

Commissionerate of Municipal Administration, Chennai-5.

CIRCULAR

Roc.No. 60804/2005/R1

Date : 14.10.2005.

Sub: Property tax – Municipalities and Municipal Corporations
– levy of property tax on educational buildings–
instructions issued – Regarding.

During the monthly review meeting conducted with Regional Directors of Municipal Administration and Commissioners of Corporations (except Chennai) on 26.09.2005, the Commissioner of Corporation, Tiruchirappalli has informed that, in general, the educational institutions are exempted from the levy of property tax, but the non educational structures e.g. canteen block, residential quarters for staff etc. are subjected to levy of property tax. He has requested to issue instructions to all Local Bodies for levying and collecting the property tax for the above properties.

The exemption for levy of property tax for educational institutions is applicable, as per the Section-83 of Tamil Nadu District Municipalities Act 1920 and Section-122 of Madurai City Municipal Corporation Act 1971 and Section 123 of Coimbatore City Municipal Corporation Act, 1981. It **shall not** extend to residential quarters attached to schools and colleges not being hostels or to residential quarters attached to hospitals, dispensaries and libraries.

All the Executive Authorities of Urban Local Bodies are requested to levy property tax for residential quarters of educational institutions [excluding hostels] and commercial buildings within the campus like Kalyana Mandapam, Automatic Teller Machine, shops, canteen etc.

Sd/- Ambuj Sharma,
Commissioner of Municipal Administration.

To

All Municipal Commissioners.

All Corporation Commissioners.

Copy to : All Regional Directors of Municipal Administration.

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Superintendent.