

[Authorised English Translation]

HARYANA GOVERNMENT
URBAN LOCAL BODIES DEPARTMENT
(COMMITTEES)

Notification

The 28th January, 2013

No. S.O. 14/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 (16 of 1994), and in supersession of Haryana Government, Urban Local Bodies Department (Committees), Notification No. S.O. 46/H.A. 16/1994/S. 87/2012, dated the 21st June, 2012, the Governor of Haryana hereby specifies the rate of tax on buildings and land within the limits of the concerned Municipal Corporation as per following methodology, namely:—

1. Property tax on residential plots/houses :

- (i) ₹ 1.00 per square yard on houses (self occupied) with plot sizes upto 250 square yards and flat sizes up to 500 square feet (self occupied);
- (ii) (a) in the case of vacant residential land more than 100 square yards but up to 250 square yards (plot size up to 100 square yards shall be exempted), the tax shall be ₹ 0.50 per square yard;
- (b) in case of vacant residential land, more than 250 square yards, the tax shall be collector rate per square yard $\times 0.00015 \times$ size of the plot in square yards;
- (iii) for constructed houses whether self occupied or rented on plot size of more than 250 square yards and flats of more than 500 square feet, property tax shall be collector rate per square yard $\times 0.00075 \times$ constructed area in square yards and for calculation purposes, the constructed portion in square yards shall be taken. However, the tax liability so calculated shall not be less than one if it is calculated by considering the plot as vacant one;
- (iv) in case of rented residential properties even under 250 square yards and flats upto 500 square feet, the rate shall be calculated as per clause (iii) above.

2. Property tax (Commercial):

- (i) in case of vacant commercial plots irrespective of the size of the plot, the tax shall be collector rate per square yard $\times 0.000375 \times$ size of the plots in square yards.
- (ii) property tax for other commercial properties whether rented or not shall be at collector rate per square yard $\times 0.001875 \times$ size of constructed portion of property in square yards and for calculation purposes, the constructed portion in square yards shall be taken. However, the tax

liability so calculated shall not be less than one if it is calculated by considering the plot as vacant one:

Provided that for commercial properties upto 50 square yards, the tax shall be collector rate x 0.001125 x size of constructed portion of property in square yards and for calculation purposes, the constructed portion in square yards shall be taken.

3. **Property tax (Institutional and Industrial) :**

- (i) in case of vacant institutional and industrial plots irrespective of the size of the plot, the tax shall be collector rate per square yard x 0.00020 x size of the plots in square yards; and
- (ii) property tax on institutional and industrial property whether rented or self occupied shall be at collector rate per square yard x 0.001 x size of the constructed portion of property in square yards. For calculation purposes, the constructed portion in square yards shall be taken. However, the tax liability shall not be less than one if it is calculated by considering the said plot as vacant one.

4. **Property tax (Mixed Use of Property):**

In case of mixed use of premises, the liability of tax shall be as per area under different use and shall be declared/calculated accordingly.

5. **Rebate :**

- (i) 25% rebate shall be given to non-RCC construction;
- (ii) 25% rebate shall be given to property more than 25 (twenty five) years old;
- (iii) in case of self occupied residential properties of plot size of more than 250 square yards and flats of more than 500 square feet, the concession up to 50% shall be given by the respective Municipal Corporation;
- (iv) 100% rebate shall be given on religious properties (only of real religious structures), Orphanages, Alm Houses, Municipal Buildings, Cremation/Burial Grounds;
- (v) 100% rebate shall be given to all residential buildings upto 250 square yards owned by ex-servicemen or families of deceased soldiers, ex-servicemen and ex-central paramilitary force personnel:

Provided that 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:

Provided further that 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.

- (vi) 100% rebate shall be given to all residential buildings owned by war widows:

Provided that they have no other residential house in Haryana State and are residing in it and have not let out any portion of the house:

- (vii) there shall be no property tax on vacant plot of one acre and above for Horticulture and Agriculture purposes only:

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

6. **Collection methodology :**

- (i) an effort shall be made to make assessee's life more comfortable by allowing to deposit tax through banks.
- (ii) to maintain transparency and to ensure minimum burden, offers will be invited from the bankers and after processing the same, rate of service charges will be finalized accordingly. However, before finalization, approval in this regard will be obtained from State Government.

7. **Old tax collection :**

- (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 notification, the property owners shall have the option to pay as per the new or old policy, whichever is opted by them.
- (ii) 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 new system at current rates (i.e. Collector Rates for the year 2012-13) and payment of the same shall be considered as settlement of all such disputes/dues/arrears. No interest or penalty shall be leviable. This option shall be available as amnesty scheme only up to 30th June, 2013.

8. **Penalties :**

- (i) in case of mis-declaration/non-payment, penalty equal to the amount of the tax evaded shall be leviable, subject to a minimum of ₹ 100;
- (ii) in case of late payment, interest @ 1.5% per month or part thereof shall be charged;
- (iii) this interest shall also be charged in case of detected non-payment in addition to the penalty;
- (iv) the interest penalty (separately) shall not exceed the initial liability.

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

The clause be
incorporates in
notices & given
wide publicity
through
newspapers &
also be put on
website.