

(i) Vacant plots of size upto 100 square yard for residential and commercial properties and plot size upto 500 square yard for industrial/ institutional properties shall be exempted from property tax;

(ii) ₹. 0.25 per square yard per year for B Cities and ₹. 0.20 per square yard per year for C Cities on vacant plots (residential) with plot size from 101 to 500 square yards;

- (iii) ₹. 0.50 per square yard per year for B Cities and ₹. 0.40 per square yard per year for C Cities on vacant plots (residential) with plot size of 501 square yards and above;
- (iv) ₹. 2.50 per square yard per year for B Cities and ₹. 2.00 per square yard per year for C Cities on vacant plots (commercial) with plot size from 101 square yards and above;
- (v) ₹. 1.00 per square yard per year for B Cities and ₹. 0.80 per square yard per year for C Cities on vacant plots (industrial/ institutional) with plot size from 501 square yards and above;

F. Special Categories

- (i) Private Hospitals:
 - (a) upto 50 beds : 20% of commercial spaces rate, on carpet area, for both B and C Cities, respectively;
 - (b) 51 to 100 beds : 40% of commercial spaces rate, on carpet area, for both B and C Cities, respectively;
 - (c) more than 100 beds: 60% of commercial spaces rate, on carpet area, for both B and C Cities, respectively;
- (ii) Marriage Palaces: 50% of commercial spaces rate, on carpet area, for both B and C Cities, respectively;
- (iii) Cinema Halls:
 - (a) Stand alone: 50% of commercial spaces rate, on carpet area, for both B and C Cities, respectively;
 - (b) Located in Malls/ Multiplexes: full commercial spaces rate, on carpet area, for both B and C Cities, respectively;
- (iv) Banks: Full commercial spaces rate, on carpet area, for both B and C Cities, respectively;
- (v) Storage Godown:
 - (a) Plot size upto 2500 square yards: ₹. 3.00 per square yard per year for B Cities and ₹. 2.40 per square yard per year for C Cities;
 - (b) Plot size of 2501 square yards to 1 acre: ₹. 4.50 per square yard per year for B Cities and ₹. 3.60 per square yard per year for C Cities;
 - (c) Plot size more than 1 acre: ₹. 4.80 per square yard per year for B Cities and ₹. 3.84 per square yard per year for C Cities;

(vi) Grain Market/ Subzi Mandi/ Timber Market/ Sub Market Yard - Notified by Haryana State Agricultural Marketing Board (HSAMB):

(a) Shops: ₹. 1,200.00 per shop per year for B Cities and ₹. 960.00 per shop for C Cities;

(b) Booths: ₹. 600.00 per booth per year for B Cities and ₹. 480.00 per booth per year for C Cities;

Note: In case of de-notified grain market/ subzi mandi areas/ timber market of Haryana State Agricultural Marketing Board (HSAMB), the property tax would be charged on residential/ commercial/ storage godown rate depending on its actual usage.

(vii) Clubs: 50% of commercial spaces rate, on carpet area, for both B and C Cities, respectively;

(viii) Hotels:

(a) upto 3 star: 75% of commercial spaces rate, on carpet area, for both B and C Cities, respectively;

(b) above 3 star: 125% of commercial spaces rate, on carpet area, for both B and C Cities, respectively;

(ix) Other Institutions like stand-alone hostel, paying guest house/ accomodation etc: 50% of commercial spaces rate, on carpet area, for both B and C Cities, respectively;

(x) Private Office Buildings: Full commercial spaces rate, on carpet area, for both B and C Cities, respectively;

(xi) Restaurants:

(a) upto 1000 square feet: 75% of commercial spaces rate, on carpet area, for both B and C Cities, respectively;

(b) more than 1000 square feet: 100% of commercial spaces rate, on carpet area, for both B and C Cities, respectively;

G. Property Tax - Mixed Use Properties

In case of mixed use of premises in any property, the liability of tax shall be calculated as per area under different usage.

3. Rebates:

- (i) 100% rebate shall be given to the religious properties, orphanages, alm house, municipal buildings, cremation/ burial grounds, dharamshala, Central and State Government educational institutions/ government hospitals;

- (ii) 100% rebate shall be given to the self occupied residential house upto 300 square yard owned by serving defence / paramilitary force personnel and ex-service / paramilitary force personnel or his/ her spouse; families of deceased soldiers/ex-servicemen/ ex-central paramilitary forces personnel, in case, they have no other residential house in Haryana State and are residing in it themselves and have not let out any portion of the house. Further the condition of letting out of the house shall not apply to those who are in receipt of pension amounting to ₹. one thousand two hundred and seventy five per month or less;
- (iii) 100% rebate shall be given to the self occupied residential house owned by freedom fighter or his/her spouse and war widows, in case they have no other residential house in Haryana State and are residing in it and have not let out any portion of the house;
- (iv) 100% rebate shall be given to the vacant plots of 1 acre and above used for horticulture / agriculture;
- (v) 50% rebate shall be given to the State Government Buildings (other than buildings of Boards/ Corporations/ Undertakings/ Autonomous Bodies;

Note : Provided that the owner may choose anyone of the above rebates which are admissible to him.

4. General:

- (i) The new system of taxation and rates shall be applicable from the financial year 2010-11 onwards with the stipulation that for the period prior to the date of publication of this notification, the property owners shall have the option to pay as per the new or old policy, whichever is opted by them.
- (ii) A one time rebate of 30% shall be allowed for those property owners who clear all their property tax dues/ arrears (upto the year 2012-13) within 45(forty-five) days of the notification of the rates.
- (iii) Those who have already deposited the tax, the excess amount, if any, shall be adjusted against future property tax liabilities, without interest.
- (iv) Rebate of 10% would be admissible to those assesses who pay their total tax for the assessment year by the 31st July of that assessment year. For the year 2013-14, the rebate of 10% shall be admissible to those assesses who deposit the due tax within thirty days of the date of publication of this notification.

- (v) All buildings and lands attached to religious properties including mosques, temples, churches and gurudwaras would be exempted from property tax:

Provided that they are providing services to the community at large without any charges and the entire income is applied/ utilized for religious causes only:

Provided further that such institutions do not use their income for private religious purposes or for the benefit of a particular caste or group. If any part of such property is used for any purpose other than religious then that part of the property shall be liable for payment of property tax at the normal applicable rates.

- (vi) In case of pending arrears/ dues/ dispute including court case, of previous years, in respect of which notice/ bills have been issued or not, the property owners shall have the option to pay tax as per the system in vogue and payment of the same shall be considered as settlement of all such disputes/ dues/ arrears. No interest or penalty shall be leviable.

5. Penalties :

- (a) In case of wrong-declaration, penalty equal to the amount of tax evaded shall be leviable.
- (b) In case of late payment, interest at the rate of 1.5% per month or part thereof shall be charged.
- (c) The interest referred at (b) above shall also be charged in case of detected wrong-declaration in addition to the penalty referred at (a) above.
- (d) The penal interest shall not exceed the initial liability.

P. RAGHAVENDRA RAO,
Principal Secretary to Government, Haryana,
Urban Local Bodies Department.

2300

HARYANA GOVT. GAZ. (EXTRA.), NOV. 9, 2013
(KRTK. 18, 1935 SAKA)

हरियाणा सरकार

शहरी स्थानीय निकाय विभाग
(समितियाँ)

अधिसूचना

दिनांक 9 नवम्बर, 2013

संख्या क्र०आ० 94/ह०अ० 16/1994/वा० 87, 149/2013.—हरियाणा नगर निगम अधिनियम, 1994 (1994 का अधिनियम 18), की धारा 149 की उप-धारा (1) के साथ पठित धारा 87 की उप-धारा (3) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, हरियाणा के राज्यपाल, इसके द्वारा, हरियाणा सरकार, शहरी स्थानीय निकाय विभाग (समितियाँ), अधिसूचना संख्या क्र० आ० 85/ह०अ० 18/1994/वा० 87/2013, दिनांक 11 अक्टूबर, 2013 में निम्नलिखित संशोधन करते हैं: अर्थात् :-

संशोधन

हरियाणा सरकार, शहरी स्थानीय निकाय विभाग, अधिसूचना संख्या क्र० आ० 85/ह०अ० 18/1994/वा० 87/2013, दिनांक 11 अक्टूबर, 2013 में, पैरा 3 में, उप पैरा (ii) के स्थान पर, निम्नलिखित उप पैरा प्रतिस्थापित किया जाएगा, अर्थात् :-

“(ii) सेवारत सैनिकों/अर्ध-सैनिक बल के कार्मिक तथा भूतपूर्व सैनिकों/अर्ध-सैनिकों अथवा उसके/उसकी पति/पत्नी, मृतक सैनिकों/भूतपूर्व सैनिकों/भूतपूर्व केन्द्रीय अर्ध-सैनिक बल के कार्मिक के परिवारों के स्थायित्व वाले आवासीय मकानों को शत-प्रतिशत छूट दी जायेगी बशर्ते कि वे हरियाणा राज्य में कोई अन्य रिहायशी मकान नहीं रखते हों तथा इसमें स्वयं निवास कर रहे हों तथा मकान का कोई भाग किराये पर नहीं दे रखा हो।”

पी० राधेन्द्रा राव,

प्रधान सचिव, हरियाणा सरकार,
शहरी स्थानीय निकाय विभाग।

HARYANA GOVT. GAZ. (EXTRA.), NOV. 9, 2013
(KRTK. 18, 1935 SAKA)

2301

[Authorised English Translation]

HARYANA GOVERNMENT
URBAN LOCAL BODIES DEPARTMENT
(COMMITTEES)

Notification

The 9th November, 2013

No. S.O. 94/H.A./16/1994/S.87, 149/2013.—In exercise of the powers conferred by sub-section (3) of section 87 read with sub-section (1) of section 149 of the Haryana Municipal Corporation Act, 1994 (Act 16 of 1994), the Governor of Haryana hereby makes the following amendment in the Haryana Government, Urban Local Bodies Department (Committees), Notification No. S.O. 85/H.A. 16/1994/S. 87/2013, dated the 11th October, 2013, namely :—

Amendment

In the Haryana Government, Urban Local Bodies Department (Committees), notification No. S.O. 85/H.A. 16/1994/S. 87/2013, dated the 11th October, 2013, in para 3 for sub-para (ii) the following sub-para shall be substituted, namely :—

- “(ii) 100% rebate shall be given to the self occupied residential houses owned by the serving defence/paramilitary force personnel and ex-service/paramilitary force personnel or his/her spouse; families of deceased soldiers/ex-servicemen/ex-central paramilitary forces personnel, provided they have no other residential house in the Haryana State and are residing there in themselves and have not let out any portion of the house.”

P. RAGHAVENDRA KAO,
Principal Secretary to Government Haryana,
Urban Local Bodies Department.

*[Authorised English Translation]***HARYANA GOVERNMENT****URBAN LOCAL BODIES DEPARTMENT
(COMMITTEES)****Notification**

The 3rd March, 2014

No. S.O. 38/H.A. 16/1994/S. 87/2014.—In exercise of the powers conferred by Sub-section (3) of section 87 read with sub-section (1) of section 149 of the Haryana Municipal Corporation Act, 1994 (Act 16 of 1994), the Governor of Haryana hereby makes the following amendments in the Haryana Government, Urban Local Bodies Department (Committees), Notification No. S.O.85/H.A.16/1994/S. 87/2013, dated the 11th October, 2013, with immediate effect, namely:—

Amendment

In the Haryana Government, Urban Local Bodies Department (Committees), Notification No. S.O. 85/H.A.16/1994/S. 87/2013, dated the 11th October, 2013,—

1. In para 2, in item F, after sub-para (xi), the following sub-paras shall be inserted, namely:—

“(xii) **Petrol Pump:** 50% of Commercial Property Tax rate for both A1 and A2 cities, respectively;

(xiii) **I.T. Park, Cyber City/ Park:** 50% of Commercial Space rate for both A1 and A2 cities, respectively.”

2. In para 3, after sub-para (v), the following sub-paras shall be inserted, namely:—

“(vi) 100% rebate till 31st March, 2016, shall be given to properties situated in ‘Lal Dora’ of those villages, which have come in the limits of Municipal Corporations on or after 1st April, 2010,

(vii) 50% rebate shall be given on the flats up to 2000 square feet.”

3. In para 4,—

(a) in sub-para (ii), for the figures, words and sign “10th December, 2013,” the figures, words and sign, “31st March, 2014” shall be substituted.

(b) in sub-para (iv), for the figures, words and sign “10th December, 2013,” the figures, words and sign, “31st March, 2014” shall be substituted.

P. RAGHAVENDRA RAO,

Principal Secretary to Government Haryana,
Urban Local Bodies Department.

भाग - III

हरियाणा सरकार

शहरी स्थानीय निकाय विभाग

(समितियाँ)

अधिसूचना

दिनांक 3 मार्च, 2014

संख्या का०आ० 38/ह०अ० 16/1994/धा० 87/2014.—हरियाणा नगर निगम अधिनियम, 1994 (1994 का अधिनियम 16), की धारा 149 की उप धारा (1) के साथ पठित धारा 87 की उप-धारा (3) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, हरियाणा के राज्यपाल, इसके द्वारा, हरियाणा सरकार, शहरी स्थानीय निकाय विभाग (समितियाँ), अधिसूचना संख्या का०आ० 85/ह० अ० 16/1994/धा० 87/2013, दिनांक 11 अक्टूबर, 2013 में निम्नलिखित संशोधन करते हैं, अर्थात् —

संशोधन

हरियाणा सरकार, शहरी स्थानीय निकाय विभाग (समितियाँ), अधिसूचना संख्या का० आ० 85/ह० अ० 16/1994/धा० 87/2013, दिनांक 11 अक्टूबर, 2013 में,—

1. पैरा 2 में, मद ऊ में, उप पैरा (xi) के बाद, निम्नलिखित उप-पैरे रखे जायेंगे, अर्थात्—

“(xii) पेट्रोल पम्प: क्रमशः ए1 तथा ए2 दोनों शहरों के लिए वाणिज्यिक सम्पत्ति कर दर का 50 प्रतिशत।

(xiii) आई टी पार्क, साइबर सिटी/पार्क: क्रमशः ए1 तथा ए2 दोनों शहरों के लिए वाणिज्यिक स्थान दर का 50 प्रतिशत।”।

2. पैरा 3 में, उप-पैरा (v) के बाद, निम्नलिखित उप-पैरे रखे जायेंगे, अर्थात् :—

“(vi) दिनांक 31 मार्च, 2016 तक शत प्रतिशत छूट उन गांवों के 'लाल डोरा' में स्थित सम्पत्तियों को दी जाएंगी, जो दिनांक प्रथम अप्रैल, 2010, को या इसके बाद नगरनिगमों की सीमाओं में आती है।

(vii) 2000 वर्ग फुट तक के फ्लैट्स को 50 प्रतिशत छूट दी जायेगी।”।

3. पैरा 4,—

(क) उप पैरा (ii) में, “10 दिसम्बर, 2013” अंकों, शब्द तथा चिह्न के स्थान पर “31 मार्च, 2014” अंक, शब्द तथा चिह्न प्रतिस्थापित किये जाएंगे।

(ख) उप पैरा (iv) में, “10 दिसम्बर, 2013” अंकों, शब्द तथा चिह्न के स्थान पर, “31 मार्च, 2014” अंक, शब्द तथा चिह्न प्रतिस्थापित किये जाएंगे।

पी० राघवेन्द्र राव,
प्रधान सचिव, हरियाणा सरकार,
शहरी स्थानीय निकाय विभाग।

From

Director, Urban Local Bodies,
Haryana, Chandigarh.

