

**NAGAR PANCHAYAT TAHLIWAL, DISTT. UNA H.P.**

**NOTIFICATION**

*Tahliwal, the 21<sup>st</sup> February, 2023*

**No. NPT/Bye-Laws/2022-23/ 646** The Nagar Panchayat Tahliwal has draft (Property Taxation) By laws-2023 for Publications in Gazette of H.P on 21.09.2022 vide Notification No 487 dated 01.10.2022 for invite public Objection & Suggestions under Section 217 of Himachal Pradesh Municipal Act, 1994.

Whereas no objection and suggestion and claims were received within the stipulated period.

Now therefore, in exercise of the power conferred by Clause (A) of Section 217 and section 217 read with clause (d) of Section 65 of the Himachal Pradesh Municipal Act, 1994 ( Act No. 13 of 1994). The final Municipality (Property Taxation bye-Laws-2023) are hereby notified and published in Rajpatra H.P extraordinary for information of General Public as follows :-

**NAGAR PANCHAYAT TAHLIWAL (PROPERTY TAXATION) BYE-LAWS-2023**

- 1. Short title and Commencement:-** i) These Bye-laws may be called the Nagar Panchayat Tahliwal (property taxation) Bye-Laws-2023.  
(ii) These bye-laws shall come into force from the date of publication of its notification in the Rajpatra of Himachal Pradesh.
- 2. Definitions:-** (1) In these bye-laws unless the context otherwise require,
- (i) "Act" means the Himachal Pradesh Municipal Act, 1994, (Act No. 13 of 1994) read with its amendments carried out vide H.P. Municipal (Amendment) Act, 2016 and vide H.P. Municipal (Amendment) Act, 2020.
  - (ii) "Appellate Authority" means an authority prescribed under Section 90 of H.P. Municipal Act, 1994.
  - (iii) "Assessment List" means the list of all units of the lands and buildings assessable to property tax under the provisions of H.P. Municipal Act, 1994.
  - (iv) "Assessment year" means the year commencing from the first day of April to 31<sup>st</sup> of March of succeeding year.
  - (v) "Bye-Laws" means the Municipality (Property Taxation) bye-laws 2022 made under the Act as notified in the official gazette.
  - (vi) "Municipality" means as defined in Section 2 (24) of the Act.
  - (vii) "Section" means a Section of the Act.
  - (viii) 'Retable Value' as defined in Section 2 clause (33-a) of the Act and procedure prescribed under these Bye-Laws.
  - (ix) "Unit" means a specific portion of the land and building in use and occupation of the owner(s) or occupier(s) including vacant land and build up portion of the building. This will not include setbacks area of building, agricultural lands and land in notified green belt as notified under the interim development plan of NP Tahliwal planning area.
  - (x) "Unit area" means area of a unit in square meters.
  - (xi) "Unit area tax" means property tax on unit(s) of lands & buildings which shall be charged per annum between one percent to twenty five percent as may be determined on the basis of retable value of unit(s) of lands & buildings by the Municipality from time to time. All other words and expressions used herein but not defined shall have the same meaning respectively as assigned to them in the Act.

**3. Assessment list what to contain:-**

The Secretary shall keep a book to be called the "Assessment List" in which the following shall be entered in Form-A appended to these bye-laws:-

- (a) A list of all units of the lands and buildings located within the jurisdiction of Nagar Panchayat Tahliwal distinguishing each either by name or number and containing such particulars regarding the location or nature of each, which shall be sufficient for identification thereof.
- (b) The rate able value of each unit of the lands and buildings.

- (c) The name of the person primarily liable for payment of property tax and rate able value as well as property tax demand on his/her unit of land or building.
- (d) If any such unit of a land or a building is not liable to be assessed to the property tax, the reason for such non-liability; and
- (e) Other details; if any, as the Secretary may from time to time think, fit.

**Explanation** :- (i) For the purpose of clause (b) the rate able value of the unit(s) of the land will be the rate able value of the unit(s) of the land and in the case of unit(s) of the building, the rate able value will include the rate able value of the land and the unit(s) of the building erected thereon.

