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HOUSING & URBAN DEVELOPMENT DEPARTMENT

NOTIFICATION

The 1st October, 2016

S.R.O. No.470/2016— Whereas the draft of certain rules further to amend the Odisha Municipal Corporation Rules,2004 was published as required by sub-section(1) of Section 656 of the Odisha Municipal Corporation Act, 2003 (Odisha Act, 11 of 2003) in the Extraordinary issue No.987/HUD., dated the 1st June, 2016 of the *Odisha Gazette* under the notification of the Government of Odisha in the Housing & Urban Development Department No. 13097-HUD-13-LEGIS-67-POLICY-15-09/2016 dated the 31st May, 2016 bearing **S.R.O. No. 192/2016** inviting objections and suggestions from all persons likely to be affected thereby within a period of thirty days from the date of publication of the said notification in the *Odisha Gazette*;

And, whereas no objection or suggestion has been received in respect of the said draft within the stipulated period;

Now, therefore, in exercise the powers conferred by sub-section (1) of Section 656 of the said Act, the State Government do hereby make the following rules further to amend the Odisha Municipal Corporation Rules, 2004, namely:—

1. (1) These rules may be called the Odisha Municipal Corporation (Second) (Amendment) Rules, 2016.

(2) They shall come into force on the date of their publication in the *Odisha Gazette*.

2. In the Odisha Municipal Corporation Rules, 2004(hereinafter referred as the said rules), after Chapter VIII, the following Chapter shall be inserted, namely:—

**“Chapter-IX
PROPERTY TAX**

51. In these rules, unless the context otherwise requires,—

(a) "assessment" means determination of property tax on the basis of the annual value of land and building under this Act and includes self-assessment, periodic assessment, *suo motu* assessment and revision of assessment;

(b) "Assessment Tribunal" means the State Municipal Corporation Assessment Tribunal constituted under section 218;

(c) "assessment year" means the period of twelve months commencing on the First day of April every year;

(d) "Built-up area" or "covered space" means the area immediately above the plinth level covered by the building (at all floors or levels) measured from the outside thickness of the wall of the building, but does not include the space covered by, —

- (i) temporary structure with floors, walls and thatches with wood, bamboo or Galvanised Corrugated Iron (GCI)/ Asbestos Cement Corrugated sheets and specifically used for housing animals, like cows, pigs, goats, dogs, poultry and other similar creatures;
- (ii) garden, rockery, well and well structures, plant nursery, water pool, swimming pool (if uncovered), platform round a tree, tank, fountain and bench;
- (iii) drainage, culvert, conduit, catch-pit, gully-pit, chamber, gutter and the like;
- (iv) compound wall, gate, slide or swing door, canopy and areas covered by chajja or similar projections and staircases which are uncovered and open at least on three sides and also open to the sky; and
- (v) all areas required for common services, i.e. lifts, sanitary pipe shafts open to sky, uncovered garages and other uncovered parking area, uncovered outside balcony and common (uncovered) entrance areas between flats or buildings, servant quarters, sub-station, pump house.

Explanation. — area coming within canopied or covered balcony with parapets and railing around the balcony shall come within the definition of built-up area.

(e) "Commercial use" includes the use of land or building or any part thereof or land other than agriculture land for the purpose of trade and commerce or for storage of goods or as an office whether attached to any industry or otherwise;

(f) "Educational use" means the use of land and building for undertaking activities for furtherance of educational objects including establishment, maintenance

and improvement of schools, colleges, vocational training institutions and hostels thereof;

(g) "Industrial use" means use of any land and building or any part thereof for the purpose of industry;

(h) "Property" means any building, apartment, dwelling house, premises, hut, masonry building or public building used for residential, educational, commercial, industrial, charitable, purpose or mix of all purposes or for any other purposes and includes any vacant land having no structure and land appurtenant to any such building, apartment or other structure mentioned herein;

(i) "Recreation and Sports purpose" means any land or building or part thereof where groups of people congregate or gather for amusement or recreation or for sports, or similar other purposes, and such buildings shall include theatres, motion picture houses, drive-in-theatres, assembly halls, city halls, town halls, auditoriums, exhibition halls, museums, skating rings, gymnasium, dance halls, club rooms, health and sports clubs, bowling alleys, stadia, and recreation piers;

(j) "Residential use" means use of any land reserved for residential purpose or any building constructed for use of human habitation of such building or part thereof but shall not include any building which is a hotel or lodge or mess and building which was constructed for the residential purpose but are being used for the purpose other than residential purpose;

Explanation. — If any tower or hoarding is erected on or over a residential land or building, it shall be deemed that such land or building is used for the purpose other than residential purpose and shall be treated as commercial.

(k) "Statutory Bodies" means an authority or body created by an Act of Parliament or State Legislature;

(l) "Valuation Committee" means the State Municipal Corporation Valuation Committee constituted under section 215.

(m) "Unit area" means area of a unit in square foot.

