



ಕರ್ನಾಟಕ ವಿಧಾನ ಪರಿಷತ್ತು

ಚುಕ್ಕೆ ಗುರುತಿಲ್ಲದ ಪ್ರಶ್ನೆ ಸಂಖ್ಯೆ : 1377 (1474)

ಸದಸ್ಯರ ಹೆಸರು :

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ಉತ್ತರಿಸಬೇಕಾದ ದಿನಾಂಕ :

17.03.2026

ಉತ್ತರಿಸುವವರು :

ಪೌರಾಡಳಿತ ಮತ್ತು ಹಜ್ ಸಚಿವರು

ಕ್ರ. ಸಂ	ಪ್ರಶ್ನೆ	ಉತ್ತರ
ಅ)	ಬೆಂಗಳೂರು ಗ್ರಾಮಾಂತರ ಜಿಲ್ಲೆಯ ನಗರ ಸ್ಥಳೀಯ ಸಂಸ್ಥೆಗಳ ವ್ಯಾಪ್ತಿಯಲ್ಲಿ ಅಕ್ರಮವಾಗಿ ನಿರ್ಮಿಸಿರುವ ಬಡಾವಣೆಗಳೆಷ್ಟು; ಈ ಬಡಾವಣೆಯಲ್ಲಿ ನಕ್ಕೆ ಮಂಜೂರಾತಿ ಇಲ್ಲದೆ ನಿರ್ಮಿಸಿರುವ ಕಟ್ಟಡಗಳ ಸರ್ವೆ ನಡೆದಿದೆಯೇ; ತಾಲ್ಲೂಕುವಾರು ಮಾಹಿತಿ ನೀಡುವುದು;	ಬೆಂಗಳೂರು ಗ್ರಾಮಾಂತರ ಜಿಲ್ಲೆಯ ನಗರ ಸ್ಥಳೀಯ ಸಂಸ್ಥೆಗಳ ವ್ಯಾಪ್ತಿಯಲ್ಲಿ ಅಕ್ರಮವಾಗಿ ನಿರ್ಮಿಸಿರುವ ಬಡಾವಣೆಗಳ ಮಾಹಿತಿಯನ್ನು ಅನುಬಂಧದಲ್ಲಿ ನೀಡಲಾಗಿದೆ.
ಆ)	ನಗರ ಸ್ಥಳೀಯ ಸಂಸ್ಥೆಗಳ ವ್ಯಾಪ್ತಿಯಲ್ಲಿ ಅನಧಿಕೃತವಾಗಿ ನಿರ್ಮಾಣಗೊಳ್ಳುತ್ತಿರುವ ಅಕ್ರಮ ಬಡಾವಣೆಗಳಲ್ಲಿ ನಿವೇಶನಗಳ ಮಾರಾಟ ತಡೆಯಲು ಸರ್ಕಾರ ಕೈಗೊಂಡಿರುವ ಕ್ರಮಗಳೇನು; ಸಂಪೂರ್ಣ ಮಾಹಿತಿ ನೀಡುವುದು?	<p>1. ಅಕ್ರಮ ಖಾತೆಗಳ ನೋಂದಣಿ ತಡೆಗಟ್ಟಲು ಇ-ಆಸ್ತಿ ಹಾಗೂ ಕಾವೇರಿ 2.0 ತಂತ್ರಾಂಶವನ್ನು ಸಂಯೋಜನೆಗೊಳಿಸಲಾಗಿದೆ ಇದರಿಂದ ಅಕ್ರಮ ಬಡಾವಣೆಗಳಲ್ಲಿನ ನಿವೇಶನ ಮಾರಾಟ ತಡೆಗಟ್ಟಬಹುದಾಗಿದೆ.</p> <p>2. ಕರ್ನಾಟಕ ನಗರ ಪಾಲಿಕೆಗಳ ಅಧಿನಿಯಮ-1976 ಕಲಂ 112ಬಿ ಹಾಗೂ ಕರ್ನಾಟಕ ಪೌರಸಭೆಗಳ ಅಧಿನಿಯಮ-1964 ಕಲಂ-106 ರನ್ವಯ ಸಕ್ಷಮ ಪ್ರಾಧಿಕಾರದ ಅನುಮೋದನೆ ಪಡೆಯದೇ ನಿರ್ಮಿಸಲಾದ ಬಡಾವಣೆಗಳಲ್ಲಿನ ಸ್ತುತುಗಳಿಗೆ ಖಾತಾ ನೀಡುವುದನ್ನು ನಿಷೇಧಿಸಲಾಗಿದೆ.</p> <p>ಒಂದು ವೇಳೆ ಸಕ್ಷಮ ಪ್ರಾಧಿಕಾರದ ಅನುಮೋದನೆ ಪಡೆಯದೇ ಇರುವ ಬಡಾವಣೆಗಳಲ್ಲಿನ ನಿವೇಶನಗಳಿಗೆ ಖಾತಾ ನೀಡಿದ್ದಲ್ಲಿ ಅಂತಹ ಅಧಿಕಾರಿಗಳಿಗೆ ಪ್ರತಿ ಪ್ರಕರಣದಲ್ಲಿ ರೂ. 25,000/- ದಂಡ ಮತ್ತು ಸೇವಾ ನಿಯಮಗಳಂತೆ ಶಿಸ್ತು ಕ್ರಮ ತೆಗೆದುಕೊಳ್ಳಲು ಕಾಯ್ದೆ ಮತ್ತು ನಿಯಮಗಳಲ್ಲಿ ತಿದ್ದುಪಡಿ ಮಾಡಲಾಗಿದೆ.</p>

ಇ-ಸಂಖ್ಯೆ: ನಅಇ 119 ಜಿಇಎಲ್ 2026 (ಇ)

(ರಹೀಂ ಖಾನ್)

ಪೌರಾಡಳಿತ ಮತ್ತು ಹಜ್ ಸಚಿವರು.