(ii) For the purpose of charging property tax on a unit of land, the unit of land shall be treated as "land" till the completion plan of building is sanctioned by Nagar Panchayat Tahliwal or by other competent authority of the State Government and such construction is put to use on the spot whichever occurs first. Accordingly, property tax shall be continued to be charged on the rate able value of the unit of land till such time treating it as "land".

**4. Form of Assessment list:-** The assessment list shall be kept in the form-A hereto. The Secretary may order to add, omit, amend or alter any of the columns of the Proforma of the assessment list as and when required.

**5. Procedure where name of person primarily liable for property tax cannot be ascertained:-** If the name of the person primarily liable for the payment of property tax in respect of any unit of any land or building cannot be ascertained, it shall be sufficient to designate him in the assessment list, property tax bill and in any notice which may be necessary to serve upon the said person under the Act, as "the holder" of such unit of land or building without further description.

**6. Inspection of assessment list:-** If assessment list has been completed, the Secretary shall give public notice thereof mentioning therein the place where assessment list or copy thereof may be inspected and every person claiming to be the owner or lessee or occupier of any unit(s) of any land or building included in the assessment list and any authorized agent of such person shall be at liberty to inspect the list and to file written objection within 30 days from the date of publication of such public notice in the local newspaper(s).

**7. Register of Objections:-** The Secretary shall keep a register of objections in which all objections received under sub-section (2) of section 74 and sub-section (2) of section 76 shall be entered. The register shall contain:-

- (i) The name or number of the land or building in respect of which objection is received;
- (ii) Name of the person primarily liable for the payment of property tax;
- (iii) Name of the objector;
- (iv) The rate able value finally fixed after enquiry and investigation of the objection by the committee constituted in this behalf;
- (v) The date from which the rate able value finally fixed has to come into force; and
- (vi) Such other details as the Secretary may from time to time think fit;

**8. Amendment of Assessment list under the provisions of Section 76 and investigation and disposal of objections against such amendments:-**

(i) When any amendment is proposed to be made under the provisions of Section 76 such amendment will provisionally be made in the assessment list and the notice as required under the provision of sub-sections (1) & (3) of Section 76 shall be served on the person affected by the amendment after affording him the opportunity to file objection, if any, against the proposed amendment within 30 days from the date of receipt of such notice.

(ii) Objections shall be inquired into and investigated by the Committee constituted in this behalf under Sub Section 1 of 75 of the Act, after affording opportunity of being heard to the objector.

(iii) The assessment list shall be finally amended in accordance with the decisions made by the said committee.

(iv) If no objection is received or if the same are received but not within the time limit specified in this behalf in the notice, the assessment list shall be finally amended by confirming the provisional amendment made in the assessment list. However, for special reasons to be recorded in writing, the committee constituted in this behalf may consider objections received after the expiry of the stipulated period.

(v) Property tax on the basis of the amended assessment list shall be due from the date specified in the assessment notice or from the date as may be decided by the Committee constituted in this behalf. Provided that payment of property tax on the basis of the assessment list, as existing before such an amendment will not be withheld on the ground that some amendment is to be made in the list.

**9. Payment of property taxes where to be made:-** Every person who is liable to pay any of the property tax shall pay the same at the Head office of the Municipality or at such other place(s) and time as may be specified by the Secretary as the case may be. However, the payment of tax shall be made either by cash or cheque or through Bank Draft drawn in favor of the Secretary Nagar Panchayat Tahliwal payable at Tahliwal or through RTGS in the Bank Account of Nagar Panchayat Tahliwal declared for the said purpose by the Secretary as the case may be.

**10. Demand of property tax to be raised annually by issuing one single bill for one unit of a property:-** (i) Demand of property tax shall be raised annually by issuing a single property tax bill on form-B annexed to these bye-laws for each unit of a property. The service of bill shall be effected by hand through special messenger and in case owner or occupier upon whom the bill is to be served is living outside the municipal limits, the bill shall be issued by post under certificate of posting or by registered/ speed post. In case the owner or occupier avoids by hand service of the bill, service of the bill shall be effected by affixing the bill in presence of two witnesses on the unit of the property to which the bill relates.

