

THE ODISHA MUNICIPAL LAWS (AMENDMENT) ACT, 2015

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# The Odisha Gazette



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## LAW DEPARTMENT

### NOTIFICATION

The 8th October, 2015

No.10562-I-Legis-18/2014/L.—The following Act of the Odisha Legislative Assembly having been assented to by the Governor on the 1st October, 2015 is hereby published for general information.

## ODISHA ACT 10 OF 2015

### THE ODISHA MUNICIPAL LAWS (AMENDMENT) ACT, 2015

AN ACT FURTHER TO AMEND THE ODISHA MUNICIPAL CORPORATION  
ACT, 2003 AND THE ODISHA MUNICIPAL ACT, 1950.

**B**E it enacted by the Legislature of the State of Odisha in the Sixty-sixth Year of the Republic of India as follows: —

## CHAPTER I

### PRELIMINARY

1.(1) This Act may be called the Odisha Municipal Laws (Amendment) Act, 2015.

(2) It shall come into force on such date as the State Government may, by notification, appoint and different dates may be appointed for different Municipalities.

## CHAPTER II

### AMENDMENT TO THE ODISHA MUNICIPAL CORPORATION ACT, 2003

2. For section 21 including its marginal heading of the Odisha Municipal Corporation Act, 2003 (hereinafter referred to as the Corporation Act), the following sections shall be substituted, namely:—

Short title  
and  
commence-  
ment.

Amendment  
of section 21.

Odisha  
Act 11 of  
2003.

21. (1) There shall be constituted by the Corporation a Ward Committee for each ward in a Corporation within a period of six months from the date appointed for its first meeting referred to in clause (a) of sub-section (2) of section 14:

Provided that where a Corporation has been constituted before the commencement of the Odisha Municipal Laws (Amendment) Act, 2015, the Ward Committee shall be constituted within six months from such commencement.

(2) The Ward Committee shall consist of the following members, namely :—

- (a) the Corporator representing the ward who shall be the Chairperson thereof;
- (b) the Representative of each Area Sabha of the concerned ward;
- (c) the member of the Legislative Assembly representing the Constituencies which comprises wholly or partly the ward; and
- (d) not more than ten persons of eminence from the ward, to be nominated by the Corporation in such manner as may be prescribed:

Provided that if the population of the ward is not more than ten thousand, the number of nominated members shall be four, and thereafter, there shall be one additional member for every four thousand population or part thereof:

Provided further that one-half of the persons to be nominated to the Ward Committee shall be women.

*Explanation.*— For the purposes of this section and section 21-C, the expression "persons of eminence" means representative of any non-Government organization or association of persons, established, constituted or registered under any law for the time being in force and working for social welfare, and includes any community-based organization, professional institution and civic, health, educational, social or cultural body or any trade or industrial organization and such other association or body as the Corporation may decide.

(3) A person shall be disqualified for being nominated as a member of the Ward Committee or to continue as such member if under the provision of this Act or any other law for the time being in force, he would be disqualified for being elected as a Corporator of the Corporation.

(4) The Sanitary Inspector or any other officer nominated by the Commissioner shall be the Secretary of the Ward Committee and shall have the right to take part in the proceedings at the meeting of a Ward Committee but shall not be entitled to vote at any such meeting.

(5) The Chairperson of the Ward Committee shall have power to invite the officer of the concerned Department of the Corporation as special invitee to participate in the meeting relating to the Department which is the subject matter of the discussion.

(6) The term of office of the Ward Committee shall be co-terminus with the term of office of the Corporation.

(7) The Ward Committee shall meet at least once in a year and business of the Ward Committee shall be conducted in such manner as may be prescribed:

Provided that the Chairperson may call upon emergency meeting as and when he deems fit.

Functions  
of the Ward  
Committee.

21-A. Subject to the provisions of this Act and overall control of the Corporation, every Ward Committee shall have the following functions, namely:—

- (a) provide assistance in solid waste management in the ward;
- (b) supervision of sanitation works in the ward;
- (c) provide assistance for preparation and implementation of development schemes for the ward;
- (d) encourage harmony and unity among various groups of people in the ward;
- (e) mobilize voluntary labour and donation by cash or kind for conducting social welfare programmes in the ward;
- (f) provide assistance for identification of beneficiaries for the implementation of development and welfare schemes;

- (g) encourage activities of art, culture, sports and games;
- (h) encourage people's participation in voluntary activities necessary for successful implementation of the developmental activities of the Corporation;
- (i) ensure maintenance of street lighting and park in the ward;
- (j) provide assistance for timely collection of taxes, fees and other sums due to the Corporation; and
- (k) perform such other functions as may be assigned to it by the Corporation.

Responsibility  
of the Ward  
Committee.

21-B. (1) It shall be the responsibility of every Ward Committee to perform the following duties, namely:—

- (a) prepare the annual ward plans and produce the same in a manner consistent with the District plans within such period and in such manner as may be prescribed;
- (b) prepare the ward budget in accordance with the ward plans within such period and in such manner as may be prescribed;
- (c) ensure optimal collection of all revenue sources;
- (d) ensure maintenance of parks and street lighting in the ward;
- (e) prepare the report on housing and public distribution system in the ward;
- (f) prepare and maintain beneficiary list for all programmes and schemes undertaken by the Government in coordination with the concerned agencies or Departments of the Government;
- (g) ensure road works including construction, maintenance and restoration;
- (h) take measures necessary for general beautification of the locality;
- (i) submit periodical report on the activities undertaken by it to the Corporation; and
- (j) discharge such other duties as may be entrusted to it by the Corporation.

(2) The Ward Committee may, for the purpose of carrying out its functions and duties, obtain information relating to ward from the Commissioner or from any other officer and formulate guidelines for giving effect to the duties entrusted to it under sub-section (1)."

Insertion  
of a new  
Chapter.

3. After Chapter III of the Corporation Act, the following Chapter shall be inserted, namely:—

### "CHAPTER III-A

#### AREA SABHA

Constitution  
of Area  
Sabha.

21-C. (1) In every ward of a Corporation there shall be constituted one or more Area Sabha.

(2) Every Area Sabha shall be comprised of all persons registered in the electoral rolls as relates to the area who shall be the members.

*Explanation.*— For the purpose of this section the expression "area" in relation to an Area Sabha means polling area consisting of such number of electors as may be decided by the Election Commission.

(3) There shall be an Area Sabha Representative for each area to be nominated by the Corporation from among persons of eminence of the concerned area as may be prescribed.

(4) The qualification and disqualification prescribed for getting elected as Corporator of the Corporation and for holding the office as Corporator of the Corporation under the relevant provision of this Act shall apply mutatis-mutandis for the Area Sabha Representative.

(5) The term of office of the Area Sabha Representative shall be co-terminus with the term of office of the Corporation.

(6) The business of the Area Sabha shall be conducted in such manner as may be prescribed.

Functions  
of the Area  
Sabha.