To

1. Commissioners of all Municipal Corporations in the State of Haryana.
- ✓ 2. All the Deputy Commissioners in the State of Haryana.
3. Executive Officers of all Municipal Councils in the State of Haryana.
4. Secretaries of all Municipal Committees in the State of Haryana.

Memo. No. 4E/2014/ 173 on - 383

Dated: 9/4/14

Subject:- Clarifications on the Property Tax notifications dated 11.10.2013.

Reference the subject cited above.

2 Various objections/ suggestions/ requests for clarification/ guidelines on Property Tax notifications dated 11.10.2013 were received from the Trade Unions, Municipalities and Individual persons.

3 The matter was submitted before the Committee, constituted by the Government under the chairmanship of Hon'ble Industries Minister, Haryana. Based on the recommendations of the Committee, a notification was issued on dated 3-3-2014. It was further decided to clarify on other issues, as under:-

(1) **Property Tax on Brick Industries and Poultry farms.**

Property tax on Brick Industries and Poultry farms is to be calculated at the same rate as applicable for Industrial units.

(2) **Property Tax on Central Government properties.**

Property tax on Central Government properties is to be calculated at the same rate as applicable for State Government properties.

(3) **Property Tax on residential houses built on shops in grain market.**

Residential houses built on shops in grain markets are to be considered a single unit for assessment of property tax.

(4) **Property Tax on Milk processing Industries.**

Milk processing Industries are to be considered in Industrial Category for calculation of property tax.

(5) **Definition of Carpet area.**

'Carpet area' shall mean the net usable covered floor area bound with in the walls of the apartment but excluding the area covered by the walls and any balcony which is approved free- of - FAR, but including the area forming part of kitchen, toilet, bathroom, store and built-in cupboard/ almirah/shelf, which being usable covered area shall form part of the carpet area.

Y. K. Choudhary
Deputy Director
For Director, Urban Local Bodies,
Haryana, Chandigarh

APPX 17

सैनिक विश्राम गृहों को गृहकर से छूट प्रदान करने बारे

सैनिक विश्राम गृहों को गृहकर से छूट प्रदान करने बारे

सैनिक विश्राम गृहों को गृहकर से छूट प्रदान करने बारे

दिनांक 1-1-2016

विषय:-

सैनिक विश्राम गृहों को गृहकर से छूट प्रदान करने बारे ।

उपरोक्त विषय पर आपके पत्र क्रमांक 12/18/98-5डी0-11, दिनांक

17-11-2015 के सदर में।

इस सम्बन्ध में आपको सूचित किया जाता है कि सरकार की अधिसूचना क्रमांक S.O. 86/HA-24/1973/S-69-2013, दिनांक 11-10-2013 में नगर निगमों/नगरपालिकाओं/नगर परिषदों की सीमाओं के अन्तर्गत आने वाले सभी सैनिक विश्राम गृहों को गृहकर के भुगतान में छूट प्रदान करने का निर्णय लिया है।

अधीक्षक कमिटी-11

कृते: प्रधान प्रधान सचिव, हरियाणा सरकार,
शहरी स्थानीय निकाय विभाग।

पृ० क्रमांक 9/24/2004-3क-11

दिनांक: 1-1-2016

एक-प्रति निम्नलिखित को सूचनाार्थ एवं आवश्यक कार्यवाही हेतु भेजी जाते हैं:-

1. राज्य के सभी मण्डल आयुक्त ।
2. निदेशक, शहरी स्थानीय निकाय विभाग, हरियाणा, पंचकूला ।
3. राज्य के सभी उपायुक्त ।
4. आयुक्त, नगर निगम, फरीदाबाद, गुड़गांव, सोनीपत, पानीपत, अम्बाला, रोहतक, पंचकूला, हिसार, करनाल, समुधानगर ।
5. राज्य के सभी कार्यकारी अधिकारी/सचिव, नगर निगमों, नगर परिषदों, नगरपालिकाओं ।

अधीक्षक कमिटी-11

कृते: प्रधान प्रधान सचिव, हरियाणा सरकार

शहरी निकाय विभाग

(TO BE SUBSTITUTE BEARING SAME NUMBER AND DATE)
HARYANA GOVERNMENT
URBAN LOCAL BODIES DEPARTMENT
NOTIFICATION

Dated 2.2.2017

No. 14/5/2017- 3 C II .- In exercise of the powers conferred by sub-section (3) of section 87 read with sub-section (1) of section 149 of the Haryana Municipal Corporation Act, 1994 (Act 16 of 1994), the Governor of Haryana hereby makes the following amendments in the Haryana Government, Urban Local Bodies Department (Committees), notification No. S.O.85/H.A.16/1994/S. 87/2013, dated the 11th October, 2013 with immediate effect, namely:-

Amendment

In the Haryana Government, Urban Local Bodies Department (Committees) notification no. S.O./H.A.16/1994/S.87/2013, dated the 11th October, 2013, -


1. In para 4, for sub-para (ii), shall be substituted namely:-
 "(ii) A one time rebate of 25% shall be allowed to those property owners who clear all the property tax dues/ arrears for the years 2010-11 to 2016-17 upto 28th February, 2017.
2. In para 5, for sub-para (b) the following sub para shall be substituted, namely:-
 (b) in case of late payment, interest at the rate of 1.5% per month or part thereof shall be charged: Provided that one time waiver of interest on the arrears of Property tax pending since year 2010-11 to 2016-17 shall be allowed to all tax payers, if their arrears are paid upto 28.02.2017.
3. Whose Property Owner payment of Property Tax by cashless system 1% rebate to be given.

Anand M. Sharan,
Principal Secretary to Government, Haryana
Urban Local Bodies Department

Endst. No 14/5/2017- 3 C II

Dated 2.2.2017

A copy is forwarded to the Controller, Printing & Stationery Department, Haryana, Chandigarh with the request that above notification (both in Hindi and English) may please be published in the Haryana Government Gazette (Extra Ordinary). He is requested to supply 150 printed copies of the said notification to this office for record.


Superintendent Committee-II
for Principal Secretary to Govt. Haryana,
Urban Local Bodies Department

HARYANA GOVERNMENT
URBAN LOCAL BODIES DEPARTMENT
NOTIFICATION

The 02.03.2017

No. 14/10/2017-3C-II :- In continuation of Haryana Government Urban Local Bodies Department notification no. S.O. 38/H.A.16/1994/S/87/2014, dated 03.03.2014 and in exercise of the powers conferred by sub-section (3) of section 87 read with sub-section (1) of section 149 of the Haryana Municipal Corporation Act, 1994 (Act 16 of 1994), the Governor of Haryana hereby makes the following amendments in the Haryana Government, Urban Local Bodies Department (Committees), notification No.S.O. 85/H.A.16/1994/S/87/2013, dated the 11th October, 2013, namely:-

Amendment

In the Haryana Government, Urban Local Bodies Department (Committees), notification No. S.O. 85/H.A.16/1994/S/87/2013, dated the 11th October, 2013,-

1. In para 3, Sub-Para (vi) shall be substituted as under:-

(vi) " 100% rebate till 31st March 2018 in case of Municipal Corporation Sonapat and till 31st March 2017 in case of other Municipal Corporations shall be given to residential properties situated within 'Lal Dora' of the villages which have come in the limits of Municipal Corporations on or after 1st April, 2010".

Anand Mohan Sharan
Principal Secretary to Government Haryana,
Urban Local Bodies Department.

Endst. No. 14/10/2017-3C-II

Dated 02.03.2017

A copy is forwarded to the Controller, Printing & Stationery Department, Haryana Chandigarh with the request that above notification (both in Hindi and English) may please be published in the Haryana Government Gazette (Extra Ordinary). He is requested to supply 150 printed copies of the said notification to this office for record.

[Signature]
Superintendent Committee-II
Principal Secretary to Government Haryana,
Urban Local Bodies Department.

Dated 02.03.2017

[Signature]
8/3/2017
Despatched
Dated
Issue Branch. Sec-17

Endst. No. 14/10/2017-3C-II

A copy is forwarded to the following for information and necessary action:-

1. Director General, Information, Public Relation & Cultural Affairs, Haryana.
2. Director, Urban Local Bodies, Haryana, Bays No. 11-14, Sector-4, Panchkula.
3. All Deputy Commissioner, Haryana.
4. Commissioner, Municipal Corporation, Faridabad, Gurgaon, Hisar, Panipat, Karnal, Yamunanagar, Panchkula, Ambala, Rohtak, Sonapat.

[Signature]
Superintendent Committee-II
Principal Secretary to Government Haryana,
Urban Local Bodies Department.

[Signature]

HARYANA GOVERNMENT
URBAN LOCAL BODIES DEPARTMENT
NOTIFICATION

Dated 16.03.2018

No. 14/10/2017-3C-II :- In continuation of Haryana Government Urban Local Bodies Department notification no. S.O. 38/H.A.16/1994/S/87/2014, dated 03.03.2014 and in exercise of the powers conferred by sub-section (3) of section 87 read with sub-section (1) of section 149 of the Haryana Municipal Corporation Act, 1994 (Act 16 of 1994), the Governor of Haryana hereby makes the following amendments in the Haryana Government, Urban Local Bodies Department (Committees), notification No.S.O. 85/H.A.16/1994/S/87/2013, dated the 11th October, 2013, namely:-

Amendment

In the Haryana Government, Urban Local Bodies Department (Committees), notification No. S.O. 85/H.A.16/1994/S/87/2013, dated the 11th October, 2013,-

1. In para 3, Sub-Para (vi) shall be substituted as under:-


(vi) " 100% rebate till 31st March 2019 in case of Municipal Corporation Sonapat and till 31st March 2018 in case of other Municipal Corporations shall be given to residential properties situated within 'Lal Dora' of the villages which have come in the limits of Municipal Corporations on or after 1st April, 2010".

Anand Mohan Sharan
Principal Secretary to Government Haryana,
Urban Local Bodies Department.

Endst. No. 14/10/2017-3C-II

Dated 16.03.2018

A copy is forwarded to the Controller, Printing & Stationery Department, Haryana Chandigarh with the request that above notification (both in Hindi and English) may please be published in the Haryana Government Gazette (Ordinary). He is requested to supply 150 printed copies of the said notification to this office for record.


Superintendent Committee-II
For Principal Secretary to Government Haryana,
Urban Local Bodies Department

Endst. No. 14/10/2017-3C-II

Dated 16.03.2018

A copy is forwarded to the following for information and necessary action:-

1. Director General, Information, Public Relation & Cultural Affairs, Haryana.
2. Director, Urban Local Bodies, Haryana, Bays No. 11-14, Sector-4, Panchkula.
3. All Deputy Commissioner, Haryana.
4. Commissioner, Municipal Corporation, Faridabad, Gurgaon, Hisar, Panipat, Karnal, Yamunanagar, Panchkula, Ambala, Rohtak, Sonapat.


Superintendent Committee-II
For Principal Secretary to Government Haryana.



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हरियाणा सरकार

शहरी स्थानीय निकाय विभाग

अधिसूचना

दिनांक 28 सितम्बर 2018

संख्या 2/3/2018-आर०-II.— हरियाणा नगरनिगम अधिनियम, 1994 (1994 का 16) की धारा 149 की उप धारा (1) के साथ पठित धारा 87 की उप-धारा (3) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, हरियाणा के राज्यपाल, इसके द्वारा, हरियाणा सरकार, शहरी स्थानीय निकाय विभाग (समितियों), अधिसूचना संख्या का० आ० 85/ह० आ० 16/1994/धा० 87/2013, दिनांक 11 अक्टूबर, 2013 में निम्नलिखित संशोधन करते हैं, अर्थात्—

संशोधन

हरियाणा सरकार, शहरी स्थानीय निकाय विभाग (समितियों), अधिसूचना संख्या का० आ० 85/ह० आ० 16/1994/धा० 87/2013, दिनांक 11 अक्टूबर, 2013 में, पैरा 4 में, उप पैरा (iii), के स्थान पर, निम्नलिखित उप-पैरा प्रतिस्थापित किये जाएंगे, अर्थात्—

“(iii) जिन्होंने सम्पत्ति के पहले ही जमा कर दिया है, तो अधिक राशि, यदि कोई हो, का प्रतिदेय 3 प्रतिशत वार्षिक या सम्बन्धित नगर निगम के बचत बैंक खातों पर प्रोदभुत ब्याज दर जो भी अधिक हो, पर वापिस किया जाएगा।”

आनन्द एम० शरण,
प्रधान सचिव, हरियाणा सरकार,
शहरी स्थानीय निकाय विभाग।

HARYANA GOVERNMENT
URBAN LOCAL BODIES DEPARTMENT

Notification

The 28th September, 2018

No. 2/3/2018-R-II.— In exercise of the powers conferred by Sub-section (3) of Section 87 read with sub-section (1) of the section 149 of the Haryana Municipal Corporation Act, 1994 (16 of 1994), the Governor of Haryana hereby makes the following amendment in the Haryana Government, Urban Local Bodies Department (Committees). Notification No. S.O.85/H.A.16/1994/S.87/2013, dated the 11th October, 2013 namely:-

Amendment

In the Haryana Government, Urban Local Bodies Department (Committees), Notification No. S.O.85/H.A.16/1994/S.87/2013, dated the 11th October, 2013, in Para 4, for sub-Para (iii), the following sub-para shall be substituted, namely:-

- “(iii) Those who have already deposited the excess amount of property tax, if any, shall be refunded @ 3% per annum or as per the rate of interest available on saving bank account of the concerned Municipal Corporation, whichever is higher”.

ANAND M. SHARAN,
Principal Secretary to Government Haryana,
Urban Local Bodies Department.