ಚುಕ್ಕೆ ಗುರುತಿನ ಪ್ರಶ್ನೆ ಸಂಖ್ಯೆ:1377(1474) ಶ್ರೀ ಎಸ್. ನಾಗರಾಜು (ಎಂ.ಪಿ.ಟಿ) ವಿಧಾನಸಭೆಯಿಂದ ಚುನಾಯಿತರಾದವರು

ಚುಕ್ಕೆ ಗುರುತಿನ ಪ್ರಶ್ನೆ ಸಂಖ್ಯೆ : 1377(1474)

ಕ್ರ.ಸಂ	ಪ್ರಶ್ನೆ	ದೊಡ್ಡಬಳ್ಳಾಪುರ ನಗರಸಭೆ	ಬಾಕಿಪ್ಪುಡ್ಡೆ ಕಟ್ಟಣ ಕುಂಟಾಯಿತಿ	ಹೊಸಕೋಟೆ ನಗರಸಭೆ	ನಲಮಂಗಲ ನಗರಸಭೆ	ದೇವನಹಳ್ಳಿ ಪುರಸಭೆ	ವೀಣಯಪುರ ಪುರಸಭೆ
1	ಬೆಂಗಳೂರು ಗ್ರಾಮಾಂತರ ಜಿಲ್ಲೆಯ ನಗರ ಸ್ಥಳೀಯ ಸಂಸ್ಥೆಗಳ ವ್ಯಾಪ್ತಿಯಲ್ಲಿ ಅಕ್ರಮವಾಗಿ ನಿರ್ಮಿಸಿರುವ ಬಂಡಾವಣೆಗಳನ್ನು ಈ ಬಂಡಾವಣೆಯಲ್ಲಿ ನಡೆ ಮಂಜೂರಾತಿ ಇಲ್ಲದೆ ನಿರ್ಮಿಸಿರುವ ಕಟ್ಟಡಗಳ ಸರ್ವೆ ನಡೆದಿದೆಯೇ; ಶಾಲಾಕುಟುಂಬ ಮಹಿತಿ ನೀಡುವುದು;	ದೊಡ್ಡಬಳ್ಳಾಪುರ ನಗರಸಭಾ ವ್ಯಾಪ್ತಿಯಲ್ಲಿ ಯಾವುದೇ ಅಕ್ರಮವಾಗಿ ಬಂಡಾವಣೆಗಳು ನಿರ್ಮಾಣವಾಗಿರುವುದಿಲ್ಲ. ನಡೆ ಮಂಜೂರಾತಿ ಇಲ್ಲದೆ ನಿರ್ಮಿಸಿರುವ ಕಟ್ಟಡಗಳ ಸರ್ವೆ ಕಾರ್ಯ ನಡೆದಿಲ್ಲ.	ಬಾಕಿಪ್ಪುಡ್ಡೆ ಕಟ್ಟಣ ಕುಂಟಾಯಿತಿ ವ್ಯಾಪ್ತಿಯಲ್ಲಿ 13 ಅಕ್ರಮ ಬಂಡಾವಣೆಗಳನ್ನು ನಡೆ ಮಂಜೂರಾತಿ ಇಲ್ಲದೆ ನಿರ್ಮಿಸಿರುವ ಕಟ್ಟಡಗಳ ಸರ್ವೆ ಕಾರ್ಯ ನಡೆದಿಲ್ಲ.	ಹೊಸಕೋಟೆ ನಗರಸಭಾ ವ್ಯಾಪ್ತಿಯಲ್ಲಿ 65 ಅಕ್ರಮ ಬಂಡಾವಣೆಗಳಿವೆ. ನಡೆ ಮಂಜೂರಾತಿ ಇಲ್ಲದೆ ನಿರ್ಮಿಸಿರುವ ಕಟ್ಟಡಗಳ ಸರ್ವೆ ಕಾರ್ಯ ನಡೆದಿಲ್ಲ.	ನಲಮಂಗಲ ನಗರಸಭಾ ವ್ಯಾಪ್ತಿಯಲ್ಲಿ 69 ಅಕ್ರಮ ಬಂಡಾವಣೆಗಳಿವೆ. ನಡೆ ಮಂಜೂರಾತಿ ಇಲ್ಲದೆ ನಿರ್ಮಿಸಿರುವ ಕಟ್ಟಡಗಳ ಸರ್ವೆ ಕಾರ್ಯ ನಡೆದಿಲ್ಲ.	ಯಾವುದೂ ಇರುವುದಿಲ್ಲ.	ವೀಣಯಪುರ ಪುರಸಭಾ ವ್ಯಾಪ್ತಿಯಲ್ಲಿ 13 ಅಕ್ರಮ ಬಂಡಾವಣೆಗಳಿವೆ. ನಡೆ ಮಂಜೂರಾತಿ ಇಲ್ಲದೆ ನಿರ್ಮಿಸಿರುವ ಕಟ್ಟಡಗಳ ಸರ್ವೆ ಕಾರ್ಯ ನಡೆದಿಲ್ಲ.
2	ನಗರ ಸ್ಥಳೀಯ ಸಂಸ್ಥೆಗಳ ವ್ಯಾಪ್ತಿಯಲ್ಲಿ ಅನಧಿಕೃತವಾಗಿ ನಿರ್ಮಾಣಗಳನ್ನು ಕೈಗೊಂಡು ಅಕ್ರಮ ಬಂಡಾವಣೆಗಳಲ್ಲಿ ನಿರ್ಮಿಸಿರುವ ಬಂಡಾವಣೆಗಳನ್ನು ಸರ್ಕಾರ ಕೈಗೊಂಡಿರುವ ಕ್ರಮಗಳೇನು; ಸಿಂಡಿಕೇಟ್ ಮಹಿತಿ ನೀಡುವುದು?	ಸರ್ಕಾರದ ಹಂತದಲ್ಲಿ ಉತ್ತರಿಸಬಹುದಾಗಿದೆ.	ಸರ್ಕಾರದ ಹಂತದಲ್ಲಿ ಉತ್ತರಿಸಬಹುದಾಗಿದೆ.	ಸರ್ಕಾರದ ಹಂತದಲ್ಲಿ ಉತ್ತರಿಸಬಹುದಾಗಿದೆ.	ಸರ್ಕಾರದ ಹಂತದಲ್ಲಿ ಉತ್ತರಿಸಬಹುದಾಗಿದೆ.	ಸರ್ಕಾರದ ಹಂತದಲ್ಲಿ ಉತ್ತರಿಸಬಹುದಾಗಿದೆ.	ಸರ್ಕಾರದ ಹಂತದಲ್ಲಿ ಉತ್ತರಿಸಬಹುದಾಗಿದೆ.

ಎಸ್.ನಾಗರಾಜು
 ವಿಧಾನಸಭಾ ಸದಸ್ಯರು
 ಬೆಂಗಳೂರು ಗ್ರಾಮಾಂತರ ಜಿಲ್ಲೆ.

1[(ಎ) ಸ್ವತ್ತು ತೆರಿಗೆಯ ಮೊಬಲಗನ್ನು ಪಾವತಿ ಮಾಡಲು ಮತ್ತು ವಿವರ ಪಟ್ಟಿಕೆಯನ್ನು ಸಲ್ಲಿಸಲು ತಪ್ಪಿದ ಸಂದರ್ಭದಲ್ಲಿ, ನಿರ್ಧರಿಸಿದ ಮತ್ತು ಬಾಕಿ ಇರುವ ಸ್ವತ್ತು ತೆರಿಗೆಯ ಮೊಬಲಗಿನ ಮೇಲೆ ಪ್ರತಿ ತಿಂಗಳಿಗೆ ಶೇಕಡಾ ಎರಡರ ದರದಲ್ಲಿ;]1

1. 2003 ರ ಅಧಿನಿಯಮ ಸಂಖ್ಯೆ 32 ರ ಮೂಲಕ 16.6.2003 ರಿಂದ ಜಾರಿಗೆ ಬರುವಂತೆ ಪ್ರತ್ಯಾಯೋಜಿಸಲಾಗಿದೆ.

