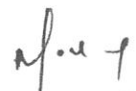


**ಕರ್ನಾಟಕ ವಿಧಾನ ಪರಿಷತ್ತು**

ಚುಕ್ಕೆ ಗುರುತಿನ ಪ್ರಶ್ನೆ ಸಂಖ್ಯೆ : 5(36)  
 ಮಾನ್ಯ ಸದಸ್ಯರ ಹೆಸರು : ಪ್ರತಾಪ್ ಸಿಂಹ ನಾಯಕ್.ಕೆ (ವಿಧಾನ ಸಭೆಯಿಂದ ಚುನಾಯಿತರಾದವರು)  
 ಉತ್ತರಿಸಬೇಕಾದ ದಿನಾಂಕ : 04.03.2025  
 ಉತ್ತರಿಸುವ ಸಚಿವರು : ಪೌರಾಡಳಿತ ಮತ್ತು ಹಜ್ ಸಚಿವರು

ಕ್ರ. ಸಂ.	ಪ್ರಶ್ನೆ	ಉತ್ತರ
ಅ.	ರಾಜ್ಯದಲ್ಲಿ ನಗರ-ಪಟ್ಟಣ ಸ್ಥಳೀಯ ಸಂಸ್ಥೆಗಳ ವ್ಯಾಪ್ತಿಯ ಅನಧಿಕೃತ ಮನೆ ನಿವೇಶನಗಳ ಮಾಲೀಕರಿಗೆ ಒಂದು ಬಾರಿಗೆ ಅನ್ವಯಿಸಿ ಇ-ಖಾತೆಗೆ ಸಮಾನಂತರವಾದ ಬಿ-ಖಾತಾ ನೀಡುವ ಪ್ರಕ್ರಿಯೆ ಯಾವ ಹಂತದಲ್ಲಿದೆ.	ಕರ್ನಾಟಕ ಮನಿಸಿಪಲ್ ಕಾಯ್ದೆಗಳ ತಿದ್ದುಪಡಿಯಂತೆ ಕರ್ನಾಟಕ ಪೌರಸಭೆಗಳ (ತೆರಿಗೆ) ನಿಯಮಗಳು 1965 ಮತ್ತು ಕರ್ನಾಟಕ ಪೌರನಿಗಮಗಳ ಅಧಿನಿಯಮ 1976 ಶೆಡ್ಯೂಲ್ 3 ರ ತೆರಿಗೆ ನಿಯಮಗಳಿಗೆ ತಿದ್ದುಪಡಿ ತರಲಾಗಿ (ಅನುಬಂಧ-1) ದಿನಾಂಕ:11-02-2025ರಂದು ಅಧಿಸೂಚನೆ ಹೊರಡಿಸಲಾಗಿರುತ್ತದೆ. ಅದರಂತೆ ಪ್ರಸ್ತುತ ಅನಧಿಕೃತ ಸ್ವತ್ತುಗಳನ್ನು ಆಸ್ತಿ ತೆರಿಗೆ ವ್ಯಾಪ್ತಿಗೆ ಒಳಪಡಿಸಿ, ಇ-ಖಾತಾ ನೀಡಲು ಕ್ರಮವಹಿಸಲಾಗಿರುತ್ತದೆ.
ಆ.	ಸದರಿ ಪ್ರಕ್ರಿಯೆಗೆ ಸಂಬಂಧಿಸಿದಂತೆ ರೂಪಿಸಿರುವ ನಿಯಮ, ಷರತ್ತು ಹಾಗೂ ಮಾನದಂಡಗಳೇನು:	ಇ-ಆಸ್ತಿ ತಂತ್ರಾಂಶದಲ್ಲಿ ಖಾತಾ ಸೃಜನೆ ಮಾಡಲು ಅನುಸರಿಸಬೇಕಾದ ಕ್ರಮಗಳು ಮತ್ತು ತೆಗೆದುಕೊಳ್ಳಬೇಕಾದ ದಾಖಲೆಗಳ ಕುರಿತು ವ್ಯವಸ್ಥಿತ ಕಾರ್ಯಾಚರಣೆ ವಿಧಾನವನ್ನು ಪೌರಾಡಳಿತ ನಿರ್ದೇಶನಾಲಯದಿಂದ ದಿನಾಂಕ:17-02-2025 ರಲ್ಲಿ ಹೊರಡಿಸಲಾಗಿದೆ (ಅನುಬಂಧ-2).
ಇ.	ಯಾವ ಕಾಲಮಿತಿಯೊಳಗೆ ನಗರ-ಪಟ್ಟಣ ಸ್ಥಳೀಯ ಸಂಸ್ಥೆಗಳ ವ್ಯಾಪ್ತಿಯ ಅನಧಿಕೃತ ಮನೆ ನಿವೇಶನಗಳ ಮಾಲೀಕರಿಗೆ ಒಂದು ಬಾರಿಗೆ ಅನ್ವಯಿಸಿ ಇ-ಖಾತೆಗೆ ಸಮಾನಂತರವಾದ ಬಿ-ಖಾತೆ ನೀಡುವ ಪ್ರಕ್ರಿಯೆ ಪ್ರಾರಂಭಿಸಲಾಗುವುದು:	ದಿನಾಂಕ:11-02-2025 ರಿಂದ ಅನಧಿಕೃತ ಸ್ವತ್ತುಗಳಿಗೆ ಖಾತಾ ನೀಡಲು ಇ-ಆಸ್ತಿ ತಂತ್ರಾಂಶದಲ್ಲಿ ಅವಕಾಶ ಕಲ್ಪಿಸಲಾಗಿದೆ.

ನಅಇ 48 ಜಿಇಎಲ್ 2025

  
 (ರಹೀಂಖಾನ್)  
 ಮಾನ್ಯ ಪೌರಾಡಳಿತ ಮತ್ತು  
 ಹಜ್ ಸಚಿವರು



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಸಂಪುಟ - ೧೬೦  
Volume - 160

ಬೆಂಗಳೂರು, ಬುಧವಾರ, ೧೨, ಫೆಬ್ರವರಿ, ೨೦೨೫(ಮಾಘ, ೨೩, ಶಕವರ್ಷ. ೧೯೪೬)  
BENGALURU, WEDNESDAY, 12, FEBRUARY, 2025(MAGHA, 23, SHAKAVARSHA, 1946)

ಸಂಖ್ಯೆ ೩೨  
Issue 32

## ಭಾಗ ೪ಎ

ರಾಜ್ಯದ ವಿಭೇಯತೆಗಳ ಮತ್ತು ಅವುಗಳ ಮೇಲೆ ಪರಿಶೀಲನಾ ಸಮಿತಿಯ ವರದಿಗಳು, ರಾಜ್ಯದ ಅಧಿನಿಯಮಗಳು ಮತ್ತು ಆಧ್ಯಾದೇಶಗಳು, ಕೇಂದ್ರದ ಮತ್ತು ರಾಜ್ಯದ ತಾಸನಗಳ ಮೇಲೆ ರಾಜ್ಯ ಸರ್ಕಾರವು ಹೊರಡಿಸಿದ ಸಾಮಾನ್ಯ ತಾಸನಬದ್ಧ ನಿಯಮಗಳು ಮತ್ತು ರಾಜ್ಯಾಂಗದ ಮೇಲೆ ರಾಜ್ಯಪಾಲರು ಮಾಡಿದ ನಿಯಮಗಳು ಹಾಗೂ ಕರ್ನಾಟಕ ಉಚ್ಚ ನ್ಯಾಯಾಲಯವು ಮಾಡಿದ ನಿಯಮಗಳು

## GOVERNMENT OF KARNATAKA

No. UDD 126 GEL 2023(e)

Karnataka Government Secretariat,  
Vikasa Soudha,  
Bangalore. Dated: 11.02.2025

## NOTIFICATION-I

The draft of the following rules further to amend the Karnataka Municipalities Taxation Rules, 1965 which the Government of Karnataka proposes to make in exercise of the powers conferred under Section 323 of the Karnataka Municipalities Act, 1964 (Karnataka Act 22 of 1964) as required under Sub-section (1) of Section 323 of the said Act has been published in the State Gazette Vide Notification. No.UDD 126 GEL 2023(e) dated 3rd Jan 2025 in Part-IVA of the Karnataka Gazette inviting objections and suggestions from all persons likely to affected thereby within one month from the date of its publications in the Official Gazette.

And whereas the said Gazette was made available to public on 3rd Jan 2025 and whereas the objections and suggestions received are considered by the State Government.

Now therefore, in exercise of powers conferred under Section 323 of the Karnataka Municipalities Act, 1964 (Karnataka Act 22 of 1964) as required under Sub-section (1) of Section 323 the State Government notifies the following Rules namely.

## RULES

1. **Title, commencement and application:-** (1) These rules may be called the Karnataka Municipalities Taxation (Amendment) Rules 2025.

(2) They shall be deemed to have come into force with effect from the date their publication of the final notification in the Official Gazette.

(೯೯೪)

(3) These rules shall be applicable for the purposes of assessment, levy, recovery and management of property tax under Chapter VI of the Karnataka Municipalities Act 1964.

**2. In the Karnataka Municipalities Taxation Rules 1965, (here-in-after referred to as the said rules) the following amendments shall be applicable.**

**1. Definitions. –**

(i) In 2.0 definitions,

After (a) the following shall be inserted.

(aa) "Authorized Officer" means an Officer of the Municipality who is a Public Servant within the meaning of Section 79 of the Act and under Section 21 of the Indian Penal Code 1860 authorized under these rules.

(bb) "Person-in-default or defaulter" means the owner of the immoveable property or the person in possession of the immoveable property who is liable to pay the property tax under Section 105 of the Act but has not paid the tax or cesses or penalty or has paid only partly.

(2) All other words and expressions used herein but not defined shall have the same meaning as assigned to them in the Act.