52. Use wise categorization of land and building. — For the purpose of declaration under sub-section (1) of Section 205, the Valuation Committee while recommending to the Corporation on matters relating to classification of a land and building under the said section, shall, among other factors as provided in the Act, also

take into consideration following factors, in relation to use of land and building, namely:—

- (a) Residential;
- (b) Commercial;
- (c) Recreation and Sports;
- (d) Industrial;
- (e) Hospitals and nursing homes;
- (f) Educational;
- (g) Public Purpose;
- (h) Hotels and Restaurants.

53. Public notice on classification of land and building.— (1) The Corporation on the recommendations of the Valuation Committee, shall publish a notice in the Official Gazette in **Form No.P.T-1** appended to these rules specifying the unit area value and at least in two leading newspapers of which one shall be in the vernacular to the residents of the ward concerned and on the website of the Municipal Corporation and also shall be placed on the conspicuous places in the office(s) of the Municipal Corporation.

(2) Any person having a property in a particular classified area, whose interest is likely to be affected thereby, within thirty days of the publication of such notice, may submit objection, if any, in **Form No.P.T-2** appended to these rules to the Commissioner or any other officer authorized by the Commissioner of the Municipal Corporation as specified in such notice.

(3) The Commissioner or any other officer authorized by the Commissioner shall record the objections received under sub-section (2) of Section 205 in a Register in **Form No.P.T-3** appended to these rules mentioning the details which shall include location, name and other relevant details.

(4) All such objection shall be presented by the Municipal Corporation to the Valuation Committee, which shall analyse the objections and after giving the person an opportunity of being heard, pass an order, determining the annual value of the land and building within sixty days of the receipt of the objection from the Municipal Corporation.

(5) Any person aggrieved by an order of the Valuation Committee may file an appeal before the Assessment Tribunal in **Form No.P.T-4** appended to these rules within forty-five days of the receipt of the order from the Valuation Committee.

(6) The Valuation Committee shall communicate its final recommendations to the Corporation after disposal of appeal.

(7) The Corporation shall notify the final classification of areas and the final value per unit area of vacant land and the value per unit area of covered area of building of each classified area within twenty-one days of the disposal of the appeal or twenty-one days after expiry of thirty days of the order passed by the Valuation Committee under sub-rule (4) as the case may be.

54. Structural Character. — Keeping in view the materials of construction used and the construction practices employed the building shall be classified into —

- (a) pucca building if the structure is constructed mainly of brick, stone or concrete or any combination of these materials or any other materials of a durable nature with reinforcement or cement concrete (RCC) roof;
- (b) semi-pucca building, a building that has fixed walls made up of pucca material but roof is made up of the material other than those used for pucca house;
- (c) kutcha building, if the structure is constructed mainly of wood, mud, leaves, grass, cloth, polythene rolls or thatches and includes any temporary structure of whatever size of any materials and the building whose wall and roof both are made of non-pucca materials.

55. Annual Value of land and building. — (1) The annual value of the land and building as determined under section 210 by the Commissioner, shall be intimated to the owner or occupier of land and building, as the case may be, by an order in **Form No.P.T-5** appended to these rules by registered post or by Speed Post or by Special Messenger and shall also be posted in the Website of the Corporation.

(2) The order under sub-rule (1) shall be served on the owner or occupier who is in actual possession of the land and building as per the address available in the office of the Corporation.

56. Filing of return on self-assessment. —(1) All persons, who is liable to pay Property Tax under the Act and these rules, shall file a Return in **Form P.T-6** appended to these rules.

(2) In cases where the liability of the property tax is one thousand rupees or less than that, the owner of the land or building or any other person liable to pay such tax or

any occupier, in absence of such owner or person, shall file the return on or before the 30th September of every financial year.

(3) All other conditions as specified in section 213 which are applicable to an owner or person or occupier of the land or building in relation to filing of returns, shall, *mutatis mutandis* be applicable to an owner or person or occupier who files return in accordance with sub-rule (2).

(4) The payment for property tax dues shall be made through a Challan in **Form P.T-7** appended to these rules.

57. Penalty for failure to file return etc. — If, any owner or any person or occupier, in absence of such owner or such person, fails to file return or furnishes information in the return which is found to be incorrect or there has been suppression of information, the Commissioner may issue a demand notice in **Form No.P.T-8** appended to these rules demanding tax and interest, if any and also for imposition of penalty for such failure of filing of return or giving incorrect information and for suppression of information.

58. Notice about transfer of title of the property. — (1) In case of transfer of the title of any holding as referred in sub-section (1) of Section 213-A, the transferor and the transferee shall jointly give notice in **Form No.P.T-9** appended to these rules to the Commissioner.

(2) In the event of the death of the transferee, the legal heirs shall intimate about the death of the transferee in **Form No.P.T-10** appended to these rules.

59. Qualification and manner of appointment of Chairperson and other members of the Valuation Committee.-(1)The Valuation Committee shall consist of-

- (a) a Chairperson;
- (b) four other Members; and
- (c) a Member-Secretary, who shall be an officer on deputation from the State Government not below the rank of Additional Secretary.