**HARYANA GOVERNMENT
URBAN LOCAL BODIES DEPARTMENT**

NOTIFICATION

Dated: 10-12-2018

No. 14/10/2017-3C-II:- In continuation of Haryana Government, Urban Local Bodies Department notification no. 14/10/2017-3C-II dated 16.03.2018 and in exercise of the powers conferred by sub-section (3) of section 87 read with sub-section (1) of section 149 of Haryana Municipal Corporation Act, 1994 (Act 16 of 1994), the Governor of Haryana hereby makes the following amendments in the Haryana Government, Urban Local Bodies Department (Committees), notification No. S.O. 85/H.A.16/1994/S/87/2013, dated the 11th October, 2013, namely:-

Amendment

In the Haryana Government, Urban Local Bodies Department (Committee), notification No. S.O. No. S.O. 85/H.A.16/1994/S/87/2013, dated the 11th October, 2013,-

2. In para 3, Sub-para (vi) shall be substituted as under:-

(vi) "100% rebate shall be given to the residential properties located within the Revenue Estate of Village Bandhwari of Municipal Corporation, Gurugram from the payment of property tax for next five years with effect from 01.04.2018.

Anand M. Sharan
Principal Secretary to Government Haryana
Urban Local Bodies Department

Endst. No. 14/10/2017-3C-II

Dated: 10-12-2018

A copy is forwarded to the Controller, Printing & Stationery Department, Haryana Chandigarh with the request the above notification (in English) may please be published in the Haryana Government Gazette (Ordinary). He is requested to supply 150 printed copies of the said notification to this office for record.

Sd/-
Superintendent Committee-II
for: Principal Secretary to Government Haryana
Urban Local Bodies Department.

Endst. No. 14/10/2017-3C-II

Dated: 10-12-2018

A copy is forwarded to the following for information and necessary action:-

1. Director General, Information, Public Relation & Cultural Affairs, Haryana.
2. Director, Urban Local Bodies, Haryana, Bays No. 11-14, sector-4, Panchkula.
- ✓ 3. Commissioner Municipal Corporation, Gurugram. w.r.t his letter Memo No. MCG/ADMC/2018/23612, dated 29.05.2018 and Memo No. 29340 dated 04.07.2018).

Anm Lini yada
Superintendent Committee-II
for: Principal Secretary to Government Haryana
Urban Local Bodies Department
Sey

HARYANA GOVERNMENT
URBAN LOCAL BODIES DEPARTMENT
Notification

The-12-09-2019

No. 14/6/2015-3C-II - In exercise of powers conferred by Sub-Sections (3) of Section 87 read with Sub-Section (1) of Section 149 of the Haryana Municipal Corporation Act, 1994 (Act 16 of 1994), the Governor of Haryana hereby makes the following amendments in the Haryana Government, Urban Local Bodies Department (committees), Notification No. S.O. 85/H.A.16/1994/S.87/2013, dated 11th October, 2013, which has been amended vide Notification No. S.O.38/H.A.16/1994/S.87/2014, in the Area of Municipal Corporation with immediate effect, namely:-

Amendment

In the Haryana Government, Urban Local Bodies Department (Committees), Notification No. S.O. 85/H.A.16/1994/S.87/2013 dated 11th October, 2013,---

1. In para 2, in item F, after sub-para (xi), the following sub-para shall be inserted, namely:-

(xii) Dhabas (Along the highways with CLU permission or have applied for CLU permission for Dhaba).

- a) 50% of the commercial space rate for the carpet area for the respective Cities
- b) Vacant Land within the Dhaba area as per the rates of the Commercial Vacant land for the respective Cities.

Anand M. Sharan
Principal Secretary to Government Haryana,
Urban Local Bodies Department.

Endst. No. 14/6/2015-3C-II

Dated 12-09-2019

A copy is forwarded to the Controller, Printing & Stationery Department, Haryana Chandigarh with the request that above notification (both in Hindi and English) may please be published in the Haryana Government Gazette (Extra-ordinary). He is requested to supply 150 printed copies of the said notification to this office for record.

Simran Yadav
Superintendent Committee-II
for Principal Secretary to Government Haryana,
Urban Local Bodies Department.

**HARYANA GOVERNMENT
URBAN LOCAL BODIES DEPARTMENT
NOTIFICATION**

Dated the 20th May, 2020

No. 14/5/2017-3C-II/29052 - In exercise of the powers conferred by Sub-Section (3) of Section 87 read with Sub-Section (1) of Section 149 of the Haryana Municipal Corporation Act, 1994 (Act 16 of 1994), the Governor of Haryana hereby makes the following amendments in the Haryana Government, Urban Local Bodies Department (Committees), Notification No. S.O.85/H.A.16/1994/S. 87/2013, dated the 11th October, 2013 with immediate effect, namely:-

Amendment

In the Haryana Government, Urban Local Bodies Department (Committees) Notification No. S.O./H.A.16/1994/S.87/2013, dated the 11th October, 2013.

1. In para 3, after sub-para (vii), the following sub-paras shall be inserted, namely:-
 - (viii) A one time rebate of 50% on residential properties situated in Lal Dora of villages falling in the jurisdiction of Municipal Corporations shall be allowed to those property owners who clear all the property tax dues/arrears for the years 2010-11 to 2019-20 upto 31st August, 2020.
 - (ix) An exemption of 100% would be admissible to Charitable Educational Institutions, Charitable Hospital and Schools for Children with Special Needs (CWSN) where the fees or rates equivalent to Government Schools and Hospitals are charged, including approved Colleges, Schools, Hospitals and Dispensaries if such buildings and lands or portions thereof are either owned by the Charitable Educational Institutions and Charitable Hospitals concerned or have been placed at the disposal of such Charitable Educational Institutions and Charitable Hospitals without payment of any rent. However, no exemption shall be given to any property as defined above, if any portion thereof has been constructed or used for commercial purposes.
2. In para 4, for sub-paras (ii) & (iv), the following sub-paras shall be substituted, namely:-
 - (ii) A one time rebate of 25% shall be allowed for the property tax dues/arrears for the years 2010-11 to 2016-17 to those property owners who clear all the property tax dues/arrears for the years 2010-11 to 2019-20 upto 31st August, 2020.
 - (iv) Rebate of 10% would be admissible to those assesses who pay their total property tax for the assessment year by the 31st July of that assessment year. Further, 10% additional rebate shall be provided to those property owners who have deposited their property tax dues for the years 2017-18, 2018-19 and 2019-20 consecutively by 31st July of that year as a good tax payer reward for the year 2020-21. This 10% additional rebate would be available to those tax payers who pay their yearly tax consecutively for each three year block in stipulated time in future also.
3. In para 5, for sub-para (b), the following sub para shall be substituted, namely:-
 - (b) In case of late payment, interest at the rate of 1.5% per month or part thereof shall be charged provided that one time waiver of interest on the dues and arrears of property tax pending since year 2010-11 to 2019-20 shall be allowed to all tax payers, if their arrears are paid upto 31st August, 2020.
4. Additional 5% rebate shall be given to property owners who will pay the property tax by auto debit system upto 31st July every year.
5. The rates of property tax for activities allied to Agriculture (i.e., Dairies) and Dhabas notified vide Nos. 14/06/2015-3CII, dated 12.09.2019 shall be applicable with effect from 11.10.2013.

Chandigarh, Dated
the 20th May, 2020

Endst. No. 14/5/2017-3C-II/29052

S. N. Roy
Additional Chief Secretary to Government of Haryana,
Urban Local Bodies Department.

Dated the 22nd May, 2020

A copy is forwarded to the Controller, Printing & Stationery Department, Haryana, Chandigarh with the request that above notification (both in Hindi and English) may please be published in the Haryana Government Gazette (Extra Ordinary). He is requested to supply 150 printed copies of the said notification to this office for record.

[Signature] 22/05/2020
Additional Director (Admn.)
for Additional Chief Secretary to Government of Haryana,
Urban Local Bodies Department.

Endst. No. 14/5/2017-3C-II/29052

Dated the 22nd May, 2020

1. Director General, Urban Local Bodies, Haryana, Bays No. 11-14, Sector-4, Panchkula.
2. Director, Information, Public Relation & Cultural Affairs, Haryana.
3. All Commissioners, Municipal Corporations in the State of Haryana.
4. All Deputy Commisloner In the State of Haryana.

[Signature] 22/05/2020

**HARYANA GOVERNMENT
URBAN LOCAL BODIES DEPARTMENT
NOTIFICATION**

Dated the 18th August, 2020

No. 14/5/2017-3C-II/41727 - In exercise of the powers conferred by sub-section (3) of Section 87 read sub-section (1) of Section 149 of the Haryana Municipal Corporation Act, 1994 (Act 16 of 1994), the Governor of Haryana hereby makes the following amendments in the Haryana Government, Urban Local Bodies Department (Committees), Notification No. S.O. 85/H.A.16/1994/S. 87/2013, dated the 11th October, 2013 with effect from 01.08.2020, namely:-

Amendment

In the Haryana Government, Urban Local Bodies Department (Committees) Notification No. S.O. 85/ H.A.16/1994/S. 87/2013, dated the 11th October, 2013.

1. In para 3, after sub-para (vii), the following sub-para shall be inserted, namely:-

(viii) A one time rebate of 50% on residential properties situated in Lal Dora of villages falling in the jurisdiction of Municipal Corporations shall be allowed to those property owners who clear all the property tax dues/arrears for the years 2010-11 to 2019-20 upto 31st October, 2020.

(ix) An exemption of 100% would be admissible to Charitable Educational Institutions, Charitable Hospital and Schools for Children with Special Needs (CWSN) where the fees or rates equivalent to Government Schools and Hospitals are charged, including approved Colleges, Schools, Hospitals and Dispensaries if such buildings and lands or portions thereof are either owned by the Charitable Educational Institutions and Charitable Hospitals concerned or have been placed at the disposal of such Charitable Educational Institutions and Charitable Hospitals without payment of any rent. However, no exemption shall be given to any property as defined above, if any portion thereof has been constructed or used for commercial purposes.

2. In para 4, for sub-para (ii) & (iv), the following sub-para shall be substituted, namely:-

(ii) A one time rebate of 25% shall be allowed for the property tax dues/arrears for the years 2010-11 to 2016-17 to those property owners who clear all the property tax dues/arrears for the years 2010-11 to 2019-20 upto 31st October, 2020.

(iv) Rebate of 10% would be admissible to those assesses who pay their total property tax for the assessment year by the 31st July of that assessment year. However, the period for purpose of 10% rebate for the year 2020-21 is extended upto 31st October, 2020.

Further, 10% additional rebate shall be provided to those property owners who have deposited their property tax dues for the years 2017-18, 2018-19 and 2019-20 consecutively by 31st July of that year as a good tax payer reward for the year 2020-21. However, in case of Municipal Corporation, Gurugram the period for purpose of 10% rebate for the year 2017-18 shall be considered as 31.12.2017 instead of 31.07.2017 as the period for this purpose was extended vide Government order No. 14/5/2017-3C-II dated 28.11.2018.

This 10% additional rebate would be available to those tax payers who pay their yearly tax consecutively for each three year block in stipulated time in future also. Further, the date for next three year block, for the year 2020-21, shall be considered as 31.10.2020 instead of 31.07.2020.

3. In para 5, for sub-para (b), the following sub para shall be substituted, namely:-

(b) In case of late payment, interest at the rate of 1.5% per month or part thereof shall be charged provided that one time waiver of interest on the dues and arrears of property tax pending since year 2010-11 to 2019-20 shall be allowed to all tax payers, if their arrears are paid upto 31st October, 2020.

4. Additional 5% rebate shall be given to property owners who will pay the property tax by auto debit system upto 31st July every year but for current year i.e., 2020-21 it shall be treated as 31st October, 2020.

5. The rates of property tax for activities allied to Agriculture (i.e., Dairies) and Dhabas notified vide Nos. 14/06/2015-3CII, dated 12.09.2019 shall be applicable with effect from 11.10.2013.

S. N. Roy

Additional Chief Secretary to Government of Haryana,
Urban Local Bodies Department.

Dated the 18.08.2020

Chandigarh, Dated
the 18th August, 2020

Endst. No. 14/5/2017-3C-II/41727

A copy is forwarded to the Controller, Printing & Stationery Department, Haryana, Chandigarh with the request that above notification may please be published in the Haryana Government Gazette (Extra Ordinary). He is requested to supply 150 printed copies of the said notification to this office for record.

 18/08/2020
Additional Director (Admn.)

for Additional Chief Secretary to Government of Haryana,
Urban Local Bodies Department.

Dated the 18.08.2020

Endst. No. 14/5/2017-3C-II/41727

1. Director General, Urban Local Bodies, Haryana, Bays No. 11-14, Sector-4, Panchkula.
2. Director, Information, Public Relation & Cultural Affairs, Haryana.
3. All the Deputy Commissioners in the State of Haryana.
4. All the Commissioners of Municipal Corporations in the State of Haryana.
5. All the District Municipal Commissioners in the State of Haryana.

 18/08/2020
Additional Director (Admn.)

18

**HARYANA GOVERNMENT
URBAN LOCAL BODIES DEPARTMENT
NOTIFICATION**

Dated the 29th October, 2020

No. 14/5/2017-3C-II/51173 - In exercise of the powers conferred by clause (a) of Section 69 read with sub-section (1) of Section 84 of the Haryana Municipal Act, 1973 (Act 24 of 1973), the Governor of Haryana hereby makes the following amendments in the Haryana Government, Urban Local Bodies Department (Committees), Notification No. S.O. 86/H.A.24/1973/S. 69/2013, dated the 11th October, 2013 with effect from 01.11.2020, namely:-

Amendment

In the Haryana Government, Urban Local Bodies Department (Committees) Notification No. S.O. 86/H.A.24/1973/S. 69/2013, dated the 11th October, 2013:-

1. In para 3, after sub-para (vii), the following sub-para shall be inserted, namely:-
 - (viii) A one time rebate of 50% on residential properties situated in Lal Dora of villages falling in the jurisdiction of Municipal Councils and Committees shall be allowed to those property owners who clear all the property tax dues/arrears for the years 2010-11 to 2019-20 upto 31st December, 2020.
 - (ix) An exemption of 100% would be admissible to Charitable Educational Institutions, Charitable Hospital and Schools for Children with Special Needs (CWSN) where the fees or rates equivalent to Government Schools and Hospitals are charged, including approved Colleges, Schools, Hospitals and Dispensaries if such buildings and lands or portions thereof are either owned by the Charitable Educational Institutions and Charitable Hospitals concerned or have been placed at the disposal of such Charitable Educational Institutions and Charitable Hospitals without payment of any rent. However, no exemption shall be given to any property as defined above, if any portion thereof has been constructed or used for commercial purposes.
2. In para 4, for sub-para (ii) & (iv), the following sub-para shall be substituted, namely:-
 - (ii) A one time rebate of 25% shall be allowed for the property tax dues/arrears for the years 2010-11 to 2016-17 to those property owners who clear all the property tax dues/arrears for the years 2010-11 to 2019-20 upto 31st December, 2020.
 - (iv) Rebate of 10% would be admissible to those assesses who pay their total property tax for the assessment year by the 31st July of that assessment year. However, the period for purpose of 10% rebate for the year 2020-21 is extended upto 31st December, 2020.
Further, 10% additional rebate shall be provided to those property owners who have deposited their property tax dues for the years 2017-18, 2018-19 and 2019-20 consecutively by 31st July of that year as a good tax payer reward for the year 2020-21.
This 10% additional rebate would be available to those tax payers who pay their yearly tax consecutively for each three year block in stipulated time in future also. Further, the date for next three year block, for the year 2020-21, shall be considered as 31.12.2020 instead of 31.07.2020.
3. In para 5, for sub-para (b), the following sub para shall be substituted, namely:-
 - (b) In case of late payment, interest at the rate of 1.5% per month or part thereof shall be charged provided that one time waiver of interest on the dues and arrears of property tax pending since year 2010-11 to 2019-20 shall be allowed to all tax payers, if their arrears are paid upto 31st December, 2020.
4. Additional 5% rebate shall be given to property owners who will pay the property tax by auto debit system upto 31st July every year but for current year i.e., 2020-21 it shall be treated as 31st December, 2020.
5. The rates of property tax for activities allied to Agriculture (i.e., Dairies) and Dhabas notified vide Nos. 14/06/2015-3CII, dated 19.09.2019 shall be applicable with effect from 11.10.2013.

