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Part – IVA BENGALURU,MONDAY, 12,AUGUST, 2024(SHRAVANA, 21, SHAKAVARSHA, 1946) No.389

GOVERNMENT OF KARNATAKA

No.UDD 445 MNU 2023

Karnataka Government Secretariat, Vikasa soudha,
Bengaluru, Date: 12-08-2024

NOTIFICATION

Whereas the draft of the Bruhat Bengaluru Mahanagara Palike (Property Tax Assessment, Recovery and Management) Rules, 2024 was published as required by sub-section (1) of section 316 read with Section 144, 147, 149 & 156 of the Bruhat Bengaluru Mahanagara Palike Act, 2020 (Karnataka Act 53 of 2020) Vide Notification No. UDD 445 MNU 2024(E), dated:16.03.2024, published in part IV-A of the Karnataka Gazette dated:19.03.2024 inviting objections or suggestions from all persons likely to be affected thereby within thirty days from the date of its publication in the Official Gazette.

And whereas, no objections and suggestions have been received in this regard.

Now, therefore, in exercise of the powers conferred by section 316 of the Bruhat Bengaluru Mahanagara Palike Act, 2020 (Karnataka Act 53 of 2020), the Government of Karnataka hereby makes the following rules, namely: -

RULES

1. Title, commencement and application. - (1) These rules may be called the Bruhat Bengaluru Mahanagara Palike (Property Tax Assessment, Recovery and Management) Rules, 2024.

(2) They shall be deemed to have come into force with effect from the date of their publication in the Official Gazette.

(3) These rules shall be applicable for the purposes of assessment, levy, recovery and management of property tax under Chapter XIII of the Bruhat Bengaluru Mahanagara Palike Act, 2020.

(1)

2. Definitions. - (1) In these rules, unless the context otherwise requires, - (a) "Act" means the Bruhat Bengaluru Mahanagara Act, 2020 (Karnataka Act 53 of 2020);

(b) "Person-in-default or defaulter" means the owner of the immovable property or the person in possession of the immovable property who is liable to pay the property tax under section 147 of the Act but has not paid the tax or cess or penalty or interest or has paid only partly.

(c) "Authorized Officer" means an officer of the BBMP who is a public servant within the meaning of section 361 of the Act and under section 2 (28) of the Bharatiya Nyaya Sanhita 2023 authorized under these rules.

(2) All other words and expressions used herein but not defined shall have the same meaning as assigned to them in the Act.

3. Maintenance of Property Registers.- (1) The particulars of the properties and the land and the property tax, cess, penalty and interest collected there from shall be in

Form-1(to be called Property Register-A) for all the properties and lands which are assessed to property tax after complying with all the stipulations of the Act, the Karnataka Town and Country Planning Act, 1961 and other applicable laws and rules made there under, and, in Form-2 (to be called Property Register-B) for all the properties or lands or both assessed to property tax under section 144 of the Act.

(2) The acknowledgment or khata under sub-section (20) of section 144 of the Act, for lawful and authorized properties or lands recorded in

Form-1 Property Register shall be in Form-3 and acknowledgment or khata of unauthorized properties or lands recorded in Form-2 Property Register shall be in Form-4. The acknowledgment or receipt of the property tax paid shall be in Form-3A for properties in Property Register-A, and in Form-4A for the properties in Property Register-B.

4. Authorities for approval, revision and hearing of appeals on Property Tax, Interest, Penalty and other Cesses and Levies and Services. - The authorities empowered to approve, revise and hear appeals with respect to Property Tax, interest, penalties and cesses and other levies and services shall be