(2) The Chairperson shall be appointed from amongst persons, who is or has been member of the Indian Administrative Service Super Time Scale or above having knowledge and experience in matters relating to land laws and municipal administration including the field of urban and rural development or any allied field; and

(3) Out of the four members,—

- (a) two shall be appointed from amongst persons who are or have been member of the Indian Administrative Service or Odisha Administrative Service, in the State, not below the rank of Additional Secretary, having knowledge and experience in matters relating to land laws and municipal administration including the field of urban and rural development or any allied field; and
- (b) one shall be appointed from amongst persons who is or has been member of the Odisha Finance Service, in the State, not below the rank of Additional Secretary, having knowledge and experience in matters relating to taxation laws and associated in the working of municipal administration; and
- (c) one shall be appointed from amongst persons who is or has been member of the Odisha Engineering Service or Architect in the State, not below the rank of Chief Engineer or Chief Architect, having knowledge and experience in matters relating to general laws, policy making and municipal administration including the field of urban and rural development or any allied field.

(4) The Chairperson and every other Member shall hold office for a term of three years from the date on which he enters upon his office and shall be eligible for reappointment:

Provided that no person shall hold office as the Chairperson or other Member after he has attained the age of sixty-five years.

(5) For the purpose of appointment of Chairperson and other members of the Valuation Committee under sub-rule (1), the Government shall constitute a Selection Committee consisting of following members, namely:-

- (a) The Chief Secretary of Odisha – Chairman
- (b) The Development Commissioner, Odisha – Member
- (c) The Secretary to Government, Housing & Urban Development Department, Odisha – Member-Secretary

(6) The Chairperson and the Members of the Valuation Committee shall be appointed by the Government from the list recommended by the Selection Committee.

(7) The Selection Committee shall recommend persons for appointment as Chairperson and other members from amongst the persons in the list of candidates prepared by the Housing & Urban Development Department after inviting applications therefore.

(8) The Selection Committee shall evolve its own procedure of selection of Chairperson and other members to the Valuation Committee and shall publish such procedure adopted, in the department website for general information.

(9) On the basis of recommendation of Selection Committee, the Government shall appoint Chairperson and other members of the Valuation Committee as they may consider fit.

(10) The Chairperson and other members shall receive such salary and allowances as determined by the Government.

60. Notice before determining annual value of land and building. —

(1) Before determining the annual value of land and building in any ward the Commissioner shall issue notice in **Form No.P.T-11** appended to these rules to the person liable to pay property tax, the owner or the occupier of such land and building, requiring him to furnish information with the particulars as set out in return of Information **Form No.P.T-12** appended to these rules.

(2) The Commissioner or any officer duly authorized in writing may enter into such land or building after receipt of notice under sub-rule (1) by the owner or occupier of such land and building.

61. Revision of assessment. — (1) It shall be the duty of every owner or occupier to intimate any change taken place in the land and building as mentioned in Section 222, within thirty days of such changes to the Commissioner for revision of assessment of his property tax and on receipt of such intimation the Commissioner shall proceed to revise annual value of land and building in the manner provided under sub-rule (2).

(2) Where the Commissioner, *sou motu* or on receipt of intimation from the owner or occupier or otherwise makes any revision in the annual value of the land and building under section 222, after taking into account all relevant materials which he has gathered, he shall give notice in **Form No.P.T-13** appended to these rules calling upon the owner or occupier of such land or building to show cause, on the date and time as specified in the notice, as to why the annual value of the land and building so revised should not be made final for payment of property tax at such revised rate.

(3) After receipt of reply within the date as specified in the said notice or such further period if prayed for, by the owner or occupier or his authorized representative and is allowed, the Commissioner shall revise the assessment order, which shall be final

subject to appeal, if any, and such order shall be communicated by Registered Post or Speed Post or by e-mail as furnished by such owner or occupier.

(4) Any such owner or occupier, if aggrieved by such order of revision passed under sub-rule (3), may prefer an appeal before the Assessment Tribunal in **Form No.P.T-14** appended to these rules within forty-five days from the date of receipt of the order.

62. Procedure for filing of appeal. — (1) Subject to the provisions of Section 227, a Memorandum of appeal to the Assessment Tribunal shall be presented in triplicate in **Form No.P.T-4** appended to these rules for appeal with regard to order of valuation committee or **Form No.P.T-14** appended to these rules for appeal with regard to the order of revision in person or through authorized representative and in case of the Corporation by the Commissioner or by an officer subordinate to him duly authorized by the Mayor of the Corporation or sent by post addressed to the Chairperson of the Assessment Tribunal or to an officer of the said Tribunal as may be declared by the Chairperson to receive the Memorandum of appeal.

(2) Every Memorandum of appeal shall be written in English or Odia and shall set forth concisely and under distinct heads, the grounds of appeal without any argument and such grounds shall be numbered consecutively and shall be accompanied by three copies of the order out of which at least one shall be the certified copy of the order appealed against passed by the Valuation Committee or the Commissioner, as the case may be.

