

NOTIFICATION*Dated :- Bhota, the 09, February, 2023*

No. 6-F/NPB(Property Tax)/2023-1105 to 1108- Whereas, the following Bye Laws made by Nagar Panchayat Bhota, for regulating the property taxation in exercise of the powers conferred by Sections 202 and 217 of the Himachal Pradesh Municipal Act, 1994 (Act No. 13 of 1994) having been confirmed by state enforcement, as required under section 217 of the aforesaid Acts are hereby published for general information.

Whereas, the objection & Suggestion received within the stipulated period have considered and decided by the Nagar Panchayat Bhota.

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 Nagar Panchayat Bhota (Property Taxation Bye-Laws-2022) are hereby notified and published in e-Rajpatra H.P. for information of General Public as follows, namely:-

NAGAR PANCHAYAT BHOTA (PROPERTY TAXATION) BYE-LAWS- 2022

1. Short title and commencement:—(i) These Bye-laws may be called the Nagar Panchayat Bhota (Property Taxation) Bye-laws- 2022.

(ii) These bye-laws shall come into force from the date of their final publication in the Rajpatra(e-gazette) Himachal Pradesh.

2. Definitions:—In these bye-laws unless the context otherwise require:—

- (i) ‘Act’ means the Himachal Pradesh Municipal Act, 1994 read with its amendment carried out side H.P. Municipal (Amendment) Act No. 2011.
- (ii) ‘Appellate **Authority**’ means an authority prescribed under Section 90 of the Act.
- (iii) ‘**Assessment List**’ means the list of all units of the lands and Buildings assessable to property tax under the provisions of the H. P. Municipal Act, 1994.
- (iv) ‘Assessment year’ means the year commencing from the first day of April to 31st day of March of succeeding year.
- (v) ‘**Bye-Laws**’ means the Nagar Panchayat Bhota (Property Taxation) Bye-laws, 2022 made under the Himachal Pradesh Municipal Act, 1994 and notified in the official gazette.
- (vi) ‘**Council**’ means the Nagar Panchayat Bhota.
- (vii) ‘**Section**’ means a Section of the Act.
- (viii) ‘Ratable value’ as defined in Section 2(33-a) of the Act and procedure as 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 built 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 Development Plan of NP Bhota 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 per cent to twenty five percent as may be determined on the basis of ratable value of unit(s) of lands & Buildings by the Council 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:—

- (i) A list of all units of the lands and Buildings located within the jurisdiction of Bhota Nagar Panchayat, 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.
- (ii) The ratable value of each unit of the lands and Buildings.
- (iii) 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.
- (iv) 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
- (v) Other details; if any, as the Executive Officer may from time to time think fit.

Explanation :—(i) for the purpose of clause (b) the ratable value of unit(s) of land will be the ratable value of 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 Nagar Panchayat Bhota 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 there of 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;

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- (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 Commissioner may from time to time think, fit.

8. Amendment of assessment list as per provisions of Section 76 and investigation and disposal of objections against such amendment:— (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 subsection (2) 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 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 citing, 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 the 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 Council or at such other place(s) and time as may be specified by the Secretary. 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 Bhota, payable at Bhota or through RTGS in the Bank Account of Nagar Panchayat Bhota declared for the said purpose by the Executive Officer/Secretary.

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 affected 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, the same shall be affected 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:—(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 may 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 may 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 Corporation 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 an account of its being unoccupied and unproductive of rent during such period or periods of the year in which seasonal operations are normally suspended; and

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 following year, no refund or remission of any property tax shall be claimable from the Council 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/Nagar Panchayat Staff of the vacant unit of the property:— If any owner or occupier does not allow or facilitate the inspection by the authorized Council staff of any unit of the property claimed by him to be vacant, the Secretary may 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 is verified.

16. Copies of property tax bill(s):—The Secretary may, 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 of transfer of title:—The notice regarding transfer of title of any unit of any property required to be given under Section 83 shall be either in **Form-C or in 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 above 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 may 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 his/her 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 bye-laws 19 of these bye-laws or fails to give true information or to make a true return to the best of his/her knowledge or belief, shall in addition to any penalty under Section 101 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/she is the owner or occupier.

21. Inspection of tax record:—Every owner, lessee or occupier of a unit of land and 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. Location factor, characteristic and its value:—For the purpose of clause (33-a) of Section 2 of the Act, the location Factor, Characteristic and its values shall be as under:—

Zoning of Bhota town proposed as follows:—

Zone A: - Includes the old Nagar Panchayat Area.