21-D. Subject to the provisions of this Act and overall control of the Corporation, every Area Sabha shall have the following functions, namely:—

- (a) evolve proposals and determine the priority of different schemes relating to the development programmes of the area;
- (b) identify and prepare lists of beneficiaries in different beneficiary oriented schemes;
- (c) verify the eligibility of persons getting different welfare assistance from the Government;
- (d) verify the eligibility of persons to get pension and subsidies assistance in different schemes;

- (e) suggest the location of street lights, public water taps, public wells, public sanitation units and other public amenities within the area;
- (f) identify the defects and deficiencies in water supply and street lighting within the area and suggest remedial measures;
- (g) assist the activities of the public health centre for prevention of disease and for family welfare in the area;
- (h) mobilize voluntary labour and contributions both in cash and kind for developmental works within the area and supervise such work through volunteer teams;
- (i) create awareness among the Area Sabha members of their obligations to pay municipal taxes and user charges; and
- (j) perform such other functions as may be assigned to it by the Corporation.

Responsibility  
of the  
Area Sabha.

21-E. It shall be the responsibility of every Area Sabha to perform the following duties, namely:—

- (a) obtain informations from the Corporation and the Ward Committee relating to the developmental works within the area proposed to be done for next three months;
- (b) obtain informations from the Ward Committee about every decision in connection with the area and the follow-up action on that;
- (c) create awareness on the matter of public interest like cleanliness, protection of environment and control of pollution;
- (d) promote harmony and unity within the area;
- (e) co-operate with the Ward Committee in the matter of sanitation arrangement within the area; and
- (f) discharge such other duties as may be entrusted to it by the Corporation."

Amendment  
of section 24.

4. In the Corporation Act, in section 24, after clause (xxvi), the following clause shall be added, namely:—

"(xxvii) providing necessary administrative, financial and infrastructure support to the Ward Committee for its efficient performance of function and discharge of duties."

Amendment  
of section 198.

5. In section 198 of the Corporation Act,—

(a) for sub-section (2), the following sub-section, shall be substituted, namely:—

"(2) Save as otherwise provided in this Act, the rate of property tax on lands and buildings shall be between a minimum of eight percentum and a maximum of twenty percentum of the annual value of such lands and buildings, as may be specified by the Corporation, from time to time:

Provided that the Corporation may, at any time, specify different rates for the lands and buildings used differently:

Provided further that the rate of tax on lands and buildings of the Government used for office or educational or medical purposes shall be five percentum.

*Explanation.*—The expression "lands and buildings of the Government" shall not include the lands and buildings used for residential, commercial, joint venture projects, Government Corporations or statutory bodies."; and

(b) after sub-section(4), the following sub-section shall be inserted, namely:—

"(5) Save as otherwise provided in this Act the Corporation shall levy five percentum surcharge on the annual tax fixed against each property annually and progressively till such time the State Municipal Corporation Valuation Committee revise the unit rate."

Amendment  
of section 199.

6. In section 199 of the Corporation Act, after the proviso, the following proviso shall be added, namely:—

"Provided further that nothing in this section shall prevent the Corporation from levying a service charge on any property of the Central Government which is exempted from payment of property tax under this section, at the rate of five percentum of the annual value of such land and building."

Amendment  
of section 200.

7. In section 200 of the Corporation Act, for the words "not having any title over the land", the words "not having a built up area of more than two hundred fifty square feet" shall be substituted.

Omission of  
section 201.

8. Section 201 of the Corporation Act shall be omitted.

Amendment  
of section 202.

9. In section 202 of the Corporation Act, for the words "not exceeding twenty five percent", the words "not exceeding fifty percentum" shall be substituted.

Amendment  
of section 203.

10. In section 203 of the Corporation Act, in sub-section (1), —

(a) after clause (iii), the following clause shall be inserted, namely:—

"(iv) heritage lands and buildings, as may be specifically notified by the Government and properties protected by notification by the Archaeological Survey of India or the Government as the archaeological property."; and

(b) the existing Explanation shall be renumbered as Explanation I and after the Explanation as so renumbered, the following Explanation shall be added, namely: —

*"Explanation II.— For the purpose of clause (iii), open space shall not include any land on which any trade or business is carried on, or from which any rent or income is derived."*

Amendment of  
section 205.

11. In section 205 of the Corporation Act, —

(a) In sub-section (1)—

(i) for the words "Corporation Valuation Committee", the words "the State Municipal Corporation Valuation Committee" shall be substituted; and

(ii) for clause (b), the following clauses shall be substituted namely: —

" (b) the structural characteristics of the buildings including age factor; and

(c) use-wise category of the land and building, as may be prescribed,";

(b) in sub-section (2), —

(i) for the words "within sixty days" the words "within thirty days" shall be substituted; and

(ii) for the words " Corporation Valuation Committee", the words "State Municipal Corporation Valuation Committee" shall be substituted; and

(c) after sub-section (3), the following sub-section shall be inserted, namely :—

"(4) In Unit Area Value System of assessment, the entire corporation area has to be grouped into homogenous categories for fixation of Unit Area Value and such grouping shall be done taking into consideration factors like average rental value, average capital value of land, quality of available physical infrastructure, availability of social and market infrastructure, type of development and average economic standard of the residents of the area."

Amendment  
of section 206.

12. In section 206 of the Corporation Act, for sub-sections (2), (3), (4) and (5), the following sub-sections shall be substituted, namely:—

"(2) Every such objection shall be determined by the State Municipal Corporation Valuation Committee after giving the person an opportunity of being heard.

(3) The procedure for hearing and disposal of objections shall be such as may be prescribed.

(4) Any person aggrieved by an order as specified in the public notice under sub-section (3) of section 205 may prefer an appeal, within thirty days of such order, before the State Municipal Corporation Assessment Tribunal constituted under section 218; and the decision of the said Tribunal on such appeal shall be final."

Amendment  
of section 209.

13. For section 209 of the Corporation Act, the following section shall be substituted, namely:—

"209. For the purpose of this Act, the Government shall, having regard to the materials of construction used and the construction practices employed, prescribe the types of buildings which may be classified as pucca, semi-pucca or kutcha building."

Amendment  
of section 210.

14. In section 210 of the Corporation Act, for sub-section (1), the following sub-sections, shall be substituted, namely:—

“(1) The Annual Value of any vacant land and building shall be the amount arrived at as per the formula (UNIT RATE VALUE X BUILT UP AREA + UNIT RATE OF VACANT LAND X VACANT LAND AREA) which shall be determined by an order of the Commissioner, if the property owner fails to determine and submit returns as provided in section 213 or files a wrong data and assessment.

(1-a) A copy of the order shall be served within fifteen days thereof to the owner or occupier of land and building, as the case may be, in such form and in such manner, as may be prescribed.”.

Omission of  
Section 211.

15. Section 211 of the Corporation Act shall be omitted.

Amendment  
of section 213.

16. For section 213 of the Corporation Act including its marginal heading, the following section shall be substituted, namely:—

“Self  
Assessment  
and default  
in filing of  
returns.

213. (1) Any owner of any land or building or any other person liable to pay the property tax or any occupier, in absence of such owner or person, shall, —

(a) compute the tax due on the basis of annual value of land and building as determined under section 210 and the rate of tax as determined under section 198;

(b) file a return on or before the 30<sup>th</sup> June of every financial year whose tax liability is more than one thousand rupees and in other case as may be prescribed;

(c) pay the tax due as provided under section 235;

(d) avail rebate at such rate, not exceeding ten percentum of the tax payable, as may be notified by the Corporation, in the event of the annual tax being paid in lump sum by the end of first quarter of the financial year; and

(e) pay interest at the rate of three percentum per quarter on the tax payable which he fails to pay on the due date.