as follows, namely:-

Sl. No	Service	Approval
1.	Re-assessment of existing Property Tax, Cesses & Other Levies on Properties, Land with or without Buildings of extent upto 2400 Sq Feet	Assistant Revenue Officer
2.	Re-assessment of existing Property Tax, Cesses & Other Levies on Properties, Land with or without Buildings of extent more than 2400 Sq Feet but upto 4000 Square Feet	Deputy Revenue Officer/Revenue Officer, as the case may be.
3.	Re-assessment of existing Property Tax, Cesses & Other Levies on Properties, Land with or without Buildings of extent more than 4000 Sq Feet but upto 6000 Square Feet	Zonal Deputy Commissioner (Revenue)
4.	Re-assessment of existing Property Tax, Cesses & Other Levies on Properties, Land with or without Buildings of extent more than 6000 Square Feet	Zonal Additional/Joint Commissioner, as the case may be.
5.	Transfer of Property for all type of properties/buildings/lands (A-Register & B- Register Properties)	Assistant Revenue Officer
6.	Creation or Recording of New Property in Property Tax Register (both Register A & B) & fixation of its Property Tax, for the Properties, Land with or without Buildings of extent upto 4000 Sq Feet	Deputy Revenue Officer/Revenue Officer, as the case may be.
7.	Creation or Recording of New Property in Property Tax Register (both Register A & B) & fixation of its Property Tax, for the Properties, Land with or without Buildings of more than 4000 Sq Feet but upto 6000 Sq Feet	Zonal Deputy Commissioner (Revenue)
8.	Creation or Recording of New Property in Property Tax Register (both Register A & B) & fixation of its Property Tax, for the Properties, Land with or without Buildings of extent more than 6000 Sq Feet.	Zonal Additional/Joint Commissioner, as the case may be.

9.	Sub-Division or amalgamation of Properties, Land (with or without Buildings), as per the directions/decision/circular of the Town Planning Wing of the BBMP, and the fixation of its Property Tax, for properties upto an extent of 4000 Sq Feet (both A & B).	Deputy Revenue Officer/Revenue Officer, as the case may be.
10.	Sub-Division or amalgamation of Properties, Land (with or without Buildings), as per the directions/decision/circular of the Town Planning Wing of the BBMP, and the fixation of its Property Tax, in respect of the properties/land of extent more than 4000 Sq Feet but upto 6000 Sq Feet (both A & B)	Zonal Deputy Commissioner (Revenue)
11.	Sub-Division or amalgamation of Properties, Land (with or without Buildings), as per the directions/decision/circular of the Town Planning Wing of the BBMP, and the fixation of its Property Tax, for properties/lands of extent more than 6000 Sq Feet (both A & B)	Zonal Additional/Joint Commissioner, as the case may be.
12.	Issue of Show Cause Notice and Demand Notice and Order for Recovery of property tax, penalties, interest, cesses & other levies on the Properties/ Lands/Buildings under section 156, for amounts not exceeding Rupees Five Lakhs for a single property.	Assistant Revenue Officer
13.	Issue of Show Cause Notice and Demand Notice and Order for Recovery of property tax, penalties, interest, cesses & other levies on the Properties/ Lands/Buildings under section 156, for amounts exceeding Rupees Five Lakhs but not more than Rupees Twenty-Five Lakhs for a single property.	Deputy Revenue Officer/Revenue Officer, as the case may be.
14.	Issue of Show Cause Notice and Demand Notice and Order for Recovery of property tax, penalties, interest, cesses & other levies on the Properties/ Lands/Buildings under section 156, for amounts exceeding Rupees Twenty- Five Lakhs but not more than Rupees One Crore for a single property.	Zonal Deputy Commissioner (Revenue)