(ii) In case the owner or occupier upon whom the property tax bill has been served fails to make payment of the property tax within the due date, the property tax shall be recovered by the Secretary by the officer/official authorized by him in this behalf by initiating appropriate process under the provisions of Section 86 of the Act.

Provided that nothing herein contained shall affect the liability of such person to any increased property tax to which he may be assessed on account of the said unit of property owning to a revision of the rate able value.

(iii) The tax for the ensuing year shall be paid either in lump-sum within 30 days at the beginning of the financial year i.e. up to 30<sup>th</sup> April or in two half yearly installments. The first installment to be paid by 30<sup>th</sup> April and second installment by 30<sup>th</sup> October every year.

**11. Service of property tax bills and demand notices in respect of un-partitioned unit of property:-**If an un-partitioned unit of a property is owned by more than one person, service of bill(s) and notice(s) of demand on any one co-owner shall be treated as service on all the owners.

**12. Demand and collection registers:-** (i) A register of demand & collection of property tax in form-F appended to these bye laws shall be maintained showing therein the figures of property tax demand, collection, rebate, remission adjustment, arrears, excess recoveries and such other particulars in relation to each unit of the property. This register will be kept either in the shape of hard copy or in the shape of soft copy or in both as the Secretary as the case may be think fit.

(ii) The register may, if any the Secretary thinks fit be made in separate parts or volumes for such purposes and with such several designations as the Secretary determine.

(iii) The separate Register shall be maintained for recording information regarding detail of arrears for the previous years.

**13. Circumstances not considered as vacancy of property: - For the purpose of Section 80 and 81 of Himachal Pradesh Municipal, Act, 1994:-**

(i) A unit of building or of a tenement reserved by the owner for his own occupation shall be deemed to be occupied, whether it is actually occupied by the owner or not;

(ii) Any unit of building or of a tenement used or intended to be used for the purpose of any industry which is seasonal in character shall not be deemed to be vacant merely on account of its being unoccupied and unproductive of rent during such period or periods of the year in which seasonal operations are normally suspended;

**14. Remission/Refund not claimable unless notice of vacancy is given to the Secretary every year:-** When a vacancy continues from one year into the subsequent year, no refund or remission of any property tax shall be claimable from the Secretary on an account of such continued vacancy unless notice thereof is given to the Secretary within 60 days from the commencement of the next financial year.

**15. Inspection by Municipal Staff of the vacant unit of the property:-** If any owner or occupier does not allow or facilitate the inspection by the authorized Municipality staff of any unit of the property claimed by him to be vacant, the Secretary refuse to treat such unit of building or tenement, as the case may be, as vacant till the day such inspection is made, and the vacancy of the unit of property verified.

**16. Copies of property tax bill(s):-** The Secretary on a request in writing from the owner of any unit of land or building or any other person primarily liable to pay property tax in respect thereof, give a copy or

copies of any bill/bills for any property tax on payment of such fee as may be fixed by the Secretary from time to time.

**17. Notice on transfer of title:-** The notice regarding transfer of title of any unit of any property require to be given under Section 83 shall be either in **Form-“C” or Form-“D”** annexed to these bye-laws, as the case may be, and shall state clearly and correctly all the particulars required in the said Form(s).

**18. Property tax to be paid up to date:-** No such notice as contained in Bye-Laws 17 shall be deemed to be validly given unless the property tax due up to the date of transfer of title of the unit of property is paid in full.

**19. Filing of return by owner(s)/ occupier(s):-** The Secretary require any owner or occupier of a unit of land or building or of any portion thereof to furnish information or a written return in Form-“E” appended to these bye-laws. Every owner or occupier on whom any such requisition is made shall be bound to comply with the same and to give true information or to make a true return to the best of owner or occupier knowledge or belief, within a period of thirty days from the service of such requisition upon him/her.

**20. Penalty for non- submission of return:-** Whosoever omits to comply with any requisition under 19 of this Bye-Laws 19 of these bye-laws or fails to give true information or to make a true return to the best of his knowledge or belief, shall in addition to any penalty under Section 82 of the Act, be precluded from objecting to any assessment made by the Secretary in respect of such unit of the lands or building of which he is the owner or occupier.

