

Form-III

[see rule 5 (1) & (2)]

FORM FOR SELF ASSESSMENT OF URBAN DEVELOPMENT TAX

To,
Commissioner/Executive Officer,
Municipal Corporation/Council/Board,
.....

For Office Use

Receipt No.

Date:

Signature of Clerk

Part-I
(General Information)

1.	Assessment year:		
2.	A.	Name of owner/occupier of Building and Land:	
	B.	Profession: Service/Business/House Wife/Other:	
	C.	Age:	
	D.	Telephone No.: Office:	Residence: Fax
	E.	Present Address/Postal Address: Email Address (if any):	
3.	Address of Building and Land:		
	i	Ward No.:	
	ii	Name of Mohalla/Colony:	
	iii	Plot/House/Shop No.:	
	iv	Name of complex/Building:	
	v	Name of Street:	
	vi	Sector No. (if any):	

Form-II

[see rule 5 (1)]

Office of the Municipal Corporation/Council/Board/.....

Public Notice

In pursuance of sub-rule (1) of rule 5 of the Rajasthan Municipalities (Urban Development Tax) Rules, 2016, it is hereby informed that tax under section 102 of the Rajasthan Municipality Act, 2009, is leviable vide notification No.....Dated..... issued by the State Government on buildings and lands situated in the area of Municipality.

Now every owner/occupier of such building and land is required to submit in each financial year duly and correctly filled self assessment return in Form-III appended to the Rajasthan Municipalities (Urban Development Tax) Rules, 2016 and assess the tax and deposit the same in the bank account no.....of the Municipality or office of the Municipality and file return in Form-III in the office of the Municipality, in person or by post or by transmitting them through online e-governance system.

Commissioner/Executive Officer

Form-I

[see rule 4 (1)]

Assessment list

..... Municipal board/Council/Corporation

District.....

S. No.	Ward No.	Address of the property with number, Sector number, name of building, name of street, mohalla, colony etc.	Name and address of the owner	Name of the occupier	Total area of the land (in sq. Yards)	Constructed/ Built up area (in sq. Yards)
1	2	3	4	5	6	7

Actual use of land/ constructed area	Taxable Area (in sq. Yards)	Market value assessed as per provisions of the Rajasthan Stamp Rules, 2004 (Per Sq. meter)	Tax payable use wise (in Rs.) Column 9x10/2000	Total tax (Total of Column 11)	Result of appeal, if any amount of tax payable	Remarks
8	9	10	11	12	13	14

Chief Municipal Officer /Assessor or the Officer authorized in this behalf, as the case may be, may-

- (a) enter upon or into, inspect and measure any building or land or both;
- (b) make enquiries from the people living in neighborhood and examine the previous record of the Municipality or other local authority in relation to such building or land or both, if necessary; and
- (c) assess the tax and recover the same from the defaulter.

(4) Five percent cases of self assessment returns of tax shall be scrutinised/ examined by the Chief Municipal Officer, Assessor or the Officer authorized by the State Government.

6. Payment of tax and penalty.- (1) The tax shall be payable during the financial year for which tax relates.

(2) After the expiry of the financial year penalty at the rate of 10% per annum shall be levied on the amount due.

7. Statement of new building.- Every Assessor or any other officer authorized by the Chief Municipal officer, shall prepare half yearly statement showing building or land within the area which have been newly constructed or reconstructed or enlarged or converted or developed. The copy of such statement shall be submitted to the Chief Municipal Officer.

8. Repeal and savings.- The Rajasthan Municipalities (Urban Development Tax) Rules, 2007 is hereby repealed:

Provided that such repeal shall not affect anything done or action taken or right, privilege, obligation or liability acquired or incurred, penalty imposed, forfeiture or investigation made or legal proceedings pending under the rules so repealed.

Provided further that such repeal shall not affect the previous operation of the rules, so repealed.