(ಬಿ) ಗೊತ್ತಿದ್ದೂ ಅವುಗಳಾದ ಅಥವಾ ಸರಿಯಾಗಿಲ್ಲದ ವಿವರ ಪಟ್ಟಿಕೆಯನ್ನು ಸಲ್ಲಿಸಿದ ಸಂದರ್ಭದಲ್ಲಿ, ನಿರ್ಧರಣೆ ಮಾಡಿದ ಸ್ವತ್ತು ತೆರಿಗೆಯ ಮತ್ತು ವಿವರ ಪಟ್ಟಿಕೆಯೊಂದಿಗೆ ಪಾವತಿ ಮಾಡಿದ ಸ್ವತ್ತು ತೆರಿಗೆಯ ವ್ಯತ್ಯಾಸದ ಮೊಬಲಗಿನ ಎರಡರಷ್ಟನ್ನು ಮೀರದಂತೆ;

1[(ಸಿ) ಸ್ವತ್ತು ತೆರಿಗೆಯ ಪೂರ್ಣ ಮೊಬಲಗನ್ನು ಪಾವತಿ ಮಾಡಿದ ತರುವಾಯ ವಿವರ ಪಟ್ಟಿಕೆಯನ್ನು ಸಲ್ಲಿಸಲು ವಿಫಲನಾದ ಸಂದರ್ಭದಲ್ಲಿ ಒಂದು ನೂರು ರೂಪಾಯಿಗಳು]1

- ದಂಡವನ್ನು ಪಾವತಿ ಮಾಡುವಂತೆ ಸಹ ನಿರ್ದೇಶಿಸಬಹುದು.

1. 2003 ರ ಅಧಿನಿಯಮ ಸಂಖ್ಯೆ 32 ರ ಮೂಲಕ 16.6.2003 ರಿಂದ ಜಾರಿಗೆ ಬರುವಂತೆ ಸೇರಿಸಲಾಗಿದೆ.

(6) ನಿರ್ಧರಣೆ ಮಾಡಿದ ಸ್ವತ್ತು ತೆರಿಗೆ ಮತ್ತು ವಿಧಿಸಿದ ದಂಡ ಯಾವುದಾದರೂ ಇದ್ದರೆ, ಅದನ್ನು ಮಾಲೀಕನು ಅಥವಾ ಅಧಿಭೋಗದಾರನು ಒಪ್ಪಿಕೊಳ್ಳಬಹುದು ಅಥವಾ (3) ಅಥವಾ (4)ನೇ ಉಪಪ್ರಕರಣದ ಮೇರೆಗೆ ಹೊರಡಿಸಿದ ಆದೇಶದ ಪ್ರತಿಯನ್ನು ಸ್ವೀಕರಿಸಿದ ದಿನಾಂಕದಿಂದ ಮೂವತ್ತು ದಿನಗಳ ಅವಧಿಯೊಳಗೆ ಆಯುಕ್ತರಿಗೆ ಅಥವಾ ಅಧಿಕೃತ ಅಧಿಕಾರಿಗೆ ಆಕ್ಷೇಪಣೆಯನ್ನು ಸಲ್ಲಿಸಬಹುದು.

(7) ಆಯುಕ್ತರು ಅಥವಾ ಅಧಿಕೃತ ಅಧಿಕಾರಿಯು ಆಕ್ಷೇಪಣೆಗಳನ್ನು ಪರಿಗಣಿಸತಕ್ಕದ್ದು ಮತ್ತು ಅಂಥ ತೆರಿಗೆ ನಿರ್ಧರಣೆಯನ್ನು ಮತ್ತು ದಂಡ ಯಾವುದಾದರೂ ಇದ್ದರೆ ಅದನ್ನು ಸ್ವೀಕರಿಸಿರುವ ಅಥವಾ ಪರಿಷ್ಕರಿಸಿರುವ ಆಕ್ಷೇಪಣೆಗಳನ್ನು ಸಲ್ಲಿಸಿದ ದಿನಾಂಕದಿಂದ ಅರವತ್ತು ದಿನಗಳ ಅವಧಿಯೊಳಗೆ, ಆದೇಶವನ್ನು ಹೊರಡಿಸತಕ್ಕದ್ದು ಮತ್ತು ಆದೇಶದ ಪ್ರತಿಯನ್ನು ಸಂಬಂಧಪಟ್ಟ ಮಾಲೀಕನಿಗೆ ಅಥವಾ ಅಧಿಭೋಗದಾರನಿಗೆ ಕಳುಹಿಸತಕ್ಕದ್ದು.

(8) ಯಾವುದೇ 1[ಕಟ್ಟಡದ ಅಥವಾ ಖಾಲಿ ಭೂಮಿಯ]1 ಮಾಲೀಕನು ಅಥವಾ ಅಧಿಭೋಗದಾರನು ವಿವರ ಪಟ್ಟಿಕೆಯನ್ನು ಸಲ್ಲಿಸಲು ಮತ್ತು ಈ ಪ್ರಕರಣದ ಮೇರೆಗೆ ಸ್ವತ್ತು ತೆರಿಗೆ ನಿರ್ಧರಣೆಗೆ ಅನುಕೂಲ ಕಲ್ಪಿಸುವುದಕ್ಕಾಗಿ, ತೆರಿಗೆಗೆ ಗುರಿಯಾಗತಕ್ಕ ಸ್ವತ್ತಿನ ಬಂಡವಾಳ ಮೌಲ್ಯವನ್ನು ಮತ್ತು ಅದರ ಮೇಲೆ ಪಾವತಿ ಮಾಡಬೇಕಾದ ಸ್ವತ್ತು ತೆರಿಗೆಯನ್ನು ನಿರ್ಧರಿಸುವುದಕ್ಕಾಗಿ ನಗರ ಪಾಲಿಕೆಯು ಕಾಲ ಕಾಲಕ್ಕೆ ಮಾರ್ಗಸೂಚಿಗಳನ್ನು ಹೊರಡಿಸತಕ್ಕದ್ದು.

1. 2003 ರ ಅಧಿನಿಯಮ ಸಂಖ್ಯೆ 32ರ ಮೂಲಕ 19.11.2001 ರಿಂದ ಜಾರಿಗೆ ಬರುವಂತೆ ಪ್ರತ್ಯಾಯೋಜಿಸಲಾಗಿದೆ.