**(2) Insertion of New Rule 10A, 10B, 10C & 10D:-**After Rule 10, the following shall be inserted namely.

**10A :- The Show Cause Notice and the Demand Notice. -(1)**The Demand Notice for default to pay the Property tax, Cesses, Penalties & other Levies under Sub-section (4) of Section 105 of the Act shall be in Form-IIA.

(2) The notice calling for scrutiny of the Property Tax Returns under Section 105, shall be in Form-IIB. The Show Cause Notice, the Demand Notice for a revised demand under Sub-section (4) of Section 105 of the Act shall be in Form-IIC and Form-IIID respectively and signed and issued by the Authorized Officer.

**10B:- Procedure for recovery of Property Tax, Penalties, Cesses and Other Levies.- (1)** The Demand Notice in case of revision of the demand under Section 105 of the Act shall be issued along with a speaking Order deciding the Property tax, Penalties, Cesses and other Levies as per the Act by the Authorized Officer.

Provided that no appeal on Show Cause Notice or the Demand Notice or the Order shall be admitted unless the person seeking to file appeal deposits fifty percent of the amount mentioned in the Show Cause Notice or the Demand Notice or the Order of the Municipality.

Provided further that in case of appeal being successful resulting in refund either in part or full of the already deposited amount, the same shall be immediately refunded by the Municipality or adjusted against any other pending or future Property taxes or Penalties or Cesses or other Levies.

(2) The Property Tax, Penalties, Cesses and Other Levies shall become due to be paid immediately upon service of such a Demand Notice unless the same is stayed in an appeal. The said Demand Notice shall also be the notice for the purpose of distraint of moveable properties, their seizure, distress sale, attachment of immovable properties of the defaulter. There upon, in case of failure to pay the Property Tax, Penalties, Cesses and Other Levies the Authorized Officer in accordance with Section 143 may proceed ahead with the distraint and seizure of moveable properties and their distress sale, attachment of the immovable properties of the defaulter for recovery of the Property Tax, Penalties, Cesses and Other Levies.

(3) The property belonging to the defaulter or the property over which or the profits of which he/she has disposing power which he may exercise for his own benefit may be attached and sold in order to recover unpaid Property tax, Penalties, Cesses and other Levies.

(4) All salcable moveable properties including, but not limited to, goods, money, bank notes, cheques, bills of exchange, hundis, promissory notes, government securities, bonds or other securities for money, debts, shares in a corporation, other than the assets expressly excluded under Sub-section (1) of Section 60 and Section 61 of the Code of Civil Procedure, may be attached and sold in order to recover unpaid Property tax, Penalties, Cesses and other Levies.

(5) The immovable properties of the defaulter of the Property tax, Penalties, Cesses and other Levies may be sold to recover the same as per provisions of the Act.

**10C:-Manner of service of the Demand Notice or the Show Cause Notice or the Order.** -(1) The demand notice or the show cause notice or the order shall be served directly on the concerned person or the defaulter as per Section 262 of the Act and a copy there of along with proper acknowledgement shall be placed in the file as record.

(2) A scanned copy of the notice/order may be served through the e-mail ID of the defaulter, if the same is available.

(3) If the notice/order could not be served in the manner stated above, it shall be served by affixture on the property concerned or the last known address of the defaulter as per Section 262 (1) (d) (ii) and the fact of service by affixture shall be recorded by drawing up the Panchanama. If the defaulter is avoiding the service of the notice/order, the same shall be mentioned in the Panchanama evidencing service by affixture. The format of Panchanama shall be in the Form-II E as in the Annexure.

(4) The service by affixture is also necessary if the notice/order, which could not be served directly on the person/defaulters but is served through an e-mail ID.

(5) The notice/order may also be served through any electronic messenger application including WhatsApp/SMS/e-mail. However, it shall be followed by service by affixture as aforesaid.

(6) Wherever it is practicable, it shall be preferable to have Videographic evidence or photos of service by affixture on record.

**10 D:- Procedure upon failure to pay Property Tax or Penalties or Cesses or Other Levies.**-(1) If the person to whom a notice of demand has been served under these rules does not pay the Property Tax, Penalties, Cesses and other Levies within thirty days from the service of such



notice, in the absence of any stay issued by the Appellate Authorities, the Authorized Officer may recover by distraint under his warrant and sale of such moveable property of the defaulter or if the defaulter is the occupier of the building by distress and sale of any moveable property which may be found in or on such building or land, the amount due on account of tax, penalties, cesses and levies, together with the warrant cost and distraint cost and with such further sums as will satisfy the probable charges that will be incurred in connection with the detention and sale of the property so distrained.

(2) If, for any reason the distraint or a sufficient distraint of the defaulter's property cannot be effected, the Authorized Officer may attach and seal by passing an order in this regard, the immoveable property of the defaulter until the recovery of the property tax, penalties, cesses and other levies together with the warrant fee and distraint fee and with such further sums as shall satisfy the probable charges that may be incurred in connection with the attachment of the immoveable property.

(3) The Authorized Officer may prosecute the defaulter as per the Act.

(4) Distraints of moveable properties of the defaulter:

(i) Orders of distraint under these rules shall be in Form-IIF and issued by the Authorized Officer.

(ii) For distraint of moveable properties of the defaulter, the following procedure shall be followed, namely:

(a) The distraint shall be made by the Authorized Officer in the presence of independent witnesses consisting of not less than two respectable persons of the locality. A copy of the order shall be given to the defaulter if he is present and if he is absent and there is not any properly authorized agent to receive it, the order of distraint shall be served at his usual place of residence or on the premises where the distraint is to be made. After the distraint is made an inventory of the property distrained shall be made in Form-IIG and attested by the Authorized Officer and by the witnesses. A copy of the inventory shall be handed over to the defaulter or his authorized agent, if he is present. The property distrained shall not be disproportionate to the amount of arrears to be recovered.

(b) All distrained property shall ordinarily be retained in the custody of the Authorized Officer unless some other arrangement is deemed more suitable, in which event the Authorized Officer may make such arrangements.

(iii) On all matters not expressly provided for in Section 143 of the Act and this rule, the procedure regarding distraints shall as far as may be, be similar to that prescribed in respect of attachments of moveable property under the Code of Civil Procedure.

(5) Sale of Moveable Properties. -

(a) The notice of auction / sale under these rules shall be in Form-II H with such modifications as may be necessary.

(b) The Upset Price or the minimum auction price for each moveable property shall be fixed by the Commissioner/ Chief Officer of the Municipality upon proposal made in this regard by the Authorized Officer. The Commissioner/ Chief Officer may take assistance of such officers as he deems knowledgeable to advise on the same.

(c) The notice of auction / sale shall be affixed on the following places, namely:-

- (i) on the property which is liable to pay the Property tax;
- (ii) website of the Municipality;
- (iii) the notice board of the Office of the Municipality;
- (iv) the local conspicuous public space in the locality in which the property liable to pay Property tax is situated.

(d) Every sale held under these rules shall be held on the day named in the proclamation, and if necessary, continued from day to day (except public or general holidays), until all the properties specified in the sale proclamation shall have been sold. The Commissioner or Chief Officer may adjourn any sale of distraints property for a period not exceeding three days recording reasons for such adjournment.

(e) Where owing to combination or other causes there are either no bidders or the bids offered are not adequate as against the upset price, the Commissioner/ Chief Officer shall postpone the sale.

(f) The certificate of sale/purchase of moveable property to be granted under these rules shall be in Form-III I.

**(6) Attachment of Immoveable Property. -**

(i) The attachment of immoveable property shall be made by an order prohibiting the defaulter from transferring or charging the property in any way and all persons from taking any benefit from such transfer or charge. The attachment Order shall be in Form-II J. The same shall be communicated to the jurisdictional Sub-Registrar working under the Stamps and Registration Department, who shall record the attachment as encumbrance with respect to the said property.

(ii) The order shall be proclaimed at some place on or adjacent to such distraint property by beat of drum or other suitable mode and a copy of the order shall be affixed on a conspicuous part of the distraint property and also on the notice board of the office of the Municipality. It shall also be published on the website of the Municipality. The copy shall be served on the defaulter who is the owner of the property.

(iii) The Trade License, if any, for any activity running in the said immoveable property shall stand immediately suspended when the order of suspension is issued by the Authorized Officer empowered to attach the immoveable property and running of any commerce or trade may be stopped on such an immoveable property by way of sealing of the commercial premises/property. Such order shall be in Form-II K. The Trade License shall stand cancelled, in case the defaulter fails to pay all the outstanding dues within three months from the date of order of attachment and the running of the trade shall be stopped.

**(7) Sale of Immoveable Properties:** The procedure prescribed for the sale of moveable properties shall be *mutatis mutandis* followed for the distress sale of immoveable properties for recovery of Property Tax, Cesses and other Levies.

**(8) Claims to immoveable property attached :**

(i) If any claim is set up by a person other than the defaulter, to the immoveable property attached under these rules, the Authorized Officer making the attachment shall hold a summary enquiry into the claim and after such enquiry may admit or reject the claim.

(ii) The person against whom an order is made under this sub-rule may, within one year from the date of such order, institute a suit to establish the right which he claims to the property attached, but subject to the result of such suit, if any, the order shall be conclusive.

(9) Registers of moveable properties sold, and immoveable properties attached shall be kept in the office of the Municipality in Form-II L and Form- II M, respectively.

(10) The Authorized Officer may seek order of the competent court for making attachment warrant with respect to an immoveable property absolute and also prosecute the defaulter of payment. The Authorized Officer may file a complaint under Section 200 of the Code of Criminal Procedure to prosecute the person-in-default even after issue of demand notice before the court of competent jurisdiction.