**21. Inspection of Tax Record:-** Every owner, lessee or occupier of a unit of land/ building or authorized agent of any such person may, with the permission in writing of the Secretary or any officer/official authorized by him in this behalf inspect the tax record relating to the unit of the land/building of which is owner, lessee, agent or occupier free of charge during the office hours.

**22. Factors:-** There are five factors which are relevant for determination of rateable value of lands & buildings. These factors and proposed value of each factors per sq. meter.

**23. Location Factor, Characteristic and its value:-** For the purpose of clause (33-a) (c) of Section 2 of the Act, the location Factor, characteristic and its values shall be as under:-

The entire municipal area is proposed to be in same Zone.

**(F-1) Location factor : @ 2.5**

**24. (F-2) Structural factor, characteristics and its value:-** for the purpose of clause 33-c of section 2 of the Act, buildings shall be classified as pucca, semi pucca and kucha in the following manner:-

- i) For pucca buildings, value per sq.mtr= @1.50
- ii) For semi-pucca buildings, value per sq.mtr= @1.25
- iii) For kutcha building, value per sq.mtr= @0.75

**25. (F-3) Age factor and Age-wise grouping and value of building: -** for the purpose of clause 33-c of section 2 of the Act, buildings shall be grouped age-wise having factor value as mentioned against each age group as under:-

Group	Building	Factor Value
A	Before 1980	@0.75
B	1981-2000	@1.50
C	2001-2010	@2.00
D	2011-2020	@2.50
E	2021 afterward	@3.00

**26. (F-4) Occupancy factor, characteristics and its value:-** for the purpose of clause 33-c of section 2 of the Act, the occupancy factor and its value shall be as under:-

- i) Value per sq. mtr. for residential occupancy:-

Value for self residential	Value for let out residential
@2.50	@4.00

ii) Value per sq. mtr. For non-residential occupancy:-

A	B	C	D	E
Hotel above built up area of 2000 sq. mtrs. MNC show rooms and restaurants	Hotel having built up area between 1000 to 2000 sq. mtrs. And showrooms above 1000 sq. mtrs.	Other hotels, bars, restaurants, banks, ATMs showrooms, call centre, marriage palace, coaching centre, clubs, theatre.	Shops, schools, collages, educational institutes, offices hostels, hospitals, paying guests house, guest house, industries.	Godowns, dhabha, stall and other types of properties not covered under (A to D)
@10	@8	@6	@4	@3

**27. (F-5) Use factor, characteristics and its value:-** for the purpose of clause 33-c of section 2 of the Act, the value of use factor and characteristics of the unit(s) of the land and buildings shall be as under:-

- i) Residential= @3.00  
ii) Non residential= @4.00

**28. Method for calculation of ratable value and rate of property tax on the ratable value of the unit of land and buildings:-** Area (in sq. mtrs.) of a unit multiplied by value of relevant factor of unit area method as mentioned above, the figure that will so come out, thereof shall be the net ratable value of unit and the property tax shall be charged on that net ratable value at the rate as under:-

- i) Self occupied residential properties measuring 01-100 sq. mtr. = @ 6%  
ii) Self occupied residential properties 100 sq.mtr. and above, let out residential and non residential properties= @10%  
iii) A mobile tower= fixed @ Rs. 6000/- P.A.

**28. Penalty:-** If a person liable for payment of Property Tax does not pay the same with in a period of one month from the issue of tax bill, a person shall be liable for payment of interest as per section 85, 86 & 87 of the Act beside initiation of recovery proceeding as per the provision of Section 89 of the Act. Further, whosoever contravenes any of the clauses of these Bye-Laws shall be, in addition to the penalties as provided under the act, liable for disconnection of water, electricity and other civic amenities and the Secretary request the competent authority to withdraw registration/recognition, if any granted, in his/their favour.