15.	Issue of Show Cause Notice and Demand Notice and Order for Recovery of property tax, penalties, interest, cesses & other levies on the Properties/ Lands/Buildings under section 156, for amounts exceeding Rupees One Crore but not more than Rupees Five Crore for a single property.	Zonal Additional/Joint Commissioner, as the case may be.
16.	Issue of Show Cause Notice and Demand Notice and Order for Recovery of property tax, penalties, interest, cesses & other levies on the Properties/ Lands/Buildings under section 156, for amounts exceeding Rupees Five Crore for a single property.	Zonal Commissioner
17.	Issuance of warrant of attachment of bank account or immovable properties for recovery of property tax, penalties, interest, cesses and other levies under section 156 for amounts not exceeding Rupees Ten Lakhs for a single property.	Deputy Revenue Officer/Revenue Officer, as the case may be.
18.	Issuance of warrant of attachment of bank account or immovable properties for recovery of property tax, penalties, interest, cesses and other levies under section 156 for amounts not exceeding Rupees Ten Lakhs but not more than rupees One Crore for a single property.	Zonal Deputy Commissioner (Revenue)
19.	Issuance of warrant of attachment of bank account or immovable properties for recovery of property tax, penalties, interest, cesses and other levies under section 156 for amounts exceeding Rupees One Crore but not more than rupees Five Crores for a single property.	Zonal Additional/Joint Commissioner, as the case may be.
20.	Issuance of warrant of attachment of bank account or immovable properties for recovery of property tax, penalties, interest, cesses and other levies under section 156 for amounts exceeding Rupees Five Crores for a single property.	Zonal Commissioner
21.	Issuance of distraint & seizure order and sale of movable or immovable properties for recovery of property tax, penalties, interest, cesses and other levies under section 156 for amounts not exceeding Rupees Ten Lakhs for a single property.	Deputy Revenue Officer/Revenue Officer, as the case may be.
22.	Issuance of distraint & seizure order and sale of movable or immovable properties for recovery of property tax, penalties, interest, cesses and other levies under section 156 for amounts exceeding Rupees Ten Lakhs but not more than rupees One Crore for a single property.	Zonal Deputy Commissioner (Revenue)

23.	Issuance of distraint & seizure order and sale of movable or immovable properties for recovery of property tax, penalties, interest, cesses and other levies under section 156 for amounts exceeding Rupees One Crore but not more than rupees Five Crores for a single property.	Zonal Additional/Joint Commissioner, as the case may be.
24.	Issuance of distraint & seizure order and sale of movable or immovable properties for recovery of property tax, penalties, interest, cesses and other levies under section 156 for amounts exceeding Rupees Five Crores for a single property.	Zonal Commissioner

Sl. No	**Authority approving a service/action as per table above**	**1st Appellate Authority**	**2nd Appellate Authority**
1	Assistant Revenue Officer	Deputy Revenue Officer/Revenue Officer, as the case may be.	Zonal Deputy Commissioner (Revenue)
2	Deputy Revenue Officer/Revenue Officer, as the case may be.	Zonal Deputy Commissioner (Revenue)	Zonal Additional/Joint Commissioner, as the case may be.
3	Zonal Deputy Commissioner	Zonal Additional/Joint Commissioner, as the case may be.	Zonal Commissioner
4	Zonal Additional/Joint Commissioner, as the case may be.	Zonal Commissioner	Special Commissioner (Revenue)

(2) The Chief Commissioner may under section 144 sub-section (12) or section 150 either Suo-motu or otherwise take up any case and pass such orders with respect thereto as per law, after affording an opportunity to the parties likely to be affected by the said order.

5. Use of Software & Technology for Property Tax Records: (1) The Bruhat Bengaluru Mahanagara Palike may by order specify from time to time the software and technology to be used for creation, storage, updation and maintenance of property tax records including maps and all actions associated therewith, including assessment, recovery of the property tax, interest, penalties, cesses and other levies

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and other purposes as provided for in the Act.

(2) The Property tax records, including maps, stored electronically shall be the original Property Tax Records upon notification by the Chief Commissioner. Once notified for a given jurisdictional area by the Chief Commissioner directing use of only the electronically stored Property Tax Records from the date mentioned in the notification, then from then onwards such electronically stored Property Tax Records shall come into force and be the original Property Tax Records.

(3) The approval of entry of the names and other mutations in the property or land records upon inheritance, succession transfer, survivorship or otherwise, once the software is notified under this Rule, shall be done by the software as per order issued in this regard by the Chief Commissioner. Similarly, the notices, demand notices, assessments, revisions and other connected activities shall be signed by the specified software system upon issuance of an order in this regard by the Chief Commissioner.

6. The Show Cause Notice and the Demand Notice. - (1) The Demand Notice for default to pay the property tax, cesses, penalties, interest, other levies under sub-section (1) of section 156 of the Act shall be in

(3) The Show Cause Notice, the Demand Notice for a revised demand under sub-section (15) of section 144 of the Act shall be in

Form-6A and Form-7, respectively and signed and issued by the Assistant Revenue Officer though approval of the demand or revised demand shall be by authorities as prescribed under rule 4.