112ಬಿ. ಸ್ವತ್ತು ತೆರಿಗೆಯ ರಿಜಿಸ್ಟ್ರನ್ನು ಸಿದ್ಧಪಡಿಸುವುದು ಮತ್ತು ಪ್ರಕಟಿಸುವುದು.- (1) ನಗರದಲ್ಲಿನ ಕಟ್ಟಡಗಳ ಅಥವಾ 1[ಖಾಲಿ ಕಟ್ಟಡ ನಿವೇಶನಗಳು]1 ಅಥವಾ ಅವೆರಡರ ಸಂಬಂಧದಲ್ಲಿನ ಸ್ವತ್ತು ತೆರಿಗೆಯ ರಿಜಿಸ್ಟ್ರನ್ನು ನಿಯಮಿಸಬಹುದಾದಂಥ ನಮೂನೆಯಲ್ಲಿ ಮತ್ತು ಅಂಥ ರೀತಿಯಲ್ಲಿ ನಿರ್ವಹಿಸತಕ್ಕದ್ದು.

2[(1ಎ) (i) ಈ ಅಧಿನಿಯಮದಲ್ಲಿ ಏನೇ ಒಳಗೊಂಡಿದ್ದರೂ, ಕಟ್ಟಡ ನಿರ್ಮಾಣದ ಉದ್ದೇಶಗಳಿಗಾಗಿ ಇರುವ ಕಟ್ಟಡ ನಿವೇಶನಗಳಿಗೆ ಹೊಸ PID (ಸ್ವತ್ತು ಗುರುತಿನ ಸಂಖ್ಯೆ) ಅಥವಾ ಖಾತಾ ನೀಡಲು ಅಧಿಕಾರ ವ್ಯಾಪ್ತಿಯ ಯೋಜನಾ ಪ್ರಾಧಿಕಾರವು ಲೇಔಟ್

ಪ್ಲಾನಿಗಾಗಿ ಪೂರ್ವಾನುಮತಿಯನ್ನು ಕರ್ನಾಟಕ ಪಟ್ಟಣ ಮತ್ತು ಗ್ರಾಮಾಂತರ ಯೋಜನೆ ಅಧಿನಿಯಮ, 1961 (1963ರ ಕರ್ನಾಟಕ ಅಧಿನಿಯಮ 11)ರ 17ನೇ ಪ್ರಕರಣದಡಿ ಆಯುಕ್ತ ಅಥವಾ ಆಯುಕ್ತನಿಂದ ಅಧಿಕೃತಗೊಳಿಸಲಾದ ಯಾರೇ ಅಧಿಕಾರಿಯಿಂದ ಪಡೆಯತಕ್ಕದ್ದು.

(ii) ಕರ್ನಾಟಕ ಪಟ್ಟಣ ಮತ್ತು ಗ್ರಾಮಾಂತರ ಯೋಜನೆ ಅಧಿನಿಯಮ, 1961 (1963ರ ಕರ್ನಾಟಕ ಅಧಿನಿಯಮ 11)ರ 17ನೇ ಪ್ರಕರಣದ ಮತ್ತು 17ನೇ ಪ್ರಕರಣದ ಉಪಪ್ರಕರಣ (2-ಇ) ಉಪಬಂಧಗಳನ್ನು ಅನುಸರಿಸದೆ ಪಾಲಿಕೆಯ ಆಯುಕ್ತ ಅಥವಾ ಆಯುಕ್ತನಿಂದ ಅಧಿಕೃತಗೊಳಿಸಿದ ಯಾರೇ ಅಧಿಕಾರಿಯು ಹೊಸ ಪಿಐಡಿ ಅಥವಾ ಖಾತಾವನ್ನು ನೀಡತಕ್ಕದ್ದಲ್ಲ:

ಪರಂತು, ಪಾಲಿಕೆಯ ಆಯುಕ್ತ ಅಥವಾ ಆಯುಕ್ತನಿಂದ ಅಧಿಕೃತಗೊಳಿಸಿದ ಯಾರೇ ಅಧಿಕಾರಿಯು ಕರ್ನಾಟಕ ಪಟ್ಟಣ ಮತ್ತು ಗ್ರಾಮಾಂತರ ಯೋಜನೆ ಅಧಿನಿಯಮ, 1961 (1963ರ ಕರ್ನಾಟಕ ಅಧಿನಿಯಮ 11)ರ ಮತ್ತು ಈ ಅಧಿನಿಯಮದ 505ನೇ ಪ್ರಕರಣದ ಸದರಿ ಉಪಬಂಧಗಳನ್ನು ಅನುಸರಿಸಲು ವಿಫಲನಾದರೆ ಮತ್ತು ಕಾನೂನುಬಾಹಿರವಾಗಿ ರಚಿತವಾದ ಪ್ಲಾಟ್‌ಗೆ ಹೊಸ ಪಿಐಡಿ ಅಥವಾ ಖಾತಾವನ್ನು ನೀಡಿದರೆ, ಸಂಬಂಧಪಟ್ಟ ಅಧಿಕಾರಿಯು ನಿಯಮಿಸಬಹುದಾದಂಥ ದಂಡನೆ ಮತ್ತು ಶಿಕ್ಷೆಗೆ ಹೊಣೆಗಾರನಾಗತಕ್ಕದ್ದು.