By Order of the Governor



(Purushottam Biyani)
Director and Special Secretary
Local Self Government Department

limits at such rate and from such date as may be specified in the notification issued by the State Government, from time to time, under section 102 of the Act.

4. Preparation of assessment list.- (1) An assessment list for the purpose of levying the tax shall be prepared ward wise/circle wise/area wise in Form-I.

(2) For the purpose of assessing the amount of the tax payable in respect of any building or land or both, assessor may-

- (a) enter upon or into, to inspect and measure any building or land or both, and;
- (b) make enquiries from the people living in neighborhood and examine the previous record of the Municipality or other local authority in relation to such building or land or both, if necessary.

(3) When the name of the person primarily liable for the payment of tax cannot be ascertained, it shall be sufficient to designate him in assessment list and in any notice which it may be necessary to serve upon him as the holder of the building or land or both, without any further description.

(4) Where any building or land or both liable as a whole to payment of the tax is composed of separate tenements, the assessor may, upon the request of the owner of any such tenement, determine the tax for each such tenement separately and assess the amount of tax payable in respect thereof.

5. Procedure to deposit of tax.- (1) The Chief Municipal Officer of the Municipality shall issue a public notice in Form-II within fifteen days from the date of order issued by the State Government under section 102 of the Act, calling upon the owners/occupiers of building or land or both, to submit self-assessment returns in Form-III. Such notice shall be also affixed on the notice board of the office of the Municipality.

(2) The person primarily liable to pay tax shall assess the tax payable by him and deposit the tax in bank account of the Municipality or in the office of the Municipality. After depositing the tax, self-assessment return in Form-III duly and correctly filed in, along with a copy of challan or receipt of tax deposited, shall be submitted by him in the office of Municipality, in person or by post or by transmitting them through online e-governance system.

(3) If the owner/occupier does not submit correct self-assessment return or fails to submit the self-assessment return as required under sub-rule (1) and (2) above, the

**GOVERNMENT OF RAJASTHAN
LOCAL SELF GOVERNMENT, DEPARTMENT**

No. F.8(G)(3)(Rules)/DLB/2010/ 9828

Jaipur, Dated: 24/8/16

NOTIFICATION

In exercise of the powers conferred by section 337 read with clause (a) of sub-section (1) of section 102 of the Rajasthan Municipalities Act, 2009 (Act No. 18 of 2009), the State Government hereby makes the following rules, namely:-

1. Short title and commencement.- (1) These rules may be called the Rajasthan Municipalities (Urban Development Tax) Rules, 2016.

(2) They shall come into force with effect from 1st April 2016.

2. Definitions.- (1) In these rules, unless the subject or context otherwise require,-

- (a) "Act" means the Rajasthan Municipalities Act, 2009 (Act No. 18 of 2009);
- (b) "Agent" means a person authorized in writing by an owner or occupier of any building or land or both to act on his behalf;
- (c) "Appellate Authority" means any authority or officer referred to in section 121 of the Act;
- (d) "Assessor" means an assessor appointed under section 113 of the Act;
- (e) "Form" means a form appended to these rules;
- (f) "Person primarily liable" means the person who is liable to pay tax under section 120 of the Act.
- (g) "Section" means a Section of the Act;
- (h) "Urban Development Tax" or "Tax" means the tax imposed on building or land or both under clause (a) of sub-section (1) of section 102 of the Act; and
- (i) "Year" means the financial year commencing from the first day of April, to which tax relates.

(2) The words and expressions used in these rules but not defined shall have the same meaning as assigned to them in the Act.

3. Levy of Tax.- Every municipality shall collect tax, from the person primarily liable to pay the tax, on lands and buildings situated in the municipal

	Industrial								
	Miscellaneous								

Note: In case of more than three floors, extra columns shall be filled in.