7. Procedure for recovery of Property Tax, Penalties, Cesses and Other Levies.- (1) The Demand Notice in case of revision of the demand under sub-section (15) of section 144 of the Act shall be issued along with a speaking Order deciding the property tax, penalties, cesses and other levies as per the Act by the authorized officer:

Provided that no appeal on Show Cause Notice or the Demand Notice or the order shall be admitted unless the person seeking to file appeal deposits fifty percent of the amount mentioned in the Show Cause Notice or the Demand 7 Notice or the Order, to the Bruhat Bengaluru Mahanagara Palike:

Provided further that in case of appeal being successful resulting in refund either in part or full of the already deposited amount, the same shall be immediately refunded by the Bruhat Bengaluru Mahanagara Palike or adjusted against any other pending or future property taxes or penalties or cesses or interest or other levies.

(2) The Property Tax, Penalties, Interest, Cesses and Other Levies shall become due to be paid immediately upon service of such a Demand Notice unless the same is stayed in an appeal. The said Demand Notice shall also be the notice for the purpose of distraint of movable properties, their seizure, distress sale, attachment of immovable properties and the bank account of the defaulter. Thereupon, in case of failure to pay the Property Tax, Penalties, Interest, Cesses and Other Levies, the authorized officer may proceed ahead with the distraint and seizure of movable properties and their distress sale, attachment of the immovable properties and bank accounts of the defaulter for recovery of the Property Tax, Penalties, Interest, Cesses and Other Levies.

(3) The property belonging to the defaulter or the property over which, or the profits of which, he has disposing power which he may exercise for his own benefit, may be attached and sold in order to recover unpaid property tax, interests, penalties, cesses and other levies.

(4) All saleable movable properties including, but not limited to, goods, money, bank notes, cheques, bills of exchange, hundis, promissory notes, government securities, bonds or other securities for money, debts, shares in a corporation, other than the assets expressly excluded under sub-section (1) of section 60 and section 61 of the Code of Civil Procedure, may be attached and sold in order to recover unpaid property tax, interests, penalties, cesses and other levies.

(5) The immovable properties of the defaulter of the property tax, cesses and other dues or levies may be attached and sold to recover the same as per the provisions of the Act.

8. Manner of service of the Demand Notice or the Show Cause Notice or the Order. - (1) The demand notice or the show cause notice or the order shall be served directly on the concerned person or the defaulter and a copy thereof along with proper acknowledgement shall be placed in the record or file.

(2) A scanned copy of the notice/order may be served through the e-mail ID of the defaulter, if the same is available.

(3) If the notice/order could not be served in the manner stated above, it shall be served by affixture on the property concerned or the last known address of the defaulter and the fact of service by affixture shall be recorded by drawing up the Panchanama. If the defaulter is avoiding the service of the notice/order, the same shall be mentioned in the Panchanama evidencing service by affixture. The format of Panchanama shall be in

Form–8.

(4) The service by affixture is also necessary if the notice/order, which could not be served directly on the person/defaulter but is served through an e- mail ID.

(5) The notice/order may also be served through any electronic messenger application, including WhatsApp/SMS/email. However, it shall be followed by service by affixture as aforesaid.

(6) Wherever it is practicable, it should be preferable to have videographic evidence or photos of service by affixture on record.

9. Procedure upon failure to pay Property Tax or Penalties or Cesses or Other Levies.- (1) If the person to whom a notice of demand has been served under these rules does not pay the Property Tax, Interest, Penalties, Cesses and other Levies, within thirty days from the service of such notice, in the absence of any stay issued by the Appellate Authorities under rule 4, the Revenue Officer or the authorized officer may recover by distraint under his warrant and sale of such movable property of the defaulter or if the defaulter is the occupier of the building by distress and sale of any movable property which may be found in or on such building or land, the amount due on account of tax, penalties, cesses and levies, together with the warrant fee and distraint fee and with such further sums as will satisfy the probable charges, that will be incurred in connection with the detention and of the sale of property so distrained.