(1ಬಿ) (i) ಪಾಲಿಕೆಯು, ಸರ್ಕಾರಿ ಭೂಮಿಯಲ್ಲಿ, ಯಾವುದೇ ಸ್ಥಳೀಯ ಸಂಸ್ಥೆಗೆ, ಯಾವುದೇ ಶಾಸನಬದ್ಧ ಸಂಸ್ಥೆಗೆ ಅಥವಾ ಸರ್ಕಾರದ ಒಡತನದಲ್ಲಿರುವ ಅಥವಾ ನಿಯಂತ್ರಣದಲ್ಲಿರುವ ಒಂದು ಸಂಘ ಸಂಸ್ಥೆಗೆ ಸೇರಿದ ಭೂಮಿಯಲ್ಲಿ, ಕಾನೂನು ಬಾಹಿರವಾಗಿ ನಿರ್ಮಿಸಿದ ಕಟ್ಟಡವನ್ನು ಹೊರತುಪಡಿಸಿ, ಕಟ್ಟಡ ಉಪ ವಿಧಿಗಳು ಉಪಬಂಧಗಳನ್ನು ಉಲ್ಲಂಘಿಸಿ ಕಟ್ಟಿರುವ ಅಥವಾ ಅನಧಿಕೃತ ಲೇಔಟ್‌ನಲ್ಲಿ ಅಥವಾ ರೆವಿನ್ಯೂ ಭೂಮಿಯಲ್ಲಿ ಕಟ್ಟಿರುವ ಕಟ್ಟಡವು ಸೇರಿದಂತೆ ಪ್ರತಿಯೊಂದು ಕಟ್ಟಡಕ್ಕೆ, ಖಾಲಿ ಭೂಮಿಗೆ ಅಥವಾ ಅವೆರಡನ್ನೂ ಒಳಗೊಂಡು ಅಥವಾ ಈ ಉಪಬಂಧದ ಪ್ರಾರಂಭದ ದಿನಾಂಕಕ್ಕೂ ಮೊದಲು ಸೃಷ್ಟಿಸಿದ ಸ್ವತ್ತಿಗಾಗಿ ಮಾತ್ರ ಅಧಿಭೋಗ ಪ್ರಮಾಣ ಪತ್ರ ಅಥವಾ ಕಟ್ಟಡ ನಿರ್ಮಾಣ ಮುಕ್ತಾಯ ಪ್ರಮಾಣಪತ್ರವನ್ನು ನೀಡದೆಯೇ ವಾಸಕ್ಕೆ ಬಳಸುತ್ತಿರುವ ಕಟ್ಟಡಕ್ಕೆ ಮೊದಲ ವರ್ಷಕ್ಕಾಗಿ ಎರಡು ಪಟ್ಟು ಸ್ವತ್ತು ತೆರಿಗೆಯನ್ನು ವಿಧಿಸಬಹುದು ಮತ್ತು ನಂತರದ ವರ್ಷಗಳಿಗೆ ಸ್ವತ್ತು ತೆರಿಗೆಯನ್ನು ಮಾತ್ರ ವಿಧಿಸತಕ್ಕದ್ದು, ಅದನ್ನು ಒಂದು ಪ್ರತ್ಯೇಕ ರಿಜಿಸ್ಟ್ರಿನಲ್ಲಿ ನಿರ್ವಹಿಸತಕ್ಕದ್ದು. ಕರ್ನಾಟಕ ಮುನಿಸಿಪಾಲಿಟಿಗಳ ಮತ್ತು ಕೆಲವು ಇತರ ಕಾನೂನು (ತಿದ್ದುಪಡಿ) ಅಧಿನಿಯಮ, 2024ರ ಪ್ರಾರಂಭದ ದಿನಾಂಕದ ತರುವಾಯ ಆ ರಿಜಿಸ್ಟ್ರಿನಲ್ಲಿ ಹೊಸ ಸ್ವತ್ತುಗಳನ್ನು ಸೇರಿಸತಕ್ಕದ್ದಲ್ಲ:

ಪರಂತು, ಈ ಉಪ-ಪ್ರಕರಣದ ಮೇರೆಗೆ ಅಂಥ ಕಟ್ಟಡಗಳಿಗೆ ಅಥವಾ ಖಾಲಿ ಭೂಮಿಗಳಿಗೆ ಸ್ವತ್ತು ತೆರಿಗೆಯನ್ನು ವಿಧಿಸುವುದು ಮತ್ತು ಅದನ್ನು ವಸೂಲು ಮಾಡುವುದು, ಮಾಡಿದ ಯಾವುದೇ ಉಲ್ಲಂಘನೆಯನ್ನು ಸಕ್ರಮಗೊಳಿಸಲು ಯಾವುದೇ ಹಕ್ಕನ್ನಾಗಲಿ ಅಥವಾ ಅಂಥ ಕಟ್ಟಡಕ್ಕೆ ಅಥವಾ ಖಾಲಿ ಭೂಮಿಗೆ ಹಕ್ಕುಸ್ವಾಮ್ಯ ಒಡತನ ಅಥವಾ ಕಾನೂನಿನ ಸ್ಥಾನಮಾನವನ್ನಾಗಲಿ ದೊರಕಿಸಿ ಕೊಡುವುದಿಲ್ಲ. ಅಂಥ ಕಟ್ಟಡಗಳು ಅಥವಾ ಖಾಲಿ ಭೂಮಿಗಳು ಕಾನೂನಿನ ಉಲ್ಲಂಘನೆಗಾಗಿ ಈ ಅಧಿನಿಯಮದ ಅಥವಾ ತತ್ಕಾಲದಲ್ಲಿ ಜಾರಿಯಲ್ಲಿರುವ ಯಾವುದೇ ಇತರ ಕಾನೂನಿನ ಉಪಬಂಧಗಳನ್ವಯ ಯಾವುದೇ ಕಾನೂನು ಕ್ರಮಕ್ಕೆ ಗುರಿಯಾಗಲು ಯಾವಾಗಲೂ ಬದ್ಧವಾಗಿರತಕ್ಕದ್ದು.



1. 2003 ರ ಅಧಿನಿಯಮ 31 ರ ಮೂಲಕ 16.6.2003 ರಿಂದ ಜಾರಿಗೆ ಬರುವಂತೆ ಸೇರಿಸಲಾಗಿದೆ.

2. 2021ರ ಅಧಿನಿಯಮ 07ರ ಮೂಲಕ 19.02.2021ರಿಂದ ಜಾರಿಗೆ ಬರುವಂತೆ ಸೇರಿಸಲಾಗಿದೆ.

(9) ಯಾವುದೇ 'ಕಟ್ಟಡದ ಅಥವಾ ಖಾಲಿ ಭೂಮಿಯು' ಮಾಲೀಕನು ಅಥವಾ ಅಧಿಭೋಗದಾರನು ವಿವರ ಪಟ್ಟಿಕೆಯನ್ನು ಸಲ್ಲಿಸಲು ಮತ್ತು ಈ ಪ್ರಕರಣದ ಮೇರೆಗೆ ಸ್ವತ್ತು ತೆರಿಗೆ ನಿರ್ಧರಣೆಗೆ ಅನುಕೂಲ ಕಲ್ಪಿಸುವುದಕ್ಕಾಗಿ, ತೆರಿಗೆಗೆ ಗುರಿಯಾಗತಕ್ಕ ಸ್ವತ್ತಿನ ಬಂಡವಾಳ ಮೌಲ್ಯವನ್ನು ಮತ್ತು ಅದರ ಮೇಲೆ ಸಂದಾಯ ಮಾಡಬೇಕಾದ ಸ್ವತ್ತು ತೆರಿಗೆಯನ್ನು ನಿರ್ಧರಿಸುವುದಕ್ಕಾಗಿ ಮುನ್ಸಿಪಲ್ ಕೌನ್ಸಿಲ್ ಕಾಲಕಾಲಕ್ಕೆ ಮಾರ್ಗಸೂಚಿಗಳನ್ನು ಹೊರಡಿಸತಕ್ಕದ್ದು.

1. 2003 ರ ಅಧಿನಿಯಮ 31 ರ ಮೂಲಕ 16.6.2003 ರಿಂದ ಜಾರಿಗೆ ಬರುವಂತೆ ಪ್ರತಿಯೋಜಿಸಲಾಗಿದೆ.