**29. Repeal and Savings:-** The scheme, regulation or Bye-Laws, if any hereto for relating to the mode of levy, calculation and assessment of property tax is hereby repealed. Anything done or any action taken under the said scheme, regulation or bye-laws if any shall be deemed to have been done or taken under the provisions of these bye-laws.

**Secretary,  
Nagar Panchayat Tahliwal**



Nagar Panchayat Tahliwal  
(Tax Department)  
(See Bye-Laws 10)  
Property Tax Bill

Form-B

Ph. No. 01975-232336

Financial Year for the Year \_\_\_\_\_ Bill No. \_\_\_\_\_ Dated \_\_\_\_\_ Zone \_\_\_\_\_  
Bill(s) Detail

UPN No. \_\_\_\_\_  
ID No. \_\_\_\_\_  
Name of Property \_\_\_\_\_  
Name of Owner/Occupier \_\_\_\_\_  
Correspondence Address \_\_\_\_\_

Due date 15 days from the date of Receipt of bill/18 days if by post from the date of dispatch of bill

Unit	Area	Net Rateable Value	Property Tax Percentage	Amount of General Tax
Residential				
Let Out Residential				
Commercial				
Plot of Land				

Detail of demand for Property Tax for the year \_\_\_\_\_ Period \_\_\_\_\_

Sr. No.	Description of Tax	Amount
1	General Tax	
2	(a) Rebate @ 10% (b) Remission	
3	Previous Arrear Amount for the period _____	
4	Interest Amount	
5	Previous Credit	
6	Amount Payable on due date	
7	Amount Payable after due date	
8	Amount still at credit	

Please pay bill before due date to avail 10% rebate.

Bill Prepared By

Bill Checked By

Assistant Tax Superintendent

Receipt	
UPN No. _____	Bill No. _____ Bill Date _____
ID No. _____	Amount before due date _____
Name of Owner/Occupier _____	Amount after due date _____
	Amount Paid _____
	Receipt No. _____ Dated _____

Cashier, Nagar Panchayat Tahliwal

#### **Terms & Conditions**

- 1. The Municipality Treasury is open from 10.00 AM to 02.00 PM on all working days.**
- 2. Cheques should be drawn in favour of Secretary Nagar Panchayat Tahliwal.**
- 3. Out stations cheques should be include the discount charged in such cheque(s).**
- 4. Rebate @ 10% is given on the taxes claimed for the current year or a bill raised for the first time, if the amount specified in the bill is paid within 15 days from the presentation thereof. Bills send under postal certificate shall be construed to have been received within three days from the date the posting and accordingly this rebate is given if payment of the bill is made within 18 days from the date of posting.**
- 5. If the payment of the tax is not made within the financial years in which the bill is issued an interest @ 1% per month shall be payable after one month of the close of the financial year to which the bill relates.**
- 6. The notice of demand/recovery of property tax will not confer any right on the person paying the tax or anyone else to claim validation of unauthorized construction at a later date and the same is without any prejudice to the rights of Nagar Panchayat Tahliwal to take any legal action including that of demolition in respect of such unauthorized construction/structure.**
- 7. In case any of your payments have not been adjusted, same can be adjusted/settled by producing original receipts given by Nagar Panchayat Tahliwal.**
- 8. In all correspondence, always mention No./date, name of house and demand No.**
- 9. Bill generated be presented while tendering payment.**



Form-C (SEE BYE LAW 17)

Form of notice of Transfer to be given which has taken place by way of instrument.

To

The Secretary,  
Nagar Panchayat Tahliwal

I \_\_\_\_\_ S/o \_\_\_\_\_ R/o \_\_\_\_\_  
\_\_\_\_\_ hereby give notice as  
required by Section 83 of the H.P. Municipal Act, 1994 of the following transfer of property:-

Description of Property

Name & address of person whose title has been transferred	Name & address of person to whom property title has been transferred	Detail of Property	Area of the property	Account No./ID No. of old assesses	Remarks
1	2	3	4	5	

Date \_\_\_\_\_

Name of Owner/Occupier \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Mob.No. \_\_\_\_\_

Form-D (SEE BYE LAW 17)

Form of notice of Transfer to be given which has taken place otherwise than by instrument.