(3) After admission of the appeal, the notice along with a copy of Memorandum of appeal shall be sent to the Respondent to file cross objection.

(4) Where appeal has been admitted and the Respondent has appeared and has filed the cross objection, the Assessment Tribunal shall notify the date of hearing the appeal or any other day to which the hearing may be adjourned and after finally hearing the appeal from both the parties, shall dispose of such appeal by allowing or dismissing such appeal or remanding the case to the authorities against whose decision the appeal was filed:

Provided that the Assessment Tribunal may hear the appeal, on the day fixed for hearing or on any other date to which the hearing may be adjourned and may decide the appeal *ex parte*, for default of the appellant or for default of the Respondent.

(5) The proceeding before the Assessment Tribunal shall be open to public and the order of the Tribunal shall be in writing and shall be signed and dated by the member constituting it and shall be pronounced in open Court.

(6) The Assessment Tribunal shall, with the previous approval of the Government, by regulation, formulate its own procedure for conduct of the cases filed before it and shall publish such procedure adopted, in the department website for general information.

(7) The Assessment Tribunal shall, after the order is signed, cause it to be communicated to the Appellant and Respondent.

63. Preparation and maintenance of the Assessment Book.— (1) All the assessed properties of every ward shall be entered in a register maintained for the purpose in **Form No.P.T-15**, namely the Assessment Book, which shall be subject to amendment, at any time, on any of the grounds mentioned in Section 230.

(2) The Commissioner or any officer duly authorized in writing by him shall, after finalization of the objections on the classification of land and building and determination of annual value of such land and building of any ward and property tax thereof so determined, enter the particulars in appropriate columns of the Corporation Assessment Book.

(3) The Commissioner or the authorized officer shall be responsible to make necessary entries in the Corporation Assessment Book and shall also make necessary amendment in the entries of Corporation Assessment Books after receipt of the information for such amendment and shall sign each page of the said Assessment Book where he has made any amendment to any entry of the said Assessment Book and shall put the date.

(4) After preparation of the Corporation Assessment Book, the correctness of the entries shall be ensured by the officer-in-charge, who shall also obtain the approval of the Commissioner thereon and shall take step for its printing in the Government Press and its publication in the Official Gazette and the printed copies of such Book shall be published after being countersigned by the officer-in-charge and shall be opened for sale in the counter of the Corporation office during office hours.

64. Allotment of Property Tax Index Number. — (1) The Corporation shall allot identification code to all properties, which shall be termed as "Unique Property Tax Index Number" or UPTIN.

(2) The Commissioner or any officer authorized by the Commissioner shall be responsible to allot UPTIN to all properties within the Corporation area.

(3) The Corporation shall allot the UPTIN on the following basis, namely: —

(a) Ward Code: XXX (3 numeric digits in Arabic numerals);

(b) Zonal code XX (2 numeric digits in Arabic numerals);

(c) Ownership Code: X (1 numeric digits in Arabic numerals);

(d) Property Serial Number: XXXXXXXX (7 alphanumeric characters/ digits in Arabic numerals) that the Municipal Corporation shall allot serially for all properties recorded in the property database.

(4) Each property owner of the land and building or land shall display the UPTIN at a point on the property clearly visible from the nearest road access, painted or printed in display board and it shall be the responsibility of each property owner to maintain the display board and keep it clean from any stickers and bills.

(5) Each property owner shall quote the UPTIN for any correspondence with the Municipal Corporation, for deposit of Property tax through Challan, for submission of other taxes, for replying to notices, for applying to any service from the Corporation.

(6) Mis-quoting or non-quoting the UPTIN by the property owner shall make the document or challan or correspondence invalid.

(7) The Corporation shall quote the UPTIN for issuing notices and for making correspondence with the property owners on any matters that concern municipal services.

(8) The Corporation shall update the UPTIN in the Property Database on a regular basis."

3. In the said rules, after Appendix III, the following Forms shall be added, namely: —

"Form P.T-1:
[See Rule 53 (1)]
Public Notice for Unit Area Values
Ward No: _____

Following Zone wise Unit Rate Values are proposed to be levied by Municipal Corporation

Unit Rate Value (Rs per Sq Ft)

Zone-1 (Covering Areas)	Use of the Land	Vacant Land	Covered Area
	Residential		
	Commercial		
	Recreation and Sports		
	Industrial		
	Hospitals and nursing homes		
	Educational		
	Public Purpose		
	Hotels and Restaurants		

Zone-2 (Covering Areas)	Use of the Land	Vacant Land	Covered Area
	Residential		
	Commercial		
	Recreation and Sports		
	Industrial		
	Hospitals and nursing homes		
	Educational		
	Public Purpose		
	Hotels and Restaurants		

Zone-3 (Covering Areas)	Use of the Land	Vacant Land	Covered Area
	Residential		
	Commercial		
	Recreation and Sports		
	Industrial		
	Hospitals and nursing homes		
	Educational		
	Public Purpose		
	Hotels and Restaurants		

