### No. 128/XXXVI(3)/2021/26(1)/2021 Dated Dehradun, April 12, 2021

#### **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 Municipal Corporations Act, 1959) (Amendment) Bill, 2021' (Adhiniyam Sankhya: 09 of 2021).

As passed by the Uttarakhand Legislative Assembly and assented to by the Governor on 07 April, 2021.

# The Uttarakhand (Uttar Pradesh Municipal Corporations Act, 1959) (Amendment) Act, 2021

(Uttarakhand Act No. 09 of 2021)

AN

Act

Further to amend the Uttarakhand (Uttar Pradesh Municipal Corporation Act, 1959) (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-Second Year of the Republic of India as follows:-

Short title and commencement	1.	(1)	This Act may be called the Uttarakhand (Uttar Pradesh Municipal Corporation Act, 1959) (Amendment) Act, 2021.
		(2)	It shall come into force at once.
Amendment of Section 173		2.	The proviso to sub section (2) of section 173 of the Uttarakhand (Uttar Pradesh Municipal Corporation Act, 1959) (Adaptation and Modification Order, 2002) (hereinafter referred to as the Principal Act), shall be substituted as follows, namely:  "Provided that the rate of general tax under property tax shall be between 0.01 percent and 1 percent of annual value and in the next five years from the commencement of capital value based property tax, the tax in any case shall not be less than the tax assessed in the immediately preceeding year or

		more than five percent of the tax assessed in the immediately preceeding year; thereafter in the subsequent years, maximum rate of per year increase in property tax shall be decided in the manner prescribed in the rules:  Provided also that assessment of capital value based property tax shall be done once in a year and property tax for complete year shall be assessed on the basis of circle rate prevailing on first April."
Substitution of Section 174	3.	Section 174 of the Principal Act shall be substituted as follows, namely: - "174. Definition of "Annual Value"- "Annual value" means- Capital value of building or land or both, as the case may be, which is arrived at on multiplying the covered area of the building or area of land or both, as the case may be, with the prevailing circle rate /construction rate fixed by the Collector for the purposes of Indian Stamp Act 1899."
Substitution of Section 207	4.	Section 207 of the Principal Act shall be substituted as follows, namely: -  " 207. The Municipal Commissioner shall cause an assessment list in the city or part thereof, to be prepared from time to time, in accordance with the manner prescribed in the rules."
Amendment of section 207 B		Sub Section (1) of Section 207 B of the Principal Act shall be substituted as follows, namely: - " (1) For the purposes of annual value, the owner or the occupier of every building or land shall submit a property return upto a date as may be prescribed."
Amendment of section 210		Sub Section (1) of Section 210 of the Principal Act shall be substituted as follows, namely: -  " (1) The Municipal Commissioner or an officer authorized by him in this behalf, shall authenticate by his signature, the assessment list of the city or any part thereof, as the case may be."
Repeal and Saving		(1) The Uttarakhand (Uttar Pradesh Municipal Corporation Act, 1959) (Amendment) Ordinance 2021 (Uttarakhand Ordinance No. 01 of 2021) is hereby repealed. (2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provisions of this Act.

By Order,

HIRA SINGH BONAL, Principal Secretary.

## Statement of objects and reasons

The Uttarakhand (Uttar Pradesh Municipal Corporation Act, 1959) (Amendment) Ordinance, 2021 has been brought by State Government with the objective to make amendment in previous provision related to property tax of Municipal Corporation.

- 2 Proposed bill is replacing bill of aforesaid ordinance.
- 3 Proposed bill fulfills the aforesaid objectives.

Madan Kaushik Minister