**(3) Amendment of Rule 20:-** In the Karnataka Municipalities Taxation Rules, 1965, in Rule 20,

(i) for Sub-rule (3) the following shall be substituted namely:-

**(3) "Property Register":** (1) The Property Tax, Cesses and Penalty collected there from shall be maintained in Form III (to be called Property Register-A) for all Authorized Properties and lands which are assessed to property after complying with all the stipulations of the Act, the Karnataka Town and Country Planning Act, 1961 and other applicable laws and rules made there under, and in respect of unauthorized property as per Section 106(1B)(ii) (property wherein developments are carried out without the approval of the competent authority) shall be maintained in Form III-A (to be called Property Register-B), for all the Properties or lands or both assessed to Property Tax under Section 106 of the Act.

(2) The acknowledgement/ extract under Sub-section (3) of Section 106 of the Act, shall be in Form-3 for properties in Property Register-A, and in Form-3A for the properties in Property Register-B and a copy of same shall be transmitted to the concerned owners through e-mail address.

(4) After Sub-rule (3), the following shall be inserted namely:

**Authority for approval, revision and hearing of appeals on Property Tax, Penalty, Cesses and other Levies. -** The authorities empowered to approve, revise and hear appeals with respect to Property Tax, Penalties, Cesses and other Levies and Services shall be as follows, namely:

Sl No.	Service	Approval	Appellate Authority
1.	Re-assessment of existing Property Tax, Cesses & Other Levies on Properties, Land with or without Buildings.	Revenue Officer/ Revenue Inspector	Commissioner/ Chief Officer
2.	Transfer of Property of all types of property / buildings/ lands (A-Register & B-Register).	Chief Officer/ Commissioner	Project Director, DUDC

3.	Creation or Recording of New Property in Property Tax Register (both Register A & B) & fixation of its Property Tax, for the Properties, Land with or without Buildings.	Chief Officer/ Commissioner	Project Director, DUDC
4.	Issue of Demand Notice and Order for Recovery of Property Tax, Penalties, Cesses & other Levies on the Properties/ Lands/ Buildings u/s 105.	Revenue Officer / Revenue Inspector	Commissioner/ Chief Officer
5.	Issuance of warrant of attachment of immovable properties for recovery of property tax, penalties, interest, Cesses and other levies u/s 142.	Commissioner/ Chief Officer	Project Director, DUDC
6.	Issuance of distraint & seizure order and sale of moveable or immovable properties for recovery of property tax, penalties, interest, Cesses and other levies u/s 143.	Commissioner/ Chief Officer	Project Director, DUDC
7	Mutation and Transfer of Properties	Commissioner/ Chief Officer	Project Director, DUDC

**Use of Software & Technology for Property Tax Records:** (1) The Government may by order specify from time to time the software and technology to be used for creation, storage, updation and maintenance of property tax records including maps and all actions associated therewith including assessment, recovery of the Property tax, Penalties, Cesses and other Levies and other purposes as provided for in the Act.

(2) The Property tax records, including maps, maintained in electronic form shall be the Original Property Tax Records.

(3) The approval of entry of the names and other mutations in the property or land records upon inheritance, succession, transfer and survivorship or otherwise, once the software is notified under this Rule, shall be done by the software as per order issued. Similarly, the notices, demand notices, assessments, revisions and other connected activities shall be signed by the specified software system.

(5) **Insertion of New Rule 20A:**-In the said rules, after Rule 20, the following rule shall be inserted, namely:

**"20-A. Penalty against the Commissioner or the Chief Officer of the ULB concerned for the issue of new PID or Khata to an unlawfully formed plot:-**Notwithstanding anything contained in any other rules in this regard, if the Commissioner or the Chief Officer fails to comply with the provisions of Sub-section (1A) of Section -106 of Karnataka Municipalities Act 1964, he/she shall be fined up to Rupees Twenty Five Thousand in each case and shall also be liable for further proceedings in accordance with the provisions of the Karnataka Civil Services(Classification, Control and Appeal) Rules, 1957".

(6) **Omission of Rule 21:-** In the said rules, Rule 21 shall be omitted.

(7) **Omission of Rule 22:-** In the said rules, Rule 22 shall be omitted.

(8) **Insertion of New Rule 24A:-** After rule 24, the following shall be inserted.

**24A:-Procedure for maintenance, updation and mutation of Property and Land Records. - (1)**

(a) On receipt of information of changes in the rights over buildings or lands or both on account of succession, survivorship, inheritance, gift, transfer or otherwise, -

- (i) Through intimation slips from the Sub-Registrar; or
- (ii) By virtue of orders of Authorized Officers or the Court; or
- (iii) Due to information given in this regard by any interested person.

The Authorized Officer shall record the information in the Register of Information of Mutations of the property and land records in Form-III B. A Register for recording details about the information of Inheritance or Succession or Survivorship cases shall be maintained by the Municipality or ULB concerned.

(b) The intimation received from the inheritors or survivors or successors for mutation in the name in the event of death of the owner or occupier recorded in the property records of the Municipality shall be in Form-III C.

(2) After the information of mutation is recorded in the Register of Information of Mutations, the information shall be immediately published as per Section 112 of the Act, in the website of the Municipality, served / affixed on the concerned property in the manner specified for service of demand notice for the property tax and individual notices shall be issued simultaneously to the parties concerned giving a period of not less than fifteen days as opportunity to file objections, if any, to the proposed mutation. The same shall apply to the mutations sought on the basis of an order of the Court or the Appellate Authority unless there is specific order to the contrary by the Court or the Appellate Authority to implement the order immediately.

Provided that in case of orders of the Courts or the Authorized Officers in appeal during the said period of fifteen days, any person may bring in writing to the notice of the authorized officer any further orders of a Competent Court or an Appellate Authority on the original order of the Court or the authorized officer which was sought for implementation. After the end of fifteen days the authorized officer shall mutate property or land records or take action as per the latest orders of the competent Courts or the Appellate Authority.

(3) If no objection is received within a period of fifteen days from the date of service of notice under this rule, the mutation entry shall be certified by the Authorized officer and the property or land records shall be accordingly mutated.

(4) Objections if any, received within fifteen days shall be entered in the register of disputed cases and shall be disposed of by the Authorized Officer after giving the reasonable opportunity of being heard to the disputed parties concerned. The result of the decision in such cases shall be entered in the property Registers. Whenever a field inspection is considered necessary, such officer shall make inspection after giving due notice to the parties concerned of such inspection. Such an inspection shall be conducted in the presence of two respectable locals, if they are available, and of the parties concerned, if they are present:

Provided that disputed cases shall be disposed of within thirty days from the date of receipt of such objection in a summary hearing.



(5) Such officer shall communicate his decision to the parties if they are present and make a note to that effect. If the parties are not present, a written intimation of the decision shall be sent by the post to the last known address of the parties and also through the means provided for service of notice of demand of property tax under these rules and the date of such intimation shall be noted / recorded in the Register of Disputed Cases. The decision of the Court or the Authorized Officer, in case there is no stay in an appeal, the property or land records shall be accordingly updated.

(6) An appeal shall lie against the decision of such officer to Authority as specified in the Rule 4.

By Order and in the Name of  
The Governor of Karnataka

(Satish Kabadi)  
Under Secretary to Government,  
Urban Development Department  
(MA-2 and Boards)

\*\*\*\*\*

Form-IIA  
(See rule 10A)

Office of the \_\_\_\_\_ Municipality  
Date: \_\_\_\_\_

**DEMAND NOTICE FOR DEFAULT IN PAYMENT OF PROPERTY TAX**

Please, take notice that you are overdue towards the property tax and other levies for the year's from \_\_\_\_\_ to \_\_\_\_\_ as per the following details with respect to the property in Schedule below—

Sl No	Description	Amount in Rs.
1	Property Tax	
2	Cesses	
3	Penalty	
4	Solid Waste Management Cesses	
5	Total Due	

As per the Municipalities Act 1964 and Municipal records, you are liable to pay the same within 30-days from the date of service of this Demand Notice.

Please note that apart from other means, the notice via email or electronic means (WhatsApp/SMS etc) is a sufficient service.

You may note that failure to pay the above-mentioned tax makes you liable for the following actions in order to recover the same. Treat this as a notice for the same.

- (i) Distraint & sale of your moveable properties
- (ii) Attachment of your immovable properties

**Property Schedule:**

Unique Property ID \_\_\_\_\_ Property No < PID No/ Khata No/ Survey No>

Address < \_\_\_\_\_ >

Assessment number \_\_\_\_\_,

Ward Name & Number \_\_\_\_\_,

Signature of Authorized Officer \_\_\_\_\_  
\_\_\_\_\_ Municipality

To  
Property Owner Name \_\_\_\_\_  
Property Address as per Municipal records \_\_\_\_\_



**Form-IIIB**  
(See rule 10A)Office of the \_\_\_\_\_ Municipality  
Date: \_\_\_\_\_To,  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_**Notice under Section 105 of The Karnataka Municipalities Act 1964 for scrutiny of Property  
Tax Returns**  
\*\*\*\*\*

Please take notice that according to Section 105, of the Karnataka Municipalities Act 1964, it has come to our attention that your property tax return requires scrutiny / assessment. As per the provisions of the Act, we are hereby issuing this notice to inform you of the upcoming inspection, survey, measurement of the land with building. (If any)

Date of Inspection: (DD-MM-YYYY)  
Time of Inspection: HH:MM AM/PM  
Property address: (As per the katha)

Please be advised that this inspection is being conducted for the purpose of assessing the property tax in accordance with law. It is imperative that you cooperate with our Authorized Officer/Staff during the inspection process. Failure to do so may result in further action as per Section 105(4) of Karnataka Municipalities Act, 1964. Your property tax will be revised on merit as per law in such a case.

For any concerns or queries regarding this notice or the inspection process, please contact us on [Concerned Revenue Officer/ Revenue Inspector mobile Number] or your Municipal office. Your co-operation in this matter is greatly appreciated.