106. ಸ್ವತ್ತು ತೆರಿಗೆಯ ರಿಜಿಸ್ಟ್ರರನ್ನು ಸಿದ್ಧಪಡಿಸುವುದು ಮತ್ತು ಪ್ರಕಟಿಸುವುದು.- (1) ಮುನ್ಸಿಪಲ್ ಏರಿಯಾ ಇರುವ 'ಕಟ್ಟಡಗಳು ಅಥವಾ [ಖಾಲಿ ಕಟ್ಟಡ ನಿವೇಶನಗಳು]' ಅಥವಾ ಅವೆರಡರ ಸಂಬಂಧದಲ್ಲಿ ಅಂಥ ವಿವರಗಳನ್ನೊಳಗೊಂಡ ಸ್ವತ್ತು ತೆರಿಗೆಯ ರಿಜಿಸ್ಟ್ರರನ್ನು ಸಿದ್ಧಪಡಿಸತಕ್ಕದ್ದು ಮತ್ತು ನಿಯಮಿಸಬಹುದಾದಂಥ ರೀತಿಯಲ್ಲಿ ಪರಿಷ್ಕರಿಸತಕ್ಕದ್ದು.

³[(1ಎ) (i) ಈ ಅಧಿನಿಯಮದಲ್ಲಿ ಏನೇ ಒಳಗೊಂಡಿದ್ದರೂ, ಕಟ್ಟಡ ನಿರ್ಮಾಣದ ಉದ್ದೇಶಗಳಿಗಾಗಿ ಇರುವ ಕಟ್ಟಡ ನಿವೇಶನಗಳಿಗೆ ಹೊಸ PID (ಸ್ವತ್ತು ಗುರುತಿನ ಸಂಖ್ಯೆ) ಅಥವಾ ಖಾತಾ ನೀಡಲು ಅಧಿಕಾರ ವ್ಯಾಪ್ತಿಯ ಯೋಜನಾ ಪ್ರಾಧಿಕಾರವು ಲೇಔಟ್ ಪ್ಲಾನಿಗಾಗಿ ಪೂರ್ವಾನುಮತಿಯನ್ನು ಆಯುಕ್ತ ಅಥವಾ ಪುರಸಭೆಯ ಮುಖ್ಯಾಧಿಕಾರಿ ಅಥವಾ ಆಯುಕ್ತನಿಂದ ಅಧಿಕೃತಗೊಳಿಸಲಾದ ಯಾರೇ ಅಧಿಕಾರಿ ಅಥವಾ ಮುಖ್ಯಾಧಿಕಾರಿಯಿಂದ ಪಡೆಯತಕ್ಕದ್ದು.

(ii) ಕರ್ನಾಟಕ ಪಟ್ಟಣ ಮತ್ತು ಗ್ರಾಮಾಂತರ ಯೋಜನೆ ಅಧಿನಿಯಮ, 1961 (1963ರ ಕರ್ನಾಟಕ ಅಧಿನಿಯಮ 11)ರಡಿಯಲ್ಲಿ ಅಧಿಸೂಚಿಸಲಾದ ಸ್ಥಳೀಯ ಯೋಜನಾ ಪ್ರದೇಶದ ವ್ಯಾಪ್ತಿಗೆ ಒಳಪಡುವ ಪೌರ ಪ್ರದೇಶಗಳ ಸಂದರ್ಭದಲ್ಲಿ, ಮಂಜೂರಾದ ಲೇಔಟ್ ಪ್ಲಾನನ್ನು ಕರ್ನಾಟಕ ಪಟ್ಟಣ ಮತ್ತು ಗ್ರಾಮಾಂತರ ಯೋಜನೆ ಅಧಿನಿಯಮ, 1961 (1963ರ ಕರ್ನಾಟಕ ಅಧಿನಿಯಮ 11)ರ 17ನೇ ಪ್ರಕರಣದಡಿ ಅಧಿಕಾರವ್ಯಾಪ್ತಿಯ ಯೋಜನಾ ಪ್ರಾಧಿಕಾರದಿಂದ ಪಡೆಯತಕ್ಕದ್ದು ಹಾಗೂ ಕರ್ನಾಟಕ ಪಟ್ಟಣ ಮತ್ತು ಗ್ರಾಮಾಂತರ ಯೋಜನೆ ಅಧಿನಿಯಮ, 1961 (1963ರ ಕರ್ನಾಟಕ ಅಧಿನಿಯಮ 11)ರ 17ನೇ ಪ್ರಕರಣದ ಮತ್ತು 17ನೇ ಪ್ರಕರಣದ ಉಪಪ್ರಕರಣ (2-ಇ) ಉಪಬಂಧಗಳನ್ನು ಅನುಸರಿಸದೆ ಯಾವುದೇ ಹೊಸ ವಿವಿಡಿ ಅಥವಾ ಖಾತಾವನ್ನು ನೀಡತಕ್ಕದ್ದಲ್ಲ.

(iii) ಸ್ಥಳೀಯ ಯೋಜನಾ ಪ್ರದೇಶದ ಅಥವಾ ಕರ್ನಾಟಕ ಪಟ್ಟಣ ಮತ್ತು ಗ್ರಾಮಾಂತರ ಯೋಜನೆ ಅಧಿನಿಯಮ, 1961 (1963ರ ಕರ್ನಾಟಕ ಅಧಿನಿಯಮ 11)ರಡಿಯಲ್ಲಿ ರಚಿಸಲಾದ ಯೋಜನಾ ಪ್ರಾಧಿಕಾರದ ವ್ಯಾಪ್ತಿಗೆ ಒಳಪಡದಿರುವ ಪೌರ ಪ್ರದೇಶದ ಸಂದರ್ಭದಲ್ಲಿ, ಮಂಜೂರಾದ ಲೇಔಟ್ ಪ್ಲಾನ್ ಅನ್ನು ಕರ್ನಾಟಕ ಪಟ್ಟಣ ಮತ್ತು ಗ್ರಾಮಾಂತರ ಯೋಜನೆ ಅಧಿನಿಯಮ, 1961 (1963ರ ಕರ್ನಾಟಕ ಅಧಿನಿಯಮ 11)ರ 4-ಕೆ ಪ್ರಕರಣದ (2)ನೇ ಉಪಪ್ರಕರಣದಡಿಯಲ್ಲಿ ಹಾಗೂ ನಗರ ಮತ್ತು ಗ್ರಾಮಾಂತರ ಯೋಜನಾ ನಿರ್ದೇಶಕ ಅಥವಾ ಆತನು ಅಧಿಕೃತಗೊಳಿಸಿದ ಅಧಿಕಾರಿಯಿಂದ ಪಡೆಯತಕ್ಕದ್ದು ಹಾಗೂ ಸಂಬಂಧಪಟ್ಟ ಅಧಿಕಾರಿಯು, ಕರ್ನಾಟಕ ಪಟ್ಟಣ ಮತ್ತು ಗ್ರಾಮಾಂತರ ಯೋಜನೆ ಅಧಿನಿಯಮ, 1961 (1963ರ ಕರ್ನಾಟಕ ಅಧಿನಿಯಮ 11)ರ ಉಪಬಂಧಗಳನ್ನು ಅನುಸರಿಸದೆ ಯಾವುದೇ ಹೊಸ ವಿವಿಡಿ ಅಥವಾ ಖಾತಾವನ್ನು ನೀಡತಕ್ಕದ್ದಲ್ಲ.