Zone B: - Includes the newly merged area (i e. merged in to Nagar Panchayat)

(ii) Number of Zones: — The entire old and merged Nagar Panchayat/Municipal area is proposed to be divided into two zones i.e. A&B zone as referred above. There are five factors which are relevant for determination of ratable value of lands & Buildings. The factor and proposed value of each factor per sq. meter shall be as under:—

(I). Location-A main area: 3 factor (F-1) @ 3.00

(II) Location –B Outer area: @2.00

23. Structural factor, characteristics and its value (Factor-2):— For the purpose of clause (33-a) of Section 2 of the Act, Buildings shall be classified as Pucca, Semi-Pucca and Kutcha in the following manner:—

(i) For Pucca- buildings, value per Sq.mtr = 3.00

(ii) For Semi-pucca building, value per Sq. mtr = **2.00**

(iii) For Kutcha building, value per Sq.mtr = **1.00**

23. Age Factor and Age-wise grouping and value of the Building(Factor-3) :—For the purpose of clause (33-c) of Section 2 of the Act, all the buildings shall be grouped age-wise having factor values as mentioned against each age group as under:—

Group	Building	Factor Value
A	Before 1947	1.00
B	1947 to 1980	2.00
c	1981 to 2000	3.00
D	2001 to 2020	3.50
E	2021 to	4.00

24. Tax Calculation has decided by the house as per Res no. 139/22 dated 13-07-2022 @ 5(%)

25. 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 for occupancy (Factor-4):—

(a) Value for self residential and commercial	(b) Value for Let out residential and commercial
2	2.5

26. Use factor, characteristic and its value(Factor-5):—For the purpose of Clause (33-c) of Section 2 of the Act, the Value of use factor and characteristic of the unit(s) of Lands & Buildings shall be as under:—

Value per Sq.mtr. use factor (Factor-5).

A	B	C	
Hotel/ Show room having built up area above 1000 Sqm, Guest house /Rest House /Restaurant/Banks/Industries/Hospital/Clinic/Hostel/Collage/ School/Office/Education institute/Mobile tower etc	Com- Hotel having built up area below 1000 Sqm and show room /guest house /Rest House /Restaurant /Banks /Industries/Hospital/Clinic/ Hostel/ Collage/ School/Office / Education institute/ Mobile tower etc.	All type of Commercial	Residential
6	5	4	2

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 above vide Clause 22 to 26 of these 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 5 % in zone A and 5 % in zone B for lands and in the case of buildings as under:—

A-zone	B-zone
(i) For self occupied residential properties measuring 1.0 Sq. mtrs. to 100 Sq.mtrs. 5% P.A. on the ratable Value.	(i) For self occupied residential properties measuring 1.0 Sq. mtrs to 100 Sq.mtrs @ 5% P.A. on the ratable Value.
(ii) For self occupied residential properties measuring 101 Sq mtrs. and above @ 5% P.A. on the ratable Value.	(ii) For self occupied residential properties measuring 101 Sq. mtrs. and above.@ 5%P.A. on the ratable value.
(iii). For non-residential properties @ 5% P.A. on the ratable value.	(iii).For non-residential properties @ 5% P.A.onthe 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 service of tax bill, a person shall be liable for payment of interest as per Section 85 of the Act beside initiation of recovery proceeding as per the provisions of the Section 89 of the Act.

29. Repeal and Savings:—The scheme, regulation or Bye-laws, if any, heretofore 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.

By order,
sd/-
Secretary, N.P.Bhota.

NAGAR PANCHAYAT BHOTA				
TAX DEPARTMENT ASSESSEMENT LIST				
{See Bye Laws -4) FORM-A				
UPN-No_____I.D. No._____ZONE_____				
Unit	Area	Net Ratable Value	Property Tax Percentage	Amount of General Tax
Residential				
Let Out Residential				
Commercial				
Plot of Land				

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

Nagar Panchayat Bhota (Tax Department) (See Bye-Laws 10)

Property Tax Bill

Form-B

Ph. No. 01972-255067

Financial Year for the Year _____ Bill No. _____ Dated _____

Zone _____

Bill(s) Detail

UNP 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 Ratable 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 _____

10

S.N	Description of Tax	Amount
	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

Receipt

Assistant Secy. Tax

UNP 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, NP Bhota

Terms & Conditions

1. The Municipal Council Treasury is open from 10:00 AM to 02:00 PM on all working days.
 2. Cheques should be drawn in favour of Secretary, NP Bhota.
 3. Out stations cheques should be include the discount charged in such cheques.
 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 sent 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 @ 10% per year shall be payable after 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 Bhota Nagar Panchayat 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 please do come with original receipts given by the Nagar Panchayat Bhota.
 8. Please always mention No./date, name of house and demand No. in all correspondence.
 9. It is requested that this bill be presented while tendering payment.
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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 Bhota

I _____ S/o _____

R/o _____

hereby give notice as required by section 83 of the H.P. Municipal Corporation Act, 1994 (Act No. 12 of 1994) of the following transfer of property:—

Description of Property

Name of 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 Bhota.

