

[Authorised English Translation]

HARYANA GOVERNMENT

**URBAN LOCAL BODIES DEPARTMENT
(COMMITTEES)**

Notification

The 11th October, 2013

No. S.O. 85/H.A.16/1994/S. 87/2013.— In exercise of the powers conferred by sub-section (3) of Section 87 read with sub-section (1) of section 149 of the Haryana Municipal Corporation Act, 1994 (Act 16 of 1994), and in supersession of Haryana Government, Urban Local Bodies Department (Committees), notification No. S.O. 14/H.A. 16/1994/S.87/2013, dated the 28th January, 2013, the Governor of Haryana hereby imposes property tax on buildings and land within the limits of the concerned Municipal Corporation as per following methodology, namely:-

1. Categorization of Municipal Corporations

The Municipal Corporations shall be categorized into following two categories:-

A1 Cities - Municipal Corporations of Gurgaon and Faridabad

A2 Cities - Municipal Corporations of Ambala, Panchkula,
Karnal, Panipat, Rohtak, Hisar and Yamunanagar

2. Property Tax for Municipal Corporations

A. Residential Properties

(a) Houses

Property Tax on Ground Floor

- (i) ₹ 1.00 per square yard per year for A1 Cities and ₹ 0.75 per square yard per year for A2 Cities on house with plot size upto 300 square yards;
- (ii) ₹ 4.00 per square yard per year for A1 Cities and ₹ 3.00 per square yard per year for A2 Cities on house with plot size from 301 to 500 square yards;
- (iii) ₹ 6.00 per square yard per year for A1 Cities and ₹ 4.50 per square yard per year for A2 Cities on house with plot size from 501 to 1000 square yards;
- (iv) ₹ 7.00 per square yard per year for A1 Cities and ₹ 5.25 per square yard per year for A2 Cities on house with plot size from 1001 square yards upto 2 acres;
- (v) ₹ 10.00 per square yard per year for A1 Cities and ₹ 7.50 per square yard per year for A2 Cities on house with plot size of more than 2 acres,

Property Tax on Other Floors

A floorwise rebate of 40% on first floor, 50% on second floor and above and 50% on basement shall be provided on the ground floor property tax rates, indicated at serial number 2A(a)(i) to (iv) above, in case the complete building is owned and occupied under single ownership. If the floors are owned by different owners the property tax for each floor shall be calculated at the same rate as applicable to ground floor.

Further basements which are used exclusively for parking shall be exempted from levy of property tax.

(b) Flats

- (i) ₹ 1.00 per square feet per year for A1 Cities and ₹ 0.75 per square feet per year for A2 Cities on flat with carpet area upto 2000 square feet;
- (ii) ₹ 1.20 per square feet per year for A1 Cities and ₹ 0.90 per square feet per year for A2 Cities on flat with carpet area from 2001 to 5000 square feet;
- (iii) ₹ 1.50 per square feet per year for A1 Cities and ₹ 1.125 per square feet per year for A2 Cities on flat with carpet area more than 5000 square feet;

Note:- Tax for common facilities / buildings shall be calculated as per area under different usage.

B. Commercial Properties**(a) Shops****Property tax on Ground Floor**

- (i) ₹ 24.00 per square yard per year for A1 Cities and ₹ 18.00 per square yard per year for A2 Cities on shops with plot size upto 50 square yards;
- (ii) ₹ 36.00 per square yard per year for A1 Cities and ₹ 27.00 per square yard per year for A2 Cities on shops with plot size from 51 upto 100 square yards;
- (iii) ₹ 48.00 per square yard per year for A1 Cities and ₹ 36.00 per square yard per year for A2 Cities on shops with plot size from 101 upto 500 square yards;
- (iv) ₹ 60.00 per square yard per year for A1 Cities and ₹ 45.00 per square yard per year for A2 Cities on shops with plot size from 501 to 1000 square yards;

Property Tax on Other Floors

A floorwise rebate of 40% on first floor, 50% on second floor and above and 50% on basement shall be provided on the ground floor property tax rates indicated at serial number 2B (a) (i) to (iv) above, in case the complete building is owned and occupied under single ownership. If the floors are owned by different owners the property tax

for each floor shall be calculated at the same rate, as applicable to ground floor.

Further basements which are used exclusively for parking shall be exempted from levy of property tax.

Note:-

1. Commercial properties with plot size more than 1000 square yard shall be assessed as 'Commercial Space'
2. If the commercial shop or part thereof is rented/leased out, then the property tax would be 1.25 times the above rates for the rented/leased out area.

(b) Commercial Space (shopping malls, multiplexes or commercial office space etc.)

- (i) ₹ 12.00 per square feet per year for A1 Cities and ₹ 9.00 per square feet per year for A2 Cities on commercial spaces with carpet area upto 1000 square feet;
- (ii) ₹ 15.00 per square feet per year for A1 Cities and ₹ 11.25 per square feet per year for A2 Cities on commercial spaces with carpet area more than 1000 square feet;

Note :- If the commercial space or part thereof is rented/ leased out, then the property tax would be 1.25 times the above rates for the rented/ leased out area.