To

The Secretary,  
Nagar Panchayat Tahliwal

I \_\_\_\_\_ S/o \_\_\_\_\_ R/o \_\_\_\_\_  
\_\_\_\_\_ hereby give notice as  
required by section 83 of the H.P. Municipal Act, 1994 of the following transfer of property:-

Description of Property

Name & address of person whose title has been transferred	Name of legal heir/successor to whom property title has been transferred	Detail of Property	Area of the property	Account No./ID No. of old assesses	Remarks
1	2	3	4	5	

Date \_\_\_\_\_

Name of Owner/Occupier \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Mob.No. \_\_\_\_\_



	Mobile Towers, Coaching Centre										
	(d) Shops, Schools, Colleges, Education institutions, Offices, Hostel, Hospital, Theatre, Clubs, Paying Guest House (PGs), Guest House.										
	(e) Godowns, Dhaba, Stall and Other Types of Properties not covered Under (a to d)										
3.	Plot of Land										

I hereby declare that the information furnished above is correct to the best of my knowledge and proper belief and nothing has been concealed there from.

Date \_\_\_\_\_

Yours faithfully,

(Signature)

Owner/Agent/Occupier.

Name in block letters \_\_\_\_\_  
Address \_\_\_\_\_  
Mob. No. \_\_\_\_\_

Verification of the  
Assistant Tax Superintendent

Verification of the  
Executive Officer/Secretary

1. (F-1) Location factor, characteristics and its value:- for the purpose of clause 33-c of section 2 of the Act, the location factor is:- 2.5 as F-1

2. (F-2) Structural factor, characteristics and its value:- for the purpose of clause 33-c of section 2 of the Act, buildings shall be classified as pucca, semi pucca and kucha in the following manner:-

- iv) For pucca buildings, value per sq.mtr= 1.50
- v) For semi-pucca buildings, value per sq.mtr= 1.25
- vi) For kutch building, value per sq.mtr= 0.75

3.(F-3) Age factor and Age-wise grouping and value of building:- for the purpose of clause 33-c of section 2 of the Act, buildings shall be grouped age-wise having factor value as mentioned against each age group as under:-

Group	Building	Factor Value
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A	Before 1980	0.75
B	1981-2000	1.50
C	2001-2010	2.00
D	2011-2020	2.50
E	2021 afterward	3.00

4. **(F-4) Occupancy factor, characteristics and its value:-** for the purpose of clause 33-c of section 2 of the Act, the occupancy factor and its value shall be as under:-  
i) Value per sq. mtr. for residential occupancy:-

Value for self residential	Value for let out residential
2.50	4.00

- ii) Value per sq. mtr. For non-residential occupancy:-

A	B	C	D	E
Hotel above built up area of 2000 sq. mtr. MNC show rooms and restaurants	Hotel having built up area between 1000 to 2000 sq. mtr. And showrooms above 1000 sq. mtr.	Other hotels, bars, restuarents, banks, ATMs showrooms, call centre, marriage palace, coaching centre, clubs, theatre.	Shops, schools, collages, educational institutes, offices hostels, hospitals, paying guests house, guest house, industries.	Godowns, dhabha, stall and other types of properties not covered under (A to D)
10	8	6	4	3

5. **(F-5) Use factor, characteristics and its value:-** for the purpose of clause 33-c of section 2 of the Act, the value of use factor and characteristics of the unit(s) of the land and buildings shall be as under:-

Value per sq. mtr.

- iii) Residential= 3.00  
iv) Non residential= 4.00

6. **Method for calculation of ratable value and rate of property tax on the ratable value of the unit of land and buildings:-** Area (in sq. mtr.) of a unit multiplied by value of relevant factor of unit area method as mentioned above, the figure that will so come out, thereof shall be the net ratable value of unit and property tax shall be charged on that net ratable value at the rate as under:-

- iv) Self occupied residential properties measuring 01-100 sq. mtr. = 6%  
v) Self occupied residential properties 100 sq.mtr. and above, let out residential and non residential properties= 10%  
vi) A mobile tower= fixed Rs. 6000/- P.A.



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