Part-III

7.	S. No.	Particulars	Area	Market value assessed as per provisions of the Rajasthan Stamp Rules, 2004	Amount payable	Total tax payable
	1	2	3	4	5	6
	1.	Constructed area (Sq. yards)				
		(A) Residential:				
		(B) Commercial:				
		(C) Institutional:				
		(D) Industrial:				
	2.	Open/Vacant Land (Sq. yards (Not Applicable for high-rise/ residential/ commercial complex				
	Total					

Note:

1. Owner/Occupier is required to fill up the self assessment form every year separately for each of the properties, owned or occupied by him.
2. The Owner/Occupier shall, before filling up the self assessment form, go through the notification, issued by the State Government under section 102 of the Rajasthan Municipalities Act, 2009.
3. If Building or Land used for more than one purposes than the portion used for each purpose must be indicated in Part-III.
4. Rates for calculation of Tax for complete vacant land will be applicable as per actual use or permitted use, whichever is higher.

vii	Name of city:	
4.	Particulars of previous year- tax deposited:	
i	Last assessment year:	
ii	Assessed tax of that year:	
iii	Particulars of tax deposited:	
5.	Information about:	
i	weather building is built or enlarged or rebuilt after pervious assessment year:	
ii	if answer of Para (i) above is in yes than particulars of notice given under section 115 of the Act:	
iii	weather land or building or both is transferred or acquired after precious financial year:	
iv	if answer of Para (iii) above is in yes, than the particulars of notice given under section 116 of the Act:	

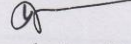
Part-II

6.	Particulars of Building and Land:							
1.	(A) Total Area of the land (in square yards):							
	(B) Vacant Area of land (in Square yards):							
	(C) Plinth Area (in Square yards):							
	(D) Total built-up Area (in Square yards/feet):							
	(E) Number of floors/stories built:							
2.	Use of Building and land with floor-wise area:							
	Use of land	Detail of floor area (in Square feet)						Total
		Under Ground	Ground floor	First floor	Second floor	Third floor	
	Residential							
	Commercial							
	Institutional							

5. In case of mix use/multiuse of a property, rates of tax will be applicable as per the actual use treating it as a single plot.
6. If the tax is deposited in the bank than the Form-III shall be filled in triplicate out of which one copy is being retained by the bank and one copy is being send to Municipality and one copy shall returned to the owner/occupier along with receipt of tax deposited.
7. If the tax is deposited directly in the office of the Municipality than Form-III shall required to be filled in duplicate of which one copy is retain by the Municipality and office copy is returned to the owner/occupier along with receipt of tax deposited.
8. If the tax is deposited online through e-governance system than the one hard copy of Form-III along with receipt of tax deposited shall be sent to the Municipality.

Signature of Applicant
(Name)
Owner/Occupier
Authorized representative

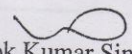
By order of the Governor,


(Purushottam Biyani)
Director and Special Secretary
to the Government
Jaipur, Dated: 24/8/16

NO.F.8(Ga)(3)(Rules)DLB/10/ 9829-10260

Copy to the following for information and necessary action:-

01. P.S. to Hon'ble Chief Minister, Government of Rajasthan
02. P.S. to Chief Secretary, Government of Rajasthan
03. P.S. to Hon'ble Minister, Local Self Government Rajasthan.
04. P.S. to Principal Secretary, Local Self Government Department.
05. P.S. to Principal Secretary, Finance Department
06. Divisional Commissioners/District Collectors All Rajasthan
07. P.S. to Senior Joint Legal Remembrance, Director Local Bodies Jaipur
08. Mayor/President/Chairpersons Municipal Corporation/Council/Board
09. Commissioner/Executive Officer Municipal Corporation/Council/Board
10. Director/Superintendent Central Govt. Press Jaipur for publication in the next Extra Ordinary Gazette and sending 100 copies to the Department.
11. Guard file.


(Ashok Kumar Singh)
Senior Joint Legal Remembrancer
Local Bodies Jaipur