(2) If, for any reason the distraint or a sufficient distraint of the defaulter's property cannot be effected, the Revenue Officer or authorized officer may attach and seal, by passing an order in this regard, the bank account and/or the immovable property of the defaulter until the recovery of the property tax, interest, penalties, cesses and other levies, together with the warrant fee and distraint fee and with such further sums as shall satisfy the probable charges, that may be incurred in connection with the attachment of the immovable property:

Provided that the Revenue Officer or authorized officer may order or direct the Bank to deduct and remit the amount due on account of property tax, interest, penalties, cesses and other levies.

(3) The Revenue Officer or authorized officer may prosecute the defaulter before a competent court.

(4) Distraints of movable properties of the defaulter: (i) Orders of distraint under these rules shall be in

Form-9 and issued by the authorized officer.

(ii) For distraint of movable properties of the defaulter, the following procedure shall be followed, namely: -

(a) The distraint shall be made by the Revenue Officer or authorized officer in the presence of independent witnesses consisting of not less than two respectable persons of the locality. A copy of the order shall be given to the defaulter if he is present and if he is absent and there is not any properly authorized agent to receive it, the order of distraint shall be served at his usual place of residence or on the premises where the distraint is to be made. After the distraint is made an inventory of the property distrained shall be made in

Form- 10 and attested by the Revenue Officer or the Assistant Revenue Officer and by the witnesses. A copy of the inventory shall be handed over to the defaulter or his authorized agent, if he is present. The property distrained shall not be disproportionate to the amount of arrears to be recovered.

(b) All distrained property shall ordinarily be retained in the custody of the Revenue Officer or the Assistant Revenue Officer or custody may be given to such other officer, as deemed appropriate by the officer ordering the seizure, in 10

which event the Revenue Officer or the Assistant Revenue Officer may make such arrangements.

(iii) On all matters not expressly provided for in this rule, the procedure regarding distraints shall, as far as may be, be similar to that prescribed in respect of attachments of movable property under the Code of Civil Procedure.

(5) Sale of Movable Properties. – (a) The notice of auction sale under these rules shall be in Form-11 with such modifications as may be necessary.

(b) The Upset Price or the minimum auction price for each movable property shall be fixed by the Joint Commissioner of the Zone upon proposal made in this regard by the Revenue Officer. The Joint Commissioner may take assistance of such officers as he deems knowledgeable to advise on the same.

(c) The notice of auction sale shall be affixed on the following places, namely:-

(i) on the property which is liable to pay the Property tax;

(ii) website of the Bruhat Bengaluru Mahanagara Palike;

(iii) the notice board of the Office of the Zonal Commissioner;

(iv) the notice board of the Office of the Revenue Officer of the Division;

(v) the notice board of the Office of the Assistant Revenue Officer;

(vi) the notice board of the Ward Office concerned; and

(vii) the local conspicuous public space in the locality in which the property liable to pay property tax is situated.

(d) Every sale held under these rules shall be held on the day named in the proclamation, and if necessary, continued from day to day (except public or general holidays), until all the properties specified in the sale proclamation shall have been sold. The Zonal Deputy Commissioner (Revenue) may adjourn any sale for a period not exceeding three days recording reasons for such adjournment.

(e) Where owing to combination or other causes there are either no bidders or the bids offered are not adequate as against the upset price, the Zonal Deputy Commissioner (Revenue) shall postpone the sale.

(f) The certificate of sale/purchase of movable property to be granted under these rules shall be in Form-12.

(6) Attachment of Immovable Property. - (i) The attachment of immovable property shall be made by an order prohibiting the defaulter from transferring or charging the property in any way and all persons from taking any benefit from such transfer or charge. The attachment Order shall be in

Form-13. The same shall be communicated to the jurisdictional Sub-Registrar working under the Stamps and Registration Department, who shall record the attachment as encumbrance with respect to the said property.

(ii) The order under sub-rule shall be proclaimed at some place on or adjacent to such property by beat of drum or other suitable mode and a copy of the order shall be affixed on a conspicuous part of the property and also on the notice board of the office of the Revenue Officer making the order. It shall also be published on the website of the Bruhat Bengaluru Mahanagara Palike. The copy shall be served on the defaulter who is the owner of the property.