(2) The Commissioner may, at any time, —

(a) make suo motu assessment in any case where a return on the basis of self-assessment has not been filed;

(b) revise any assessment where the information furnished in the return of self-assessment is found to be incorrect; and

(c) reopen any assessment in any case where it has been detected that there is wilful suppression of information.

(3) If any owner of any land or building or any other person liable to pay the property tax or any occupier in absence of such owner or person, fails to file a return without sufficient cause or furnishes information in the return which is found to be incorrect, or it has been detected that there has been wilful suppression of information, the commissioner may, after giving such person a reasonable opportunity of being heard, direct him to pay in addition to the tax and interest, if any, payable by him, a penalty of thirty per centum of the amount of tax with interest, if any, so payable."

Insertion  
of new section  
213 - A.

17. After section 213 of the Corporation Act, the following section shall be inserted, namely:—

"Information  
to the  
Commissioner  
regarding  
transfer of title  
of the  
property.

213-A. (1) Whenever the title of any holding is transferred, both the transferor and the transferee shall, within three months after the execution of the instrument of transfer or if no such instrument<sup>1</sup> is executed within three months after the transfer is effected, give notice in writing of such transfer to the Commissioner.

(2) In the event of the death of the transferee, his heir shall, within one year from the date of death, give notice in writing of such transfer to the Commissioner.

(3) Any person who is primarily liable for the payment of taxes on any land or building, if transfers his title over such property, without giving notice of such transfer to the Commissioner, as aforesaid, shall, unless the Corporation, on grounds of hardship arising out of special circumstances otherwise directs, in addition to any other liability which he incurs through such neglect, continue the liability for the payment of all such taxes, from time to time, payable in respect of the said property until he gives such notice or until the transfer is recorded in the Corporation Books.

(4) Nothing in this section shall be held to diminish the liability of the transferee for the said taxes or to affect the prior claim of the Corporation for the recovery of the taxes due thereupon and the Corporation may revise the assessment list as against the transferee with effect from the date on which they are satisfied that the transfer was made."

Amendment of  
section 215.

18. In section 215 of the Corporation Act, —

(a) for sub-section (1), the following sub-section shall be substituted, namely :—

“(1) The Government may, by notification, constitute the State Municipal Corporation Valuation Committee.”;

(b) in sub-section (2), for the words “the Corporation Valuation Committee”, the words “State Municipal Corporation Valuation Committee” shall be substituted;

(c) for sub-sections (3), (4), (5) and (6), the following sub-sections shall be substituted, namely :—

“(3) The Chairperson and other members shall be appointed by the Government.

(4) The qualification and experience for appointment as Chairperson and other members of the State Municipal Corporation Valuation Committee, the manner of selection for appointment and terms and conditions of service including salaries and allowances shall be such as may be prescribed.”.

Omission of  
section 216.

19. Section 216 of the Corporation Act shall be omitted.

Amendment  
of section 217.

20. In section 217 of the Corporation Act, for the words “Corporation Valuation Committee” the words “State Municipal Corporation Valuation Committee” shall be substituted.

Amendment  
of section 218.

21. In section 218 of the Corporation Act, —

(a) for sub-section (1), the following sub-section shall be substituted, namely:—

“(1) There shall be constituted a State Municipal Corporation Assessment Tribunal in the State for all Corporations consisting of a Chairperson and such other members, not exceeding five, as the Government may determine.”, and

(b) for sub-section (4), the following sub-section shall be substituted, namely:—

“(4) The expenses incurred for the State Municipal Corporation Assessment Tribunal including salaries and allowances referred to in sub-section (3) shall be recovered from the Corporations in such manner as may be determined by the Government.”.

Omission of  
sections 223,  
224, 225 and  
226.

22. Sections 223, 224, 225, and 226 of the Corporation Act shall be omitted.

Amendment  
of section  
227.

23. In section 227 of the Corporation Act, in sub-section (1), —

(a) the words and figure "or by the determination of annual value under section 226" shall be omitted and for the words "Corporation Assessment Tribunal" the words "State Municipal Corporation Assessment Tribunal" shall be substituted ; and

(b) in the proviso thereto for the words " Corporation Assessment Tribunal" the words "State Municipal Corporation Tribunal" shall be substituted and the words, figure and commas "or section 226, as the case may be," shall be omitted.

Amendment  
of section 228.

24. For section 228 of the Corporation Act, the following section shall be substituted, namely:—

"228. Every valuation made under section 210 or section 222 shall, subject to decision in appeal, if any, be final."

Amendment  
of section 229.

25. In section 229 of the Corporation Act, —

(a) for sub-section (2), the following sub-section shall be substituted, namely:—

"(2) All assessed properties shall be entered in the Corporation Assessment Book and shall have a Property Tax Index Number (PTIN) and every PTIN shall reflect the annual value of the concerned land or building or both.";

(b) In the proviso to sub-section (5), the words, comma and figures "under section 224 or section 227, as the case may be" shall be omitted; and

(c) after sub-section (6), the following sub-section shall be inserted, namely:—

"(7) The Corporation may take the help of such technology as may be considered appropriate for ascertaining the details of land and building for assessment or revision of assessment of the annual value of such land and building."

Amendment  
of section 235.

26. In section 235 of the Corporation Act, the sub-sections (2), (3) and the Explanation thereto shall be omitted.

Omission  
of section 236.

27. Section 236 of the Corporation Act shall be omitted.

### CHAPTER III

#### AMENDMENT TO THE ODISHA MUNICIPAL ACT, 1950

Amendment  
of Chapter  
V-A.

28. For Chapter-V-A of the Odisha Municipal Act, 1950 (hereinafter referred to as the Municipal Act), the following Chapter shall be substituted, namely: —

Odisha Act  
23 of 1950.

#### "CHAPTER V-A

#### WARD COMMITTEE

Constitution  
of Ward  
Committee.

57-A. (1) There shall be constituted by the Municipality a Ward Committee for each ward in a Municipality within a period of six months from the date appointed for its first meeting referred to in clause (a) of sub-section (2) of section 47:

Provided that where a Municipality has been constituted before the commencement of the Odisha Municipal Laws (Amendment) Act, 2015, the Ward Committee shall be constituted within six months from such commencement.

(2) The Ward Committee shall consist of the following members, namely:—

- (a) the Councillor representing the ward who shall be the President thereof;
- (b) the representative of each Area Sabha of the concerned ward;
- (c) the member of the Legislative Assembly representing the constituency which comprises wholly or partly the ward; and
- (d) not more than ten persons of eminence from the ward, to be nominated by the Municipality in such manner as may be prescribed:

Provided that if the population of the ward is not more than ten thousand, the number of nominated members shall be four and thereafter, there shall be one additional member for every four thousand population or part thereof:

Provided further that one-half of the person to be nominated to the Ward Committee shall be women.

*Explanation.*—For the purposes of this section and section 57-D the expression "persons of eminence" means any non-Government organization or association of persons established, constituted or registered under any law for the time being in force and working for social welfare and includes any community-based organization, professional institution and civic, health, educational, social or cultural body or any trade or industrial organization and such other association or body as the Municipality may decide.