Authorized Officer  
\_\_\_\_\_ Municipality

**Form-IIIC**  
(See rule 10A)

Office of the \_\_\_\_\_ Municipality  
Date: \_\_\_\_\_

**Show Cause Notice for the Revision of Demand**  
(Under Section 105 of the KM Act 1964)  
Year of Assessment \_\_\_\_\_

Whereas, evidence of facts leading to evasion of payment of property tax, which justify making of reassessment, have come to the knowledge of \_\_\_\_\_ Municipality on date (date of data entry by RI shall be shown here) as detailed below, which is in your name/occupied by you vide PID/Khata/Survey No....., and as such has

reason to believe that self-declaration returns furnished for the year \_\_\_\_\_ vide  
Property Tax Returns No. .... which is deemed as assessed, appears to be

incorrect or has been under-assessed resulting in evasion of property tax.

Sl. No.	Description	As per the return filed	As per the report of the Revenue Inspector (RI)

From the details shown above it is clear that you have filed incorrect property tax returns resulting in evasion of actual property tax payable as detailed below.

Sl No.	Description	As per returns computed & paid	Computation as per RI report (Rs.)
1	Property Tax		
2	Cess (At 26%)		
3	Total Property tax with Cess		
4	Penalty		
	Total		

Sl. No	Description	Amount
1.	Difference Property Tax ( <i>Double the amount of Difference Property tax due</i> )	Rs.
2.	Cess ( <i>At 26%</i> )	Rs.
3.	Penalty	Rs.
4.	Solid Waste Management Cess/ Charges	Rs.
	<b>Total</b>	<b>Rs.</b>

Since the tax re-assessed is more than 5% than the tax remitted along with returns, the evaded tax of Rs. \_\_\_\_\_ shall be payable so evaded along with difference as per Section 105 KM Act

Hence you are hereby called upon to show cause within 15 (fifteen) days as to why an order of



reassessment should not be confirmed accordingly.

In case of failure to show cause within 15 (fifteen) days, from the date of the receipt of this notice, the order of re-assessment as per the show cause notice will be confirmed and thereby calling upon you (owner/occupier) to pay the above said sum due.

Authorized Officer

\_\_\_\_\_ Municipality

To

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Form-II-D**  
(See rule 10A)

Office of the \_\_\_\_\_ Municipality  
Date: \_\_\_\_\_

**Demand notice of revised property tax**

*(Under Section 105 of KM Act 1964)*

Ref: Show-Cause Notice No. *(Corresponding Show cause no. shall be shown here)* Dt: *(date of SCN generated shall be shown here)*

\*\*\*\*\*

Whereas an order of assessment has been passed on ..... after giving you opportunity U/S 105 of KM Act 1964 the copy of which has been served on you in respect of the below-mentioned property.

SL.No.	Description	As per returns computed & paid	Computation as per RI report (Rs.)
1	Property Tax		
2	Cess <i>(At 26%)</i>		
3	Total Property tax with Cess		
4	Penalty		
	Total		

You are directed to pay the property tax and penalty. The following amount is due.

Sl. No	Description	Amount
1.	Difference Property Tax <i>(Double the amount of Difference Property tax due)</i>	Rs.
2.	Cess <i>(At 26%)</i>	Rs.
3.	Penalty	Rs.
4.	Solid Waste Management Cess/Charges	Rs.
	Total	Rs.

Therefore, you are hereby informed to remit the said amount, of Rs..... (Payable together with penalty calculated up to the date of payment) Online or by way of challans payable at designated bank branches within

30 days failing which further needful action under KM Act 1964, would be initiated.

You may note that failure to pay the above-mentioned tax makes you liable for the following actions in order to recover the same. Treat this as a notice for the same.

- i. Distraint & sale of your moveable properties.
- ii. Attachment of your immoveable properties.

Authorized Officer

\_\_\_\_\_ Municipality

To

\_\_\_\_\_  
\_\_\_\_\_

**Form-II-E**  
(See rule 10C)

**PANCHANAMA FOR SERVICE OF NOTICE OF DEMAND ISSUED U/ S 262 OF THE KARNATAKA MUNICIPALITIES ACT, 1964.**

1. We, the following *Panchas*, presented ourselves being requested by Sri/Smt. \_\_\_\_\_, who identified himself/herself as the \_\_\_\_\_ (Designation & Office) of the Municipality and showed us the Notice of Demand issued in the name of Sri/Smt. \_\_\_\_\_, dated; \_\_\_\_\_ under Section 262 of the said Act for payment of property tax outstanding in respect of the property situated at \_\_\_\_\_

Sl No.	Name & address of the Panchas	Identity Card No./Mobile No.
1		
2		

2. The said Sri/Smt. \_\_\_\_\_ called out the owner and the person in possession of the above-mentioned immoveable property in our presence and the said Demand Notice could not be served on the person named therein because, \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

3. Hence, the said Sri/Smt. \_\_\_\_\_ proceeded to serve the said Demand Notice by Affixing a copy of the said Notice on the conspicuous part of the said property in our presence which we confirm by affixing our signatures herein below.

Sl. No.	Name of the Panchas	Signature

Seal & Signature of the Officer.

Date:

Place:

**Form-II-F**  
(See rule 10D)

Office of the \_\_\_\_\_ Municipality

Date: \_\_\_\_\_

**Seizure and Distrain of Moveable Property**

**ORDER**

**SEIZURE OF MOVEABLE PROPERTIES U/ S 143 KM ACT 1964, R / W KARNATAKA MUNICIPALITIES TAXATION RULES 1965.**

1. Whereas, Sri/Smt. \_\_\_\_\_ has not paid the property tax payable under Section 105 of the Karnataka Municipalities Act 1964 (hereinafter referred to as, 'the Act') and the same is outstanding as per the following details:

**Property Schedule:**

Property No.	< PID No/ Khata No/ Survey No >
Address	< as per street master >
SAS Application No./ Assesment No.	

Sl No	Description	Unpaid amount in Rs
1	Property Tax	
2	Cesses	
3	Penalty	
4	Solid Waste Management Cess / Charges	
5	Total Due <sup>#</sup>	



2. Whereas in consequence, thereof the Demand Notice No \_\_\_\_\_ dated \_\_\_\_\_ was issued and served on him under Section 143 of the Act and still the said amount of tax has not been paid.

3. The non-payment of these outstanding tax dues despite notice and follow-up brings out that the recovery of tax, interest, penalty, cesses (called "tax in arrears" hereinafter) of the above defaulter cannot be effected Otherwise than by attachment and sale of moveables properties.

4. Hence, I, \_\_\_\_\_, in exercise of powers conferred upon me under Section 143 of the Act, read with the Rules, order the seizure of following moveable properties under distress warrant.

Description of the articles attached (list each of them)	Estimated value of the article (in Rs)	Number of each type of article	Estimated Total Value <sup>#</sup> (in Rupees)
1	2	3	4
(i)			
(ii)			
(iii)			
(iv)			
Grand Total =			

# The seizure shall be commensurate to meet the outstanding dues and estimated value of the seized moveable properties shall not be more than the total outstanding dues plus 10% or actual cost (whichever is more) for administrative costs for seizure, storage and possible distress sale of the moveable properties.

I further order the zimanama of the seized property to be given to \_\_\_\_\_ <name, designation> and the property is stored at \_\_\_\_\_ address \_\_\_\_\_ for safe custody under him/her until further order on these properties by the undersigned or a Competent Appellate Authority.

Issued under my hand and seal on this day \_\_\_\_\_ of \_\_\_\_\_ and year \_\_\_\_\_

Date: \_\_\_\_\_

Name & Designation  
Office Address

Place: \_\_\_\_\_

Copy to:  
Sri/Smt \_\_\_\_\_

**Form-II-G**  
(See rule 10D)

Office of the \_\_\_\_\_ Municipality  
Date: \_\_\_\_\_

Inventory of the moveable properties attached from the defaulter Sri/Smt..... of .....ward in Municipality for the arrears of Property tax, Penalties, Cesses and other Levies due by him/her.

Name & Number of Ward	PID/Sy No.	SAS Application No. / Assessment No.	Name of the Owner	Basic Property Tax Dues (in Rs)	Interest (as on date of issue of distraint of property)
1	2	3	4	5	6

Penalty	Solid Waste Management Cess	Total Demand	Description of the articles attached (list each of them)	Estimated value of the article	Number of each type of article	Estimated Total Value
7	8	9=5+6+7+8	10	11	12	13=11x12
			(i)			
			(ii)			
			(iii)			
			(iv)			

Note I Signature of the defaulter and independent witnesses present at the time of distraint should be obtained on the inventory and attested by the officer doing distraint.

- One copy of the inventory should be delivered to the defaulter after obtaining his signature.

Signature of the Witnesses	Signature of the Municipal Staff	Signature of the Defaulters	Signature of the officer who distrained the Property
----------------------------	----------------------------------	-----------------------------	--

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_

Date \_\_\_\_\_

Signature  
Name & Designation  
Office Address

Place: \_\_\_\_\_

Copy to: \_\_\_\_\_

Sri/Smt \_\_\_\_\_

**Form-II-H**  
(See rule 10D)

Office of the \_\_\_\_\_ Municipality

Date: \_\_\_\_\_

**Form of proclamation and written notice of sale of moveable property.**

Whereas the moveable property of Sri/Smt..... hereunder specified has been attached on account of arrears of the property tax, penalties, cesses & other levies due to be paid by him for a sum of Rs. .... and whereas it is necessary to recover the said amount by sale of the below-mentioned property(ies), together with all lawful charges and expenses resulting from the said attachment and Sale.

Notice is hereby given that on the \_\_\_\_\_ day of 20\_\_ at \_\_\_\_\_ (time—am/pm) the Authorized Officer of \_\_\_\_\_ (or other person appointed) will at \_\_\_\_\_ place or venue of auction with complete address \_\_\_\_\_, sell by auction subject to the conditions mentioned below to the highest bidder and without reserve, the right, title and interest of the saidin the property hereunder specified and every power of disposing of the same or any of them or of the profits arising therefrom which the said<name of defaulter> may now consistently with the law exercise for his own benefit.