(iii) The Trade License, if any, for any activity running in the said immovable property shall stand immediately suspended when the order of suspension is issued by the authorized officer empowered to attach the immovable property and running of any commerce or trade may be stopped on such an immovable property by way of sealing of the commercial premises/property. Such order shall be in Form-5B. The Trade License shall stand cancelled, in case the defaulter fails to pay all the outstanding dues within three months from the date of order of attachment and the running of the trade shall be stopped.

(7)Sale of Immovable Properties: The procedure prescribed for the sale of movable properties shall be mutatis mutandis followed for the distress sale of immovable properties for recovery of property tax, levies, cesses and other dues.

(8) Claims to immovable property attached: (i) If any claim is set up by a person other than the defaulter, to the immovable property attached under these rules, the Revenue Officer making the attachment shall hold a summary enquiry into the claim and after such enquiry may admit or reject the claim.

(ii) The person against whom an order is made under this sub-rule may, within one year from the date of such order, institute a suit to establish the right which he claims to the property attached, but subject to the result of such suit, if any, the order shall be conclusive.

(9) Registers of movable properties sold, and immovable properties attached shall be kept in the office of the Revenue Officer in

(10) Attachment of bank account of the defaulter.- The following steps shall be followed for recovery of the taxes by attachment of the bank account of the defaulter,-

(i) The attachment warrant to the bank shall be in

Form-16. The bank is also under the statutory obligation to furnish the complete details of all the bank accounts held by the defaulter including fixed deposits and others. It shall be ensured that a copy of the attachment warrant is also served on the defaulter simultaneously or as soon as possible directly on the person and if it is not practical to serve the same directly, it may be served through e-mail ID or any other electronic medium.

(ii) The Bank on receipt of the attachment warrant shall disclose all the bank accounts of the defaulter to the authorized officer and furnish the details of amounts available to the credit in the format mentioned in

(iii) In case the Bank fails to comply with the terms of the attachment warrant and allows the person-in-default to draw any amount that may be available to his credit in any account held in the bank, the authorized officer may proceed against the bank under section 222 of Bhartiya Nyaya Sanhita, 2023(Central Act 45 of 2023) including and issue a show-cause notice in

Form-17.

(iv) The Revenue Officer or an authorized officer may seek order of the competent court for making attachment warrant with respect to an immovable property absolute and also prosecute the defaulter of payment: The authorized officer may file a complaint under section 223 of Bharatiya Nagarik Suraksha Sanhita 2023 (Central Act 46 of 2023) to prosecute the person-in-default even after issue of demand notice before the court of competent jurisdiction.

10. Procedure for maintenance, updation and mutation of Property and Land Records. - (1) (a) On receipt of information of changes in the rights over buildings or lands or both on account of succession, survivorship,

inheritance, gift, transfer or otherwise, -

(i) through intimation slips from the Sub-Registrar in

Form-18; or (ii) by virtue of orders of authorized officers or the Court; or

(iii) due to information given in this regard by any interested person,

the Assistant Revenue Officer or the authorized officer shall record the information in the Register of Information of Mutations of the property and land records in

Form-19. A Register for recording details about the information of Inheritance or Succession or Survivorship cases shall be maintained by the Bruhat Bengaluru Mahanagara Palike in Form-20.

(a) The intimation received from the inheritors or survivors or successors for mutation in their name in event of death of the owner or occupier recorded in the property records of the Bruhat Bengaluru Mahanagara Palike shall be in

Form-21. The intimation of transfer of property through a registered deed in the Sub-Registrar office but where the intimation slip from the Sub-Registrar fails toreach to the Bruhat Bengaluru Mahanagara Palike may be given by the concerned persons in Form-22. A certified copy of the registered deed shall be attached.

(2) After the information of mutation is recorded in the Register of Information of Mutations, the information shall be immediately published in

Form-23 on the notice board of the office of the Assistant Revenue Officer or the authorized officer, in the website of the Bruhat Bengaluru Mahanagara Palike, served on the concerned property in the manner specified for service of demand notice for the property tax and individual notices shall be issued simultaneously to the parties concerned, giving a period of not less than fifteen days as opportunity to file objections, if any, to the proposed mutation. The same shall apply to the mutations sought on the basis of an order of the Court or the Appellate Authority unless there is specific order to the contrary by the Court or the Appellate Authority to implement the order immediately:

Provided that in case of orders of the Courts or the Authorized Officers in appeal, during the said period of fifteen days, any person may bring in writing to the notice of the Assistant Revenue Officer or the authorized officer any further 14 orders of a Competent Court or an Appellate Authority on the original order of the Court or the authorized officer which was sought for implementation. After the end of fifteen days the Assistant Revenue Officer or the authorized officer shall mutate property or land records or take action as per the latest orders of the competent Courts or the Appellate Authority.

