

**Office of the Secretary, Nagar Panchayat Karsog, District
Mandi, Himachal Pradesh**

NOTIFICATION

Karsog,

the 06th January, 2023

No. N.P.Karsog/2022-17: Whereas the Nagar Panchayat Karsog Draft (Property Taxation) Bye-Laws 2022 were published by notice board dated 06.01.2023 vide Notification of even number NP Karsog/2022-17 for inviting Public Objections/ Suggestions /Claims under Section 217 of Himachal Pradesh Municipal Act, 1994:-

Whereas, no Objection / Suggestion /Claims received within the stipulated period.

Now, therefore, in exercise of the power conferred by Clause (A) of Section 217 read with clause (d) of Section 65 of the Himachal Pradesh Municipal Act 1994 (Act No. 13), the final Municipality (Property Taxation Bye-Laws -2022) are hereby notified and published in Rajpatra H.P. extraordinary for information of General Public as follows:-

NAGAR PANCHAYAT KARSOG (PROPERTY TAXATION) BYE- LAWS 2022

- 1. Short title and Commencement** (i) These Bye-laws may be called the Nagar Panchayat **Karsog** (Property Taxation) Bye-laws, 2022
(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 31st 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 Sections of the Act.

(viii) 'Ratable 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 Karsog 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 ratable 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 Municipality Karsog 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 ratable value of each unit of the lands and buildings.

(c) The name of the person primarily liable for payment of property tax and ratable 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 ratable value of the unit(s) of the land will be the ratable value of the unit(s) of the land and in the case of unit(s) of the building, the ratable value will include the ratable 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 Municipality Karsog 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 ratable 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 Performa 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:-

(1) 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 ratable value finally fixed after enquiry and investigation of the objection by the committee constituted in this behalf;
- (v) The date from which the ratable 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 to file objection, if any, against the proposed amendment Section 76 shall be served on the person affected by the amendment after affording him the opportunity 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 Section 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 favour of the Secretary, (Nagar Panchayat) Karsog , payable at or through RTGS in the Bank Account of Nagar Panchayat Karsog 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 or 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 owing to a revision of the ratable value.

(iii) The tax for the ensuring year shall be paid either in lump-sum within 30 days at the beginning of the financial year i.e. up to 30th April or in two half yearly installments. The first installment to be paid by 30th April and second installment by 30th 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, as the case may be thinks fit be made in separate parts or volumes for such purposes and with such several designations as the Secretary, as the case may be 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 81 and 84 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 Executive Officer, as the case may be 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, as the case may be 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, as the case may be 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, as the case may be, 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, as the case may be, 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 upto date:-

No such notice as contained in Bye-Laws 17 shall be deemed to be validly given unless the property tax due upto 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, as the case may be 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:-

Whoever 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, as the case may be 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, as the case may be 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. 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:-

(i) Tentative Zoning of Karsog town proposed as follows:-

A Z:- Market Are (All Wards 01 to 07 from Nagar Panchayat gate to Baral Exchange)

BZ:- Outside Market Area (Wards No 01 to 02)

Number of Zones:- The entire municipal area is proposed to be divided into Two zones i.e. zone -A, zone -B, zone. Factors and proposed value of each factor. There are five factors which are relevant for determination of ratable

value of lands & buildings. These factors and proposed value of each factors per sq. meter shall be as under:-

(1) Location factor(F-1):

Location (Zone) No.	Value per sq. mtr.
A =	3=00
B =	2=00

23. Structural factor/ characteristics and its value:- For the clause (33-a) (c) of Section 2 of the Act, building shall be classified as pucca, semi-pucca and kucha in the following manner:-

- (i) For Pucca-building, value per sq. mtr = 3=00
- (ii) For semi-pucca building, value per sq. mtr = 2=00
- (iii) For kucha building, value per sq. mtr = 1=00

24. Age factor and Age-wise grouping and value of the buildings:- For the clause (33-a) (c) of Section 2 of the Act, all the buildings shall be grouped age-wise having factor value as mentioned against each age group:-

Group.	Building	Factor value.
A	Before 1947	1=00
B	Above 1947 to 1980	2=00
C	Above 1981 to 2000	3=00
D	Above 2001 to 2020	4=00
E	2021 and beyond	5=00

25. Occupancy factor/characteristics and its value:- The occupancy factor and its value shall be as under for the purpose of Clause (c) ibid:-

(i) Value for residential occupancy:

(a) Value for self residential	(b) Value for Let out residential
2=00	4=00

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

A	B	C	D	E
Hotels above built-up area of 300 Sq. mtr., MNC Show Rooms	Hotel having built-up area between 100 to 300 Sq. mtr. And	Other Hotels, Bars, Restaurant, Banks, ATMs, Show Rooms, Call Centre,	Shops, School, Colleges, Educational Institutions, Offices, Hostel,	Gowdowns, Dhabas, Stall and Other types of Properties not covered under

and Restaurant	Show Room 100 sqm to 300 Sq. Mtr.	Marriage Hall, Travel Agency, Mobile Towers, Coaching less then 100 sq mtr.	Hospital, Theatre, Clubs, Paying Guest House (PGs), Guest House less then 100 Sq mtr.	(A to D) less than 100 Sq Mtrs
15=00	12=00	8=00	8=00	8=00