**MOVEABLE PROPERTY**

Lot No.	No. and Description of articles	Where attached	Where now placed	Where to be viewed	Whether the sale is subject to confirmation
(1)	(2)	(3)	(4)	(5)	(6)

**CONDITIONS OF SALE:**

- (1) The sale shall be held on the day fixed and if necessary, continued from day-to-day (except closed holiday) until all the properties specified in this Proclamation have been sold. The Officer conducting the sale may however in his discretion, adjourn any sale for a period not exceeding three days.
- (2) The party liable for the payment of money for the recovery of which the sale of moveable property is held shall not be allowed to bid for or purchase the property without the permission of the Commissioner/ Chief Officer.
- (3) No Officer having any duty to perform in connection with any sale by auction and no person employed by or subordinate to such officer shall directly or indirectly bid for or acquire any property.
- (4) The officer conducting the sale shall have the discretion to accept or reject the highest bid.
- (5) If there are no bidders on the date of sale, the property may be purchased by the Municipality.
- (6) The party declared to be the purchaser of the moveable property should deposit immediately the entire amount of bid should be deposited after his declaration as purchaser. Provided that in case the value of the winning bid for a property exceeds rupees one lakh then 50% may be deposited immediately on the spot and rest within 15 days. Failure to deposit 50% of the amount shall be treated as default and the auction will proceed ahead and the such a defaulter shall be barred from bidding for a period of one year from the date of default. Provided that in case of failure to deposit the balance 50% of the winning amount within 15 days of the date of auction, the already deposited 50% of the bid amount shall stand forfeited to the Municipality.
- (7) The sale is subject to confirmation by the Commissioner/ Chief Officer.
- (8) In case sale is aside, the amount deposited by the purchaser will be refunded.
- (9) A certificate of purchase will be issued in the name of successful bidder after the sale is confirmed.

**Form-II-I**  
(See rule 10D)

Office of the \_\_\_\_\_ Municipality  
Date: \_\_\_\_\_

**Certificate of Sale of Moveable Property**

This is to certify that <name of purchaser> residing at \_\_\_\_\_ in \_\_\_\_\_ Municipality / Taluka / District, having purchased at a public auction held by the Authorized Officer for the Property Tax due by <name of the defaulter> a Property Owner/Occupier in the under mentioned ward, and the said purchaser having paid the full amount of the purchase money, the said property has been this day put into & transferred to the name of the said person.

ULB Name	Name & No. of Ward where defaulted property situated	Details of the Moveable Property sold		Upset Price in Auction	Price quoted by Auction winner	Date of Payment	Mode & details of payment
		Description of the moveable property	No.				
1	2	3	4	5	6	7	8

Date

Authorized Officer \_\_\_\_\_

Place

\_\_\_\_\_ Municipality

**Form-II-J**  
(See rule 10D)

Office of the \_\_\_\_\_ Municipality  
Date: \_\_\_\_\_

**Attachment of Immoveable Property  
ORDER**

**Attachment of Immoveable Properties u/s 143, Karnataka Municipalities Act 1964, r/ w  
Karnataka Municipalities Taxation Rules, 1965.**

1. Whereas, Sri/Smt./\_\_\_\_\_ has not paid the property tax payable U/S 143 of the Karnataka Municipalities Act 1964(hereinafter referred to as, 'the Act') and the same is outstanding as per the following details:

**Property Schedule:**

Unique Property ID \_\_\_\_\_ Property no < PID No/ Khata No/ Survey No>  
Address < \_\_\_\_\_ >  
SAS Application No. / Assessment No. \_\_\_\_\_  
Ward Name & No. \_\_\_\_\_

Sl. No	Description	Unpaid amount in Rs
1	Property Tax	
2	Cesses	
3	Penalty	
4	Solid Waste Management Cess/ Charges	
5	Total Due	

2. Whereas in consequence, thereof the Demand Notice No. \_\_\_\_\_ dated \_\_\_\_\_ was issued and served on him u/s 105 of the Act and still the said amount of tax has not been paid.
3. The non-payment of these outstanding tax dues despite notice and follow-up brings out that that the recovery of tax, penalty, cesses (called "tax in arrears" hereinafter) of the above defaulter cannot be effected otherwise than by attachment of the immovable properties.

Hence, I \_\_\_\_\_ in exercise of powers conferred upon me u/s 105 of the Karnataka Municipalities Act 1964, r/w the Karnataka Municipalities Taxation Rules, 1965, order the attachment of following immovable properties. I hereby prohibit the transfer or mortgage of the said immovable properties and recording of this prohibition order as an encumbrance on the said property by jurisdictional Sub Registrar. Further, the said prohibition shall also be recorded in the property or land records of the said property maintained by the appropriate authority. The same shall remain in force until further orders from the undersigned.

Sl NO	Property Description	Chakkebandi			
		North	South	East	West
	Owner Name, Unique Property ID _____ /PID/Sy. No. Ward/Gram Panchayat, Hobli/Division, Town/Zone. Area/Extent				

Issued under my hand and seal on this day \_\_\_\_\_ of \_\_\_\_\_ and year \_\_\_\_\_

Date \_\_\_\_\_

Name & Office Designation  
Address

Place:

Copy to:

Sri/Smt \_\_\_\_\_

**Form-II-K**  
(See rule 10D)

Office of the \_\_\_\_\_ Municipality  
Date: \_\_\_\_\_

**Order of suspension of trade license for default in payment of property tax u/s 105 of the  
Karnataka Municipalities Act 1964.**

Whereas as per records of the Municipality, the Occupier/Owner of the property mentioned in the Schedule below has not paid the property tax for the premises where your business is being carried out.

Whereas the notices were issued to the Occupier/Owner and still the payment of the outstanding property tax and related dues has not been done.

Property Tax:  
Cesses:  
Penalty as on:  
SWM Cesses/ Charges:  
Total Amount Payable:

Whereas as per the Act & Rules, it is mandatory to pay the property tax on time. The non-payment of property tax is a violation of the terms and conditions of the trade license issued to you.

According to the terms & conditions for issuance of a trade license, your trade license is suspended with immediate effect. You are hereby directed to stop all business activities until further notice. You are also directed to remove all the signboards, hoardings, and advertisements related to your business from the premises. The premises shall be sealed for the said default.

You are required to submit proof of payment of the outstanding property tax along with a written application for the revocation of the suspension of the trade license. The application should be submitted to this office within 30 days from the date of receipt of this order.

Please note that if you fail to comply with this order, your trade license shall be cancelled permanently.

**Property Schedule:**

Property No: < PID No/ Khata No/ Survey No>  
Address: < as per street master>  
SAS application No./  
Assessment No.:

Signature of Authorized Officer

To

The Owner/Occupier.

\_\_\_\_\_

\_\_\_\_\_



**Form-II-L**  
(See rule 10D)

Office of the \_\_\_\_\_ Municipality  
Date: \_\_\_\_\_

Register of moveable properties sold for arrears of property tax, penalties, cesses & other levies in the Ward <Ward name and No.> at the Municipal Office \_\_\_\_\_

Name & No of Ward	PID/Sy. No.	Assessment No.	Name of the Owner	Basic Property Tax Dues	Penalty (as on date of issue of sale of property)
1	2	3	4	5	6

Solid Waste Management Cess	Total Demand	Date and amount received by the way of sale	Name, Contact No. & address of the purchaser	Signature of Authorized Officer	Remarks
7	8= 5+6+7	9	10	11	12

**Form-II-M**  
(See rule 10D)

Office of the \_\_\_\_\_ Municipality  
Date: \_\_\_\_\_

Register of Immoveable property attached for recovery of arrears of property tax, penalties, cesses & other levies in the Ward <Ward name and No > at the Municipal Office \_\_\_\_\_

Name & No. of Ward	PID/Sy.No.	SAS No/ Assessment No.	Name, Contact No. & address of the Owner	Basic Property Tax Dues	Penalty (as on date of issue of sale of property)
1	2	3	4	5	6

Solid Waste Management Cess / charges	Total Demand	Date of attachment & Amount recovered	Present status of the attached property	Signature of Authorized officers	Remarks
7	8= 5+6+7	9	10	11	12

**Form-III**  
**Property Register-A**  
(See rule 20)

**Register maintained for Authorized Properties**

Name of the Owner	
Owner's Father/Mother/Spouse Name	
Owner Address	
Photograph of Owner	
Identification document No. and Name of Owner	
Name of the Occupier	
Occupier's Father/Mother/Spouse Name	
Property Address	
District	
ULB Name	
Property Classification	
Document No.	
Property Identification No.	
Ward No. and Name	
Old Municipal No.	
Property Assessment No.	
Property Category	
Property Type	
Property dimension in meters i. East to West ii. North to South	
Area of Land in Sq.Mts	
Plinth Area of building in Sq Mts.	
Floor Details i. Floor Number ii. Floor Usage iii. Self occupied/Tenanted iv. Floor Built Area v. Roof Type vi. Floor Type vii. Wood used viii. Year of Construction/Demolition	

<b>For Apartment properties only</b>	
<ul style="list-style-type: none"> <li>i. Apartment Land Property Identification.</li> <li>ii. Block Name.</li> <li>iii. Flat Number.</li> <li>iv. Area in Sq Mts. <ul style="list-style-type: none"> <li>a. Carpet Area.</li> <li>b. Additional Area.</li> <li>c. Super built-up Area.</li> </ul> </li> <li>v. Share in Apartment land.</li> <li>vi. Parking Units.</li> <li>vii. Total Parking Area.</li> </ul>	
<b>Property Boundaries (Checkbandl)</b>	
<ul style="list-style-type: none"> <li>i. East</li> <li>ii. West</li> <li>iii. North</li> <li>iv. South</li> </ul>	
<b>Supporting document details for Ownership Proof</b>	
Mutation Register / Order No.	
Photograph of Land / Building.	
Easement Rights.	
Liabilities (If any)	
Village and Survey No.	
Date of notice of transfer of title (Section 111)	
Assessment year	
No. and Date of Filing returns	
Total Property Tax paid	
Total Cesses paid	
Name of Bank	
Date of Payment of Tax	
Document Issued Date	
Document Fee	
Receipt Number	
Document Issued by	
Document Issued Place	