C. Industrial Properties

- (i) ₹ 5.00 per square yard per year for A1 Cities and ₹ 3.75 per square yard per year for A2 Cities on plot size upto 2500 square yards;
- (ii) ₹ 6.00 per square yard per year for A1 Cities and ₹ 4.50 per square yard per year for A2 Cities on plot size from 2501 square yards upto 2 acres;
- (iii) Tax on first 2 acres as per the rates given at serial number C (ii) above plus ₹ 2.00 per square yard per year for A1 Cities and ₹ 1.50 per square yard per year for A2 Cities for plot area above 2 acres, on plot size from 2 upto 50 acres;
- (iv) Tax on first 50 acres as per the rates given at serial number C(iii) above plus ₹ 1.00 per square yard per year for A1 Cities and ₹ 0.75 per square yard per year for A2 Cities for plot area above 50 acres, on plot size above 50 acres;

D. Institutional Properties

(a) Institutional - Commercial

- (i) ₹ 12.00 per square yard per year for A1 Cities and ₹ 9.00 per square yard per year for A2 Cities on plot size upto 2500 square yards;

- (ii) ₹ 18.00 per square yard per year for A1 Cities and ₹ 13.50 per square yard per year for A2 Cities on plot size from 2501 upto 5000 square yards;
- (iii) ₹ 24.00 per square yard per year for A1 Cities and ₹ 18.00 per square yard per year for A2 Cities on plot size more than 5000 square yards;

(b) Institutional – Non-commercial

- (i) ₹ 10.00 per square yard per year for A1 Cities and ₹ 7.50 per square yard per year for A2 Cities on plot size upto 2500 square yards;
- (ii) ₹ 12.00 per square yard per year for A1 Cities and ₹ 9.00 per square yard per year for A2 Cities on plot size from 2501 upto 5000 square yards;
- (iii) ₹ 15.00 per square yard per year for A1 Cities and ₹ 11.25 per square yard per year for A2 Cities on plot size more than 5000 square yards;

(c) Institutional – Educational Institutions

- (i) ₹ 10,000 per year for A1 Cities and ₹ 7,500 per year for A2 Cities on plot size upto 1 acre;
- (ii) ₹ 1.50 lac per year for A1 Cities and ₹ 1.125 lac per year for A2 Cities on plot size more than 1 acre upto 2.5 acres;
- (iii) ₹ 2.50 lac per year for A1 Cities and ₹ 1.875 lac per year for A2 Cities on plot size more than 2.5 acre upto 5 acres;
- (iv) ₹ 5.00 lac per year for A1 Cities and ₹ 3.75 lac per year for A2 Cities on plot size more than 5 acres;

Note:-

1. Institutional (commercial) property would cover all institutions being run for profit.
2. Institutional (non-commercial) property would cover all research institutions and all other not for profit institutions.
3. Any portion of the institution being run on rent or otherwise for commercial activity would be separately charged on institutional (commercial) rates.

E. Vacant Land

- (i) Vacant plots of size upto 100 square yard for residential and commercial properties and plot size upto 500 square yard for industrial/ institutional properties shall be exempted from property tax;
- (ii) ₹ 0.50 per square yard per year for A1 Cities and ₹ 0.375 per square yard per year for A2 Cities on vacant plots (residential) with plot size from 101 to 500 square yards;

- (iii) ₹ 1.00 per square yard per year for A1 Cities and ₹ 0.75 per square yard per year for A2 Cities on vacant plots (residential) with plot size of 501 square yards and above;
- (iv) ₹ 5.00 per square yard per year for A1 Cities and ₹ 3.75 per square yard per year for A2 Cities on vacant plots (commercial) with plot size from 101 square yards and above;
- (v) ₹ 2.00 per square yard per year for A1 Cities and ₹ 1.50 per square yard per year for A2 Cities on vacant plots (industrial/institutional) with plot size from 501 square yards and above;

F. Special Categories

- (i) Private Hospitals:
 - (a) upto 50 beds : 20% of commercial spaces rate, on carpet area, for both A1 and A2 Cities, respectively;
 - (b) 51 to 100 beds : 40% of commercial spaces rate, on carpet area, for both A1 and A2 Cities, respectively;
 - (c) more than 100 beds: 60% of commercial spaces rate, on carpet area, for both A1 and A2 Cities, respectively;
- (ii) Marriage Palaces: 50% of commercial spaces rate, on carpet area, for both A1 and A2 Cities, respectively;
- (iii) Cinema Halls:
 - (a) Stand alone: 50% of commercial spaces rate, on carpet area, for both A1 and A2 Cities, respectively;
 - (b) Located in Malls/ Multiplexes: full commercial spaces rate, on carpet area, for both A1 and A2 Cities, respectively;
- (iv) Banks: full commercial spaces rate, on carpet area, for both A1 and A2 Cities, respectively;
- (v) Storage Godown:
 - (a) Plot size upto 2500 square yards: ₹ 6.00 per square yard per year for A1 Cities and ₹ 4.50 per square yard per year for A2 Cities;
 - (b) Plot size of 2501 square yards to 1 acre: ₹ 9.00 per square yard per year for A1 Cities and ₹ 6.75 per square yard per year for A2 Cities;
 - (c) Plot size more than 1 acre: ₹ 9.60 per square yard per year for A1 Cities and ₹ 7.20 per square yard per year for A2 Cities;