(3) A person shall be disqualified for being nominated as a member of the Ward Committee or to continue as such member if under the provisions of this Act or any other law for the time being in force, he would be disqualified for being elected as a Councillor of the Municipality.

(4) The Sanitary Inspector or any other officer nominated by the Executive Officer shall be the Secretary of the Ward Committee and shall have the right to take part in the proceedings at a meeting of the Ward Committee but shall not be entitled to vote at any such meeting.

(5) The President of the Ward Committee shall have power to invite the officer of the concerned Department of the Municipality as special invitee to participate in the meeting relating to the Department which is the subject matter of the discussion.

(6) The term of office of the Ward Committee shall be coterminous with the term of office of the Municipality.

(7) The Ward Committee shall meet at least once in a year and business of the Ward Committee shall be conducted in such manner as may be prescribed:

Provided that the President may call upon emergency meeting as and when he deems fit.

Functions  
of the Ward  
Committee.

57-B. Subject to the provisions of this Act and overall control of the Municipality, every Ward Committee shall have the following functions, namely: —

- (a) provide assistance in solid waste management in the ward;
- (b) supervision of sanitation works in the ward;
- (c) provide assistance for preparation and implementation of development schemes for the ward;
- (d) encourage harmony and unity among various groups of people in the ward;
- (e) mobilize voluntary labour and donation by cash or kind for conducting social welfare programmes in the ward;
- (f) provide assistance for identification of beneficiaries for the implementation of development and welfare schemes;
- (g) encourage activities of art, culture, sports and games;
- (h) encourage people's participation in voluntary activities necessary for successful implementation of the developmental activities of the Municipality;
- (i) ensure maintenance of street lighting and park in the ward;
- (j) provide assistance for timely collection of taxes, fees and other sums due to the Municipality; and
- (k) perform such other functions as may be assigned to it by the Municipality.

Responsibility  
of the Ward  
Committee.

57-C. (1) It shall be the responsibility of every Ward Committee to perform the following duties, namely: —

- (a) prepare the annual ward plans and produce the same in a manner consistent with the District plans within such period and in such manner as may be prescribed;
- (b) prepare the ward budget in accordance with the ward plans within such period and in such manner as may be prescribed;
- (c) ensure optimal collection of all revenue sources;
- (d) ensure maintenance of parks and street lighting in the ward;
- (e) prepare the report on housing and public distribution system in the ward;

- (f) prepare and maintain beneficiary list for all programmes and schemes undertaken by the Government in co-ordination with the concerned agencies or Departments of the Government;
- (g) ensure road works including construction, maintenance and restoration;
- (h) take measures necessary for general beautification of the locality;
- (i) submit periodical reports on the activities undertaken by it to the Municipality; and
- (j) discharge such other duties as may be entrusted to it by the Municipality.

(2) The Ward Committee may, for the purpose of carrying out its functions and duties, obtain information relating to ward from the Executive Officer or from any other officer and formulate guidelines for giving effect to the duties entrusted to it under sub-section (1)."

Insertion  
of new  
Chapter.

29. After Chapter V-A of the Municipal Act, the following Chapter shall be inserted, namely: —

#### **"CHAPTER V-B**

#### **AREA SABHA**

Constitution  
of Area  
Sabha.

57-D. (1) In every ward of the Municipality there shall be constituted one or more Area Sabha.

(2) Every Area Sabha shall be comprised of all persons registered in the electoral rolls as relates to the area who shall be the members.

*Explanation.*— For the purpose of this section the expression "area" in relation to an Area Sabha means polling area consisting of such number of electors as may be specified by the Election Commission.

(3) There shall be an Area Sabha Representative for each area to be nominated by the Municipality from among persons of eminence of the concerned area as may be prescribed.

(4) The qualification and disqualification prescribed for getting elected as Councillor of the Municipality and for holding the office as Councillor of

Municipality under the relevant provision of this Act shall apply mutatis mutandis for the Area Sabha Representative.

(5) The term of office of the Area Sabha Representative shall be co-terminous with the term of office of the Municipality.

(6) The business of the Area Sabha shall be conducted in such manner as may be prescribed.

Functions  
of the Area  
Sabha.

57-E. Subject to the provisions of this Act and overall control of the Municipality, every Area Sabha shall have the following functions, namely:—

- (a) evolve proposals and determine the priority of different schemes relating to the development programmes of the area;
- (b) identify and prepare lists of beneficiaries in different beneficiary oriented schemes;
- (c) verify the eligibility of persons getting different welfare assistance from the State Government;
- (d) verify the eligibility of persons to get pension and subsidies assistance in different schemes;
- (e) suggest the location of street lights, public water taps, public wells, public sanitation units and other public amenities within the area;
- (f) identify the defects and deficiencies in water supply and street lighting within the area and suggest remedial measures;
- (g) assist the activities of the public health centre for prevention of diseases and family welfare in the area;
- (h) mobilize voluntary labour and contributions both in cash and kind for developmental works within the area and supervise such work through volunteer teams;
- (i) create awareness among the Area Sabha members of their obligations to pay municipal taxes and user charges; and
- (j) perform such other functions as may be assigned to it by the Municipality.

Responsibility  
of the Area  
Sabha.

57-F. It shall be the responsibility of every Area Sabha to perform the following duties, namely:—

- (a) obtain information from the Municipality and the Ward Committee relating to the developmental works within the area proposed to be done for next three months;
- (b) obtain informations from the Ward Committee about every decision in connection with the area and the follow-up action on that;
- (c) create awareness on the matter of public interest like cleanliness, protection of environment and control of pollution;
- (d) promote harmony and unity within the area;
- (e) co-operate with the Ward Committee in the matter of sanitation arrangement within the area; and
- (f) discharge such other duties as may be entrusted to it by the Municipality."

Insertion  
of new section  
103-B.

30. In the Municipal Act, after section 103-A, the following section shall be inserted, namely:—

"Obligation  
of  
Municipality.

103-B. The Municipality shall provide necessary administrative, financial and infrastructure support to the Ward Committee for its efficient performance of functions and discharge of duties."

Amendment  
of sections  
131 to 175.

31. In the Municipal Act, for sections 131 to 175 (both inclusive), the following sections shall be substituted, namely:—

"Power to  
levy taxes.

131. (1) The Municipality shall have, for the purpose of this Act, the power to levy the following taxes, namely: —

- (a) property tax on lands and buildings;
- (b) tax on deficit in parking spaces in any non-residential building;
- (c) water tax;
- (d) fire tax;
- (e) tax on advertisements, other than advertisements published in newspapers;
- (f) surcharge on entertainment tax;
- (g) surcharge on electricity consumption within the Municipal area;
- (h) tax on congregation; and
- (i) toll —
  - (i) on roads, bridges and ferries; and

- (ii) on heavy trucks which shall be heavy goods vehicles, and buses, which shall be heavy passenger motor vehicles, within the meaning of the Motor Vehicles Act, 1988 plying on the public street.

59 of 1988.

(2) Subject to prior approval of the State Government, the Municipality may, for raising revenue for discharging its duties and performing its functions under this Act, levy any other tax which the State Legislature has the power to levy under the Constitution of India.

(3) The levy, assessment and collection of taxes mentioned in subsection(1) shall be in accordance with the provisions of this Act and the rules and regulations made thereunder.