Chandigarh, Dated
the 29th October, 2020

Endst. No. 14/5/2017-3C-II/51173

A copy is forwarded to the Controller, Printing & Stationery Department, Haryana, Chandigarh with the request that above notification may please be published in the Haryana Government Gazette (Ordinary). He is requested to supply 150 printed copies of the said notification to this office for record.

S. N. Roy

Additional Chief Secretary to Government of Haryana,
Urban Local Bodies Department.

Dated the 04th November, 2020

lemp 04/11/2020
Additional Director (Admn.)

for Additional Chief Secretary to Government of Haryana,
Urban Local Bodies Department.

Dated the 04th November, 2020

Endst. No. 14/5/2017-3C-II/51173

1. Director, Urban Local Bodies, Haryana, Bays No. 11-14, Sector-4, Panchkula.
2. Director, Information, Public Relation & Cultural Affairs, Haryana.
3. All the Deputy Commissioners in the State of Haryana.
4. All the District Municipal Commissioners in the State of Haryana.
5. All the Executive Officers & Secretaries of Municipal Councils & Committees in the State of Haryana.

lemp 04/11/2020
Additional Director (Admn.)

for Additional Chief Secretary to Government of Haryana,
Urban Local Bodies Department.

**HARYANA GOVERNMENT
URBAN LOCAL BODIES DEPARTMENT
NOTIFICATION**

Dated the 5th January, 2021

No. 14/5/2017-3C-II/379 - In exercise of the powers conferred by sub-section (3) of Section 87 read with sub-section (1) of Section 149 of the Haryana Municipal Corporation Act, 1994 (Act 16 of 1994), the Governor of Haryana hereby makes the following amendments in the Haryana Government, Urban Local Bodies Department (Committees), Notification No. S.O. 85/H.A.16/1994/S. 87/2013, dated the 11th October, 2013 with effect from 01.01.2021, namely:-

Amendment

In the Haryana Government, Urban Local Bodies Department (Committees) Notification No. S.O. 85/H.A.16/1994/S. 87/2013, dated the 11th October, 2013.

1. In para 3, after sub-para (vii), the following sub-paras shall be inserted, namely:-
 - (viii) A one time rebate of 50% on residential properties situated in Lal Dora of villages falling in the jurisdiction of Municipal Corporations shall be allowed to those property owners who clear all the property tax dues/arrears for the years 2010-11 to 2019-20 upto 31st March, 2021.
 - (ix) An exemption of 100% would be admissible to Charitable Educational Institutions, Charitable Hospital and Schools for Children with Special Needs (CWSN) where the fees or rates equivalent to Government Schools and Hospitals are charged, including approved Colleges, Schools, Hospitals and Dispensaries if such buildings and lands or portions thereof are either owned by the Charitable Educational Institutions and Charitable Hospitals concerned or have been placed at the disposal of such Charitable Educational Institutions and Charitable Hospitals without payment of any rent. However, no exemption shall be given to any property as defined above, if any portion thereof has been constructed or used for commercial purposes.
2. In para 4, for sub-paras (ii) & (iv), the following sub-paras shall be substituted, namely:-
 - (ii) A one time rebate of 25% shall be allowed for the property tax dues/arrears for the years 2010-11 to 2016-17 to those property owners who clear all the property tax dues/arrears for the years 2010-11 to 2019-20 upto 31st March, 2021.
 - (iv) Rebate of 10% would be admissible to those assesses who pay their total property tax for the assessment year by the 31st July of that assessment year. However, the period for purpose of 10% rebate for the year 2020-21 is extended upto 31st March, 2021.
Further, 10% additional rebate shall be provided to those property owners who have deposited their property tax dues for the years 2017-18, 2018-19 and 2019-20 consecutively by 31st July of that year as a good tax payer reward for the year 2020-21. However, in case of Municipal Corporation, Gurugram the period for purpose of 10% rebate for the year 2017-18 shall be considered as 31.12.2017 instead of 31.07.2017 as the period for this purpose was extended vide Government order No. 14/5/2017-3C-II dated 28.11.2018.
This 10% additional rebate would be available to those tax payers who pay their yearly tax consecutively for each three year block in stipulated time in future also. Further, the date for next three year block, for the year 2020-21, shall be considered as 31.03.2021 instead of 31.07.2020.
3. In para 5, for sub-para (b), the following sub para shall be substituted, namely:-
 - (b) In case of late payment, interest at the rate of 1.5% per month or part thereof shall be charged provided that one time waiver of interest on the dues and arrears of property tax pending since year 2010-11 to 2019-20 shall be allowed to all tax payers, if their arrears are paid upto 31st March, 2021.
4. Additional 5% rebate shall be given to property owners who will pay the property tax by auto debit system upto 31st July every year but for current year i.e., 2020-21 it shall be treated as 31st March, 2021.
5. The rates of property tax for activities allied to Agriculture (i.e., Dairies) and Dhabas notified vide Nos. 14/06/2015-3CII, dated 12.09.2019 shall be applicable with effect from 11.10.2013.

Chandigarh, Dated
The 5th January, 2021
Endst. No. 14/5/2017-3C-II/379

S. N. Roy
Additional Chief Secretary to Government of Haryana,
Urban Local Bodies Department
Dated the 5th January, 2021

A copy is forwarded to the Controller, Printing & Stationery Department, Haryana, Chandigarh with the request that above notification may please be published in the Haryana Government Gazette (Ordinary). He is requested to supply 150 printed copies of the said notification to this office for record.

blp 05/01/2021
Additional Director (Admn.)
for Additional Chief Secretary to Government of Haryana,
Urban Local Bodies Department
Dated the 5th January, 2021

Endst. No. 14/5/2017-3C-II/379

A copy of the above is forwarded to the following for information and necessary action please:-

1. Director, Urban Local Bodies, Haryana, Bays No. 11-14, Sector-4, Panchkula.
2. Director, Information, Public Relation & Cultural Affairs, Haryana.
3. All the Deputy Commissioners in the State of Haryana.
4. All the Commissioners of Municipal Corporations in the State of Haryana.
5. All the District Municipal Commissioners in the State of Haryana.

blp 05/01/2021
Additional Director (Admn.)
for Additional Chief Secretary to Government of Haryana,
Urban Local Bodies Department.



Haryana Government Gazette

Published by Authority

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No. 4-2021]

CHANDIGARH, TUESDAY, JANUARY 26, 2021 (MAGHA 6, 1942 SAKA)

PART-I A

Notifications by Local Government Department

HARYANA GOVERNMENT

URBAN LOCAL BODIES DEPARTMENT

Notification

The 5th January, 2021

No. 14/5/2017-3C-II/380.— In exercise of the powers conferred by clause (a) of Section 69 read with Sub-section (1) of Section 84 of the Haryana Municipal Act, 1973 (Act 24 of 1973), the Governor of Haryana hereby makes the following amendments in the Haryana Government, Urban Local Bodies Department (Committees), Notification No. S.O. 86/H.A. 24/1973/S. 69/2013, dated the 11th October, 2013 with effect from 01.01.2021, namely:-

Amendment

In the Haryana Government, Urban Local Bodies Department (Committees) Notification No. S.O. 86/H.A. 24/1973/S.69/2013, dated the 11th October, 2013:-

1. In para 3, after sub-para (vii), the following sub-paras shall be inserted, namely:-
 - (viii) A one time rebate of 50% on residential properties situated in Lal Dora of villages falling in the jurisdiction of Municipal Councils and Committees shall be allowed to those property owners who clear all the property tax dues/arrears for the years 2010-11 to 2019-20 upto 31st March, 2021.
 - (ix) An exemption of 100% would be admissible to Charitable Educational Institutions, Charitable Hospitals and Schools for Children with Special Needs (CWSN) where the fees or rates equivalent to Government Schools and Hospitals are charged, including approved Colleges, Schools, Hospitals and Dispensaries if such buildings and lands or portions thereof are either owned by the Charitable Educational Institutions and Charitable Hospitals concerned or have been placed at the disposal of such Charitable Educational Institutions and Charitable Hospitals without payment of any rent. However, no exemption shall be given to any property as defined above, if any portion thereof has been constructed or used for commercial purposes.
2. In para 4, for sub-paras (ii) & (iv), the following sub-paras shall be substituted, namely:-
 - (ii) A one time rebate of 25% shall be allowed for the property tax dues/arrears for the years 2010-11 to 2016-17 to those property owners who clear all the property tax dues/arrears for the years 2010-11 to 2019-20 upto 31st March, 2021.
 - (iv) Rebate of 10% would be admissible to those assesses who pay their total property tax for the assessment year by the 31st July of that assessment year. However, the period for purpose of 10% rebate for the year 2020-21 is extended upto 31st March, 2021.

Further, 10% additional rebate shall be provided to those property owners who have deposited their property tax dues for the years 2017-18, 2018-19 and 2019-20 consecutively by 31st July of that year as a good tax payer reward for the year 2020-21.

This 10% additional rebate would be available to those tax payers who pay their yearly tax consecutively for each three year block in stipulated time in future also. Further, the date for next three year block, for the year 2020-21, shall be considered as 31.03.2021 instead of 31.07.2020.

3. In para 5, for sub-para (b), the following sub para shall be substituted, namely:-
(b) In case of late payment, interest at the rate of 1.5% per month or part thereof shall be charged provided that one time waiver of interest on the dues and arrears of property tax pending since year 2010-11 to 2019-20 shall be allowed to all tax payers, if their arrears are paid upto 31st March, 2021.
4. Additional 5% rebate shall be given to property owners who will pay the property tax by auto debit system upto 31st July every year but for current year *i.e.*, 2020-21 it shall be treated as 31st March, 2021.
5. The rates of property tax for activities allied to Agriculture (*i.e.*, Dairies) and Dhabas notified *vide* Nos. 14/06/2015-3C-II, dated 19.09.2019 shall be applicable with effect from 11.10.2013.

Chandigarh:
The 5th January, 2021.

S. N. ROY,
Additional Chief Secretary to Government Haryana,
Urban Local Bodies Department.

From

Additional Chief Secretary to Government, Haryana,
Urban Local Bodies Department,
Chandigarh.

To

1. All the Commissioners of Municipal Corporations in the State of Haryana.
2. All the District Municipal Commissioners in the State of Haryana.
3. All the Executive Officers/Secretaries of Municipal Councils/Committees in the State of Haryana.

Memo No. ADULB/Admin./2021/16098

Dated: 14.06.2021

Subject:- Instructions regarding levy of service charges on the Central Governemnt buildings/properties on account of services provided by the municipality within municipal limits.

In reference to the subject cited above.

2. Municipal Corporations and Municipal Councils/Committees are governed by the Haryana Municipal Corporation Act, 1994 and Haryana Municipal Act, 1973 respectively. Section 92 of the Haryana Municipal Corporation Act, 1994 and section 84A of the Haryana Municipal Act, 1973 empowers the municipal bodies for levying service charges on the Central Government buildings/properties for the services provided by the municipal bodies within their limits on the basis of instructions issued by the Government of India from time to time.

Union of India vide its general circulars dated 10.05.1954, 29.03.1967, 28.05.1976 and 26.08.1986 had circulated instructions regarding service charges on the properties of Government of India and its Departments. Hon'ble Supreme Court of India vide Order dated 19.11.2009 in Civil Appeal No(s). 9458-9463 of 2003 (*copy enclosed*) has also directed that the Union of India and its Departments had to pay service charges for the services provided by Municipality @ 75%, 50% and 33 1/3% respectively of the property tax levied on the private owners, depending upon whether the Union of India or its Department is utilizing the full services, or partial services or nil services. Further, Ministry of Housing and Urban Affaris, Government of India vide No. N-11025/26/2003-UCD dated 12.12.2019 (*copy enclosed*) has also circulated office memorandum in this regard with the direction to comply the said directions of Orders of Hon'ble Supreme Court of India.

3. The relevant provisions of Section 92 of the Haryana Municipal Corporation Act, 1994 and Section 84A of the Haryana Municipal Act, 1973 are reproduced as under:-

Haryana Municipal Corporation Act, 1994

"92. Taxation of union properties.- Notwithstanding anything contained in the foregoing provisions of this Chapter, lands and buildings being properties of the Union shall be exempted from the taxes on lands and buildings specified in section 89:

Provided that nothing in this section shall prevent the Corporation from levying any of the said taxes on such lands and buildings to which immediately before the 26th January, 1950, they were liable, or treated as liable, so long as that tax continues to be levied by the Corporation on other lands and buildings:

Provided further that nothing in this section, shall prevent the Corporation for charging the service charges in lieu of services rendered as per Government of India instructions."

Haryana Municipal Act, 1973

"84A. Taxation of properties of Government of India.- Notwithstanding anything to the contrary contained in this Act, lands and buildings being properties of the Government of India shall be exempted from the taxes on lands and buildings specified in section 84:

Provided that nothing in this section shall prevent the Municipal Council or Municipal Committee, as the case may be, from levying any of the said taxes on such lands and buildings to which immediately before the 26th January, 1950, they were liable, or treated as liable, so long as that tax continues to be levied by the Municipal Council or Municipal Committee, as the case may be, on other lands and buildings:

Provided further that nothing in this section, shall prevent the concerned Municipal Council or Municipal Committee, as the case may be, for charging the service charges in lieu of services rendered as quantified by the said Municipal Council or Municipal Committee within the general guidelines of the State Government and instructions of the Government of India."