6. Insertion of Form III-A:- In the said rules, after Form III so substituted, the following shall be inserted, namely:-

**Form-III A**

**Property Register-B**


(See rule 20)

**Register maintained for Unauthorized Properties**

<b>Name of the Owner</b>	
<b>Owner's Father/Mother/Spouse Name</b>	
<b>Owner Address</b>	
<b>Photograph of Owner</b>	
<b>Identification document No and Name of Owner</b>	
<b>Name of the Occupier</b>	
<b>Occupier's Father/Mother/Spouse Name</b>	
<b>Property Address</b>	
<b>District</b>	
<b>ULB Name</b>	
<b>Property Classification</b>	
<b>Document Number</b>	
<b>Property Identification No.</b>	
<b>Ward Number and Name</b>	
<b>Old Municipal No.</b>	
<b>Property Assessment No.</b>	
<b>Property Category</b>	
<b>Property Type</b>	
<b>Property Dimension in meters</b>	
<ul style="list-style-type: none"> <li>i. East to West</li> <li>ii. North to South</li> </ul>	
<b>Area of Land in Sq.Mts</b>	
<b>Plinth Area of building in Sq Mts.</b>	
<b>Floor Details</b>	
<ul style="list-style-type: none"> <li>i. Floor Number</li> <li>ii. Floor Usage</li> <li>iii. Self-Occupied/Tenanted</li> <li>iv. Floor Built Area</li> <li>v. Roof Type</li> <li>vi. Floor Type</li> <li>vii. Wood used</li> <li>viii. Year of Construction/Demolition</li> </ul>	

<p><b>For Apartment properties only</b></p> <p>i. Apartment Land Property Identification</p> <p>ii. Block Name</p> <p>iii. Flat Number</p> <p>iv. Area in Sq. Mts.</p> <p>d. Carpet Area</p> <p>e. Additional Area</p> <p>f. Super built-up Area</p> <p>v. Share in Apartment land</p> <p>vi. Parking Units</p> <p>vii. Total Parking Area</p>	
<p><b>Property Boundaries (Checkband)</b></p> <p>v. East</p> <p>vi. West</p> <p>vii. North</p> <p>viii. South</p>	
<p><b>Supporting document details for Ownership Proof</b></p>	
<p><b>Mutation Register / Order Number</b></p>	
<p><b>Photograph of Land / Building</b></p>	
<p><b>Easement Rights</b></p>	
<p><b>Liabilities (If any)</b></p>	
<p><b>Village and Survey Number</b></p>	
<p><b>Date of Notice of transfer of title (Section 111)</b></p>	
<p><b>Assessment year</b></p>	
<p><b>No. and date of filing Returns</b></p>	
<p><b>Total Cesses paid</b></p>	
<p><b>Name of Bank</b></p>	
<p><b>Date of Payment of Tax</b></p>	
<p><b>Document Issued Date</b></p>	
<p><b>Document Fee</b></p>	
<p><b>Receipt Number</b></p>	
<p><b>Document Issued by</b></p>	
<p><b>Document Issued Place</b></p>	
<p><b>Remarks</b></p>	

**Form-3**  
**Acknowledgement/ Extract/A -REGISTER**  
(See rule 20)

ಕರ್ನಾಟಕಸರ್ಕಾರ ಪೌರಾಡಳಿತನಿರ್ದೇಶನಾಲಯ				<ನಗರಸಭೆ/ಪುರಸಭೆ/ಪಟ್ಟಣಪಂಚಾಯತಿ> ನಮೂನೆ-3 (ನಿಯಮ 20)						
ಜಿಲ್ಲೆ:		ನಗರ/ಪಟ್ಟಣ:		ಸ್ಥಾನತರಹ		ದಾಖಲೆಸಂಖ್ಯೆ:				
ಸ್ಥಾನಸಂಖ್ಯೆ	ವಾರ್ಡ್ ನ ಸಂಖ್ಯೆ ಮತ್ತು ಹೆಸರು	ಸ್ಥಾನಹಳೆಸಂಖ್ಯೆ	ನಿರ್ದೇಶನಾಸಂಖ್ಯೆ	ಸ್ಥಾನವರ್ಗೀಕರಣ (as per A Register)		ಸ್ಥಾನಪ್ರಕಾರ				
				ಅಧಿಕೃತ						
ಸ್ಥಾನನಿಲಾಸ		ನಿವೇಶನದಲಕ್ಷಣ(ಮೀ.)		ನಿವೇಶನದವಿಸ್ತೀರ್ಣ (ಚ.ಮೀ.)		ಕಟ್ಟಡದವಿಸ್ತೀರ್ಣ(ಚ.ಮೀ.)				
<b>ಅಪಾರ್ಟ್‌ಮೆಂಟ್ / ಬಹುಮಾಲೀಕತ್ವದಕಟ್ಟಡಗಮಾತ್ರ</b>										
ಅವಿಧವೆತನಿವೇಶನದಸ್ಥಾನಸಂಖ್ಯೆ	ಮಹಡಿ ಸಂಖ್ಯೆ/ಬ್ಲಾಕ್ ಹೆಸರು	ಫ್ಯಾಟಿಂಗ್ ಸಂಖ್ಯೆ	ವಿಸ್ತೀರ್ಣ (ಚ.ಮೀ)			ಅವಿಧವೆತ ನಿವೇಶನ ಸಂಖ್ಯೆ	ತರಹ	ಪಾರ್ಕಿಂಗ್ ಲಭ್ಯತೆ/ಯು.ಐ.ಎನ್.ಎಸ್/ಐಸಿ	ಅನುಭವಿಗಳ ಸಂಖ್ಯೆ	ಮೇಲ್ಮಾನವೆ/ನಲದವಿಧ/ಬಳಸಿರುವವರು
			ಕಾರ್ಪಸ್	ಅಡಿಪಾಯ ಲ್ಲಾಕ್	ಸೂಪರ್					
<b>ಕಟ್ಟಡಗಮಾತ್ರ</b>										
ಮಹಡಿ ಸಂಖ್ಯೆ	ವಿಸ್ತೀರ್ಣ (ಚ.ಮೀ)	ತರಹ	ಅನುಭವಿಗಳ ಸಂಖ್ಯೆ	ಮೇಲ್ಮಾನವೆತರಹ	ನಲದವಿಧ	ಬಳಸಿರುವವರು	ನಿರ್ಮಾಣದ/ಕಡವೆದ ವರ್ಷ			
ಹಕ್ಕುಬಂದಿ-ಉತ್ತರ		ಹಕ್ಕುಬಂದಿ-ಪೂರ್ವ			ಹಕ್ಕುಬಂದಿ-ಪಶ್ಚಿಮ		ಹಕ್ಕುಬಂದಿ-ದಕ್ಷಿಣ			
ಸ್ಥಾನನಿಲಾಸದವಿವರಣೆ/ಹೆಸರು:			ಹಕ್ಕುಬಂದಿಲಾಪನೆ/ಕಡತದಸಂಖ್ಯೆ		ಸ್ಥಾನನಿಲಾಸವಿವರಣೆ		ಹಕ್ಕುಗಳು			
ಕ್ರ.ಸಂ.	ಮಾಲೀಕರಹೆಸರು	ತಂದೆ/ತಾಯಿ/ಗಂಡ/ಹೆಂಡತಿ/ಪೋಷಕರ ಹೆಸರು			ಮಾಲೀಕರಗುರುತಿನದಾಖಲೆ		ವಿಳಾಸ	ಮಾಲೀಕರಫಲಾನಿತಿ		
ಕ್ರ.ಸಂ.	ಅನುಭವಿಗಳಹೆಸರು	ತಂದೆ/ತಾಯಿ/ಗಂಡ/ಹೆಂಡತಿ/ಪೋಷಕರಹೆಸರು				ಮುಖಗಳು				
ಗ್ರಾಮ - ಸರ್ವೆ ನಂಬರ್		ಪ್ರಕರಣ-111 ರಂತೆ ಹಕ್ಕು ವಾರ್ಡ್ ಮೇನ್‌ನೋಟೀಸ್ ದಿನಾಂಕ				ವಾರ್ಡ್ ವಲೆದಾರರಹೆಸರು				



