

ಬೃಹತ್ ಬೆಂಗಳೂರು ಮಹಾನಗರ ಪಾಲಿಕೆ

BRUHAT BENGALURU MAHANAGARA PALIKE

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REVENUE DEPARTMENT

CHAPTER I

General:-

The Revenue Department, is responsible for assessment of properties for property tax & collection of property tax in Bruhat Bangalore Mahanagara Palike. The boundary of BMP was extended vide Notification dated: 16-01-2007 by inclusion of areas of 7 CMC's, 1 TMC and 110 villages and the Bruhat Bangalore Mahanagara Palike has been established.

The Government of Karnataka have amended the KMC Act 1976 in respect of provisions relating to assessment of property tax in the case of BBMP. Accordingly the BBMP has implemented the Self Assessment Scheme of property tax in the entire jurisdiction of BBMP from 01-04-2008. The details of Self Assessment Scheme are published in the website www.bbmp.gov.in of BBMP. After formation of BBMP the total area is about 800 sq.km.

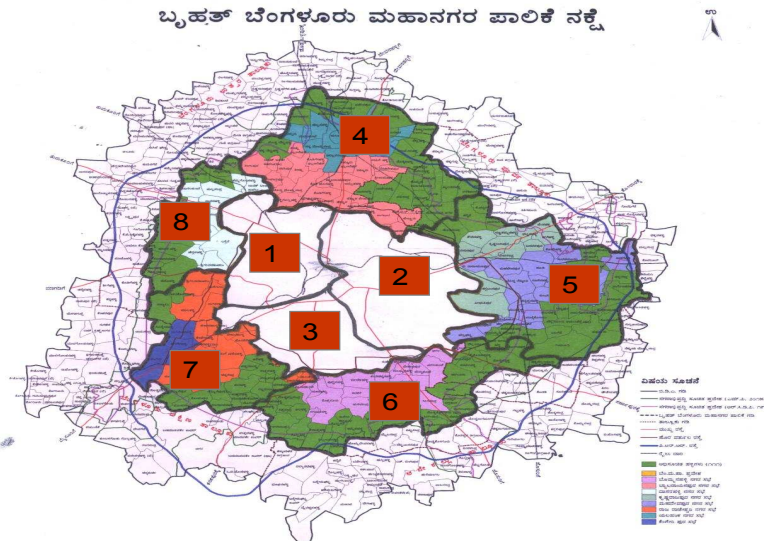
Collection of property tax for the last 5 year is as under:-

Year	Amount (Rs. in crores)
2004-05	230 - 00
2005-06	258 - 00
2006-07	360 - 00
2007-08	449 - 00 (BBMP)
2008-09	748 - 00 (SAS-BBMP)

The Commissioner is Head of the organization of BBMP as well as the Revenue Department. The following 8 zones have been created for administrative convenience and for the expedition of services to the citizen in Bangalore as per the map shown.

BBMP Zones

1. West
2. East
3. South
4. Yelahanka
5. Mahadevapura
6. Bommanahalli
7. Raja Rajeshwari Nagara
8. Dasarahalli



Zones Name:

Sl.No.	Zones	Address	Telephone No.
1	West	O/O Joint Commissioner(West), Sampige Road, Malleshwaram,Blr-20	22975601/648
2	East	O/O Addl Commissioner (East) Mayo Hall, Ground Floor, Residency Road, Blr-01	22975801/577
3	South	O/O Addl Commissioner (South) Jayanagar 2nd Block Bangalore-11	22975701/736
4	Yelahanka	O/O Joint Commissioner, Ballary Road, Byatarayanapura Bangalore-92.	23636671
5	Mahadevapura	O/O Joint Commissioner, Whitefield Road, RHB Colony, Mahadevapura, Bangalore-48	28512231
6	Bommanahalli	O/O Addl Commissioner, Old CMC Office, Begur Road, Bangalore-68.	25732628
7	Rajarajeshwari Nagar	O/O Addl Commissioner, Ideal Home Township, R.R.Nagar, Bangalore-98.	28604652
8	Dasarahalli	O/O Addl Commissioner, Hesaraghatta Road, MEI Layout, Bagalagunte, Bangalore-76.	22975901

Each zone is headed by the Additional / Joint Commissioner. Under each Additional / Joint Commissioner there will be one Deputy Commissioner, 2-4 Revenue officers & 5-10 Assistant Revenue Officers and related revenue staff i.e., Assessor / Revenue Inspector / Tax Inspectors and Ministerial staff.

The Commissioner has delegated his ordinary powers to the officers of Revenue Department to deal with the matters relating to Khatha Registration, Khatha Transfer, Bifurcation and Amalgamation, Issue of Khatha Certificates and Extracts, hearing and disposal of appeals against the assessment of property tax.

