

No. 184/XXXVI(3)/2020/16(1)/2020

Dated Dehradun, July 13, 2020**NOTIFICATION****Miscellaneous**

In pursuance of the provisions of Clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of **'The Uttarakhand (Uttar Pradesh Municipalities Act, 1916) (Amendment) Act, 2020' (Act No. 21 of 2020).**

As passed by the Uttarakhand Legislative Assembly and assented to by the Governor on 07 July, 2020.

**The Uttarakhand (Uttar Pradesh Municipalities Act, 1916) (Amendment) Act, 2020**

(Uttarakhand Act No. 21 of 2020)

AN

ACT

further to amend the Uttarakhand (Uttar Pradesh Municipalities Act, 1916) (Adaptation and Modification Order, 2002) in the context of the State of Uttarakhand,

Be it enacted by the Uttarakhand State Legislative Assembly in the Seventy first year of the Republic of India as follows:-

- |                                     |           |   |
|-------------------------------------|-----------|---|
| <b>Short title and commencement</b> | <b>1.</b> | (1) This Act may be called the Uttarakhand (Uttar Pradesh Municipalities Act, 1916) (Amendment) Act, 2020.<br>(2) It shall come into force at once.   |
| <b>Amendment of section 7</b>       | <b>2.</b> | In section 7 of the Uttarakhand (Uttar Pradesh Municipalities Act, 1916) (Adaptation and Modification Order, 2002) (hereinafter referred to as the Principal Act), in clause (w) of sub-section (1) for the words "handicapped" the word "person with disability" shall be substituted. |
| <b>Amendment of section 128</b>     | <b>3.</b> | In section 128 of the Principal Act, after the sub-section (3) the following subsection shall be substituted, namely-<br>“(4) the municipal taxes shall be assessed and levied in accordance with the provisions of this Act and the rules and bye-laws framed thereunder.”             |



**Insertion of section 129A**

*Levy of tax on annual value of buildings or lands or both*

4. After section 129 of the Principal Act, the following section shall be inserted, namely-

"129A- The tax on annual value of buildings or lands or both shall be levied in respect of all buildings and lands situated in the municipal limit except-

- (a) buildings and lands exclusively used for purposes connected with the disposal of the dead;
- (b) buildings and lands or portion thereof exclusively occupied and used for public worship or for the charitable purposes, fields, farms and garden of Government aided institutions of research and development, play grounds of Government aided or unaided recognized educational institutions or sports stadium;
- (c) buildings exclusively used as schools or colleges and whose ownership is vested in the State Government;
- (d) ancient monument as defined in the Ancient Monuments Preservation Act, 1904 subject to any direction of the State Government in respect of any such monument;
- (e) buildings and land vested in the Union of India except where provisions of clause (2) of Article 285 of the Constitution of India, apply;
- (f) any such residential building occupied by any owner, constructed on a plot of land measuring thirty square meters or having a carpet area upto fifteen square meters, but the owner thereof shall not own any other building in the municipal limit; and
- (g) residential buildings occupied by the owner of the building which is located in such area which has been included in the limit of municipal within ten years or the facilities of roads, drinking water and street light provided in the area, whichever is earlier.

**Amendment of section 140**

5. For section 140 of the Principal Act, the following section shall be substituted, namely—

"140 - (1) "Annual value "means-

- (a) in the case of railway stations, colleges, schools, hotels, factories, commercial buildings and other non-residential buildings, twelve time the value arrived at on multiplying with multiplier to be fixed by rules in the monthly rate of rent per square foot of residential buildings fixed under clause (b) with the covered area of the buildings or open area of the land or both, as the case may be,
- (b) in the case of building or land not falling within the provisions of clause (a), twelve times the value arrived at on multiplying the carpet area of the building or the area of the land, by the applicable minimum monthly rate of rent per square foot of the



carpet area in the case of buildings or the applicable minimum monthly rate of rent per square foot of the area in the case of land, as the case may be, and for their purpose the minimum monthly rate of rent per square feet shall be such as may be fixed once in four years by the Executive Officer of the municipality on the basis of the location of the buildings or land, nature of the construction of the building, the circle rate fixed by the Collector for the purpose of the Indian Stamp act, 1899 and the current minimum rate of rent in the area for such building or land and such other factors shall be such, as may be prescribed.

**Explanation I:** For the purpose of calculation of annual value the carpet area shall be calculated as under:--

- (i) Rooms- Full measurement of internal dimension;
- (ii) Covered Verandah- Full measurement of internal dimension;
- (iii) Balcony, corridor, Kitchen and store- fifty percent measurement of the internal dimension;
- (iv) Garage- One fourth measurement of internal dimension;
- (v) Area covered by bathroom, latrines, portico and staircase shall not be the part of carpet area.

**Explanation II:** The standard rent, the agreed rent or the reasonable annual rent of building for the purposes of the Uttar Pradesh Urban Building (Regulation of Letting , Rent and Eviction) Act, 1972 shall not be taken into account while calculating the annual value of the buildings.