**Form-3A**  
**Acknowledgement/ Extract/B-REGISTER**  
 (See rule 20)

ಕರ್ನಾಟಕ ಸರ್ಕಾರ ಕೌಶಲಾಭಿವೃದ್ಧಿ ನಿರ್ದೇಶನಾಲಯ			<ನಗರಸಭೆ/ ಪುರಸಭೆ/ ಪಟ್ಟಣ ಪಂಚಾಯಿತಿ> ಸಮೂಹ-೩ (ನಿಯಮ 20)							
ಜಿಲ್ಲೆ:		ನಗರ/ಪಟ್ಟಣ:		ಸ್ಥಳೀಯ ತರಹ		ದಾಖಲೆ ಸಂಖ್ಯೆ:				
ಸ್ಥಳೀಯ ಸಂಖ್ಯೆ	ವಾರ್ಡ್ ಸಂಖ್ಯೆ ಮತ್ತು ಹೆಸರು	ಸ್ಥಳೀಯ ಹಳೆ ಸಂಖ್ಯೆ	ನಿರ್ದೇಶನಾ ಸಂಖ್ಯೆ	ಸ್ಥಳೀಯ ವರ್ಗೀಕರಣ (as per B Register)	ಸ್ಥಳೀಯ ಪ್ರಕಾರ					
ಸ್ಥಳೀಯ ವಿಳಾಸ		ನಿವೇಶನದ ಅಕೌಂಟಿನಂಟ್		ನಿವೇಶನದ ವಿಸ್ತೀರ್ಣ (ಚ.ಮೀ.)		ಕಟ್ಟಡದ ಪ್ಲಾಟ್ ಐರಿಯ (ಚ.ಮೀ.)				
<b>ಆಪಾರ್ಟ್‌ಮೆಂಟ್ / ಬಹು ಮಾಲೀಕತ್ವದ ಕಟ್ಟಡಗಳಿಗೆ ಮಾತ್ರ</b>										
ಅವಿಭಜಿತ ನಿವೇಶನದ ಸ್ಥಳೀಯ ಸಂಖ್ಯೆ	ಮಹಡಿ ಸಂಖ್ಯೆ/ ಬ್ಲಾಕ್ ಹೆಸರು	ಫ್ಲಾಟ್ ಸಂಖ್ಯೆ	ವಿಸ್ತೀರ್ಣ (ಚ.ಮೀ)			ಅವಿಭಜಿತ ನಿವೇಶನ ರೀತಿ	ತರಹ	ಪಾರ್ಕಿಂಗ್ ಲಭ್ಯತೆ/ ಯೂನಿಟ್/ ಐರಿಯ	ಅನುಭೋಗ	ಮೇಲ್ಮಾನಕ/ನಲದ ವಿಧ/ ಬಳಸಿರುವ ಮರ
			ಕಾರ್ಪಸ್	ಅಡಿಪಾಯ/ ಬಿಲ್ಡಿಂಗ್	ಸೂಪರ್					
<b>ಕಟ್ಟಡಕ್ಕೆ ಮಾತ್ರ</b>										
ಮಹಡಿ ಸಂಖ್ಯೆ	ವಿಸ್ತೀರ್ಣ (ಚ.ಮೀ)	ತರಹ	ಅನುಭೋಗ	ಮೇಲ್ಮಾನಕ ತರಹ	ನಲದ ವಿಧ	ಬಳಸಿರುವ ಮರ	ನಿರ್ಮಾಣ/ ಕಡವಿದ	ವರ್ಷ		
ಹೆಚ್ಚುಬಂದಿ-ಉತ್ತರ			ಹೆಚ್ಚುಬಂದಿ-ಪೂರ್ವ			ಹೆಚ್ಚುಬಂದಿ-ಪಶ್ಚಿಮ			ಹೆಚ್ಚುಬಂದಿ-ದಕ್ಷಿಣ	
ನ್ಯಾಧೀನತೆಗೆ ಪೂರಕ ದಾಖಲೆಗಳು.			ಹೆಚ್ಚು ಬದಲಾವಣೆ / ಕಡತದ ಸಂಖ್ಯೆ			ಸ್ಥಳೀಯ ಬಾವಣಿತ್ಯ			ಹಕ್ಕುಗಳು	
ಕ್ರ.ಸಂ.	ಮಾಲೀಕರ ಹೆಸರು	ತಂದೆ/ತಾಯಿ/ಗಂಡ/ಹೆಂಡತಿ/ಪೋಷಕರ ಹೆಸರು			ಮಾಲೀಕರ ಗುರುತಿಸಿದ ದಾಖಲೆ		ವಿಳಾಸ		ಮಾಲೀಕರ ಭಾವಣಿತ್ಯ	
ಕ್ರ.ಸಂ.	ಅನುಭೋಗದಾರರು	ತಂದೆ/ತಾಯಿ/ಗಂಡ/ಹೆಂಡತಿ/ಪೋಷಕರ ಹೆಸರು			ಮಣ್ಣುಗಳು					
ಗ್ರಾಮ - ಸರ್ವೆ ನಂಬರ್		ಪ್ರಕರಣ-111 ರಂತೆ ಹಕ್ಕು ವರ್ಗಾವಣೆ ನೋಟೀಸ್ ದಿನಾಂಕ				ವರ್ಗಾವಣೆದಾರರ ಹೆಸರು				

## Note:

1. Levy and collection of property tax from Un-authorized building or vacant land does not confer any right to regularize violations made or title ownership or legal status to such buildings or vacant lands.
2. The persons holding such buildings or vacant lands shall always be liable for legal action for violation of law in accordance with the provisions of Act or any other law for the time being in force.

**Form-IIIB**  
(See rule 24)

**Register of Information of Mutations**

Sl No.	Intimation sent by(Sub Registrar/ Private Person/ Court/ Appellate Authority	Date of Transaction by Sub Registrar or date of Intimation by The Private Person/ Court/ Appellate Authority	Date of receipt of intimation	Registration Book No And Page for Sub Registrar or No. & date of intimation by Private Person	Details of the property involved with Unique FID, SAS Application No. / Assessment No. etc	Name of the person acquiring rights in the property (if any)	Extent for which the rights are being acquired or details of other rights transacted/ ordered (mortgage etc)	Remarks
1	2	3	4	5	6			

**Form-IIIC**  
(See rule 24)

**Register of Inheritance Cases**

Sl No.	Details of the property involved with Unique FID, or Assessment No. etc	Name of the deceased owner or occupier	Date of death	Death Certificate Registration No. and date of registration or field report No. & date of Revenue Inspector certifying death and date of death
1	2	3	4	5

Name of heirs of the deceased with relationship to the deceased			Order number & date of the Authorized Officer	Order of Appellate Officer or a Court (if any)	Remarks
Name	Relationship	Nature of claim			
6	7	8	9	10	

**GOVERNMENT OF KARNATAKA**

No. UDD 126 GEL 2023(e)

Karnataka Government Secretariat,  
Vikasa Soudha,  
Bangalore. Dated: 11.02.2025**NOTIFICATION-II**

The draft of the following rules further to amend the Karnataka Municipal Corporations Rules, 1977 which the Government of Karnataka proposes to make in exercise of the powers conferred under Sub-section (3) of Section 421 of the Karnataka Municipal Corporation Act, 1976 (Karnataka Act 14 of 1977) as required by Sub-section (3) of the said section has been published in the State Gazette Vide. Notification. No.UDD 126 GEL 2023(e) dated:- 3rd Jan 2025 in Part-IVA of the Karnataka Gazette inviting objections and suggestions from all persons likely to be affected thereby within one month from the date of its publication in the Official Gazette.

And whereas the said Gazette was made available to public on 3rd Jan 2025 and whereas the objections and suggestions received are considered by the State Government.

Now therefore, in exercise of powers under Sub-section (3) of Section 421 of the Karnataka Municipal Corporation Act, 1976 (Karnataka Act 14 of 1977) the State Government notifies the following Rules namely.

**RULES**

1. **Title, commencement and application.** -(1) These rules may be called the Karnataka Municipal Corporations Taxation (Amendment) Rules, 2025.

(2) They shall be deemed to have come into force with effect from the date their publication of the final notification in the Official Gazette.

(3) These rules shall be applicable for the purposes of assessment, levy, recovery and management of property tax under Chapter X of the Karnataka Municipal Corporations Act 1976.

2. **Amendment of Schedule III:-** In the Karnataka Municipal Corporations Act, 1976 (Karnataka Act 14 of 1977), in Schedule-III relating to Taxation Rules (here-in-after referred to as the said rules) under the heading Part II relating to Assessment of Property Tax.

1) For Rule-11, the following shall be substituted, namely:

11 "Property Register:(1) The property tax, cesses and penalty collected there from shall be maintained in Form II (to be called Property Register-A) for all authorized properties and lands which are assessed to property after complying with all the stipulations of the Act, the Karnataka Town and Country Planning Act, 1961 and other applicable laws and rules made there under, and in respect of unauthorized property (property wherein developments are carried out without the approval of the competent authority) shall be maintained in Form II-A (to be called Property Register-B), for all the Properties or lands or both assessed to Property Tax u/s 112B of the Act.

(2) The acknowledgement/ extract under Sub-section (4) of Section 112B of the Act, shall be in Form-2 for properties in Property Register-II, and in Form-2A for the properties in Property Register-IIA and a copy of same shall be transmitted to the concerned owners through e-mail address or through Registered Post with Acknowledgement Due (RPAD).

(3) **Authorities for approval, revision and hearing of appeals on Property Tax, Interest, Penalty and other cesses and Levies and Services.** -The authorities empowered to approve, revise and hear appeals with respect to Property Tax, interest, penalties and cesses and other levies and services shall be as follows, namely:-

Sl No.	Service	Approval	Appellate Authority
1.	Re-assessment of existing Property Tax, Cesses & Other Levies on Properties, Land with or without Buildings.	DC Revenue	Commissioner
2.	Transfer of Property of all types of property / buildings/ lands (A-register & B-register).	Zonal Commissioner/ DC Revenue	Commissioner
3.	Creation or Recording of New Property in Property Tax Register (both Register A & B) & fixation of its Property Tax, for the Properties, Land with or without Buildings.	Zonal Commissioner/ DC Revenue	Commissioner
4.	Issue of Demand Notice and Order for Recovery of property tax, penalties, Cess & other levies on the Properties/Lands/Buildings u/s 113of KMC Act.	Revenue officer/ Zonal Commissioner	Commissioner
5.	Issuance of warrant of attachment of or immovable properties for recovery of property tax, penalties, interest, cesses and other levies u/s 113 of KMC Act.	Zonal Commissioner / Estate officer	Commissioner
6.	Issuance of distraint & seizure order and sale of moveable or immoveable properties for recovery of property tax, penalties, interest, cesses and other levies u/s 113 of KMC Act..	Zonal Commissioner/ DC Revenue	Commissioner
7	Mutation and Transfer of Properties	Zonal Commissioner/ DC Revenue	Commissioner

**(4). Use of Software & Technology for Property Tax Records:** (1) The Government may by order specify from time to time the software and technology to be used for creation, storage, updation and maintenance of property tax records including maps and all actions associated there with, including assessment, recovery of the property tax, penalties, cesses and other levies and other purposes as provided for in the Act.