CHAPTER II

The following services are being provided by the Revenue Department of BBMP for the benefit of the Citizen of Bangalore.

1. Khatha Registration
2. Khatha Transfer
3. Khatha Bifurcation
4. Khatha Amalgamation
5. Assessment of Properties for Property Tax
6. Collection of Property Tax
7. Issue of Khatha Certificate / Khatha Extract

CHAPTER III

Details of Services:-

1. Khatha Registration:-

The following documents are required for registration of Khatha for the first time.

Category of Property	Documents to be enclosed with the application
(a) Properties allotted by Bangalore Development Authority / Karnataka Housing Board	<ul style="list-style-type: none">✓ Application in prescribed form✓ Attested copy of the title deed✓ Copies of previous tax paid receipts✓ Possession certificate✓ Sketch showing the location of property
(b) Revenue Pockets, BDA Re-conveyed areas, Gramathana, high rise buildings (both apartments and commercial complexes)	<ul style="list-style-type: none">✓ Application in prescribed form✓ Title documents, flow chart of the title✓ Copies of previous tax paid receipts✓ Proof of improvement charges paid✓ Khatha extract issued by previous authority / local body.✓ Sketch showing the location and measurements of the property

Time required:-

1. 7 working days in the case of BDA/KHB allotted properties
2. 30 working days in the case of revenue extensions, BDA re-conveyed areas, gramathana, high-rise buildings (both apartments & commercial complexes)

NOTE: In case of revenue properties where conversion has not been obtained and approval of the competent authority for formation of layout has not been obtained, Khatha Registration will not be done unless they are regularized by the Government. However for the said properties assessment will be made for property tax and entered in the 'B' Register.

2. Khatha Transfer:-

The following documents are required for Transfer of Khatha from one person to another based on the documents like sale deed, will, gift deed, family partition, release deed, in respect of properties already having khatha:-

- ✓ Application in prescribed form
- ✓ Title documents, flow chart of the title
- ✓ Copy of upto date tax paid receipt
- ✓ Affidavit regarding / inheritance / gift / court decree.
- ✓ Original Death certificate in case of Kathadar's death

Time required:-

1. 7 working days in the case of BDA/KHB allotted properties
2. 30 working days in the case of revenue extensions, BDA re-conveyed areas, gramathana, high-rise buildings (both apartments & commercial complexes)

3. Khatha Bifurcation:-

The following documents are required in the case of Bifurcation

- ✓ Application in prescribed form
- ✓ Copies of Registered title deed
- ✓ Tax paid receipts
- ✓ Sketch showing the bifurcation of the property and its measurements
- ✓ NOC from BDA if the property is located in BDA layout (for vacant lands)

Time required:- 30 working days

4. Khatha Amalgamation:-

The following documents are required for amalgamation of khatha.

- ✓ Application in prescribed form
- ✓ Copies of Registered title deed
- ✓ Tax paid receipts
- ✓ Sketch showing the amalgamation of the property and its measurements
- ✓ Affidavit regarding proof of blood relationship
- ✓ NOC from BDA if the property is located in BDA layout (for vacant lands)

Time required:- 30 working days

5. Assessment of Properties for Property Tax:-

Under Self Assessment Scheme the owners of the properties in Bangalore are required to submit the declaration of the assessment of property tax every year in respect of their properties within the stipulated time.

Features of SAS:-

1. 5% rebate is available for those who pay entire year tax within 30 days from the date of the commencement of the financial year
2. Property tax shall be paid in two equal installments, the First being before 30th May & Second by 29th November of each financial year.
3. After the stipulated time, the Property tax has to be paid along with interest @ 2% per month.
4. Penalty of Rs. 100/- will be levied for non-filing the declarations along with the tax.
5. In respect of the properties for which no declarations have been filed within the stipulated time, the Corporation staff will issue notice to the owner of the property calling for information, assess the property for property tax and issue notice of assessment.

6. Collection of Property Tax:-

Under the Self Assessment Scheme of property tax the owners of the properties are required to pay their property tax along with necessary declaration within the stipulated time. BBMP has arranged 1 to 3 Help centers in each ward for payment of property tax by the Citizen. In addition, Bangalore One Centers are also authorized to accept the payment of property tax for the year 2009-10. BBMP has also made provision for payment of Property tax on Online system for the year 2009-10.

In the case of defaulters the Corporation staff in the Revenue Department will take necessary action to collect the property tax under Rule 27.

7. Issue of Khatha Certificate & Khatha Extract:-

1. Khatha certificate can be obtained by paying Rs. 25/- for each certificate in any of the Citizen Service Centers / respective Assistant Revenue Office's
2. The Khatha Extract can be obtained by paying Rs. 100/- for each Extract in any of the Citizen Service Centers / respective Assistant Revenue Office's