Power to levy  
"user charges.

132. The Municipality shall levy user charges for, —

- (i) provision of water supply, drainage and sewerage;
- (ii) solid waste management;
- (iii) parking of different types of vehicles in different areas and for different periods;
- (iv) stacking of materials of rubbish on public streets for constructions, alteration, repair or demolition work of any type; and
- (v) other specific services rendered in pursuance of the provisions of this Act,

at such rates as may be determined, from time to time, by regulation:

Provided that a Municipality may, having regard to the conditions existing in the Municipal area, decide not to levy or postpone the levying, of any of the user charges as aforesaid:

Provided further that the State Government may, direct the Municipality to levy any of the user charges as aforesaid, not levied, or postponed, by the Municipality.

Property  
Tax on lands  
and  
buildings.

133. (1) For the purposes of this Act, a property tax determined under this Chapter on the annual value of any land or building in the Municipal area including any land or building belonging to the State Government, or the

Municipality or any undertaking or public sector corporation under the control of the State Government or the Municipality, but excluding any land or building specifically exempted under this Act, shall be levied by the Municipality.

(2) Save as otherwise provided in this Act, the rate of property tax on lands and buildings shall be between a minimum of eight percentum and a maximum of twenty percentum of the annual value of such lands and buildings, as may be specified by the Municipality, from time to time:

Provided that the Municipality may, at any time, specify different rates for the land and building used differently:

Provided further that the rate of tax on lands and buildings of the State Government used for office, educational, or medical purposes shall be five percentum.

*Explanation.*— The expression "lands and buildings of the State Government" shall not include the lands and buildings used for residential, commercial, joint venture projects, Government Corporations or Statutory Bodies.

(3) The amount of property tax determined under this Chapter shall be linked to the consumer price index of urban non-manual workers for a year in which a general valuation of all lands and buildings within the Municipal area has been made, and it shall be lawful to realize the amount of such tax so determined on a yearly basis according to the changes in the aforesaid index till the next general valuation of such lands and building.

(4) In calculating the amount of property tax and the amount payable per quarter or annually after allowing rebate for timely payment, the fraction of a rupee shall be rounded off to the nearest rupee, fifty paise being treated as one rupee.

134. Notwithstanding anything contained in this Act, any land or building which is the property of the Central Government shall, save in so far as Parliament by law otherwise provides, be exempted from the property tax:

Provided that nothing in this section shall, until Parliament by law otherwise provides, prevent the Municipality from levying any tax on any

property of the Central Government to which such property was immediately before the commencement of the Constitution of India liable or treated as liable, so long as the property tax continues to be levied by the Municipality:

Provided further that nothing in this section shall prevent the Municipality from levying a service charge on any property of the Central Government which is exempted under this section, at the rate of five percentum of the annual value of such land and building.

*Explanation.*— A property of the Central Government shall not include any property vested, or belonging to, any statutory body or Public Sector Corporation under the control of the Central Government.

135. The Municipality may levy a surcharge at a rate, not exceeding fifty percentum of the rate of property tax, on such land or building or hut or portion thereof which is rented out:

Provided that in the case of any building which is partly occupied and partly rented out, the surcharge shall be levied only on the property tax of the rented portion.

136. (1) Notwithstanding anything contained in the foregoing provisions of this Chapter,—

- (i) any land or building or portion thereof exclusively used for the purpose of public worship; or
- (ii) any land or building exclusively used for the purpose of public burial as cremation ground, or any other place used for the disposal of the dead duly registered under this Act; or
- (iii) any open space including a parade ground which is the property of the Central or the State Government; or
- (iv) heritage lands and buildings, as may be specifically notified by the State Government, and properties protected by notification by the Archaeological Survey of India or the State Government as the archaeological property,

may be exempted by the Municipality from the property tax.

*Explanation 1.*—For the purpose of clause(i), any land or building used for public worship shall not be deemed to be exclusively used for such worship if on

Surcharge on  
rented land,  
building or hut.

Exemption of  
lands and  
buildings from  
property tax.

such land or in such building, any trade or business is carried on, or any rent or income is derived in respect of such land or building.

*Explanation II.*—For the purpose of clause (iii) open space shall not include any land on which any trade or business is carried on, or in respect of which any rent or income is derived.

(2) The Executive Officer shall cause to be maintained a register showing separately the lands and buildings exempted from the property tax under sub-section (1) in such Form as may be determined by regulations, and such register shall be open to the public for inspection.

Classification of  
land and building  
and fixation of  
annual values.

137.(1) The Municipality shall, on the recommendation of the Valuation Organization constituted under section 146 and having regard to,—

- (a) the location of lands and buildings in the Municipal area;
- (b) the structural characteristics of buildings including age factor;  
and
- (c) use wise category of the land and building as may be prescribed,

declare its intention to classify lands and buildings in each ward of the Municipality into such groups as the Municipality may specify by a public notice and shall also specify in such public notice the annual value it proposes to fix per unit area of vacant land and per unit area of covered space of buildings within each such group.

(2) If any owner or occupier of any land or building in any ward in respect of which a public notice has been issued under sub-section (1) has any objection to the manner of classification of any group or groups or the value per unit area of vacant land or the value per unit area of covered space of building in any group, he may submit to the Executive Officer of the Municipality, his objection in such Form, and containing such particulars, as may be prescribed within thirty days from the date of publication of such public notice and such objection shall be considered by the valuation officer of the Valuation Organisation or any other officer as may be empowered by the State Government in this behalf.

(3) On the expiry of the period specified in sub-section (2) and after considering the objections, if any, in accordance with the provisions of section 138, the Municipality shall, by a public notice, specify group wise the value per unit area of vacant land and the value per unit area of covered space of building.

(4) In this Unit Area Value System, the entire Municipal area has to be grouped into homogenous categories for specifying Unit Area Value and such grouping shall be done taking into consideration the factors like average rental value of the property in the area, average capital value of land, quality of physical infrastructure, availability of social and market infrastructure, type of development and economic standards of the residents of the area.

Procedure for hearing objection to classification of lands and buildings.

138. (1) Any objection under sub-section (2) of section 137 shall be entered in a register to be maintained for the purpose in such Form and manner and containing such particulars as may be prescribed.

(2) Every such objection shall be determined by the Valuation Organization after giving the person an opportunity of being heard.

(3) The procedure for hearing and disposal of objections shall be such, as may be prescribed.

(4) Any person aggrieved by an order as specified in public notice under sub-section (3) of section 137 may prefer an appeal within thirty days of such order to the District Magistrate under whose jurisdiction the Municipality is situated or to such other officer as may be empowered by the State Government in this behalf, and the decision of such appeal shall be final.

Validity of the unit area values and periodic revision thereof

139. The unit area value of vacant land and the unit area value of covered space of building, determined under section 137, in respect of a group in any ward shall not be revised before expiration of a period of five years from the date of such determination:

Provided that till the revision of such unit area value is completed, the existing unit area value shall continue to be in force.

Location  
characteristic.

140. (1) The location of any land or building in the Municipal area, referred to in clause (a) of sub-section (1) of section 137, shall be determined with reference to —

- (a) the ward in which the land or building is situated; and
- (b) the category of public street on which such land or building is situated.