4. It is, therefore, directed to ensure strict compliance of the above provisions of the Act and levy the service charges on the Central Government buildings/properties within municipal limits strictly as per the above provisions of the Act as well as instructions issued by the Government of India from time to time.

This issues with the approval of Additional Chief Secretary to Government, Haryana, Urban Local Bodies Department.

Encl. As above.

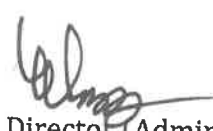

Additional Director (Admin.)

for Additional Chief Secretary to Government, Haryana,
Urban Local Bodies Department.

Dated: 14.06.2021

Endst. No. ADULB/Admin./2021/16099

A copy of above is forwarded to all the Deputy Commissioner in the State of Haryana for information and further necessary action please.


Additional Director (Admin.)

for Additional Chief Secretary to Government, Haryana,
Urban Local Bodies Department.

CC:-

1. PS/ULBM.
2. Sr. Spl. Secy./ACSULB.
3. PA/DULB.

N-11025/26/2003-UCD
Government of India
Ministry of Housing and Urban Affairs
LSG Division

Office of the Secy. (DCI) File No.
Copy No. 6432
Date 19/12/2019

202C, Nirman Bhawan, New Delhi
Dated the 12th December, 2019.

OFFICE MEMORANDUM

Sub: Payment of service charges to local bodies in respect of Central Government properties – Supreme Court Order in Civil Appeal No. 9458-63/2003 – Rajkot Municipal Corporation & Others Vs. UoI & others.

The undersigned is directed to refer to this Ministry's OM of even number dated 15/17.12.2009 (Copy enclosed) on the subject mentioned above and state that it has come to notice that instructions issued earlier are not being followed by many of the Central Government departments.

2. It is reiterated that all Ministries/Departments of Central Government may kindly note the directions of orders of Supreme Court and be requested to issue necessary instructions to the authorities under their administrative control for suitable compliance with regard to payment of service charges on the properties owned by UoI and its departments to the Urban Local Bodies.

Encl: As above.

Yours faithfully,

(Signature)
(Naresh Kumar)

Under Secretary to the Government of India
Tele: 011230610
Email: uslsg-mud@gov.in

Office of Secy. (DCI) File No.
Dy. No. 6348
Date 19/12/19

To,

- 1. All Ministries/Departments of Central Government
- 2. DG, CPWD, MoHUA

bc
2047/570/19
20/12/19

G
19/12/19

Addl CA - JS (RK)

Rekame
19/12/19

Dr (fm/mus)

DFA (DAD) - for cash

P
19/12
Dr (DAD) - Genl

राज्य (डेयर) एवं म.नि. (मा.क.वपु.प.)
Secy. (DARE) & DG (ICAR)'s Office

S/NO. 1(K)

No. 19 R 2010
4/11/10

डा. ए. सी. 2849/09
Diry. No. 6/11/10
सहायक सचिव
Cult. Section

No.N-11025/26/2003-UCD
Government of India
Ministry of Urban Development
UCD/LSG Section

Nirman Bhawan,
New Delhi dated 15th December 2009
TTH

OFFICE MEMORANDUM

Subject: Payment of service charges to local bodies in respect of Central Government properties – Supreme Court Order in Civil Appeal No.9458-63/2003 -Rajkot Municipal Corporation & Others Vs. UOI & Others.

AS(O) &
Secretary, ICAR

SP 10

The undersigned is directed to State that the Hon'ble Supreme Court vide its order dated 19.11.2009 disposed of the Civil Appeal No.9458-63/2003 - filed by Rajkot Municipal Corporation & Others Vs. UOI & Others(copy enclosed) relating to payment of service charges by Central Government Departments to Urban Local Bodies, with the following directions:-

- (1) The UOI & its Departments will pay service charges for the services provided by appellat Municipal Corporations. No Property Tax will be paid by UOI but service charges calculated @ 75%, 50% or 33 1/3% of Property Tax levied on property owners will be paid, depending upon utilization of full or partial or Nil services. For this purpose agreements will be entered into UOI represented by concerned Departments with respective Municipal Corporation.
- (2) The arrangement at (1) is open to modification or revision by mutual consent. In the event of disagreement, the same shall be resolved by a 3 member Mediation Committee consisting of a representative of Central Government, a representative of concerned Municipal Corporation & a senior representative (preferably the Secretary in charge of Department of Municipal administration) of the State of Gujarat.
- (3) In the event of any Department or Railways owning a property changes the Agreement unilaterally or fails to reach settlement through Mediation Committee, the concerned Municipal Corporation could take such action as it deems fit by approaching Courts/Tribunals for reliefs.
- (4) The Municipal Corporations shall not resort to coercive steps (such as stoppage of services) nor resort to revenue recovery proceedings for recovery of service charges from UOI or its Departments.
- (5) The services payable by UOI shall not be more than the service charges paid by State Government for its properties. Wherever exemptions or concessions are granted to the properties belonging to the state government, the same shall also apply to the properties of Union of India.

17/R
4-1-2010
By. No. 11/11/10
Director (D)
4/11/10

D/S (P)

4/1

M/S
DSC (PAC)

US (SAC)

ST/10
D/S
ST/10

(6) If Railways do not abide by the instructions of Ministry of Finance as contained in the 4 circulars dated 10.5.1954, 29.3.67, 28.5.1976 and 26.8.1986 and general consensus set out above, it is open to Municipal Corporation to take suitable action as is permissible in Law.

2. All State Governments have been requested to note the above orders of Supreme Court and advise their Urban Local Bodies in regulating the payment of service charges in respect of Central Government properties in terms of the above judgement. In this connection, it is stated that the arrangement mentioned in point (2) above of para 1 is specific to the State of Gujarat and State Governments have been requested to consider appropriate dispute resolution mechanism in respect of their States.

3. The above orders of Supreme Court are hereby brought to the notice of all Ministries/Departments of Central Government with the request to issue necessary instructions to the concerned authorities under their administrative control for suitable compliance with regard to regulating of service charges payable by UOI & its Departments to the Urban Local Bodies for their properties.

R. Sathyanarayanan
(R. Sathyanarayanan)

Under Secretary to the Government of India
Ph. 23061072

To

- 1. All Ministries/Departments of Central Government
- 2. DG(W), CPWD, MOUD.

Copy forwarded for kind information to:-

- 1. Sr.PPS to Secretary (UD)
- 2. P.S. to Addl. Secretary & all Jt. Secretaries of MOUD
- 3. P.S. to Director (LSG)/Dir.(UD)
- 4. Guard file/spares.

Secy (D) & Dir. ICAR
AS (D) & Secy, ICAR

[Signature]
3/5/10

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION
CIVIL APPEAL NOS.9458-9463 OF 2003

Rajkot Municipal Corporation & Ors. ... Appellants
Vs.
Union of India ... Respondent

WITH

CIVIL APPEAL NO. 9457 OF 2003

Ahmedabad Municipal Corporation ... Appellant
Vs.
Union of India & Ors. ... Respondents

CIVIL APPEAL NO.9464 OF 2003

Rajkot Municipal Corporation & Anr. ... Appellants
Vs.
Union of India & Anr. ... Respondents

CIVIL APPEAL NOS.9465 OF 2003

Rajkot Municipal Corporation ... Appellant
Vs.
Union of India & Ors. ... Respondents

CIVIL APPEAL NO.6706 OF 2004

Vadodara Municipal Corporation ... Appellant
Vs.
Union of India & Ors. ... Respondents

O R D E R

The Municipal Corporation of Rajkot, Ahmedabad, Jamnagar, and Vadodara in the state of Gujarat, which are statutory local municipal authorities under the Bombay Provincial Municipal Corporation Act, 1949 are the appellants in these appeals by special leave. The issue in these appeals relates to payment of service charges relating to supply of water, conservancy/sewerage disposal and other indirect services like approach roads with street lighting, drainage etc. provided by the said Municipal Corporations to properties owned by Union of India and its departments.

2. The appellant municipal corporations have been raising bills annually, in regard to the service charges payable by Union of India and its departments. When some of the bills were not paid, the municipal corporations resorted to attachment of the properties of Union of India, by invoking revenue recovery proceedings by treating the dues as arrears of taxes. Such actions of the appellants were challenged by Union of India in a batch of writ petitions before the Gujarat High Court which were disposed of by the impugned common order of the High Court dated 19.9.2002. The High Court allowed the petitions holding as follows :

"None of the impugned demand notices or recovery orders intimating attachment of the properties of the Union Government are referable to any contract and these have obviously been issued by the Municipal Corporation under the purported exercise of powers to recover service charges in lieu of property taxes. When the taxes themselves could not be levied except by removing the exemption by law made by the Parliament as contemplated by Section 285(1), the embargo cannot be taken away by any implication arising from such administrative communications. Even if the respondents were entitled to recover any compensation on the basis of any alleged assurances of the Central Government, the nature of their demand would have been entirely different and not as has been made in all these matters by way of recovery notices for tax dues and coercive action for recovery of such dues. The attempt to base the contention now on quasi-contract theory and entitlement for compensation for services rendered, cannot cloud the nature of the demand notices and the orders of recovery which are issued under the provisions of the said Act and the Rules having bearing on the aspect of levy and recovery of Municipal taxes. No exemption can be spelt out from the communication of 1954 and 197 which can make any inroad in Article 285(1) of the Constitution.

X X X X X X X

It is thus clear to us that, in absence of any notification under Section 184(1) of the Railways Act, 1989 or under the corresponding provision of Section 135(1) of the Act of 1890, and in absence of any contract as contemplated under sub-section (4) of the corresponding provision of Section 135 of the Act of 1890, it was not open to any of these corporations to impose any tax or service charges in lieu of tax under the said Act and effect recovery by issuing the impugned demand notices and other coercive orders. Admittedly, there is no law enacted by the Parliament, withdrawing the exemption from Municipal taxes, as contemplated by Article 285(1) in respect of the properties occupied by the Postal Department or Office of the Accountant General. Obviously, therefore, the recovery of property taxes or service charges in lieu of such taxes as is sought to be done under the impugned demand notices and orders issued for the coercive recovery of the

Municipal taxes under the said Act, is ultra vires the powers of the Municipal Corporation. All the impugned notices, demand notices as well as other orders issued by these Municipal Corporations for effecting recovery of service charges in lieu of taxes are, therefore, hereby set aside.

Rule is made absolute in each of these petitions accordingly, with no order as to costs. If any amount is deposited pursuant to the interim orders, that may be refunded to the Union of India."

3. The said order was challenged by the appellant Municipal Corporations on the ground that the words "exempt from all taxes imposed by a State or by any authorities within the State" occurring in Article 285 of the Constitution of India do not include service charges claimed by them in respect of properties owned by the Union of India. They also contend that the arrangement arrived at and referred to in the communications / circulars the Government of India dated 10.5.1954, 29.3.1967, 28.5.1976 and 26.8.1986 were enforceable agreements between the Government of India and the Municipal Corporations, which had nothing to do with Article 285. The municipal corporations also contended that section 135(1) and 184(1) of the Railways Act, 1989 exempted the Railways only from payment of taxes and not from payment of service charges.

4. Article 285 of the Constitution provides that :

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"(1) The property of the Union shall, save in so far as Parliament may by law otherwise provide, be exempt from all taxes imposed by a State or by any authority within a State."

"(2) Nothing in clause (1) shall, until Parliament bylaw otherwise provides, prevent any authority within a State from levying any tax on any property of the Union to which such property was immediately before the commencement of this Constitution is liable or treated as liable, so long as that tax continues to be levied in that State."

5. In *Union of India & Ors. v. State of Uttar Pradesh & Ors.*- 2007 (11) SCC 324, this Court upheld the decision of the High Court that charges for supply of water or for other services rendered under any statutory obligation, is a fee and not tax. It was held that the Union of India was liable to pay such charges and should honour the bills served in that behalf. Referring to Section 52 of the UP Water Supply and Sewerage Act, 1975, it was held that the charges were loosely termed as "tax", that the nomenclature was not important and what was charged is a fee for the supply of water as well as maintenance of the sewerage system, and such service charges are to be considered as a fee and were not hit by Article

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285 of the Constitution. It was further made clear that what was exempted by Article 285 was a tax on the property of Union of India but not a charge for service which were being rendered in the nature of water supply or for maintenance of sewerage system.

6. When these appeals were earlier listed for hearing, both sides agreed that they will attempt a broad consensus on several pending issues and narrow down the areas of controversy and agree for a dispute resolution mechanism. We are told that in pursuance of it, discussions were held among various departments of the Government of India with the Department of Urban Development. In pursuance of it, an affidavit dated 9.4.2009 has been filed on behalf of Union of India crystallizing its stand on various issues. Union of India has now agreed in principle for the following:

- (i) It is liable to pay service charges to the municipal corporations for providing services like supply of water, conservancy/sewerage disposal, apart from general services like approach roads with street lights, drains etc.
- (ii) It will pay service charges to the Municipal Corporations, for the services, as stated in its circulars dated 10.5.1954, 29.3.1967, 25.5.1976 and 26.8.1986, but will not pay any taxes.
- (iii) Having regard to the fact that only service like supply of water could be metered and other services like drainage, solid waste management, approach roads, street lighting etc., could not be metered, the percentage of property tax will be worked out as service charges, on the basis of instructions issued by the Ministry of Finance.
- (iv) The concerned Ministry of the Union to which the property belongs will enter into separate contracts with the respective municipal corporation for supply of services and payment of service charges and pay the bills for annual service charges regularly.
- (v) Union of India and its departments will periodically review the arrangements with the respective municipal corporations, as suggested by its Advisory committees and make modifications or revisions in the rates of service charges.
- (vi) Wherever properties of state government are exempted, such exemption shall apply to properties of central government also. Under no circumstances, the service charges payable by

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the Union of India will be more than the service charges paid by the state government.

- (vii) The arrangement will not affect the legal rights conferred by the appropriate laws, in regard to any property held by the Union.

7. The Union of India has also stated that taking note of the relevant circumstances, it has decided to pay service charges at the following rates: (a) 75% of the property tax levied on private owners, where the properties of the Union are provided by the municipal corporations with all services/facilities as were provided to other areas within the municipal corporation; (b) 50% of the property tax levied on private owners, in regard to properties of the Union, where only some of the services/facilities were availed; and (c) upto a maximum of one-third (33 and 1/3%) of the property tax levied on private owners in regard to properties which did not avail any of the services provided by the municipal corporation, as they were self-sufficient on account of all services being provided by the Union itself.