ಪರಂತು, ~~ಕರ್ನಾಟಕ ಪಟ್ಟಣ ಮತ್ತು ಗ್ರಾಮಾಂತರ ಯೋಜನೆ ಅಧಿನಿಯಮ, 1961 (1963ರ ಕರ್ನಾಟಕ ಅಧಿನಿಯಮ 11)ರ ಉಪಬಂಧಗಳನ್ನು~~



ಅಧಿಕಾರವಹಿಸಿದ ದಿನಾಂಕ: 2024ರ ಅಧಿನಿಯಮ 43ರ ಮೂಲಕ 19.11.2001ರಿಂದ ಜಾರಿಗೆ ಬರುವಂತೆ ಪ್ರತಿಯೋಜಿಸಲಾಗಿದೆ.
ಅಧಿಕಾರವಹಿಸಿದ ದಿನಾಂಕ: 2024ರ ಅಧಿನಿಯಮ 43ರ ಮೂಲಕ 10.09.2024 ರಿಂದ ಜಾರಿಗೆ ಬರುವಂತೆ ಪ್ರತಿಯೋಜಿಸಲಾಗಿದೆ.
ಅಧಿಕಾರವಹಿಸಿದ ದಿನಾಂಕ: 2024ರ ಅಧಿನಿಯಮ 43ರ ಮೂಲಕ 10.09.2024 ರಿಂದ ಜಾರಿಗೆ ಬರುವಂತೆ ಸೇರಿಸಲಾಗಿದೆ.

(1ಬಿ) (i) ಪುರಸಭೆಯು, ಸರ್ಕಾರಿ ಭೂಮಿಯಲ್ಲಿ, ಯಾವುದೇ ಸ್ಥಳೀಯ ಸಂಸ್ಥೆಗೆ, ಯಾವುದೇ ಶಾಸನಬದ್ಧ ಸಂಸ್ಥೆಗೆ ಅಥವಾ ಸರ್ಕಾರದ ಒಡತನದಲ್ಲಿರುವ ಅಥವಾ ನಿಯಂತ್ರಣದಲ್ಲಿರುವ ಒಂದು ಸಂಘ ಸಂಸ್ಥೆಗೆ ಸೇರಿದ ಭೂಮಿಯಲ್ಲಿ, ಕಾನೂನು ಬಾಹಿರವಾಗಿ ನಿರ್ಮಿಸಿದ ಕಟ್ಟಡವನ್ನು ಹೊರತುಪಡಿಸಿ, ಕಟ್ಟಡ ಉಪ ವಿಧಿಗಳು ಉಪಬಂಧಗಳನ್ನು ಉಲ್ಲಂಘಿಸಿ ಕಟ್ಟಿರುವ ಅಥವಾ ಅನಧಿಕೃತ ಲೇಔಟ್‌ನಲ್ಲಿ ಅಥವಾ ರೆವಿನ್ಯೂ ಭೂಮಿಯಲ್ಲಿ ಕಟ್ಟಿರುವ ಕಟ್ಟಡವು ಸೇರಿದಂತೆ ಪ್ರತಿಯೊಂದು ಕಟ್ಟಡಕ್ಕೆ, ಖಾಲಿ ಭೂಮಿಗೆ ಅಥವಾ ಅವೆರಡನ್ನೂ ಒಳಗೊಂಡು ಅಥವಾ ಈ ಉಪಬಂಧದ ಪ್ರಾರಂಭದ ದಿನಾಂಕಕ್ಕೂ ಮೊದಲು ಸೃಜಿಸಿದ ಸ್ವತ್ತಿಗಾಗಿ ಮಾತ್ರ ಅಧಿಭೋಗ ಪ್ರಮಾಣ ಪತ್ರ ಅಥವಾ ಕಟ್ಟಡ ನಿರ್ಮಾಣ ಮುಕ್ತಾಯ ಪ್ರಮಾಣಪತ್ರವನ್ನು ನೀಡದೆಯೇ ವಾಸಕ್ಕೆ ಬಳಸುತ್ತಿರುವ ಕಟ್ಟಡಕ್ಕೆ ಮೊದಲ ವರ್ಷಕ್ಕಾಗಿ ಎರಡು ಪಟ್ಟು ಸ್ವತ್ತು ತೆರಿಗೆಯನ್ನು ವಿಧಿಸಬಹುದು ಮತ್ತು ನಂತರದ ವರ್ಷಗಳಿಗೆ ಸ್ವತ್ತು ತೆರಿಗೆಯನ್ನು ಮಾತ್ರ ವಿಧಿಸತಕ್ಕದ್ದು. ಅದನ್ನು ಒಂದು ಪ್ರತ್ಯೇಕ ರಿಜಿಸ್ಟ್ರಿನಲ್ಲಿ ನಿರ್ವಹಿಸತಕ್ಕದ್ದು. ಕರ್ನಾಟಕ ಮುನಿಸಿಪಾಲಿಟಿಗಳ ಮತ್ತು ಕೆಲವು ಇತರ ಕಾನೂನು (ತಿದ್ದುಪಡಿ) ಅಧಿನಿಯಮ, 2024ರ ಪ್ರಾರಂಭದ ದಿನಾಂಕದ ತರುವಾಯ ಆ ರಿಜಿಸ್ಟ್ರಿನಲ್ಲಿ ಹೊಸ ಸ್ವತ್ತುಗಳನ್ನು ಸೇರಿಸತಕ್ಕದ್ದಲ್ಲ.

ಪರಂತು, ಈ ಉಪ-ಪ್ರಕರಣದ ಮೇರೆಗೆ ಅಂಥ ಕಟ್ಟಡಗಳಿಗೆ ಅಥವಾ ಖಾಲಿ ಭೂಮಿಗಳಿಗೆ ಸ್ವತ್ತು ತೆರಿಗೆಯನ್ನು ವಿಧಿಸುವುದು ಮತ್ತು ಅದನ್ನು ವಸೂಲು ಮಾಡುವುದು, ಮಾಡಿದ ಯಾವುದೇ ಉಲ್ಲಂಘನೆಯನ್ನು ಸಕ್ರಮಗೊಳಿಸಲು ಯಾವುದೇ ಹಕ್ಕನ್ನಾಗಲಿ ಅಥವಾ ಅಂಥ ಕಟ್ಟಡಕ್ಕೆ ಅಥವಾ ಖಾಲಿ ಭೂಮಿಗೆ ಹಕ್ಕುಸ್ವಾಮ್ಯ, ಒಡತನ ಅಥವಾ ಕಾನೂನಿನ ಸ್ಥಾನಮಾನವನ್ನಾಗಲಿ ದೊರಕಿಸಿ ಕೊಡುವುದಿಲ್ಲ. ಅಂಥ ಕಟ್ಟಡಗಳು ಅಥವಾ ಖಾಲಿ ಭೂಮಿಗಳು ಕಾನೂನಿನ ಉಲ್ಲಂಘನೆಗಾಗಿ ಈ ಅಧಿನಿಯಮದ ಅಥವಾ ತತ್ಕಾಲದಲ್ಲಿ ಜಾರಿಯಲ್ಲಿರುವ ಯಾವುದೇ ಇತರ ಕಾನೂನಿನ ಉಪಬಂಧಗಳನ್ವಯ ಯಾವುದೇ ಕಾನೂನು ಕ್ರಮಕ್ಕೆ ಗುರಿಯಾಗಲು ಯಾವಾಗಲೂ ಬದ್ಧವಾಗಿರತಕ್ಕದ್ದು.