Form P.T-2:*[See Rule 53 (2)]***Submission of objections in response to "Draft Notification for Classification of Municipal Area and fixation of Unit Area Values"**

To

The Municipal Commissioner

_____ (Name of the Municipal Corporation)
 _____ (Address of the Municipal Corporation)
 _____ (Address of the Municipal Corporation)

This is in response to the draft notification issued by the Corporation _____
 (name of Municipal Corporation) vide Notification No: _____ dated
 _____. I/We have the

following objections / suggestions to provide as I/we are persons having property in the classified area
 and my/our interest is likely to be affected. The details of objections / suggestions are provided below:

- 1 Name of the applicant:
- 2 Property Details
- (a) Ward No: _____ (b) UPTIN No (if any): _____
- (c) Property Details:

Building/Holding No
 Name of Principal road
 Name of sub or side
 road
 Name of nearby
 landmark
 PIN Code and other
 details

- (d) Contact details:
- Landline Number: _____
- Mobile Number: _____
- E-Mail id: _____

3 Status of Respondent

- | | |
|--------------------------|---|
| <input type="checkbox"/> | Property Owner/Person liable to pay tax |
| <input type="checkbox"/> | Tenant |
| <input type="checkbox"/> | Others (Please Specify) |

- 4 Specific objections of the respondent/(s) submitted under Rule 53 (2) of Odisha Municipal Corporation Rules, 2004 (please enter your suggestions in 100 words or less)

Date: _____

Signature of the
Applicant: _____

Form P.T-4:

[See Rule 53 (5) and 62 (1)]

Appeal before the State Municipal Corporation Assessment Tribunal

	Appeal No _____ of 20 _____	
Name and Address	vs.	Appellant
Name and Address		Respondent
Sl. No.	Particulars	Details
1	Appeal against order dated _____ passed by the Valuation Committee.	
2	Property Address (for which appeal is filed):	
3	UPTIN:	
4	Date of service of notice:	
(1) : Statement of Facts		
(2): Grounds of Appeal		
(3): Relief claimed in appeal		
(4): List of Documents Attached		
Verification		
<p>I,, son/daughter of the appellant, do hereby declare that what is stated above is true to the best of my information and belief.</p>		
Date: _____		Signature of the appellant: _____

Form P.T-5:*[See Rule 55 (1)]***Annual Value of the Land and Building**

The annual value of your property in accordance with section 210 of the Odisha Municipal Corporation Act, 2003 and Odisha Municipal Corporation Rules, 2004 has been estimated as follows:

Computation of Annual Value of Covered area

Floor No	Covered area (in Sq. Ft.):-(a)	Use	Unit area value (Rs/Sq. Ft.):-(b)	Annual Value (Rs):- (c)=(a)*(b)
1				
2				
3				
4				
5				
6				

Sub Total: (I)

Computation of Annual Value of Vacant land

	Vacant land area (in Sq. Ft.):-(a)	Use	Unit area value (Rs/Sq. Ft.):-(b)	Annual Value (Rs):- (c)=(a)*(b)
Vacant Land				
Building with appurtenant land				

Sub Total: (II)

Total Annual Value: (III) = (I) + (II)

**Form P.T-6:
Self-Assessment Return of Annual Value and Property Taxes**

Assessment Year of Property Taxation _____

A. ASSESSEE DETAILS

1 Ward No.			
2 UPTIN No:			
3 Property Address: <i>(provide full details)</i>	Location/Street Name:		
	City/State:	Nearest landmark:	
Telephone Number	Pin code:	Landline	Mobile
	Email-ID		

(where the acknowledgment of return would be sent)

B. OWNERSHIP DETAILS

1	a. Name of the Owner (First Name, Middle Name, Surname):					
	b. Name of the Co-Owners (First Name, Middle Name, Surname)					
2	Father's / Husband's Name: (only in case of individual and single ownership)					
3	Address for Correspondence (present): [If different from the one mentioned in Assessee details]					
4	Nature of Ownership (Tick the appropriate one)	<input type="checkbox"/> Individual (single/joint) <input type="checkbox"/> Charitable Organizations <input type="checkbox"/> Trust and Societies <input type="checkbox"/> Company	<input type="checkbox"/> Partnership Firm <input type="checkbox"/> Central Government <input type="checkbox"/> Land and Buildings of the Government used for office or education or medical purposes.	<input type="checkbox"/> State Government <input type="checkbox"/> PSU <input type="checkbox"/> Others (Please Specify)		
5	Nature of Structure (Kutcha/Semi-Pucca/Pucca):					
6	Nature of Use (Tick the appropriate one)	<input type="checkbox"/> Residential <input type="checkbox"/> Commercial <input type="checkbox"/> Public Purpose	<input type="checkbox"/> Recreation and Sports <input type="checkbox"/> Industrial <input type="checkbox"/> Hotels and Restaurants	<input type="checkbox"/> Hospitals and NursingHomes <input type="checkbox"/> Educational		