8. It was also clarified that where no services were availed from the municipal corporation, a rate within the ceiling of 33 and 1/3% of the property tax, will be negotiated and settled having regard to the relevant circumstances. In so far as properties of Indian Railways are concerned, it was stated that as it owns properties in virtually every municipal corporation in India and normally all its properties do not utilise the services provided by municipal corporations, Railways propose to pay only a token service charge of 5% or such other rate as may be agreed by mutual negotiations.

9. Learned counsel for the appellants submitted that the appellant municipal corporations submitted that they were broadly in agreement with what has been stated and agreed by Union of India in the said affidavit. The appellant-Municipal Corporations also confirmed and agreed:

- (i) that they will not levy or demand any "property tax" in respect of the properties belonging to Union of India and used for the purposes of the government;
- (ii) that the demands will relate only to service charges for direct services like supply of water and conservancy/sewerage disposal services, and other general services such as approach roads with street lighting, drainage etc.;
- (iii) that they broadly agreed to the rates of service charges agreed by Union of India; and

- (iv) that if there is defaults or if negotiations with the concerned departments for in regard to service charges fail they will not take any coercive steps for recovery (like cutting off supplies) nor resort to revenue recovery proceedings, but will take recourse to other remedies available to them in law for recovery.

10. The appellants however expressed reservations only in regard to the stand of the Railways that it will only pay nominal service charges at 5% of the property tax. They point out that there can be no property of Railways which can be termed as 100% self sufficient in regard to services, as common indirect services provided by the Municipal Corporation (like approach roads with street lighting etc.) will be enjoyed by them. They also drew our attention to the fact that Ministry of Railways (Railway Board) had also issued a circular dated 24.7.1954, similar to the circulars issued by the Government of India, Ministry of Finance, providing for payment of part of the property tax, as services charges for water, scavenging etc. The learned Solicitor General however stated that she was not sure whether the said circular continues in force or was superseded by other circulars. Be that as it may.

11. In view of the above, there is no need to consider the appeals on merits. We dispose of appeals and pending applications by recording the following broad agreement between the parties:

- (i) The Union of India and its departments will pay service charges for the services provided by the appellant municipal corporations. They will not pay any property tax. The service charges will be paid at 75%, 50% and 33 1/3% respectively of the property tax levied on private owners, depending upon whether Union of India or its department is utilising the full services, or partial services or nil services. The Union of India represented by its concerned department will enter into agreements/understandings in regard to service charges for each of its properties, with the respective municipal corporation.
- (ii) The above arrangement is open to modification or periodical revisions by mutual consent. In the event of disagreement on any issue, parties will resort to a dispute resolution mechanism by reference to a three Member Mediation Committee consisting of a representative of the Central government, a representative of the concerned municipal corporation and a senior representative (preferably the Secretary in charge of the department of municipal administration) of the State of Gujarat.

- (iii) If Railways or any other department of Union of India owning a property changes the agreement/understanding unilaterally, or fail to reach a settlement through the Mediation Committee in regard to any disputes, or fails to clear the dues, it is open to the concerned Municipal Corporation to initiate such action, as it deems fit in accordance with law by approaching the jurisdictional courts/tribunal for final and interim reliefs.
- (iv) The municipal corporations shall not resort to coercive steps (such as stoppage of supplies / services) nor resort to revenue recovery proceedings for recovery of any service charge dues from Union of India or its departments.
- (v) The service charges payable by Union of India will under no circumstances be more than the service charges paid by state government for its properties. Wherever exemptions or concessions are granted to the properties belonging to the state government, the same shall also apply to the properties of Union of India.
- (vi) If the Railways does not to abide by the four general circulars of the Union of India dated 10.5.1954, 29.3.1967, 28.5.1976 and 26.8.1986 and the general consensus set out above, It is open to municipal corporation to take such action as is permissible in law.

.....J.
 (R V Raveendran)

New Delhi;
 November 19, 2009.

.....J.
 (K.S. Radhakrishnan)



Haryana Government Gazette

EXTRAORDINARY

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हरियाणा सरकार

शहरी स्थानीय निकाय विभाग

अधिसूचना

दिनांक 6 दिसम्बर, 2021

संख्या 8/19/2021-4CII.— हरियाणा नगर निगम अधिनियम, 1994 (1994 का 16) की धारा 149 की उप-धारा (1) के साथ पठित धारा 87 की उप-धारा (3) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, हरियाणा के राज्यपाल, इसके द्वारा हरियाणा सरकार, शहरी स्थानीय निकाय विभाग (समितियाँ) की अधिसूचना संख्या का०आ० 85/ह०अ० 16/1994/धा० 87/2013, दिनांक 11 अक्टूबर, 2013 में निम्नलिखित संशोधन करते हैं जो दिनांक प्रथम अप्रैल, 2021 से प्रभावी होगा, अर्थात् :-

संशोधन

हरियाणा सरकार, शहरी स्थानीय निकाय विभाग (समितियाँ) की अधिसूचना संख्या का०आ० 85/ह०अ० 16/1994/धा० 87/2013, दिनांक 11 अक्टूबर, 2013 में, पैरा 3 में, उप-पैरा (ix) के बाद, निम्नलिखित उप-पैरा रखा जाएगा, अर्थात् :-

"(x) निर्धारण वर्ष 2021-22 के लिए निजी शैक्षणिक संस्थाओं हेतु सम्पत्ति कर पर शतप्रतिशत छूट स्वीकार्य होगी।"

अरुण कुमार गुप्ता,
प्रधान सचिव, हरियाणा सरकार,
शहरी स्थानीय निकाय विभाग।

HARYANA GOVERNMENT

URBAN LOCAL BODIES DEPARTMENT

Notification

The 6th December, 2021

No. 8/19/2021-4CII.— In exercise of the powers conferred by Sub-section (3) of Section 87 read with Sub-section (1) of Section 149 of the Haryana Municipal Corporation Act, 1994 (Act 16 of 1994), the Governor of Haryana hereby makes the following amendment in the Haryana Government, Urban Local Bodies Department (Committees), Notification No. S.O. 85/H.A. 16/1994/S. 87/2013, dated the 11th October, 2013 with effect from 01.04.2021, namely:-

Amendment

In the Haryana Government, Urban Local Bodies Department (Committees), Notification No. S.O. 85/H.A. 16/1994/S. 87/2013, dated the 11th October, 2013, in para 3, after sub-para (ix), the following sub-para shall be inserted, namely:-

“(x) 100% rebate of property tax shall be admissible to Private Educational Institutions for the assessment year 2021-22.”.

ARUN KUMAR GUPTA,
Principal Secretary to Government Haryana,
Urban Local Bodies Department.

From

Principal Secretary to Government, Haryana.
Urban Local Bodies Department, Chandigarh.

To

1. All the Commissioners of Municipal Corporations in the State of Haryana.
2. All the District Municipal Commissioners in the State of Haryana.
3. All the Executive Officers/Secretaries of Municipal Councils/Committees in the State of Haryana.

Memo No. DULB/Tax/5E/2021/48645
Dated : 17.12.2021

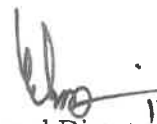
Subject:- Adjustment of amount of property tax deposited by Private Educational Institutions for the assessment year 2021-22 against property tax for the next assessment year 2022-23 on account of 100% rebate of property tax for current year.

Please refer the subject cited above.

2. Government (Urban Local Bodies Department) vide notification Nos. 8/18/2021-4CII and 8/19/2021-4CII dated 06.12.2021 has given 100% rebate of property tax for the assessment year 2021-22 to all the Private Educational Institutions within the municipal limits in the State of Haryana.

3. Accordingly, Government has decided to adjust the amount of property tax deposited by Private Educational Institutions for the assessment year 2021-22 against property tax for the next assessment year 2022-23 without interest.

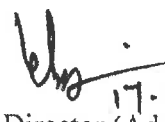
This issues with the approval of Principal Secretary to Government, Haryana, Urban Local Bodies Department, Chandigarh.


17.12.2021

Additional Director (Admin.),
for Principal Secretary to Government, Haryana.
Urban Local Bodies Department.
Dated : 17.12.2021

Endst. No. DULB/Tax/5E/2021/48646

A copy of the above is forwarded to all the Deputy Commissioners in the State of Haryana for information and necessary action please.


17.12.2021

Additional Director (Admin.),
for Principal Secretary to Government, Haryana.
Urban Local Bodies Department.

CC:-

1. PS/ULBM.
2. PS/PSULB.
3. PA/DULB.
4. CTP-II/Superintendent (Tax), ULB (H.Q.).

From Principal Secretary to Government, Haryana,
Urban Local Bodies Department.

To Commissioner,
Municipal Corporation, Yamunanagar.

Memo No. DULB/Tax/2022/16976
Dated : 20.04.2022

Subject:- Clarification regarding Property Tax rates to be applied on Petrol Pumps situated within the limits of municipalities in the State.

Please refer your office letter memo No. 3405/ADA dated 25.03.2022 on the subject cited above.

2. The matter has been examined at the Government level and clarifications on the queries raised by your office have been issued/replied as under :-

Query No.	Description of Query	Reply
(i)	Whether the Property Tax on Petrol Pumps has been imposed on carpet area only or on complete land including vacant area ?	Property Tax on Petrol Pumps is leviable as per the clause 2 B of the notification dated 11.10.2013 which provides that - (a) If the plot size is upto 1000 square yard then Property Tax will be assessed on plot area. (b) If the plot size is more than 1000 square yard then Property Tax will be assessed as 'Commercial Space' i.e., on carpet area. The complete details of the provisions in this regard are given in para 3 below.
(ii)	Whether the rate of Property Tax to be imposed as 50% of 'Commercial Property Rates' or 'Commercial Space Rates' ?	The rate of Property Tax is to be imposed at 50% of 'Commercial Rate' as per criteria mentioned above in point No. (i).
(iii)	Whether it has to be imposed retrospectively from 2010-11 or prospectively only ?	Property Tax is to be assessed as under - Property Tax will be assessed as per the provisions of <i>clause 4. (i) General</i> of notification dated 11.10.2013 :- (a) For the period prior to F.Y. 2010-11 and upto 11.10.2013 (date of notification), the property owners shall have the option to pay as per new policy dated 11.10.2013 or old policy (applicable before 01.04.2010). (b) For the period from F.Y. 2013-14 onwards, the property owners have the option to pay as per new policy dated 11.10.2013. (c) Further, vide amended notification dated 03.03.2014, it was provided that 50% of commercial rates shall be applicable to Petrol Pumps ' <i>with immediate effect</i> '.

Query No.	Description of Query	Reply
		<p>(d) However, the words 'with immediate effect' were omitted vide amended notification No. 14/3/2016-3C-II dated 21.01.2016 (copy enclosed).</p> <p>Hence, 50% of commercial rates are applicable to Petrol Pumps from F.Y. 2010-11 in case if they opt for the new policy i.e., notification dated 11.10.2013.</p>

3. The provisions regarding categorization of Commercial Properties and applicable rates have been given in notification No. S.O. 85/11.A.16/1994/S. 87/2013 dated 11.10.2013 (copy enclosed) which is reproduced as under :-

"2 B. Commercial Properties

(a) Shops

Property tax on Ground Floor

- (i) ₹ 24.00 per square yard per year for A1 Cities and ₹ 18.00 per square yard per year for A2 Cities on shops with plot size upto 50 square yards;
- (ii) ₹ 36.00 per square yard per year for A1 Cities and ₹ 27.00 per square yard per year for A2 Cities on shops with plot size from 51 upto 100 square yards;
- (iii) ₹ 48.00 per square yard per year for A1 Cities and ₹ 36.00 per square yard per year for A2 Cities on shops with plot size from 101 upto 500 square yards;
- (iv) ₹ 60.00 per square yard per year for A1 Cities and ₹ 45.00 per square yard per year for A2 Cities on shops with plot size from 501 to 1000 square yards;

Property Tax on Other Floors

A floorwise rebate of 40% on first floor, 50% on second floor and above and 50% on basement shall be provided on the ground floor property tax rates indicated at serial number 2B (a) (i) to (iv) above, in case the complete building is owned and occupied under single ownership. If the floors are owned by different owners the property tax for each floor shall be calculated at the same rate, as applicable to ground floor.

Further basements which are used exclusively for parking shall be exempted from levy of property tax.

Note:-

- 1. Commercial properties with plot size more than 1000 square yard shall be assessed as 'Commercial Space'.
 - 2. If the commercial shop or part thereof is rented/leased out, then the property tax would be 1.25 times the above rates for the rented/leased out area.
- (b) Commercial Space (shopping malls, multiplexes or commercial office space etc.)**
- (i) ₹ 12.00 per square feet per year for A1 Cities and ₹ 9.00 per square feet per year for A2 Cities on commercial spaces with carpet area upto 1000 square feet;

(ii) ₹ 15.00 per square feet per year for A1 Cities and ₹ 11.25 per square feet per year for A2 Cities on commercial spaces with carpet area more than 1000 square feet;

Note :- If the commercial space or part thereof is rented/leased out, then the property tax would be 1.25 times the above rates for the rented/leased out area."

Besides this, sub-clause (i) of 'Clause 4. General' of the said notification provides that :-

"The new system of taxation and rates shall be applicable from the financial year 2010-11 onwards with the stipulation that for the period prior to the date of publication of this notification, the property owners shall have the option to pay as per the new or old policy, whichever is opted by them."


Further, as per amendment vide notification No. S.O. 38/HA. 16/1994/S. 87/2014 dated 03.03.2014 (copy enclosed), the following provision has been provided for assessment of Property Tax in Petrol Pumps :-

"In para 2. in item F, after sub-para (xi), the following sub-paras shall be inserted, namely :-

(xii) Petrol Pump: 50% of Commercial Property Tax rate for both A1 and A2 cities, respectively;"

4. In view of the above clarifications and the provisions under notifications dated 11.10.2013, 03.03.2014 and 21.01.2016, the Property Tax in respect of Petrol Pumps should be charged at 50% of Commercial Property Rate as mentioned in the notification dated 11.10.2013.

Encl. As above.

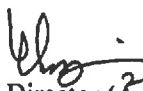

Additional Director (Admin.),
for Principal Secretary to Government, Haryana,
Urban Local Bodies Department.

Dated : 20.04.2022

Endst. No. DULB/Tax/2022/16977

A copy of the above is forwarded to the following with the request to follow the instructions and provisions regarding charging of Property Tax in respect of Petrol Pumps as clarified in above letter :-

1. All the Commissioners of Municipal Corporations in the State of Haryana.
2. All the District Municipal Commissioners in the State of Haryana.


