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RULES SUPPLEMENT TO PART VII

EXTRAORDINARY

OF

THE ANDHRA PRADESH GAZETTE

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NOTIFICATIONS RELATING TO ADMINISTRATION
OF PANCHAYAT RAJ

NOTIFICATIONS BY GOVERNMENT

PANCHAYAT RAJ - RURAL DEVELOPMENT DEPARTMENT

(Pts-III)

RULES RELATING TO LEVY OF SPECIAL TAX ON HOUSES UNDER
THE ANDHRA PRADESH PANCHAYAT RAJ ACT, 1994.

[G.O.Ms.No. 252, Panchayat Raj & Rural Development
(Pts.III), 2nd July, 1997.]

In exercise of the powers conferred by section 268
read with section 71 of the Andhra Pradesh Panchayati
Raj Act, 1994 (Andhra Pradesh Act 13 of 1994), the
Governor of Andhra Pradesh hereby makes the following
rules relating to levy of Special tax on houses.

RULES

1. (1) These rules may be called the Andhra Pradesh
Gram Panchayats (Levy of Special Tax on
Houses) Rules, 1997"

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(2) They shall apply to all Gram Panchayats in the State.

(3) The Gram Panchayats may levy a special tax for providing and maintaining electric lighting and pucca drainage.

2. Every Gram Panchayat may levy or surcharge over the house tax the following rates, subject to maximum and minimum specified in the Table below.

TABLE

Nature of tax	Maximum rate	Minimum rate
(1)	(2)	(3)
(1) Lighting tax	10%	5%
(2) Drainage tax	15%	10%

3. Tax at the above rates may be levied per annum.

4. (1) Every proposal for the levy of the tax shall be submitted to the District Collector through the District Panchayat Officer and shall be accompanied by:-

(i) a resolution of the Gram Panchayat in consultation with the Gram Sabha passed at a meeting specially convened for the purpose and supported by not less than one half of the sanctioned strength of the Gram Panchayat specifying the purpose for which, the rate at which, and the period for which the tax is to be levied;

- (ii) a resolution of Gram Sabha agreeing to the proposal;
 - (iii) a statement showing the receipts and charges under the various heads of accounts for the three years preceeding the year in which the proposal is made;
 - (iv) the budget estimate for the year in which the proposal is made; and
 - (v) particulars of the approximate or estimated costs of the work in respect of which the tax is proposed to be levied and the amount of tax likely to be realised per year;
2. The Collector, before sanctioning the proposal, shall consider the suitability or otherwise of the rate of tax proposed.
3. The receipts out of these taxes shall have to be earmarked and shall be used for the purpose for which the said taxes are levied.
4. A special account showing the proceeds out of the tax and the expenditure and the net balances available at close of the financial year shall have to be maintained.
5. No separate demand shall be issued for the purpose of collecting the tax and it is enough if the tax is incorporated in the demand notice for house tax, indicating each tax separately on the back of it.
6. No separate demand register need be maintained for preparing the demand for the tax and it is enough if the demands under the tax is indicated separately providing different columns in the demand register for house tax.

7. The exemptions provided in the rules relating to levy of house tax under the Andhra Pradesh Panchayati Raj Act 1994 issued in G.O.Ms.No. 594, P.R.R.D. & R. (Pts.III) Department, dated 11-8-1995 shall mutatis mutandis apply to these rules also.

8. The rules issued in G.O. Ms. No. 30, P.R., R.D. and R. (Pts. III) Deptt., dt. 20-1-1995 regarding the assessment and collection of taxes shall apply mutatis mutandis to the assessment and collection of tax levied under these rules.

A. CHENGAPPA,
Secretary to Government (P.R.)