C. PROPERTY DETAILS

1. Details of structure and use each Floor/Level as on the date of Return.

Floor No.	Covered Area (in sq. Ft):	Use Tick/Select the appropriate	User(Tick/Select the appropriate)	Nature of Structure Kutcha or Semi Pucca or Pucca with RCC roof)
Floor 1		Residential	Owner	
			Tenant	
		Commercial	Owner	
			Tenant	
		Recreation and Sports	Owner	
			Tenant	
		Industrial	Owner	
			Tenant	
		Hospitals and nursing homes	Owner	
			Tenant	
	Educational	Owner		
		Tenant		
	Public Purpose	Owner		
		Tenant		
	Hotels and Restaurants	Owner		
		Tenant		
Floor 2		Residential	Owner	
			Tenant	
		Commercial	Owner	
			Tenant	
		Recreation and Sports	Owner	
			Tenant	
		Industrial	Owner	
			Tenant	
		Hospitals and nursing homes	Owner	
			Tenant	
	Educational	Owner		
		Tenant		
	Public Purpose	Owner		
		Tenant		
	Hotels and Restaurants	Owner		
		Tenant		

E. COMPUTATION OF ANNUAL VALUE AND PROPERTY TAX

[Applicable for only those assesses that are not claiming exemption]

Sl. No.	Use	Vacant Land/Building with appurtenant Land :-(a)	Unit Area Value of Vacant Land: (b)	Covered Area-Owned : (c)	Covered Area-Rented : (d)	Unit Area Value of Covered Area:(e)	Annual Value of Vacant land : (f)=(a)*(b)	Annual Value of covered area owned : (g)=(c)*(e)	Total Annual Value of land and owned covered area: (h)=(f)+(g)	Total Annual Value of Covered Area-Rented: (l)=(d)*(e)
1	Residential									
2	Commercial									
3	Recreation and Sports									
4	Industrial									
5	Hospitals and nursing homes									
6	Educational									
7	Public Purpose									
8	Hotels and Restaurants									
Grand Total of Annual Value										

Tax Payable on the Annual Value	
Annual Value (in Rs)	Rate of Tax (%)
Annual Value of Covered Area-Rented:(i)	Property Tax
Annual value of vacant land and covered area-own (ii)	
Total Property Tax : (a)=(i)+(ii)	
Less: Rebate, if any: (b)	

Gross Annual Tax Payable: (a)-(b)

Service Charge on the Central Government Buildings	
Annual Value	Rate of Service Charge
	Amount (INR)

F. PAYMENT OF ANNUAL TAX

1 Choose the Payment Option to Pay Annual Tax [Claim rebate as per section 213(1) (d)]

- Annual Payment before 30th June of the Assessment Year
- Half-yearly payment before 30th June and 31st December of the Assessment Year
- Quarterly payment before 30th June, 30 September, 31st December, 28th February of the Assessment Year

2 Payment of Dues

Total Tax Payable	With Rebate	Without Rebate after Due Date
Payable before 30 June		
Payable before 30 September		
Payable before 31 December		
Payable before 31 March		

Net Annual Tax Payable

Add: Interest under 213(1)(e), if any,

Less: Adjustment of Advances

Date of Advance: _____

Challan Number: _____

Net Dues Payable

--

I (name in block letters), son/wife/daughter of resident of Ward No: hereby certify that the above details are true to my knowledge and belief. I provided the details for this Self Assessment Return in the capacity of an owner / occupier (mention capacity and position held, if occupier). I further declare that I am making this declaration in my capacity as (Individual / Designation of Occupier) and I am also competent to make this submission and verify it. I am aware of the penal provisions of the Odisha Municipal Corporation Act, 2003 (as amended) and the Odisha Municipal Corporation Rules, 2004 which are attracted on willful suppression and submission of false and incorrect particulars.

Date: Signature of owner / occupier (with seal, if non-individual) _____

Form P.T-7:
[See Rule 56(4)]
Challan

Assesse's Copy

Challan No: UPTIN No: Name of the owner/occupier: Property Address:	Challan Date:
---	---------------

Net Dues payable with this challan (Amount in Rs)	
---	--

Following details to be provided in case of payment by cheque/DD

Cheque No		Bank		Branch	
-----------	--	------	--	--------	--

Note:

- 1 Cheque / DD shall be in the name of _____.
- 2 Please write the owner's name,UPTIN, and your phone number on the reverse of Cheque/DD.
- 3 Only one cheque/DD accepted against one challan.

_____ Acknowledgment Slip _____

Challan No: UPTIN No: Name of the owner/occupier: Property Address:	Challan Date:
---	---------------

Amount Received (in Rs)	
-------------------------	--

Cheque No		Bank		Branch	
-----------	--	------	--	--------	--

--	--	--	--	--	--

Form P.T-8:
[See Rule 57]
Demand Notice

Name of the Municipal Corporation			
Address of the Municipal Corporation			
To			
Name of Owner			
Property Address			
UPTIN		Assessment Year	
Sub:	Notice under Rule 57 of Odisha Municipal Corporation Rules, 2004		

Dear Sir / Madam

- 1 This is in reference to the no return filed under Rule 56

or.