(ii) ಪೌರ ಆಯುಕ್ತ ಅಥವಾ ಮುಖ್ಯಾಧಿಕಾರಿಯು (i)ನೇ ಖಂಡದಲ್ಲಿ ನಿರ್ದಿಷ್ಟಪಡಿಸಬಹುದಾದಂತೆ ದಾಖಲೆಯನ್ನು ನಿರ್ವಹಿಸತಕ್ಕದ್ದು, ಅದು ಈ ಪ್ರಕರಣದಡಿ ತೆರಿಗೆಗೆ ಒಳಪಡಿಸಿದ ಕಾನೂನುಬದ್ಧ ಕಟ್ಟಡಗಳು ಅಥವಾ ಖಾಲಿ ಭೂಮಿಗಳ ಹಾಗೂ ಕಾನೂನುಬದ್ಧವಲ್ಲದ ಕಟ್ಟಡಗಳು ಅಥವಾ ಖಾಲಿ ಭೂಮಿಗಳ ವಿವರಗಳನ್ನು ಒಳಗೊಂಡಿರತಕ್ಕದ್ದು.³

1. 2003ರ ಅಧಿನಿಯಮ 31ರ ಮೂಲಕ 19.11.2001ರಿಂದ ಜಾರಿಗೆ ಬರುವಂತೆ ಪ್ರತಿಯೋಜಿಸಲಾಗಿದೆ.
2. 2024ರ ಅಧಿನಿಯಮ 43ರ ಮೂಲಕ 10.09.2024 ರಿಂದ ಜಾರಿಗೆ ಬರುವಂತೆ ಪ್ರತಿಯೋಜಿಸಲಾಗಿದೆ.
3. 2024ರ ಅಧಿನಿಯಮ 43ರ ಮೂಲಕ 10.09.2024 ರಿಂದ ಜಾರಿಗೆ ಬರುವಂತೆ ಸೇರಿಸಲಾಗಿದೆ.

'[(2) xxx]'

1. 2003ರ ಅಧಿನಿಯಮ 31ರ ಮೂಲಕ 20.08.2003 ರಿಂದ ಜಾರಿಗೆ ಬರುವಂತೆ ಬಿಟ್ಟುಬಿಡಲಾಗಿದೆ.

(3) ಅಧಿಕೃತ ಅಧಿಕಾರಿಯು, ಯಾರೇ ವ್ಯಕ್ತಿಯು ಸಲ್ಲಿಸಿದ ಅರ್ಜಿಯ ಮೇಲೆ ಮತ್ತು ಮುನ್ಸಿಪಲ್ ಕೌನ್ಸಿಲ್ ಕಾಲಕಾಲಕ್ಕೆ ನಿರ್ದಿಷ್ಟಪಡಿಸಬಹುದಾದ ಅಂಥ ಶುಲ್ಕವನ್ನು ಪಾವತಿ ಮಾಡುವುದಕ್ಕೊಳಪಟ್ಟು, ವ್ಯಕ್ತಿಗೆ ಅಂಥ ಸೂಕ್ತ ಸಮಯದಲ್ಲಿ ಸ್ವತ್ತು ತೆರಿಗೆಯ ರಿಜಿಸ್ಟ್ರರನ್ನು



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.

(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. –**

(1) In 2.0 definitions,

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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-IID 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 immoveable 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


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moveable properties and their distress sale, attachment of the immoveable 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 saleable 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 immoveable 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


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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.


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(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-II 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


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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:


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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 immoveable 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 immoveable 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.

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(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. [REDACTED] the ULB concerned for the issue of new [REDACTED] 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, [REDACTED] for [REDACTED] (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.


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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.

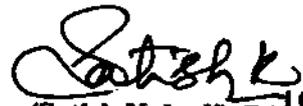
(4) Objections if any, received within fifteen days shall be entered in the register of disputed cases and shall be disposed of by the Authorized Officer after giving the reasonable opportunity of being heard to the disputed parties concerned. The result of the decision in such cases shall be entered 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) 11.02.2025

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

To:-

The Compiler, Karnataka Gazette, Bangalore to publish the same in the special gazette in the next issue and to supply 100 copies to this Department.

Copy to:

1. The Commissioner Department of Town and Country Planning M.S Building Bangalore.
2. The Director, Municipal Administration, V.V Tower Bangalore.
3. All the Deputy Commissioners of the State.

**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 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 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.

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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,	Zonal Commissioner / Estate officer	Commissioner

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(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.

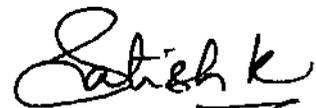
(4) The service by affixture is also necessary if the notice/order, which could not be served directly on the person/defaulters but is served through an e-mail ID.

(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



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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 immoveable 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 immoveable 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 Authorised 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:-



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- (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 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-IX. 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.

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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.

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

(2) After the information of mutation is recorded in the Register of Information of Mutations, the information shall be immediately published in Form-XIV on the notice board of the office of the Municipal Corporations, in the website of the Municipal Corporations, served 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

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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 opportunity of being heard to the 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 such 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 of from the date of receipt of 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 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 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 specified in Rule 11.

For the purposes of these rules,

“Authorized Officer” means an officer of the Corporation who is a public servant within the meaning of section 493 of the Act and u/s 21 of the Indian Penal Code 1860 authorized under these rules.

“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 112A of the Act but has not paid the tax or Cesses or penalty or has paid only partly.

By Order and in the Name of
The Governor of Karnataka


(Satish Kabadi)

11-02-2025
Under Secretary to Government,
Urban Development Department
(MA-2 and Boards)

To:-

The Compiler, Karnataka Gazette, Bangalore to publish the same in the special gazette in the next issue and to supply 100 copies to this Department.

Copy to:

1. The Commissioner Department of Town and Country Planning M.S Building Bangalore.
2. The Director, Municipal Administration, V.V Tower Bangalore.