(2) In the case of any private street or pedestrian pathway, the Executive Officer shall, having regard to the nature and width of the private street or pedestrian pathway on which any land or building is situated, determine the category of such private street or pedestrian pathway.

Structural  
characteristics.

141. For the purpose of this Act, the State Government shall, having regard to the materials of construction used and the construction practices employed, prescribe the types of buildings which may be classified as pucca, semi-pucca or kutcha building.

Annual value of  
land and building.

142. (1) The annual value of any vacant land and building in any ward of the Municipality shall be the sum of the amount arrived at as per the formula  $(\text{UNIT RATE} \times \text{BUILT UP AREA} + \text{UNIT RATE OF VACANT LAND} \times \text{VACANT LAND AREA})$  which shall be determined by an order of the Executive Officer, if property owner fails to determine and submit returns as provided in section 144 or files a wrong data and assessment.

(2) A copy of the order shall be served within fifteen days thereof to the owner or occupier of the land and building, as the case may be, in such form and in such manner, as may be prescribed.

(3) The value of any machinery contained in, or situated upon, any land or building shall not be taken into consideration while determining the annual value.

*Explanation I.* — In case of a building with appurtenant land, the area of the land under the plinth area of the building shall be excluded from the total area of land, the balance being treated as vacant land which shall be assessed as such.

*Explanation II.* — The covered space of any building shall mean the total floor area of the building in all the stories.

*Explanation III.*—For the propose of this section, “machinery” shall include lifts, air-conditioning equipment and equipment for providing earthquake proofing and other movable properties.

(4) Any owner or occupier of any land or building, aggrieved by an order of the Executive Officer under sub-section (1), may prefer an appeal in such Form as may be prescribed, within thirty days of such order, to the District Magistrate under whose jurisdiction the Municipality is situated or to such other officer as may be empowered by the State Government in this behalf.

Determination  
of annual value  
of building  
where land is  
exempted from  
property tax.

143. Where land is exempted from property tax under any law for the time being in force, the annual value of any building erected on such land, which is in existence for more than one year and is not entitled to any exemption from such tax under this Act or any other law for the time being in force, shall be determined separately for the purpose of levy of tax in accordance with the provisions of this Chapter.

Self-assessment  
and default in  
filing of return.

144. (1) Any owner of any land or building or any other person liable to pay the property tax or any occupier in absence of such owner or person shall,—

- (a) compute the tax due on the basis of annual value of the land and building as determined under section 142 and the rate of tax as determined under section 133;
- (b) file a return on such times, in such Form and manner as may be prescribed;
- (c) pay the tax due as provided under section 159;
- (d) avail rebate at such rate, not exceeding ten percentum of the tax payable, as may be notified by the Municipality in the event of the annual tax being paid in lump sum by the end of the first quarter of the financial year; and
- (e) pay interest at the rate of three percentum per quarter on the tax payable which he fails to pay on the due date.

(2) The Executive Officer may, at any time,—

- (a) make, suo motu, assessment in any case where a return on the basis of self-assessment has not been filed;
- (b) revise any assessment where the information furnished in the return of self-assessment is found to be incorrect; and
- (c) re-open any assessment in any case where it has been detected that there is wilful suppression of information.

(3) If any owner of any land or building or any other person liable to pay the property tax or any occupier, in absence of such owner or persons, fails to file a return without sufficient cause or furnishes information in the return which is found to be incorrect or it has been detected that there has been wilful suppression of information, the Executive Officer may, after giving such person a reasonable opportunity of being heard, direct him to pay in addition to the tax and interest, if any, payable by him a penalty of thirty percentum of the amount of tax with interest, if any, so payable.

Unit of  
Assessment.

145. (1) Every building together with the land appurtenant thereto shall be assessed as a single unit:

Provided that where portions of any building together with the land appurtenant thereto are separately owned so as to be entirely independent and capable of separate enjoyment, notwithstanding the facts that access to such separate portions is made through a common passage or a common stair case, such separately owned portions shall be assessed separately.

(2) All lands or buildings, to the extent they are contiguous or are on the same foundation and are owned by the same owner or co-owners as an undivided property, shall be treated as one unit for the purpose of assessment under this Act:

Provided that if such land or building is subdivided into separate shares which are not entirely independent and capable of separate enjoyment, the Executive Officer may, on application from the owner or co-owners, apportion the valuation and assessment of such land or building among the co-owners according to the value of their respective shares treating the entire land or building as single unit.

(3) Each residential unit with its percentage of the undivided interest in the common areas and facilities constructed or purchased and owned by or under the control of any housing co-operative society registered under any law regulating co-operative housing for the time being in force, shall be assessed separately.

(4) Each apartment and its percentage of the undivided interest in the common areas and facilities in a building within the meaning of any law regulating apartment ownership for the time being in force, shall be assessed separately.

(5) Notwithstanding any assessment made before the commencement of the Odisha Municipal Laws (Amendment) Act, 2015, the Executive Officer may, on his own motion or otherwise, amalgamate or separate, as the case may be, lands or buildings or portions thereof so as to ensure conformity with the provisions of this section.

(6) If the ownership of any land or building or a portion thereof is sub-divided into separate shares, or if more than one land or building or portion thereof comes under one ownership by amalgamation, the Executive Officer may, on an application from the owner or the co-owners, as the case may be, separate or amalgamate, such lands or buildings or portions thereof so as to ensure conformity with the provisions of this section.

(7) The Executive Officer shall, upon an application made in this behalf by an owner, lessee, sub-lessee or occupier of any land or building and upon payment of such fee as may be determined by the Municipality, by regulation, furnish to such owner, lessee, sub-lessee or occupier, as the case may be, information regarding the apportionment of the property tax on such land or building among the several occupier of such land or building for the current assessment period or for any preceding assessment period:

Provided that nothing in this sub-section shall prevent the Municipality from recovering any arrear dues on account of property tax from any such person.

Establishment  
of Valuation  
Organisation  
and  
appointment of  
valuation  
officers.

146. (1) The State Government shall establish a Valuation Organization consisting of such number of officers and other employees as they consider necessary.

(2) The State Government may, by notification, appoint such number of officers to the valuation organization as they think fit, to be valuation officers and they shall exercise such powers and perform such duties as have been conferred or imposed upon them by or under the provisions of this Act within such local area of the Municipality as may be assigned.

(3) The Valuation Organization and the officers and employees thereof shall be subject to the control of the Director.

(4) Every Municipality shall pay to the State Government such amount towards its contribution for maintenance of the Valuation Organization as may be determined by the State Government.

(5) The principles according to which the amount of contribution is to be determined shall be such as may be prescribed.

Function of  
Valuation  
Organisation.

147. The function of the Valuation Organization shall be, —

- (a) to make recommendation to the Municipality on the matters relating to classification of lands and buildings into different groups and fixation of values per unit area of such lands and buildings under section 137;
- (b) to determine objections under sub-section (2) of section 137;
- (c) to prepare the valuation list of unit-rate proposed to fix per unit area of vacant land and per unit area of covered space of buildings in groups; and
- (d) to perform such other functions as may be prescribed.

Submission  
of Property  
Tax returns.