- 2 Filling of return under Rule 56 but with incorrect information or suppression of information as below:

Particulars	As per return Filed	As per municipal corporation	Remarks

- 3 We therefore have calculated/modified the Annual Value and the property tax on the basis of the information available with the municipal corporation as below:

Modified/Computed Annual Value (in Rs)	Rate of Property Tax	Property Tax (in Rs)

- 4 Additional Interest and Penalty is being levied in accordance with provisions of Section 213(1) of "The Odisha Municipal Corporation Act, 2003" as below:

Particulars	Amount (in Rs)
Interest	
Penalty	

- 5 Total outstanding amount (inclusive of Property Tax, Interest and Penalty) against you is Rs _____
- 6 Failure to pay the above amount by _____, shall attract recovery procedures as specified in Section 256 of the Odisha Municipal Corporation Act, 2003

Place: _____

Date: _____

(Municipal Commissioner)
with seal and name

Form P.T-9:
See Rule 58(1)

Notice of Transfer of Title of property

To
The Municipal Commissioner
_____ (Name of the Municipal Corporation)
_____ (Address of the Municipal Corporation)
_____ (Address of the Municipal Corporation)

Ref: Property with UPTIN No _____ in the matter of Transfer of Title and Mutation

Consequent upon transfer by sale / partition / assignment / family arrangement, it is requested that necessary mutation in the Property Database of the municipal corporation pertaining to the property described in this application be effected.

Particulars of the Property

1 (a) Ward No: _____ (b) Property/House No: _____

(c) Property/House No: _____

(d) Property Address: _____

_____ Building No
_____ Name of Principal road
_____ Name of sub or side road
_____ Name of nearby landmark
_____ PIN Code and other details

2 Particulars of Transferor / (s)
Name of owner/(s) _____ Father's Name _____
_____ _____
_____ _____

3 Particulars of Transferee / (s)
Name of transferee/(s) _____ Father's Name _____
_____ _____
_____ _____

4 Particulars of Transfer
Reason Transfer by sale / Partition / Assignment / Family Arrangement
Date of Transfer: _____
Date of Execution of Transfer Document: _____

5 We hereby state that the above details are true and correct to our knowledge and we attach all necessary certificates and documents in support of our application

Date: _____ Signature of Transferor _____
Date: _____ Signature of Transferee _____

Attached with the Application

_____	Certified copy of land transfer certificate
_____	Certified copies of up to date payment of municipal taxes
_____	Sale/Purchase deed (in case of purchase/sale)
_____	Gift Deeds
_____	Any other documents (Please specify)

Form P.T-10:
[See Rule 58(2)]

Notice of Transfer of Title of property

To
 The Municipal Commissioner
 _____ (Name of the Municipal Corporation)
 _____ (Address of the Municipal Corporation)
 _____ (Address of the Municipal Corporation)

Ref: property with UPTIN No. _____ in the matter of _____ :ter of Transfer of Title and
 Transfer of Title and

Consequent upon succession / inheritance , it is requested that necessary mutation in the
 Property Database of the municipal corporation pertaining to the property described in this
 application be effected.
 Particulars of the Property

- (a) Ward No: _____ (b) Property/House No: _____
 (c) Property/House No: _____
 (d) Property Address: _____

Building No
 Name of Principal road
 Name of sub or side road
 Name of nearby landmark
 PIN Code and other details

2 Particulars of Transferor / (s)
 Name of owner/(s) Father's Name Date of death (in case of Death)

3 Particulars of Transferee / (s)
 Name of transferee/(s) Father's Name

4 Particulars of Transfer
 Reason Succession / Inheritance

 Date of Transfer:

 Date of Execution of Transfer Document:

5 We hereby state that the above details are true and correct to our knowledge and we attach all
 necessary certificates and documents in support of our application

Date: _____ Signature of Heir / Property-owner _____

Attached with the Application

- Certified copy of land transfer certificate
- Certified copies of up to date payment of municipal taxes
- Certified copy of Death Certificate issued by municipality or any department of State
- Any other documents (Please specify)

Form P.T-11:
[See Rule 60(1)]

Notice for determination of Annual Value

To			
Name of Owner			
Property Address			
UPTIN		Assessment Year	
Sub:			
		Notice under Rule 60 of the Odisha Municipal Corporation Rules, 2004 for determination of Annual Value.	