- (vi) Grain Market/ Subzi Mandi/ Timber Market/ Sub-Market Yard - Notified by Haryana State Agricultural Marketing Board (HSAMB):-
- (a) Shops: ₹ 2,400.00 per shop per year for A1 Cities and ₹ 1,800.00 per shop for A2 Cities;
- (b) Booths: ₹ 1,200.00 per booth per year for A1 Cities and ₹ 900.00 per booth per year for A2 Cities;
- Note:-** In case of de-notified grain market/ subzi mandi areas/ timber market of HSAMB, the property tax would be charged on residential/ commercial/ storage godown rate depending on its actual usage.
- (vii) Clubs: 50% of commercial spaces rate, on carpet area, for both A1 and A2 Cities, respectively;
- (viii) Hotels:
- (a) upto 3 star: 75% of commercial spaces rate, on carpet area, for both A1 and A2 Cities, respectively;
- (b) above 3 star: 125% of commercial spaces rate, on carpet area, for A1 and A2 Cities, respectively;
- (ix) Other Institutions like stand-alone hostel, paying guest house/ accomodation etc. : 50% of commercial spaces rate, on carpet area, for both A1 and A2 Cities, respectively;
- (x) Private Office Buildings: full commercial spaces rate, on carpet area, for both A1 and A2 Cities, respectively;
- (xi) Restaurants:
- (a) upto 1000 square feet: 75% of commercial spaces rate, on carpet area, for both A1 and A2 Cities, respectively;
- (b) more than 1000 square feet: 100% of commercial spaces rate, on carpet area, for both A1 and A2 Cities, respectively;

G. Property Tax - Mixed Use Properties

In case of mixed use of premises in any property the liability of tax shall be calculated as per area under different usage:

3. Rebates:

- (i) 100% rebate shall be given to the religious properties, orphanages, alm houses, municipal buildings, cremation/ burial grounds, dharamshala, central and State Government educational institutions/ government hospitals;
- (ii) 100% rebate shall be given to the self occupied residential houses upto 300 square yard owned by serving defence / paramilitary force personnel and ex-service / paramilitary force personnel or his/ her spouse; families of deceased soldiers/ex-servicemen/ ex-central paramilitary forces

personnel, in case, they have no other residential house in Haryana State and are residing in it themselves and have not let out any portion of the house. Further the condition of letting out of the house shall not apply to those who are in receipt of pension amounting to ₹ one thousand two hundred and seventy five per month or less;

- (iii) 100% rebate shall be given to the self occupied residential houses owned by freedom fighter or his/her spouse and war widows, in case they have no other residential house in Haryana State and are residing in it and have not let out any portion of the house;
- (iv) 100% rebate shall be given to the vacant plots of 1 acre and above used for horticulture / agriculture;
- (v) 50% rebate shall be given to the State Government Buildings (other than buildings of Boards/ Corporations/ Undertakings/ Autonomous Bodies);

Note:- Provided that the owner may choose anyone of the above rebates which are admissible to him.

4. General

- (i) The new system of taxation and rates shall be applicable from the financial year 2010-11 onwards with the stipulation that for the period prior to the date of publication of this notification, the property owners shall have the option to pay as per the new or old policy, whichever is opted by them.
- (ii) A one time rebate of 30% shall be allowed for those property owners who clear all their property tax dues /arrears (upto the year 2012-13) within 45 (forty-five) days of the notification of the rates.
- (iii) Those who have already deposited the tax, the excess amount, if any, shall be adjusted against future property tax liabilities, without interest.
- (iv) Rebate of 10% would be admissible to those assesses who pay their total tax for the assessment year by the 31st July of that assessment year. For the year 2013-14, the rebate of 10% shall be admissible to those assesses who deposit the due tax within thirty days of the date of publication of this notification.
- (v) All buildings and lands attached to religious properties including mosques, temples, churches and gurudwaras would be exempted from property tax:

Provided that they are providing services to the community at large without any charges and the entire income is applied/ utilized for religious causes only;

Provided further that such institutions do not use their income for private religious purposes or for the benefit of a particular caste or group. If any part of such property is used for any purpose other than religious then that part of the property shall be liable for payment of property tax at the normal applicable rates.

- (vi) In case of pending arrears/ dues/ dispute including court case, of previous years, in respect of which notice/ bills have been issued or not, the property owners shall have the option to pay tax as per the system in vogue and payment of the same shall be considered as settlement of all such disputes/ dues/ arrears. No interest or penalty shall be leviable.

5. Penalties

- (a) In case of wrong-declaration, penalty equal to the amount of tax evaded shall be leviable.
- (b) In case of late payment, interest at the rate of 1.5% per month or part thereof shall be charged.
- (c) The interest referred at (b) above shall also be charged in case of detected wrong-declaration in addition to the penalty referred at (a) above.
- (d) The penal interest shall not exceed the initial liability.

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