148. (1) The Executive Officer shall, with a view to determining the annual value of lands and buildings in any ward and the persons primarily liable for the payment of the property tax, by notice, require the owners and the occupiers of such lands or buildings or any portion thereof, including such owner or person computing the tax due under the provisions of section 144, to furnish returns in such Form as may be prescribed and within such time, not being less than thirty

days from the date of publication of such notice, as may be specified therein, containing the following particulars, namely : —

- (a) the name of the owner and the occupier;
- (b) the number of the ward, the number of the premises, and the name and number, if any, of the public street or the description of the private street or the pedestrian pathway on which such land or building is situated;
- (c) whether the building is pucca or semi-pucca or kutcha;
- (d) whether the land or the building is connected with the municipal water supply main or the municipal drain;
- (e) the uses to which such land or building is put or intended to be put in terms of occupancy or use group as mentioned in this Chapter;
- (f) the area of the land and the covered area of the building with break up of the area under various uses;
- (g) in the case of non-residential uses, whether wholly owner occupied or wholly rented out or partly owner occupied and partly rented out and the areas thereof; and
- (h) such other particulars as may be prescribed.

(2) Every owner or occupier shall be bound to comply with such notice and to furnish return with a declaration that the statement made therein is correct to the best of his knowledge and belief.

(3) The Executive Officer or any person subordinate to him duly authorized by him, in writing, in this behalf, may, with or without giving any previous notice to the owner or the occupier of any land or building, enter upon, and make any inspection or survey or take measurement of, such land or building with a view to verifying the statement made in the return for such land or building or for collecting the particulars referred to in sub-section (1) in respect of such land or building:

Provided that no such entry shall be made except between the hours of sunrise and sunset.

Periodic  
Assessment.

149. The Executive Officer shall, having regard to the recommendations of the Valuation Organization relating to classification of lands and buildings into different groups and fixation of values per unit area of such lands and buildings, cause a general valuation of all lands and buildings in the Municipal area in accordance with the provisions of this Chapter, as soon as possible, after the constitution of a new Municipal area and at periodic intervals in the case of all other Municipal areas so as to ensure that there is a revision of such valuation of all lands and buildings at the expiration of successive period of five years:

Provided that it shall be lawful to divide the Municipal area into groups of wards so that periodic assessment at the interval of every five years may take place in each such group instead of in the entire Municipal area at a time:

Provided further that the annual value of any land or building situated in the Municipal area, which has been determined earlier and is in force on the date of commencement of the Odisha Municipal Laws (Amendment) Act, 2015, shall remain in force and shall be deemed to be the annual value for the purpose of assessment of property tax on such land or building under this Chapter, until a fresh annual value is determined under the provisions of this Act as amended by the said Amendment Act:

Provided also that where, on the date of commencement of the Odisha Municipal Laws (Amendment) Act, 2015, the determination of annual value of any such land or building is under process, such determination shall be completed and the value so determined shall be deemed to be the annual value under this Act until a fresh annual value is determined under the provisions of this Act as amended by the said Amendment Act.

Period of  
validity of  
Assessment.

150. (1) The annual value of any land or building determined under this Chapter—

- (a) shall have effect from the date of commencement of the quarter of a year ending on the 30th June or the 30th September or the 31st December or the 31st March, as the case may be, and

(b) shall, subject to the other provisions of this Chapter, remain in force in respect of each ward of the Municipality for a period of five years.

(2) Where the annual value of any land or building in any ward has not, for the reasons which are on record in writing, been revised on the expiration of five years, the previous annual value of such land or building shall continue to remain in force until it is revised.

(3) Save as otherwise provided in this Act, the Municipality shall charge five percentum as surcharge annually on the annual tax fixed against each property till such time the Valuation Organisation revised the Unit Rate.

Revision of  
Assessment.

151. (1) The Executive Officer may cause any revision to be made in the annual value of any land or building or any portion thereof in the following cases, namely:—

- (i) where any tenancy or any rent changes; or
- (ii) where the nature of use changes; or
- (iii) where a new building is erected or an existing building is redeveloped or substantially altered or improved during the period the annual value remains in force; or
- (iv) where, on an application made in writing by the owner or the person liable to pay the property tax, it is established that during the period the annual value remains in force, its value has been reduced by reason of any substantial demolition or has suffered depreciation from any accident or any calamity, proved to the satisfaction of the Executive Officer to have been beyond the control of such owner or such person; or
- (v) where any land or building or portion thereof is acquired by purchase or otherwise by the Central Government or the State Government or the Municipality; or
- (vi) where any land or building or portion thereof is sold or otherwise transferred to the Central Government or the State Government or the Municipality; or

(vii) where, upon the acquisition or transfer of any land or building in part, a residual portion remains; or

(viii) where it becomes necessary so to do for any other reason to be recorded in writing.

(2) Any revision in the annual value of any land or building or portion thereof under this section shall come into force from the date of commencement of the quarter of a year ending on the 30th June or the 30th September or the 31st December or the 31st March, as the case may be, following that in which such revision comes into force and shall remain in force for the unexpired portion of the period during which but for such revision, such annual valuation would have remained in force.

(3) Notwithstanding anything contained in sub-section (1) or sub-section (2), where the annual value of any land or building,—

- (i) has not, for any reason, been determined under this Act, the annual value of such land or building may be determined by the Executive Officer at any time during the currency of the period of assessment in respect of such land or building under section 149 or section 150; or
- (ii) has been cancelled on the ground of irregularity, the annual value of such land or building may be determined by the Executive Officer at any time after such cancellation, and such annual value shall remain in force until a fresh valuation or revision is made and shall take effect from the beginning of the quarter from which the previous valuation which has been cancelled would have taken effect:

Provided that the valuation made under clause (i) or clause (ii) shall remain in force for the unexpired portion of the period specified in this Chapter.

(4) Any revision of annual value of any land or building or any portion thereof under this section shall be made with reference to the group into which such land or building or part thereof is classified under section 137 and the annual value fixed per unit area of such land or building for that group shall be applicable.

(5) Notwithstanding anything contained in the foregoing provisions of this section, no revision of the annual value of any land or building under this section shall be made without giving the owner or the occupier of such land or building a reasonable opportunity of being heard.

(6) Where any revision of the annual value of any land or building is made under this section, the order of such revision shall be communicated to the owner or the occupier of such land or building within fifteen days from the date of such order.

(7) An appeal shall lie against an order under sub-section (6) to the District Magistrate under whose jurisdiction the Municipality is situated or to such other officer as may be empowered by the State Government in this behalf, if preferred by the owner or the occupier of such land or building within thirty days from the date of receipt of the order.

(8) The annual value of any land or building determined after the disposal of the appeal shall take effect from the quarter from which such annual value would have taken effect and shall continue to remain in force during the period such annual value would have remained in force, had no appeal been filed.

(9) The provisions of Part-II and Part-III of the Limitation Act, 1963, relating to appeals shall apply to every appeal preferred under this section. 36 of 1963.

(10) The procedure for hearing and disposal of appeals shall be such as may be prescribed.

152.(1) Whenever the title of any holding is transferred, both the transferor and the transferee shall, within three months after the execution of the instrument of transfer or if no such instrument is executed within three months after the transfer is effected give notice in writing of such transfer to the Executive Officer.

(2) In the event of the death of the transferee, his heir shall, within one year from the date of death, give notice in writing of such transfer to the Executive Officer.

