

Annexure - VIII
URBAN DEVELOPMENT SECRETARIAT
NOTIFICATION

No. UDD 220 MNU 2006 (P), Bangalore, Dated : 13th January, 2009

Whereas the draft of the following rules was published as required under sub-section (1) of 421 of the Karnataka Municipal Corporations Act, 1976 (Karnataka Act 14 of 1977), in Notification No. UDD 220 MNU 2006 (P) Bangalore dated 18th November, 2008 in Part IV A of the Karnataka Gazette Extraordinary dated 18th November 2008 inviting objections and suggestions from all persons likely to be affected within fifteen days from the date of its publication.

Whereas the said Gazette was made available to the public on 18th November 2008.

And whereas objections and suggestions received have been considered by the State Government.

Now, therefore in exercise of the powers conferred by sub-section (1) of section 421 read with section 108A and sub-section (2) of section 110 of the Karnataka Municipal Corporations Act, 1976 (Karnataka Act 14 of 1977), the Government of Karnataka hereby makes the following rules, namely:-

RULES

1. Title and commencement.- (1) These rules may be called the Bruhat Bangalore Mahanagara Palike Property Tax Rules, 2009.

(2) They shall come into force from the date of their publication in the official Gazette.

2. Definitions.- (1) In these rules, unless the context otherwise requires,-

- (i) **“Act”** means the Karnataka Municipal Corporations Act, 1976 (Karnataka Act 14 of 1977);
- (ii) **‘Alteration’** means structural change or modifications resulting in additions or deletion to the existing built up area;
- (iii) **‘Block period’** means block of three years for the purpose of revision of property tax.
- (iv) **Bruhat Bangalore Mahanagra Palike**, means the Corporation of the city of Bangalore established under the Karnataka Municipal Corporations Act, 1979.
- (v) **“Building”** also includes towers and hoardings;
- (vi) **“Built up area”** means total area covered by building or high rise buildings above the plinth level, and including all covered area like basement, mezzanine flooring, balcony whether covered or not; garage area, constructed boundary of swimming pool, fuel storage tanks constructed underground or above the ground, storage of merchandise in open space like timber, granite, bricks etc, stilts meant for parking and telecommunication and other towers and hoardings erected on the surface or top or any other open space of land or building but does not include,-
 - (a) court yard at the ground level, garden, rocky area, well and well structures, plant, nursery platform around a tree, overhead water tank, fountain, bench with open top and the like;
 - (b) drainage, culvert, conduit, catch-pit, gully pit, chamber gutter and the like;
 - (c) compound or boundary wall, chejja, uncovered staircase, watchman booth/pump house not exceeding three-square meters and sump tank.

Explanation.- For the purpose of this clause: (a) Apartment or flat or commercial complex includes common area and facilities shared by more than one owner or occupier and the words and expressions used but not defined in these rules shall have the same meaning assigned to them in the Karnataka Apartment Ownership Act, 1972 or the Karnataka Ownership Flat (Regulation of the Promotion of Construction, Sale, Management and Transfer) Act, 1972 as the case may be;

- (a) telecommunication towers include the area covered by the extremities of foundation multiplied by the total height;
- (b) hoarding, include the area covered by the hording or the size of the hoarding whether erected on poles or fixed to wall surface or erected on top of the building or by erected by any other means within the land or building;
- (c) sports arena include all covered area meant for spectators gallery;