(2) The Property tax records, including maps, maintained in electronic form shall be the original Property Tax Records.

(3) The approval of entry of the names and other mutations in the property or land records upon inheritance, succession, transfer, survivorship or otherwise, once the software is notified under this Rule, shall be done by the software as per order issued. Similarly, the notices, demand notices, assessments, revisions and other connected activities shall be signed by the specified software system.

(2). **Insertion of New Rule 11A:-** In the said rules, after rule 11 so substituted, the following shall be inserted, namely:-

**"11-A. Penalty against the Commissioner for issue of new PID or Khata to an unlawfully formed plot:-** Notwithstanding anything contained in any other rules in this regard, if the Commissioner or Authorized Officer fails to comply with the provisions of Sub-section (1A) of Section 112 of Karnataka Municipal Corporations Act, he/she shall be fined up to Rupees Twenty Five Thousand in each case and also be liable for further proceedings in accordance with the provisions of the Karnataka Civil Services(Classification, Control and Appeal) Rules, 1957.

(3). **Omission of Rule 12:-** In the said rules, Rule 12 shall be omitted.

(4). **Omission of Rule 13:-** In the said rules, Rule 13 shall be omitted.

(5). **Omission of Rule 14:-** In the said rules, Rule 14 shall be omitted.

(6). **Omission of Rule 15:-** In the said rules, Rule 15 shall be omitted.

(7). **Omission of Rule 16:-** In the said rules, Rule 16 shall be omitted.

(8). **Amendment of Rule 17:-** Rule 17 shall be substituted as below:-

**17. The Show Cause Notice and the Demand Notice -** (1) The Demand Notice for default to pay the property tax, cesses, penalties & other levies u/ s 113 of the Act shall be in Form-III A.

(2) The notice calling for scrutiny of the Property Tax Returns u/s 112-A, shall be in Form-III B. The Show Cause Notice, the Demand Notice for a revised demand u/s 112-A of the Act shall be in Form-III C and Form-III D, respectively and signed and issued by the Authorized Officer.

(9). **Insertion of new Rule 17-A:-** after Rule 17 the following shall be inserted namely:-

**17-A. Manner of service of the Demand Notice or the Show Cause Notice or the Order. -**(1) The demand notice or the show cause notice or the order shall be served directly on the concerned person or the defaulter as per Section 113 of the Act and a copy there of along with proper acknowledgement shall be placed in the record or file.

(2) A scanned copy of the notice/order may be served through the e-mail ID of the defaulter, if the same is available.

(3) If the notice/order could not be served in the manner stated above, it shall be served by affixture on the property concerned or the last known address of the defaulter and the fact of service by affixture shall be recorded by drawing up the Panchanama. If the defaulter is avoiding the service of the notice/order, the same shall be mentioned in the Panchanama evidencing service by affixture. The format of Panchanama shall be in Form-III E.

(4) The service by affixture is also necessary if the notice/order, which could not be served directly on the person/defaulters but is served through an e-mail ID.

(5) The notice/order may also be served through any electronic messenger application, including WhatsApp/SMS/e-mail. However, it shall be followed by service by affixture as aforesaid.

(6) Wherever it is practicable, it shall be preferable to have video graphic evidence or photos of service by affixture on record.

(10). Amendment of Rule 27 to 35:- Rule 27 to 35 shall be substituted as below:-

**27. Procedure upon failure to pay Property Tax or Penalties or Cesses or Other Levies.-** (1) If the person to whom a notice of demand has been served under these rules does not pay the Property Tax, Penalties, Cesses and other Levies, within thirty days from the service of such notice, in the absence of any stay issued by the Appellate Authorities, the Authorized Officer may recover by distraint under his warrant and sale of such moveable property of the defaulter or if the defaulter is the occupier of the building by distress and sale of any moveable property which may be found in or on such building or land, the amount due on account of tax, penalties, cesses and levies, together with the warrant cost and distraint cost and with such further sums as will satisfy the probable charges that will be incurred in connection with the detention and of the sale of property so distrained.

28. (i) If, for any reason the distraint or a sufficient distraint of the defaulter's property cannot be effected, the Authorized Officer may attach and seal by passing an order in this regard, the immovable property of the defaulter until the recovery of the property tax, penalty, cesses and other levies together with the warrant fee and distraint fee and with such further sums as shall satisfy the probable charges that may be incurred in connection with the attachment of the immovable property:

(ii) The Authorized Officer may prosecute the defaulter as per the Act.

**29. Distraints of moveable properties of the defaulter:** (i) Orders of distraint under these rules shall be in Form-IV and issued by the Authorized Officer.

(ii) For distraint of moveable properties of the defaulter, the following procedure shall be followed, namely: -

(a) The distraint shall be made by the Authorized Officer in the presence of independent witnesses consisting of not less than two respectable persons of the locality. A copy of the order shall be given to the defaulter if he is present and if he is absent and there is not any properly authorized



agent to receive it, the order of distraint shall be served at his usual place of residence or on the premises where the distraint is to be made. After the distraint is made an inventory of the property distrained shall be made in Form-V and attested by the Authorized Officer and by the witnesses. A copy of the inventory shall be handed over to the defaulter or his authorized agent, if he is present. The property distrained shall not be disproportionate to the amount of arrears to be recovered.

(b) All distrained property shall ordinarily be retained in the custody of the Authorized Officer unless some other arrangement is deemed more suitable, in which event the Authorized Officer may make such arrangements.

(iii) On all matters not expressly provided for in Section 113 of the Act and this rule, the procedure regarding distraints shall, as far as may be, be similar to that prescribed in respect of attachments of moveable property under the Code of Civil Procedure.

**30. Sale of Moveable Properties.** - (a) The notice of auction sale under these rules shall be in Form-VI with such modifications as may be necessary.

(b) The Upset Price or the minimum auction price for each moveable property shall be fixed by the Commissioner of the Corporation upon proposal made in this regard by the Authorized Officer. The Commissioner may take assistance of such officers as he deems knowledgeable to advise on the same.

(c) The notice of auction sale shall be affixed on the following places, namely:-

- (i) on the property which is liable to pay the Property tax;
- (ii) website of the Corporation;
- (iii) the notice board of the Office of the Corporation;
- (iv) the local conspicuous public space in the locality in which the property liable to pay Property tax is situated.

(d) Every sale held under these rules shall be held on the day named in the proclamation, and if necessary, continued from day to day (except public or general holidays), until all the properties specified in the sale proclamation shall have been sold. The Commissioner or Authorized Officer may adjourn any sale for a period not exceeding three days recording reasons for such adjournment.

(e) Where owing to combination or other causes there are either no bidders or the bids offered are not adequate as against the upset price, the Commissioner/ Authorized Officer shall postpone the sale.

(f) The certificate of sale/purchase of moveable property to be granted under these rules shall be in Form-VII.

**31. Attachment of Immoveable Property.** - (i) The attachment of immoveable property shall be made by an order prohibiting the defaulter from transferring or charging the property in any way and all persons from taking any benefit from such transfer or charge. The attachment Order shall be in Form-VIII. The same shall be communicated to the jurisdictional Sub-Registrar working under the Stamps and Registration Department, who shall record the attachment as encumbrance with respect to the said property.



(ii) The order shall be proclaimed at some place on or adjacent to such property by beats of drum or other suitable mode and a copy of the order shall be affixed on a conspicuous part of the property and also on the notice board of the office of the Corporation. It shall also be published on the website of the Corporation. The copy shall be served on the defaulter who is the owner of the property.

(iii) The Trade License, if any, for any activity running in the said immoveable property shall stand immediately suspended when the order of suspension is issued by the Authorized Officer empowered to attach the immoveable property and running of any commerce or trade may be stopped on such an immoveable property by way of sealing of the commercial premises/property. Such order shall be in Form-DX. The Trade License shall stand cancelled in case the defaulter fails to pay all the outstanding dues within three months from the date of order of attachment and the running of the trade shall be stopped.

**32. Sale of Immoveable Properties:** The procedure prescribed for the sale of moveable properties shall be *mutatis mutandis* followed for the distress sale of immoveable properties for recovery of property tax, levies, cesses and other dues.

**33. Claims to immoveable property attached :**(i) If any claim is set up by a person other than the defaulter, to the immoveable property attached under these rules, the Authorized Officer making the attachment shall hold a summary enquiry into the claim and after such enquiry may admit or reject the claim.

(ii) The person against whom an order is made under this sub-rule may, within one year from the date of such order, institute a suit to establish the right which he claims to the property attached, but subject to the result of such suit, if any, the order shall be conclusive.

**34. Registers of moveable properties sold, and immoveable properties attached shall be kept in the office of the Corporation in Form-X and Form- XI, respectively.**

**35. The Authorized Officer may seek order of the competent court for making attachment warrant with respect to an immovable property absolute and also prosecute the defaulter of payment. The authorized officer may file a complaint u/s 200 of the Code of Criminal Procedure to prosecute the person-in-default even after issue of demand notice before the court of competent jurisdiction.**

(11) **Insertion of New Rule 38:-** After Rule 37, the following shall be inserted namely.

**38. Procedure for maintenance, updation and mutation of Property and Land Records. - (1) (a) On receipt of information of changes in the rights over buildings or lands or both on account of succession, survivorship, inheritance, gift, transfer or otherwise, -**

- (i) through intimation slips from the Sub-Registrar ; or
- (ii) by virtue of orders of authorized officers or the Court; or
- (iii) due to information given in this regard by any interested person,

The authorized officer shall record the information in the Register of Information of Mutations of the property and land records in Form-XII. A Register for recording details about the information of Inheritance or Succession or Survivorship cases shall be maintained by the Municipal Corporation.