I _____ S/O _____

_____ hereby give notice as required by section 83 of the H.P. Municipal Corporation Act, 1994 (Act No. 12 of 1994) of the following transfer of property:—

Description of Property

Name of address of person whose Title has been transferred	Name 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. _____

FORM-E

(Tax liability form under section 2 (33a - d) of the Himachal Pradesh Nagar Panchayat Bhota Act, 1994) (See Bye-law 19)

To

The Secretary,
Nagar Panchayat Bhota.

Sub:- Filling of return for assessment of properties for Municipal Tax.

Sir / Madam,

I am submitting the details of property known as.....I.D. No.....Ward No..... Zone. as under:—

Sr.	Unit	Area	Factors																Total ratable Value	Maintenance & Repair Rebate @10%» under section 88 of MC Act.	Net ratable value	Remarks
			F1		F2			F3					F4		F5				F1 to F5			
			1	2	1	2	3	1	2	3	4	5	1	2	1	2	3	4				
1.	For Example		3.00	2.00	3	2	1	1	2	3	3.50	4	2.00	2.50	6	5	4	2				

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

Yours faithfully,

(Signature)

*Owner/Agent/Occupier. Name in block
letters.....

Address.....

Mob. No.....

Verification of the Secretary

Verification of the Tax Inspector

Location factor/characteristic and its value

- (i) Number of zones: — The entire old and merged Municipal area has been divided into A&B zone.

(I). Location-A main area: 3 factor (F-1) @ 3.00

(II) Location –B Outer area: @ 2.00

Structural factor, Characteristics and its values (F2):—

- (i) For Pucca-building value per Sq. Mtr. = 3.00
- (ii) For semi-pucca building, value per sq. mtr = 2.00
- (iii) For kutcha building, value per sq.mtr = 1.00

Age Factor and Age-wise grouping and value of the Buildings (F3):—

Group		Factor value
A	Before 1947	1.00
B	1947 to 1980	2.00
C	1981 to 2000	3.00
D	2001 to 2020	3.5
E	2021 to	4.00

Tax Calculation as 5 %.

Occupancy factor/Characteristics and its value (F4):—

- (i) Value for residential occupancy:

(a) Value for self residential and Commercial	(b) Value for Let out residential and commercial
2.00	2.50

Use factor/Characteristic and its value (F5):-

The value of Use factor/characteristic of the unit(s) of the lands & buildings for the purpose of Clause (c) ibid shall be as under:—

A	B	C	
Hotel/ Show room having built up area above 1000 Sqm, Guest house /Rest House /Restaurant/Banks/Industries/ Hospital/Clinic/Hostel/Collage/ School/Office/Education institute/Mobile tower etc	Com- Hotel having built up area below 1000 Sqm and show room /guest house /Rest House /Restaurant /Banks /Industries/Hospital/Clinic/ Hostel/ Collage/ School/Office / Education institute/ Mobile tower etc.	All type of Commercial	Residential
6	5	4	2

A-zone	B-zone
For self occupied residential properties Measuring 1sq.mtr. to 100 sq.mtrs.@ 5% P.A. on the RV.(Rate able Value).	For self occupied residential properties Measuring 1sq. mtr. to 100 sq.mtrs @ 5% P.A. on the RV. (Rate able Value)
(ii) For self occupied residential properties. Measuring 101 sq mtrs. to above @ 5% P.A. on the RV.(Rate able Value)	(ii) For self occupied residential properties measuring 101 sq. mtrs. to above.@ 5% P.A. on the RV (Rate able Value).
(iii). For non-residential properties @ 5% P.A. on the ratable value	(iii). For non-residential properties @ 5% P.A. on the ratable value.

Nagar Panchayat Bhota
Demand and Collection Register
(See Bye-Laws 12)

UNPNO . _____	Unit	Area	Nct Ratable Value	Property Tax Percentage	Amount of General Tax
ID No. _____	Residential				
Name of Property _____	Let Out Residential				
Name of Owner/Occupier _____	Commercial				
Correspondence Address _____	Plot of Land				

[illegible]