Dear Sir / Madam

- 1 The annual value of your property needs to be determined due to wilful suppression of facts/furnishing of wrong information/change in the nature and area of property.
- 2 Accordingly, you are requested to furnish the required information in form P.T-12 within __days of receipt of this notice.
- 3 In case you fail to provide the requisite information within due time, the assessment will be carried out on the basis of information available with the Municipal Corporation along with applicable interest and penalty in accordance with the provisions of Odisha Municipal Corporation Act, 2003

Place: _____

Date: _____

(Municipal Commissioner)
with seal and name

Form P.T-12:
[See Rule 60(1)]
Return of Information

Name of Owner			
Address			
UPTIN (if any):		Assessment Year	
Sub:	Notice under Rule 60 of the Odisha Municipal Corporation Rules, 2004 for determination of Annual Value.		

Dear Sir / Madam

The following information is furnished in response to the "Notice for determination of Annual Value"

(a) Name of the owner

(b) Property Address

(i) Plot No.

(ii) Ward No.

(iii) Street No.

(iv) Description of the Private Street
and Pedestrian pathway

(c) Nature of structure

(Pucca/Semi-pucca/kutchra)

(d) Whether land and building is
connected with the Corporation/Government
water supply

(e) Uses to which the land or the building is
put (Residential/Commercial/Industrial/
Educational/Hotel/Recreation/
Public Purpose etc.).

(f) The area of the land, built-up/cover area of the building : Land Building

(g) Whether-

(i) wholly occupied

(ii) partly occupied and partly rented

(iii) wholly rented details of floor be :
mentioned.

(h) in case of apartment, details thereof

Declaration

I/We declare that to the best of my/our knowledge and belief, the information furnished in the statement(s) is/are correct and complete and other particulars shown therein are truly stated.

❖ Strike out if it is not applicable.

Date:

Signature of owner / occupier
(with seal, if non-individual)

Form P.T-13:
[See Rule 61 (2)]
Notice for Revision of Assessment

_____ Name of the Municipal Corporation
 _____ Address of the Municipal Corporation

To

Name of Owner			
Property Address			
UPTIN		Assessment Year	

Sub: Notice under Rule 61(2) for revision of annual value

Dear Sir / Madam

1 The annual value of your property needs to be revised due to

Scenario	Tick the applicable scenario
Change in Tenancy or rent	
Change in nature of use	
Change in the covered area	
Acquisition by purchase or otherwise by the Central Government or the State Government or the Corporation	
Sold or otherwise transferred to the Central Government or the State Government or the Corporation	
Acquisition or transfer of any land or building in part, leading to a residual portion	
Any Other (Please Specify)	

2 I therefore propose to modify the Annual Value and the property tax on the basis of the information available with the municipal corporation as follows:

Sl. No	Total Covered Area: (a)	Total Vacant land/land appurtenant: (b)	Unit area value of covered land : (C)	Unit area value of vacant land: (d)	Total Annual Value:(e)=(a)*(c)+ (b)*(d)
1					
Rate of Property Tax					
Total Property Tax					

3 In case, you disagree with the assessment and the proposed increase, you may present your case with all available records either in person or through an authorized representative on at AM/PM in the chamber of the undersigned.

4 In case you fail to appear on the appointed date and time or otherwise explain why the AV and the tax should not be assessed as above, the assessment will be framed under Rule 61 on the basis of the information available with the municipal corporation as indicated above.

Place: _____

Date: _____

(Municipal Commissioner)
with seal and name

Form P.T-14:

[See Rule 61 (4) and 62(1)]

**Appeal before the State Municipal Corporation Assessment Tribunal
against the order of the Municipal Commissioner**

Appeal No _____ for the year _____	
Name and Address	Appellant
vs.	
Name and Address	Respondent

Sl.No	Particulars	Details
1	Appeal against order dated _____ passed by the Municipal Commissioner	
2	Property Address (for which Appeal is filled)	
3	UPTIN	
4	Assessment Year for which appeal is filled	
5	Rule under which the Order Passed and date of Order	
6	Date of Service of Notice	
7	Tax liability under the Odisha Municipal Corporation Rules, 2004 [Provide date of payment, enclose copy of challan] {Note: The appeal shall be treated as invalid in case evidence of payment of admitted tax is not enclosed}	

Annexure-A

(1) : Statement of Facts
(2): Grounds of Appeal
(3): Relief claimed in appeal
(4): List of Documents Attached
Verification
I,, son/daughter of the appellant, do hereby declare that what is stated above is true to the best of my information and belief.
Date: _____
Signature of the appellant: _____

Form P.T-15:

[See Rule 63(1)]

Assessment Book

Sl.NO.	UPTIN	Ward No	Name and address of the person liable for payment of Property Tax	Area of Covered Space (Sq.Ft) of building owned/occupied by the person mentioned in Col 2	Area of vacant land((Sq. Ft) owned/occupied by the person mentioned in Col 2	Annual Value as determined (Rs)		Annual Value as amended (Rs)		Remarks
						Covered space of building	Vacant land	Covered space of building	Vacant land	
1	2	3	4	5	6	7	8	9	10	11

[No. 23390-HUD-13-LEGIS-67-POLICY-15-9/2016/HUD.]

By Order of the Governor

G.MATHI VATHANAN

Commissioner-cum-Secretary to Government