Additional Director (Admin.),
for Principal Secretary to Government, Haryana,
Urban Local Bodies Department.

CC:-

1. PS/ULBM.
2. PS/PSULB.
3. PA/DULB.

From

Principal Secretary to Govt. Haryana.
Urban Local Bodies Department.

To

1. All the District Municipal Commissioners in the State of Haryana.
2. All the Commissioners of Municipal Corporations in the State of Haryana.
3. All the Executive Officer/Secretaries of Municipal Councils/Committees in the State of Haryana.


Memo No. 19/37/2022-2021

Dated:- 17.08.2022

Subject:- "Tatkaal Samadhan" on Property Tax Management System Portal.

On the subject cited above.

1. It is being observed that in order to obtain the NDC, sometimes citizens require the resolution of objections on the Property Tax Management System portal immediately and are not in a position to wait. In order to cater to this requirement, a new option for **"Tatkaal Samadhan"** has been introduced on the said portal. Citizen can apply for **"Tatkaal Samadhan"** option by paying a fee of Rs. 5000/- per property for the resolution of following discrepancies in their property data: -
 - i. Change of Name
 - ii. Change Address of the Property
 - iii. Change Mobile Number
 - iv. Updation of Dues
 - v. To update size of the Property
 - vi. Change of Category/Use
 - vii. Change of status from Unauthorised to Authorised
2. The new provision of **"Tatkaal Samadhan"** has been made live on the Property Tax Management System Portal to resolve the above issues as per the following procedure: -
 - i) An option is being given to the citizens on the portal to raise the objections related to:
 - a. Discrepancy as stated above
 - b. Request for creation of New PID
 - ii) A fee of Rs. 5000/- per property will be levied for all objections applied under the Tatkaal Samadhan.
 - iii) In case of Change of Name of Owner, the charges of Rs. 5000/- would be over and above the existing applicable charges.
 - iv) All such objections under Tatkaal Samadhan will be shown as a separate listing to the Maker/Checker/Admin/CMC/DMC.
 - v) The objections received under Tatkaal Samadhan would need to be disposed-off within two working days. In case of rejection, clear & proper reasons for such rejection should be given.
 - vi) It will be the responsibility of the Admin to check the reports regarding disposal of cases under Tatkaal Samadhan on daily basis and ensure timely disposal of cases.
 - vii) In case there is delay beyond the prescribed time limit of two working days, the Tatkaal Samadhan fees will be refunded to the citizen along with compensation amount of Rs. 1000/-.
 - viii) The compensation will not be considered in case of any force-majeure or any other unforeseen issue at the backend like network breakdown of the service provider, server issue at the Data Center and any urgent software/system maintenance activity.
3. All DMCs/CMCs/EO/Secretaries are directed to spread awareness about this facility in the area under their jurisdiction by publishing on their website, having press releases, putting hoardings in MC office, CFCs and other places, inform and involve the public representatives etc.
4. Hence, All DMCs/CMCs/EO/Secretaries are directed for strict compliance under the provision stated above under Tatkaal Samadhan.


Under Secretary,
for Principal Secretary to Govt. Haryana,
Urban Local Bodies Department.



To

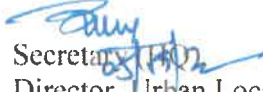
The District Municipal Commissioner,
Kaithal, Haryana.

Memo No. DULB/DMC-HQ/2022/213
Dated: 05.09.2022

Subject:- एग्रीकल्चर भूमि का एनडीसी/एनओसी के लिए मार्गदर्शन देने बारे।

On the subject cited above and in reference of your letter no. 7305/LFA/DMC dated 18-05-2022.

2. In this regard, it is informed that property tax is exempt on Agriculture land as per section 87, Haryana Municipal Corporation Act, 1994 and section 69, Haryana Municipal Act, 1973. Provisions has already been made on NDC portal in this regard.
3. To decide the agriculture land, it is requested that the applicant will be asked to submit a copy of latest Girdawri (duly attested by the Patwari) stating the type of produce on its land. Further the concerned ULBs officer/official will visit the site for confirmation that the land in question is under agriculture use or not. After verification and approval of competent authority, ULB will update the data on NDC Portal accordingly.

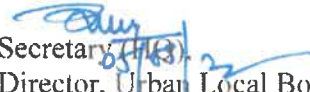

Secretary
for Director, Urban Local Bodies,
Haryana, Panchkula.

Endst. No. DULB/DMC-HQ/2022/214

Dated: 05.09.2022

A copy of the above is forwarded to the following for information and necessary action please:-

1. All the District Municipal Commissioners in the State of Haryana.
2. All the Commissioners of Municipal Corporations in the State of Haryana.
3. All the Executive Officer/Secretaries of Municipal Councils/Committees in the State of Haryana.


Secretary
for Director, Urban Local Bodies,
Haryana, Panchkula.

शहरी स्थानीय
निकाय निदेशालय
हरियाणा



DIRECTORATE OF URBAN
LOCAL BODIES
HARYANA

बे सं. 11-14, सेक्टर-4, पंचकुला, हरियाणा
Bay No. 11-14, Sector 4, Panchkula, Haryana

Tel.: +91 172 2570020; Fax: +91 172 2570021
Website: www.ulbhry.gov.in ; email: dulbhry@hry.nic.in

MOST URGENT

To

1. All the District Municipal Commissioners in the State of Haryana.
2. All the Commissioners of Municipal Corporations in the State of Haryana.
3. All the Chief Executive Officers of Municipal Councils of District Headquarters in the State of Haryana.


Memo No. **DULB/DMC-HQ/2022/289**

Dated: **14.11.2022**

Subject:- Exemption of property tax on the residential properties situated in Lal Dora of village which have come within Municipalities.

Please refer to the subject cited above.

2. The Government vide notification Nos. 8/38/2022-1CII dated 07.11.2022 has approved the Scheme that, "A rebate of 50% on residential properties situated in Lal Dora of villages falling in the jurisdiction Municipal Committees and Municipal Councils shall be allowed upto 31st October, 2024 to those property owners who clear all property tax dues/arrears" and vide notification Nos. 8/38/2022-1CII dated 07.11.2022 that "A rebate of 50% on residential properties situated in Lal Dora of villages falling in the jurisdiction Municipal Corporations shall be allowed upto 31st October, 2024 to those property owners who clear all property tax dues/arrears".
3. Therefore, copies of above notification are hereby sent for information and taking further necessary action accordingly.



Additional Director (Admin.),
for Director, Urban Local Bodies,
Haryana, Panchkula.

Endst. No. **DULB/DMC-HQ/2022/290**

Dated: **14.11.2022**

A copy of the above is forwarded to the following for information and necessary action please :-

1. All the Mayors of Municipal Corporations in the State of Haryana.
2. All the Presidents of Municipal Councils/Committees in the State of Haryana.


Additional Director (Admin.),
for Director, Urban Local Bodies,
Haryana, Panchkula.

CC:-

1. PS/ULBM.
2. PS/ACS ULB.
3. PA/DULB.
4. CTP-11/CE (IT), H.Q.
5. Deputy Municipal Commissioner, H.Q.
6. G.M. (I.T.) for uploading the same on website.

**HARYANA GOVERNMENT
URBAN LOCAL BODIES DEPARTMENT**

NOTIFICATION

The 7th November , 2022

No. 8/88/2022-1C11.- In exercise of the powers conferred by clause (a) of section 69 read with sub-section (1) of section 84 of the Haryana Municipal Act, 1973 (Act 24 of 1973), the Governor of Haryana hereby makes the following amendment in the Haryana Government, Urban Local Bodies Department (Committees), notification No. S.O. 86/H.A.24/1973/S. 69/2013, dated the 11th October, 2013, namely :-

Amendment

In the Haryana Government, Urban Local Bodies Department (Committees), notification No. S.O. 86/H.A.24/1973/S. 69/2013, dated the 11th October, 2013, in para 3, for sub-para (viii), the following sub-para shall be substituted, namely :-

“(viii) A rebate of 50% on residential properties situated in Lal Dora of villages falling in the jurisdiction of Municipal Committees and Municipal Councils shall be allowed upto 31st October, 2024 to those property owners who clear all property tax dues/arrears.”.

Arun Gupta,
Additional Chief Secretary to Government, Haryana,
Urban Local Bodies Department.

Endst. No. 8138/2022-1C11

Dated : 07.11.2022

A copy is forwarded to the Controller, Printing & Stationery Department, Haryana, Chandigarh with the request that above notification may please be published in the Haryana Government Gazette (Extra Ordinary). He is requested to supply 50 printed copies of the said notification to this office for record.

—gd—

Under Secretary,
for Additional Chief Secretary to Government, Haryana,
Urban Local Bodies Department.

Endst. No. 8138/2022-1C11

Dated : 07.11.2022

A copy of the above is forwarded to the following for information and necessary action please :-

1. Director General, Information, Public Relation & Cultural Affairs, Haryana.
2. Director, Urban Local Bodies, Haryana, Bays No. 11-14, Sector-4, Panchkula.
3. All the District Municipal Commissioners in the State of Haryana.
4. All the Chief Executive Officers of Municipal Councils of District Headquarters in the State of Haryana.
5. All the Executive Officers/Secretaries of Municipal Councils/Committees in the State of Haryana.

—gd—

Under Secretary,
for Additional Chief Secretary to Government, Haryana,
Urban Local Bodies Department.

Endst. No. 8138/2022-1C11

Dated : 07.11.2022

A copy of the above is forwarded to all the Presidents of Municipal Committees and Municipal Councils in the State of Haryana for information and necessary action please.

—gd—

Under Secretary,
for Additional Chief Secretary to Government, Haryana,
Urban Local Bodies Department.

CC:-

1. G.M. (IT), H.Q. for uploading the same on Department website.

हरियाणा सरकार
शहरी स्थानीय निकाय विभाग
अधिसूचना

दिनांक 7 नवम्बर, 2022

संख्या 8/38/2022-1C/1 हरियाणा नगरपालिका अधिनियम, 1973 (1973 का 24) की धारा 84 की उप-धारा (1) के साथ पठित धारा 69 के खण्ड (क) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, हरियाणा के राज्यपाल, इसके द्वारा हरियाणा सरकार, शहरी स्थानीय निकाय विभाग (समितियाँ), अधिसूचना संख्या का0आ0 86/ह0अ0 24/1973/धा0 69/2013, दिनांक 11 अक्टूबर, 2013 में निम्नलिखित संशोधन करते हैं, अर्थात् :-

संशोधन

हरियाणा सरकार, शहरी स्थानीय निकाय विभाग (समितियाँ) की अधिसूचना संख्या का0आ0 86/ह0अ0 24/1973/धा0 69/2013, दिनांक 11 अक्टूबर, 2013 में, पैरा 3 में, उप-पैरा (viii) के स्थान पर, निम्नलिखित उप-पैरा प्रतिस्थापित किया जाएगा, अर्थात् :-

"(viii) नगर पालिकाओं तथा नगर परिषदों की आधिकारिता में आने वाले गांवों के लाल डोरा में स्थित आवासीय सम्पत्तियों पर 50 प्रतिशत की छूट दिनांक 31 अक्टूबर, 2024 तक उन सम्पत्ति स्वामियों को अनुमत होंगी, जो सभी देय/बकाया सम्पत्ति कर को चुकाता है।"

अरूण गुप्ता,
अतिरिक्त मुख्य सचिव, हरियाणा सरकार,
शहरी स्थानीय निकाय विभाग।

**HARYANA GOVERNMENT
URBAN LOCAL BODIES DEPARTMENT**

NOTIFICATION

The 7th November, 2022

No. 8/38/2022-1C/1 .- In exercise of the powers conferred by sub-section (3) of section 87 read with sub-section (1) of section 149 of the Haryana Municipal Corporation Act, 1994 (Act 16 of 1994), the Governor of Haryana hereby makes the following amendment in the Haryana Government, Urban Local Bodies Department (Committees), notification No. S.O. 85/H.A.16/1994/S. 87/2013, dated the 11th October, 2013, namely :-

Amendment

In the Haryana Government, Urban Local Bodies Department (Committees), notification No. S.O. 85/H.A.16/1994/S. 87/2013, dated the 11th October, 2013, in para 3, for sub-para (viii), the following sub-para shall be substituted, namely :-

“(viii) A rebate of 50% on residential properties situated in Lal Dora of villages falling in the jurisdiction of Municipal Corporations shall be allowed upto 31st October, 2024 to those property owners who clear all property tax dues/arrears.”.

Arun Gupta,
Additional Chief Secretary to Government, Haryana,
Urban Local Bodies Department.

Endst. No. 8/38/2022-1C1)

Dated : 07.11.2022

A copy is forwarded to the Controller, Printing & Stationery Department, Haryana, Chandigarh with the request that above notification may please be published in the Haryana Government Gazette (Extra Ordinary). He is requested to supply 50 printed copies of the said notification to this office for record.

— sed —

Under Secretary,
for Additional Chief Secretary to Government, Haryana,
Urban Local Bodies Department.

Endst. No. 8/38/2022-1C1)

Dated : 07.11.2022

A copy of the above is forwarded to the following for information and necessary action please :-

1. Director General, Information, Public Relation & Cultural Affairs, Haryana.
2. Director, Urban Local Bodies, Haryana, Bays No. 11-14, Sector-4, Panchkula.
3. All the Commissioners of Municipal Corporations in the State of Haryana.

— Under Secretary —

Under Secretary,
for Additional Chief Secretary to Government, Haryana,
Urban Local Bodies Department.

Endst. No. 8/38/2022-1C1)

Dated : 07.11.2022

A copy of the above is forwarded to all the Mayors of Municipal Corporations in the State of Haryana for information and necessary action please.

— sed —

Under Secretary,
for Additional Chief Secretary to Government, Haryana,
Urban Local Bodies Department.

