

GOVERNMENT OF PUNJAB
DEPARTMENT OF LOCAL GOVERNMENT
(LOCAL GOVERNMENT 3 BRANCH)

Notification

The 25th September, 2013

No. 2/7/2012-Ig3/101580/1.-Whereas the Punjab Municipal Corporation (Second Amendment) Ordinance, 2013 (Punjab Ordinance No. 11 of 2013) has been promulgated on 20th September, 2013;

And whereas under proviso to sub-section (2) of section 112-A of the Punjab Municipal Corporation Act, 1976, as amended through the Punjab Municipal Corporation (Second Amendment) Ordinance, 2013, if the tax on building and land is fully paid on or before the 30th September of the relevant financial year, a rebate of ten percent of the amount of tax so calculated may be claimed;

And whereas the aforesaid Ordinance has been brought into force with effect from the 1st April, 2013;

And whereas a difficulty has arisen for assessment of tax for the financial year 2013-14, as the rebate of ten percent of amount of tax on building and land can be claimed only upto 30th September, 2013, whereas the Ordinance has been promulgated on 20th September, 2013;

Now, therefore, in exercise of the powers conferred by sub-section (2) of section 430 of the Punjab Municipal Corporation Act, 1976, the Governor of Punjab is pleased to order that for the words and figures "on or before the 30th September" appearing in proviso to sub-section (2) of section 112-A of the Punjab Municipal Corporation Act, 1976, the words and figures "on or before the 30th November" shall be read for the purposes of self assessment of tax for the financial year 2013-14.

Ashok Kumar Gupta, IAS,
Secretary to Government, Punjab,
Department of Local Government.

No. 2/7/2012-Ig3/101580/2 , dated Chandigarh, the 25th Sept, 2013.

A copy is forwarded to the Controller, Printing & Stationery, Punjab, Mohali, with the request to publish this notification in the Extraordinary gazette of the State Government, and supply 300 spare copies immediately.

Special Secretary Local Government.

No. 2/7/2012-Ig3/101580/3 , dated Chandigarh, the 25th Sept, 2013.

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

- (1) Director, Local Government, Punjab, Chandigarh.
- (2) Commissioners of all Municipal Corporations in the State.
- (3) All officers of the Local Government Secretariat/Directorate.
- (4) All Superintendents and officials of Branches of Local Government Secretariat and Directorate.
- (5) Director Information and Public Relations Punjab, Chandigarh.

Special Secretary Local Government.

GOVERNMENT OF PUNJAB
DEPARTMENT OF LOCAL GOVERNMENT
(LOCAL GOVERNMENT 3 BRANCH)

Notification

The 25th September, 2013

No. 2/7/2012-Ig3/101600/1.- The following draft of rules, which the Governor of Punjab proposes to make in exercise of the powers conferred by clause (1) of section 3, read with section 240 of the Punjab Municipal Act, 1911 (Punjab Act No. 3 of 1911), is published below as required by sub-section (5) of the said section 240, for the information of the persons likely to be affected thereby.

2. Notice is hereby given that the draft will be taken into consideration by the Government on or after the expiry of a period of thirty days from the date of publication of this notification in Official Gazette, together with any objection or suggestion with regard to the said draft, which may be received by the Secretary of Government of Punjab, Department of Local Government, Chandigarh, from any person, before the expiry of the period so specified.

DRAFT RULES

1. (1) These Rules may be called the Punjab Municipalities (Manner of calculation of market value of multi-storeys buildings, group housing buildings or such like other buildings) Rules, 2013.

(2) They shall come into force on and with effect from the date of their publication in the Official Gazette.

(3) They shall apply to the multi-storeys buildings, group housing buildings or such like other buildings, which, for the purposes of the tax, are governed under the provisions of second proviso to sub-clause (a) and sub-clause (b) of clause (1) of section 3 of the Act:

Provided that where any portion of such a building is rented out [except a building governed by the provisions of second proviso to sub-clause (a) of clause (1) of section 3 of the Act], these rules shall not apply to such portion of the building.

2. Definitions- In these rules, unless the context otherwise requires,-

(a) 'Act' means the Punjab Municipal Act, 1911;

(b) 'Appendix' means an Appendix to these rules; and

(c) "tax" means a tax payable by the owner of building and land under section 61 of the Act.

3. In the case of a multi-storeys building, group housing building or such like other building, the manner of calculation of the market value for determining the annual value for the purpose of the tax shall be such as given in the Appendix.

Appendix (see rule 3)

Sr. No.	Category of buildings	Manner of calculation of market value
1.	2.	3.
1.	Multi-storeys building (Show rooms; Shop-cum-flats; shop-cum-offices) having basement or no basement	'market value' as defined in clause (8aa) of section 3 of the Act, if such market value stands fixed. If not fixed , the market value of each floor shall be calculated as under:- (i) <u>For basement(s) if any</u> 20% of the 'market value' as defined in clause (8aa) of section 3 of the Act; (ii) <u>For ground floor</u> 'market value' as defined in clause (8aa) of section 3 of the Act; (iii) <u>For lower ground, if any</u> 75% of the 'market value' as defined in clause (8aa) of section 3 of the Act; (iv) <u>For upper ground, if any</u> 75% of the 'market value' as defined in clause (8aa) of section 3 of the Act; (v) <u>For first floor</u> 60% of the 'market value' as defined in clause (8aa) of section 3 of the Act; and (vi) <u>For second floor</u> 30% of the 'market value' as defined in clause (8aa) section 3 of the Act. (vii) <u>For each other floor</u> 30% of the 'market value' as defined in clause (8aa) section 3 of the Act. Note : Total land area of the building is to be taken for calculating the market value.
2.	Group housing building	For each dwelling unit, the 'market value' as defined in clause (8aa) of section 3 of the Act. <i>Example</i> – If the 'market value' of the land is Rs. 10,000 per square yard and the covered area of the dwelling unit is 100 square yards, then the market value of the dwelling unit shall be Rs. 10,00,000 (i.e. 10,000 multiplied with 100).
3.	Mall, Multiplex and such like other building.	For each shop/ establishment, the 'market value' as defined in clause (8aa) of section 3 of the Act. <i>Example</i> – If the 'market value' of the land is Rs. 50,000 per square yard and the covered area of the shop/establishment unit is 100 square yards, then the market value of the shop/establishment shall be Rs. 50,00,000 (i.e. 50,000 multiplied with 100).

Ashok Kumar Gupta
Secretary to Government, Punjab,
Department of Local Government.

No. 2/7/2012-Ig3/101600/2 , dated Chandigarh, the 25th Sept, 2013.

A copy is forwarded to the Controller, Printing & Stationery, Punjab, Mohali, with the request to publish this notification in the Extraordinary gazette of the State Government, and supply 30 spare copies immediately.

Special Secretary Local Government.

No. 2/7/2012-Ig3/101600/3 , dated Chandigarh, the 25th Sept, 2013.

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

- (1) Director, Local Government, Punjab, Chandigarh.
- (2) All Regional Deputy Directors Local Government in the State.
- (3) Executive Officers of all Municipal Councils/Nagar Panchayats in the State.
- (4) All officers of the Local Government Secretariat/Directorate.
- (5) All Superintendents and officials of Branches of Local Government Secretariat and Directorate.
- (6) Director Information and Public Relations Punjab, Chandigarh, with the request that this notification may please be published in two news papers (one English and one Punjabi) immediately.

Special Secretary Local Government.