(3) Any person who is primary liable for the payment of taxes on any land or building, if transfers his title over such property, without giving notice of

such transfer to the Executive Officer, as aforesaid, shall, unless the municipality on grounds of hardship arising out of special circumstances, otherwise direct, in addition to any other liability which he incurs through such neglect, continue the liability for the payment of all such taxes, from time to time, payable in respect of the said property until he gives such notice or until the transfer is recorded in the municipal books.

(4) Nothing in this section shall be held to diminish the liability of the transferee for the said taxes or to affect the prior claim of the municipality for the recovery of the taxes due thereupon and the municipality may revise the assessment list as against the transferee with effect from the date on which they are satisfied that the transfer was made.

Finality of the  
valuation.

153. Every valuation made under section 142 or section 151 shall subject to decision in appeal, if any, shall be final.

Municipality  
Assessment  
Book.

154. (1) The Municipality shall maintain a Municipal Assessment Book in such Form, and in such manner, as may be prescribed.

(2) All assessed properties shall be entered in the Municipal Assessment Book and shall have a property Tax Index Number (PTIN) and every PTIN shall reflect the annual value of the concerned land or building or both.

(3) The Executive Officer may, at any time, make such corrections in the Municipal Assessment Book as may be necessary to incorporate changes required to be made in accordance with the provision of this Act or for removal of patent errors or defects on the face of the records.

(4) The Municipal Assessment Book, duly authenticated in the manner prescribed, shall be kept in the office of the Municipality and shall be open for inspection free of charges during office hours and extracts therefrom shall be made available on payment of such fee as may be prescribed.

(5) The Municipal Assessment Book shall be printed and published for every ward of the Municipality and shall be made available for sale to the public in such Form and in such manner, as may be prescribed:

Provided that the publication of Municipal Assessment Book shall not be kept pending on the ground that an objection or appeal has been made in respect of any case.

(6) Wherever it is possible for the Municipality to do so, the Municipal Assessment Book shall also be put on a website for public information.

(7) The Municipality may take the help of such technology as may be considered appropriate for ascertaining the details of land and building for assessment or revision of assessment of the annual value of such land and building.

Property tax and surcharge thereon to be first charge on land and buildings and movables.

155. The property tax on any land or building and the surcharge thereon, due from any person, shall, subject to the prior payment of land revenue, if any, due to the State Government on account of such land or building, be a first charge upon such land or building belonging to such person and upon the movable property, if any, on or within such land or building and belonging to the person liable to pay such property tax and surcharge thereon.

Incidence of property tax.

156 (1) The property tax on any land or building shall be primarily leviable upon the owner thereof.

(2) The liability of the several owners of any land or building constituting a single unit of assessment, which is, or purports to be, severally owned in parts or flats or rooms, for payment of property tax or any instalment thereof, payable during the period of such ownership, shall be joint and several:

Provided that the Executive Officer may apportion the amount of property tax on such land or building among several co-owners:

Provided further that in any case where the Executive Officer is, for the reasons to be recorded in writing, satisfied that the owner is not traceable, the occupier of such land or building for the time being shall be liable for payment of the property tax and the surcharge thereon and shall also be entitled to the rebate, if admissible.

(3) The property tax on any land or building, which is the property of the Municipality and the possession of which has been delivered under any agreement or licensing arrangement, shall be leviable upon the transferee or the licensee, as the case may be.

Incidence of  
surcharge.

157. Where a surcharge has been imposed under this Chapter, such surcharge shall be payable by the owner or the occupier, as the case may be, who uses such land or building for any purpose other than residential purpose.

Apportionment  
of surcharge.

158. The person primarily liable to pay the property tax in respect of any land or building may recover the entire amount of the surcharge on the property tax on such land or building from the occupier who uses it for any purpose other than residential purpose:

Provided that if there is more than one occupier, the amount of surcharge may be apportioned and recovered from each of such occupiers in such proportion as the annual value of the portion occupied by each such occupier bears to the total annual value of such land or building.

Payment of  
property tax  
on land and  
building.

159. Save as otherwise provided in this Act, the property tax on any land or building under this Chapter shall be paid by the person liable for the payment thereof in quarterly instalments and, for purposes of this section, each quarter shall be deemed to commence on the first day of April, the first day of July, the first day of October and the first day of January of a Year.

Water Tax.

160. The Municipality may levy a water tax on any land or non residential building at such percentum of property tax as may be prescribed.

Fire Tax

161. The Municipality may levy a fire tax on any building at such percentum of property tax as may be prescribed.

Government's  
power to  
abolish,  
suspend, reduce  
or increase the  
rate of any tax.

162. (1) If the State Government, either on their own motion or on the representation made by the inhabitants of any Municipality, are satisfied that the imposition of any tax referred to in section 131, or the rate at which such imposition is made, is likely to cause hardship to the inhabitants of the Municipality, they may, after consulting that Municipality, by order,—

- (a) abolish such tax; or
- (b) suspend such imposition for such period, not being more than two years, as may be specified in the order; or
- (c) fix such lower rate as they deem fit.

(2) Upon an order being made under sub-section (1) in respect of any tax, such tax shall be abolished, suspended or as the case may be, levied

at the lower rate, with effect from such date as may be specified in the order.

(3) Any tax which is abolished under this section or for which lower rate is fixed thereunder shall not be re-imposed or as the case maybe, imposed at a higher rate without the previous sanction of the State Government.

(4) Any tax, the imposition of which is suspended under this section, may, after the expiry of period of suspension, be re-imposed by the Municipality at such rate as it may determine.

(5) Where the State Government are satisfied that the rate at which the imposition of any tax referred to in section 131 is abnormally low, they may increase such rate after consulting the concerned Municipality in the matter:

Provided that in no case the rate of any such tax, after such increase, shall exceed the maximum limit provided therefor in this Act.

Recovery of  
Taxes as an  
arrear of land  
revenue.

163. (1) Any arrear of tax, due from any person, on the first day of the quarter immediately preceding, shall be recoverable as an arrear of land revenue as per the provisions of the Odisha Public Demand Recovery Act, 1962.

Odisha Act  
1 of 1963

(2) The Executive Officer of any Municipality may, at any time, apply to the Collector of the District for the recovery of the whole or any part thereof as arrear of tax which he has failed to realise.

(3) If the Collector of the District is satisfied that the Executive Officer has so failed to realise the whole or any part of any tax and that the application has been submitted-not more than one month after such failure, he shall allow the application and shall thereupon publish in the prescribed manner and for the prescribed period, a list of the arrears of taxes in respect of which the application has been allowed.

(4) After such publication of the list, any arrear of tax included therein shall be treated as an arrear of land revenue payable' to the Municipality.

(5) For all sums paid on account of any tax under this Act a receipt noting the details of payment be given by the Executive Officer or any other officer of the Municipality authorized by him."

#### CHAPTER IV

#### MISCELLANEOUS

Omission of  
certain  
references.

32. Throughout the Corporation Act and the Municipality Act the reference of sections or sub-sections, omitted in the Odisha Municipal Laws (Amendment) Act, 2015, in any provision of those Acts shall be omitted and such other consequential amendments as the rule of grammar may require shall also be made.

By Order of the Governor

BIBHU PRASAD ROUTRAY  
Principal Secretary to Government