CC:-

1. G.M. (IT), H.Q. for uploading the same on Department website.

हरियाणा सरकार
शहरी स्थानीय निकाय विभाग

अधिसूचना

दिनांक 7 नवम्बर, 2022

संख्या 38/2022-14/ हरियाणा नगर निगम अधिनियम, 1994 (1994 का 16) की धारा 149 की उप-धारा (1) के साथ पठित धारा 87 की उप-धारा (3) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, हरियाणा के राज्यपाल, इसके द्वारा हरियाणा सरकार, शहरी स्थानीय निकाय विभाग (समितियाँ), अधिसूचना संख्या का0आ0 85/ह0आ0 16/1994/धा0 87/2013, दिनांक 11 अक्टूबर, 2013 में निम्नलिखित संशोधन करते हैं, अर्थात् :-

संशोधन

हरियाणा सरकार, शहरी स्थानीय निकाय विभाग (समितियाँ) की अधिसूचना संख्या का0आ0 85/ह0आ0 16/1994/धा0 87/2013, दिनांक 11 अक्टूबर, 2013 में, पैरा 3 में, उप-पैरा (viii) के स्थान पर, निम्नलिखित उप-पैरा प्रतिस्थापित किया जाएगा, अर्थात् :-

"(viii) नगर निगमों की आधिकारिता में आने वाले गांवों के लाल डोरा में स्थित आवासीय सम्पत्तियों पर 50 प्रतिशत की छूट दिनांक 31 अक्टूबर, 2024 तक उन सम्पत्ति स्वामियों को अनुमत होगी, जो सभी देय/बकाया सम्पत्ति कर को चुकाता है।"

अरुण गुप्ता,
अतिरिक्त मुख्य सचिव, हरियाणा सरकार,
शहरी स्थानीय निकाय विभाग।

शहरी स्थानीय
निकाय निदेशालय
हरियाणा



DIRECTORATE OF URBAN
LOCAL BODIES
HARYANA

ब्लॉक नं. 11-14, सेक्टर-4, पंचकुला, हरियाणा
Bldg No. 11-14, Sector 4, Panchkula, Haryana

Tel.: +91 177 2570020 Fax: +91 177 2570020
Website: www.ulbhry.gov.in Email: ulbhry@ulbhry.gov.in

To,

Appellate Authority-cum-Chief Commissioner,
Haryana Right to Service Commission,
Chandigarh.

Memo No.: DGULB/DMC-HQ/2023/60
Dated: 22.02.2023

**Subject: - Regarding Suo-moto notice No. HRTSC/ File No. 155/SM
324/5143 dated 25.11.2022 issued to Shri Darshan Kumar,
HCS, EO, HSVP, Ambala, Haryana.**

On the subject cited above.

2. With reference to above-mentioned subject and correspondence made with the department of HSVP Haryana vide letter no. 2510 dated 09.12.2022 stated as under:-

"There is no policy of HSVP to pay the property tax to Municipal Corporation for vacant and unallotted plots in any Urban Estate of HSVP"

3. This department thought appropriate to seek the legal opinion of Ld. L.R. Haryana with respect to right of the municipality to levy the property tax in respect of properties/plots of Haryana Shiksha Vikas Pradhikaran.
4. In this connection, Ld. L.R. Haryana vide U.O. No. 709 G(18)ULB./Op.Br.23/34, dated 02.02.2023 has tendered the following advice:

"Perusal of the A.D.'s file shows that concerned Smt. Uma Gupta W/o Sh. IshwarChandar Gupta has preferred an appeal under the Right to Service Act, 2014, before the Appellate Authority cum-Chief-Commissioner, Right to Service Commission, Haryana against the Property Tax Notice issued by the Municipal Corporation, Ambala and the said appeal is still pending before the Appellate Authority, this department refrains from tendering any opinion in the matter as the same may adversely affect the decision making of the Appellate Authority and therefore, necessary decision on the said pending appeal is required to be taken by the Appellate Authority at its own level in its quasi-judicial capacity keeping in view the relevant provisions of the Acts/rules etc. as applicable in the matter."

5. The matter was examined, it is relevant to mention here that Section 87(a) of 'Haryana Municipal Corporation Act, 1994 deals with power of the Corporation to levy the certain type of tax. The relevant provision is reproduced as under:

"87. Taxes etc. to be imposed by Corporation under this Act and arrangement of certain taxes collected by Government.-

शहरी स्थानीय
निकाय निदेशालय
हरियाणा



DIRECTORATE OF URBAN
LOCAL BODIES
HARYANA

ब्लॉक नं. 11-14, सेक्टर-4, पंचकुला, हरियाणा
Block No. 11-14, Sector 4, Panchkula, Haryana

फोन : +91 172 2570020; फैक्स : +91 172 2570022
Website: www.uibhry.gov.in; email: uibhry@uibhry.gov.in

(1) The Corporation shall, for the purposes of this Act, levy the following taxes-

"(a) a property tax payable by the owner or occupier of a building or land in the municipal area, calculated depending upon the area in which the building or land is situated, its location, purpose for which it is used, its capacity for profitable use, quality of construction and other relevant factors, method of calculation and the rates for application be such, as the Government shall, by notification in the Official Gazette specify. The rates of tax may be different for different types of properties like residential, non-residential or commercial, industrial, institutional etc. and may be at flat rate or at a graded scale; and in all cases, those shall be the floor rates and the Corporation may increase the rates prospectively at any time by following the due procedure as specified by the Government

XXX

XXX

XXX."

A perusal of the said provision, it comes out that Corporation is entitled to levy the property tax on land situated in the Municipal area as per the rate notified by the Government.

6. In view of the powers conferred under the aforesaid provision of Haryana Municipal Corporation Act, 1994, the Haryana Government Urban Local Bodies Department vide notification dated 11.10.2013 has notified the rate of property tax on various type of buildings and lands situated in the limits of Municipality. Wherein in Clause (E) of the policy stipulates the rate of property tax on vacant land, which is reproduced as under:

"E Vacant Land

- (i) Vacant plots of size upto 100 square yard for residential and commercial properties and plot size upto 500 square yard for industrial/ institutional properties shall be exempted from property tax;
- (ii) Rs. 0.50 per square yard per year for A1 Cities and Rs. 0.375 per square yard per year for A2 Cities on vacant plots (residential) with plot size from 101 to 500 square yards;
- (iii) Rs. 1.00 per square yard per year for A1 Cities and Rs. 0.75 per square yard per year for A2 Cities on vacant plots (residential) with plot size of 501 square yards and above;
- (iv) Rs. 5.00 per square yard per year for A1 Cities and Rs. 3.75 per square yard per year for A2 Cities on vacant plots (commercial) with plot size from 101 square yards and above;
- (v) Rs. 2.00 per square yard per year for A1 Cities and Rs. 1.50 per square yard per year for A2 Cities on vacant plots (commercial) with plot size from 501 square yards and above."

A perusal of the same, it clearly reveals that residential vacant plot more than 100 sq. yards is liable to pay the property tax. As per the policy, it does not matter that whether the said residential vacant plot is owned and occupied by HSVP or any private or public entity.

7. Hence, it is clear that Municipal Corporation, Ambala is fully entitled to levy the property tax on the residential vacant plot from HSVP till the date of auction of plot no. 314 at Sector 8, Urban

शहरी स्थानीय
निकाय निदेशालय
हरियाणा



DIRECTORATE OF URBAN
LOCAL BODIES
HARYANA

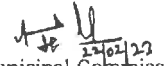
ब्लॉक नं. 11-14, सेक्टर-4, पंचकुला, हरियाणा
Block No. 11-14, Sector 4, Panchkula, Haryana

Tel.: +91 172 2570020; Fax: +91 172 2570021
Website: www.ulbhry.gov.in ; email: dulbhry@hry.nic.in

Estate Ambala City by HSVP. Thereafter, the owner/allottee of the plot was is liable to pay such property tax. It is immaterial whether there is any policy of HSVP to pay any type of Property Tax or not as per the Haryana Municipal Act and policies it is stipulated that the Corporation shall levy the property tax payable by the owner of land at the rates notified by the Government.

8. Keeping in view the above, it is requested that directions may be given to the Department of HSVP, Haryana to deposit the property tax of said plot in question as demanded by Municipal Corporation, Ambala.

DA: As stated above.



Deputy Municipal Commissioner (HQ),
for Director General, Urban Local Bodies,
Haryana, Panchkula.

Endst. No. DGULB/DMC-HQ/2023/ 86

Dated: 17.03.2023

A copy of the above is forwarded to the following with the request to take necessary action at your own level:-

1. All the District Municipal Commissioners in the State of Haryana.
2. All the Commissioners of Municipal Corporations in the State of Haryana.


Deputy Municipal Commissioner (HQ),
for Director General, Urban Local Bodies,
Haryana, Panchkula.



बै. सं. 11-14, सेक्टर 4, पंचकुला, हरियाणा
Bay No. 11-14, Sector 4, Panchkula, Haryana

100-101, Sector 4, Panchkula, Haryana
100-101, Sector 4, Panchkula, Haryana

To,

The Commissioner,
Municipal Corporation, Panchkula.

Memo No. DGULB/Tax/2023/ 123/0 Dated: 20/4/23

Subject: Clarification regarding assessment of property tax on SCO.

Kindly refer to your office letter No. 3023/EO dated 24.03.2023 on the subject cited above.

In the Haryana Government Notification dated 11.10.2013, The rate of Property Tax on Commercial Properties and Commercial Space is clearly defined in point no. 2(B). Therefore, you are requested to take necessary action according to the said notification of Haryana Government.

5/1
Tax Superintendent
For Director Gernal, Urban Local Bodies
Haryana, Panchkula

हरियाणा सरकार
शहरी स्थानीय निकाय विभाग
अधिसूचना
दिनांक-12-07-2018

हरियाणा नगर निगम अधिनियम, 1994
की धारा 149 की उप धारा (1) के साथ पठित धारा 87 के खण्ड (ग) द्वारा
प्रयोग करते हुए हरियाणा के राज्यपाल, इसके द्वारा, हरियाणा सरकार,
शहरी स्थानीय निकाय विभाग (समितियां), अधिसूचना संख्या का0आ0 85/ह0आ0
16/1994/घा0 87/2013, दिनांक 11 अक्टूबर, 2013, जो कि अधिसूचना संख्या का0आ0
35/ह0आ0 16/1994/घा0 87/2014 के द्वारा संशोधित की गई, में निम्नलिखित संशोधन करते
अर्थात्

संशोधन

हरियाणा सरकार, शहरी स्थानीय निकाय विभाग (समितियां), अधिसूचना संख्या का0आ0
35/ह0आ0 16/1994/घा0 87/2013, दिनांक 11 अक्टूबर, 2013 में,-

धारा 2 में मद क में, उप-पैरा (xiv) के बाद, निम्नलिखित उप-पैरा रखा जायेगा,
अर्थात्-

“(xv) डेयरी व मुर्गी पालन :-

- क. 2 एकड़ तक के आकार के प्लॉटों पर ए1 शहरों में रुपये 5.00 प्रति वर्ग गज प्रति वर्ष तथा ए2 शहरों में रुपये 3.75 प्रति वर्ग गज प्रतिवर्ष;
- ख. 2 एकड़ से अधिक के आकार के प्लॉट पर प्रथम 2 एकड़ पर वर उपरोक्त क्रम संख्या (क) में दी गई दरों के अनुसार जमा दो एकड़ से अधिक के प्लॉट क्षेत्र के लिये ए1 शहरों के लिये रुपये 1.00 प्रति वर्गगज प्रतिवर्ष, ए2 शहरों के लिये रुपये 0.75 प्रति वर्गगज प्रतिवर्ष;

आनन्द एम. शरण
प्रधान सचिव, हरियाणा सरकार,
शहरी स्थानीय निकाय विभाग।

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HARYANA GOVERNMENT
URBAN LOCAL BODIES DEPARTMENT
Notification

The 12-09-2019

No. 14/6/2015-3C-II. In exercise of powers conferred by Sub-Sections (3) of Section 87 read with Sub Section (1) of Section 149 of the Haryana Municipal Corporation Act, 1994 (Act 16 of 1994), the Governor of Haryana hereby makes the following amendments in the Haryana Government, Urban Local Bodies Department (Committees), Notification No. S.O. 85/H.A.16/1994/S.87/2013, dated 11th October, 2013, which has been amended Vide Notification No. S.O.38/H.A.16/1994/S.87/2014, in the Area of Municipal Corporation with immediate effect, namely:-

Amendment

In the Haryana Government, Urban Local Bodies Department (Committees), Notification No. S.O. 85/H.A.16/1994/S.87/2013, dated 11th October, 2013,---

1. In para 2, in item F, after sub-para (xiv), the following sub-para shall be inserted, namely:-

(xv) Dairies and Poultry

- a) ₹ 5.00 per square yard per year for A1 Cities and ₹ 3.75 per square yard per year for A2 Cities on plot size upto 2 Acres;
- b) Tax on First 2 acres as per the rates given at serial number (a) above plus ₹ 1.00 per square yard per year for A1 Cities and ₹ 0.75 per square yard per year for A2 Cities for plot area above 2 acres;

Anand M. Sharan
Principal Secretary to Government Haryana,
Urban Local Bodies Department.

Dated 12-09-2019

Endst. No. 14/6/2015-3C-II

A copy is forwarded to the Controller, Printing & Stationery Department, Haryana Chandigarh with the request that above notification (both in Hindi and English) may please be published in the Haryana Government Gazette (Extra-ordinary). He is requested to supply 150 printed copies of the said notification to this office for record.

Anand M. Sharan
Superintendent Committee-II
for Principal Secretary to Government Haryana,
Urban Local Bodies Department.

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HARYANA GOVERNMENT
URBAN LOCAL BODIES DEPARTMENT
Notification

The 19th September 2015

No 14/06/2015-3C-II - In exercise of powers conferred by clause (a) of Sub-Section 69 read with Sub-Section (1) of Section 84 of the Haryana Municipal Act, 1973 (Act 24 of 1973), the Governor of Haryana hereby makes the following amendments in the Haryana Government, Urban Local Bodies Department (Committees), Notification No. S.O. 86/H.A.24/1973/S.69/2013, dated 11th October, 2013, which has been amended vide Notification No. S.O. 39/H.A./16/1991/S.69/2014, in the Area of Municipal Council/Committee, applicable from the Financial Year 2012-2013, namely:-

Amendment

In the Haryana Government, Urban Local Bodies Department (Committees), Notification No. S.O. 86/H.A.24/1973/S.69/2013, dated 11th October, 2013,---

1. In para 2, in item F, after sub-para (xiv), the following sub-para shall be inserted, namely:-

(xv) Dairies and Poultry

- a) ₹ 2.50 per square yard per year for B Cities and ₹ 2.00 per square yard per year for C Cities on plot area upto 2 Acres;
b) Tax on first 2 acres as per the rates given at serial number (a) above plus ₹ 0.50 per square yard per year for B Cities and ₹ 0.40 per square yard per year for C Cities for plot area above 2 acres;

Anil K. Sharma
Principal Secretary to Government Haryana,
Urban Local Bodies Department

Endst. No. 14/6/2015-3C-II

Dated 19.09.2015

A copy is forwarded to the Controller, Printing & Stationery Department, Haryana, Chandigarh with the request that above notification (both in Hindi and English) may please be published in the Haryana Government Gazette (Extra-ordinary). He is requested to supply 150 printed copies of the said notification to this office for record.

(Signature)
Superintendent Committee-II
for Principal Secretary to Government Haryana,
Urban Local Bodies Department.