- (2) Where the municipality so resolves, the annual value for the purpose of assessment of property taxes shall-
  - (a) in the case of land and owner occupied residential building which is not more than ten years old, be deemed to be twenty five percent less and if it is more than ten years old but not more than twenty years old, be deemed to be 32.5 percent less and if it is more than 20 years old, be deemed to be forty percent less than the annual value determined under clause (b) of sub section (1); and
  - (b) in the case of residential building let on rent, which is not more than ten years old, be deemed to be twenty five percent more and if it is more than ten years old but not more than twenty years old, be deemed to be 12.5 percent more than the annual value determined under clauses (b) of sub section (1) and if it is more than twenty years old, be deemed to be equal to the annual value determined under clause (b) of sub-section (1).

**Amendment of section 141** 6.

For section 141 of the Principal Act, the following section shall be substituted, namely--



“141- The municipality or the Executive Officer authorised by it in this behalf, shall cause area wise rental rates and an assessment list in the municipal area or part thereof, to be prepared from time to time in accordance with the manner prescribed in the rules.”

**Insertion of section 141A and 141B**

7.

After section 141 of the Principal Act, the following sections shall be inserted, namely—

*Option to deposit a tax on the annual value of building or land or of both by self assessment*

“141A- Notwithstanding anything to the contrary in any other provision of this Act, the owner or occupier primarily liable for payment of tax in respect of a building may himself assess every year his liability regarding the amount of property tax payable by him and in doing so he may himself determine the annual value of the building in accordance with the provisions of section 140, and deposit the tax so assessed by him in such manner, along with a statement of such self assessment, in such form as may be prescribed.

*Submission of the details of houses or lands for assessment of tax*

141B- (1) For the purpose of annual rental value, the owner or the occupier of the buildings or land shall submit a return thereof upto the date as may be prescribed.

(2) Any person failing to submit the return referred to in sub section (1) without proper reason shall be liable to pay penalty as may be prescribed.

(3) The penalty referred to in subsection (2) may be compounded by the Executive Officer.”

**Amendment of section 142**

8.

For section 142 of the Principal Act the following section shall be substituted namely—

“142- The municipality or the Executive Officer authorised by it in this behalf shall publish the list prepared under section 141 in accordance with the manner prescribed in the rules.”

**Amendment of section 143**

9.

For section 143 of the Principal Act, the following section shall be substituted, namely—

“143- The municipality or the Executive Officer authorised by it in this behalf shall dispose of the objections in accordance with the manner prescribed in the rules.”

**Amendment of section 144**

10.

For section 144 of the Principal Act, the following section shall be substituted, namely—

“144- (1) The Executive Officer or an officer authorised by him in this behalf, shall authenticate by his signature the area-wise rental rates and the assessment list of the municipal area or any part thereof, as the case may be.

(2) Every list so authenticated shall be submitted in the office of the municipality.

(3) As soon as the list for entire municipal area is so submitted, it shall be declared by public notice to be open for inspection.”



- Amendment of section 147** 11. In section 147 of the Principal Act—
- (A) For the words “municipality” wherever they occur, the words “municipality or the Executive Officer authorised by it in this behalf” shall be substituted.
- (B) In sub-section (2), for the words and digits “provisions of sub section (2) and (3) of section 143” the words and digits “provisions of section 143” shall be substituted.
- Amendment of section 148** 12. For section 148 of the Principal Act, the following sub section shall be substituted, namely—
- “148- (1) When a building is constructed, reconstructed or expanded, the owner or occupier shall give notice thereof to the Executive Officer within fifteen days from the date of completion of construction, reconstruction or expansion or from the date of the occupation of such buildings whichever date occurs earlier.
- (2) Any owner or occupier failing to give notice referred to in sub section (1), without proper reason shall be liable to punished with fine which may extend to two times of the tax payable or five hundred rupees daily, whichever in less.
- (3) The Executive Officer may compound the penalty imposed under sub section (2).”
- Amendment of section 149** 13. In section 149 of the Principal Act, in sub section (3), for the words “municipality” the words “municipality or the Executive Officer authorised by it in this behalf” shall be substituted.
- Insertion of section 237A** 14. After section 237 in the Principal Act, the following section shall be inserted, namely—
- “237A- The State Government in public interest may declare any municipal board and Nagar Panchayat or any part thereof of any district as slaughter house less area in respect of any kind of animals, as mentioned in the notification.”
- Power of State Government to declare slaughter house less area*

By Order,

PREM SINGH KHIMAL,  
Secretary.



### **Statement of Objects and Reasons**

The Uttar Pradesh Municipalities Act, 1916 was applicable in the erstwhile State Uttar Pradesh. The said Act with amendment is applicable in the State of Uttarakhand under section 87/88 of the Uttar Pradesh Reorganization Act, 2000.

2- The object of proposed bill is to substitute the word "handicapped" by the word "person with disability", to declare an area of municipal corporation as slaughterhouse less area by notification and to bring the self assessment system.

3- The proposed Bill fulfills aforesaid objectives.

**Minister.**