OR

Commercial (Less than 100 sqm)	Commercial (Between 100- 300 sqm)	Commercial (Greater than 300 sqm)	Residential(By Owner)	Residential (By Others)
8=00	12=00	15=00	2=00	4=00

26. Use factor/ characteristic and its value:- For the purpose of Clause (33 a) of Section 2 of the Act, the value of use factor/characteristic of the unit(s) of the lands & buildings for the purpose of Clause (33 a) ibid shall be as under:-

- | | | |
|-------------|-------------------------|--------------|
| (i) | Residential | =2=00 |
| (ii) | Non- Residential | =3=00 |

27. **Method for calculation of Ratable Value and Rate of property tax on the Ratable Value of the unit of lands and Buildings:-**

Area (in sq. mtrs) of a unit multiplied by value of relevant factors of unit area method as mentioned in 23 to 27 of the bye laws. 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 of ___% in zone A and ___% in zone B for lands and in case of buildings as under:-

A-zone	B-zone
For self occupied residential properties measuring 1 sq.mtr. to 100 sq. mtrs. @ 12% P.A. on the RV. (Rate able Value).	For self occupied residential properties measuring 1 sq.mtr. to 100 sq. mtrs. @ 12% P.A. on the RV. (Rate able Value).
(ii) For self occupied residential properties. Measuring 101 sq. mtrs. to above @ 12% P.A. on the RV. (Rate able Value)	(ii) For self occupied residential properties. Measuring 101 sq. mtrs. to above @ 12% P.A. on the RV. (Rate able Value)
(iii) For non-residential properties @ 12% P.A. on the ratable value.	(iii) For non-residential properties @ 12% P.A. on the ratable value.

28. Penalty:-

If a person liable for payment of Property Tax does not pay the same within a period of one month from the issue of tax bill, a person shall be liable for payment of interest as per section 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, as the case may be 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.

Sd/-

Secretary
Nagar Panchayat Sunni
Distt. Shimla H.P.

Nagar Panchayat Sunni				
TAX DEPARTMENT ASSESSMENT LIST				
(See Bye Laws-4) FORM -A				
UPN-No _____		I.D. No. _____		ZONE _____
Unit	Area	Net Rateable Value	Property Tax Percentage	Amount of General Tax
Residential				
Let Out Residential				
Commercial				
Plot of Land				

DATE OF ASSESSMENT				
Sr. No.	Name of Property	Name of Owner	Name of Tenant or Occupier	Remarks

Form-B
Nagar Panchayat Karsog
(Tax Department)

(See Bye-Laws 10)
Property Tax Bill

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. _____ ID No. _____ Name of Owner/Occupier _____	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;">Bill No. _____</td> <td style="width: 20%;">Bill</td> <td style="width: 20%;">Date</td> <td style="width: 40%;"></td> </tr> <tr> <td>Amount before due date</td> <td></td> <td></td> <td>_____</td> </tr> <tr> <td>Amount after due date</td> <td></td> <td></td> <td>_____</td> </tr> <tr> <td colspan="4">Amount Paid _____</td> </tr> <tr> <td colspan="2">Receipt No. _____</td> <td colspan="2">Dated _____</td> </tr> </table>	Bill No. _____	Bill	Date		Amount before due date			_____	Amount after due date			_____	Amount Paid _____				Receipt No. _____		Dated _____	
Bill No. _____	Bill	Date																			
Amount before due date			_____																		
Amount after due date			_____																		
Amount Paid _____																					
Receipt No. _____		Dated _____																			

Cashier, Nagar Panchayat Karsog

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, as the case may be, Secretary Nagar Panchayat Sunni.
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 the Sunni Municipality 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 Municipality Sunni .
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 Sunni.

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 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 Karsog.

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 assesses	Remarks
1	2	3	4	5	

Date _____

Name of Owner/Occupier

Address _____

Mob.No. _____

	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

Form-F

Nagar Panchayat Karsog

Demand and Collection Register

(See Bye-Laws 12)

For the Financial Year _____

UNP No. _____
ID No. _____
Name of Property: _____
Name of Owner/Occupier: _____
Correspondence Address: _____

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

General Tax	Rebate	Total General Tax	Previous Arrear Amount	Interest	Net Amount Payable	Bill No.	Date of issuing Bill	Current General Tax Collection	Rebate & Remission	Arrear Collection	Interest Collection	Receipt No.	Receipt Date	Current Balance Amount	Arrear Balance Amount	Credit	Remarks
