

**MUNICIPAL CORPORATION SHIMLA
NOTIFICATION**

No.MCS/Comm./taxDeptt/2024-377

Dated: 10-06-2024

Whereas, the Municipal Corporation Shimla drafted the “AMENDMENTS IN THE SHIMLA MUNICIPAL CORPORATION (PROPERTY TAXATION) BYE-LAWS, 2015” were published in the Rajpatra, Himachal Pradesh (extra-ordinary) on 27-04-2022 vide notification of even number dated 23-04-2022 for inviting public objections under Section 395, 396 and 397 of the Himachal Pradesh Municipal Corporation Act, 1994.

And Whereas, no objections were received from any quarter within the specified period of 30 days from the date of publication of these draft bye-laws in the Rajpatra.

Now, therefore, in exercise of the powers conferred by Clause A of Section 395, read with Section 86, 88 and 94 of the Himachal Pradesh Municipal Corporation Act, 1994 (Act No. 12 of 1994) as amended from time to time, the final “SHIMLA MUNICIPAL CORPORATION (PROPERTY TAXATION) BYE-LAWS, 2015” are hereby notified and published the Rajpatra, Himachal Pradesh (extraordinary) for information of the general public as follows, namely:-

SHIMLA MUNICIPAL CORPORATION (Property Taxation Bye –Laws, 2015)

1. Short title:- These Bye-Laws may be called the Shimla Municipal Corporation (Property Taxation) Amendment Bye-Laws, 2022.

2. Amendment of Bye-Laws 6 Inspection of assessment list- Following proviso shall be added in the existing Bye-Laws 6 as under:-

“ Provided that in cases in which any land or building is for the first time assessed or rateable value of any land or building is increased, the Commissioner shall give written notice thereof in Form-G to the owner or to any lessee or occupier of the land and building.”

3. Amendment of Bye-Laws 24 Age Factor and Age-wise grouping and value of the building.- In Bye-Laws 24, after Group D new Group ‘E’ with age of building and new factor value shall be added as under:-

Group	Building	Factor Value
E	2021 and beyond	6.00

4. Amendment of Bye-Laws, 25 Occupancy factor, characteristic and its value, (ii) Value per Sq. Mtr. For non-residential Occupancy.- In Bye-Laws 25, clause (ii) in column D after the word Guest House the Word “ Bed and Breakfast” shall be added.

5. Amendment of Bye-Laws, 26. Use factor, characteristic and its value.- In Bye-Laws 26, after clause (ii) new clause (iii) shall be inserted as under‘
(iii) Let out residential=2.50/-‘.

6. Amendment of Bye-Laws, 27 Method for calculation of rateable value and Rate of property tax on the rateable value of the unit of lands and buildings.- Following provisos shall be added below Table in Bye-Laws 27

“Provided that there shall be an enhancement in property tax @ 10% after every three years on the existing percentage of rateable value.

Provided further that the Commissioner may, after affording an opportunity of being heard, deny or withdraw the No Objection Certificate issued for installation of electricity connection and disconnect the water connection and sewerage connection, if the owner, or the occupier of the premises in question is assessable to taxes and arrears to the Corporation as per the demand raised and the same may be restored on the written request of such owner or occupier, by the Commissioner on imposition of a penalty not exceeding twenty thousand rupees.”

-Sd/-
Commissioner,
Municipal Corporation
Shimla

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