(3) If no objection is received within a period of fifteen days from the date of service of notice under this rule, the mutation entry shall be certified by the Assistant Revenue Officer, or the authorized officer and the property or land records shall be accordingly mutated, in such case the eKhata order shall be issued in

Form - 24

(4) Objections, if any, received within fifteen days shall be entered in the register of disputed cases and shall be disposed of by the Assistant Revenue Officer or the authorized officer after giving the opportunity of being heard to the parties concerned. The result of the decision in such cases shall be entered in the property Registers. Whenever a field inspection is considered necessary, such officer shall make such inspection, after giving due notice to the parties concerned of such inspection. Such an inspection shall be conducted in the presence of two respectable locals, if they are available, and of the parties concerned, if they are present:

Provided that disputed cases shall be disposed of within thirty days of date of receipt of objection in a summary hearing.

(5) Such officer shall communicate his decision to the parties if they are present and make a note to that effect. If the parties are not present, a written intimation of the decision shall be sent by post, to the last known address of the parties and also through the means provided for service of notice of demand of property tax under these rules and the date of such intimation shall be noted in the Register of Disputed Cases. The decision of the Court or the authorized officer, in case there is no stay in an appeal, the property or land records shall be accordingly updated.

(6) An appeal shall lie against the decision of such officer to Authority

specified in rule 4.

11. Powerto remove difficulty: Subject to the provisions of the Act and these rules, the Chief Commissioner may, in order to remove difficulties and in public interest, suitably add or modify the formats of the notices, orders and other formats specified under these Rules and pass appropriate orders to remove difficulties.

By order and in the name of the
Governor of Karnataka
(LAKSHMISAGAR N.K)
Under Secretary to Govt,
Urban Development Department,
(BBMP-1)

Form-1

Property Register- A

(See rule 3)

Register maintained for Authorized Properties

Sl. No.	**Unique Property ID**	**PID No in the old Register**	**SAS Application Number**	**Name of the Owner/ Occupier**	**Property Details**		
					Site Dimensions	Built up area	Vacant land
1	2	3	4	5	6	7	8

Chakkabandi of Property			
North	South	East	West
9	10	11	12

Status of occupancy with areas of each		**Usage and Area thereof**		**Category and Zone of building for Property Tax purposes**	**No. of Charged Vehicle slots**	**No. of Tele-communication towers**	**No. of Hoardings**
Owner occupied	Tenanted	Residential	Non Residential				
13	14	15	16	17	18	19	20	21

Total Annual Property Tax:

Res	NR	Vacant land	Excess Vacant Land	Parking in Non- Res	Telecommunic ation towers	Hoardings
21	22	23	24	25	26	27

Total Tax paid	Declared	Revision Remarks	Date of revision
Residential			
Non-residential			
Vacant Land			
Excess Land			
Parking in NR			
Telecommunication Towers			
Hoarding			
Cess			
Total			

Form-2
Property Register-B

(See rule 3)

Register maintained for Unauthorized Properties

Sl. No.	**Unique Property ID**	**PID No in the old Register**	**SAS Application Number**	**Name of the Owner/ Occupier**	**Property Details**		
					Site Dimensions	Built up area	Vacant land
1	2	3	4	5	6	7	8

Chakkabandi of Property			
North	South	East	West
9	10	11	12

Status of occupancy with areas of each		**Usage and Area thereof**		**Category and Zone of building for Property Tax purposes**	**No. of Charged Vehicle slots**	**No. of Tele-communication towers**	**No. of Hoardings**
Owner occupied	Tenanted	Residential	Non Residential				

13	14	15	16	17	18	19	20	21

Total Annual Property Tax:

Res	NR	Vacant land	Excess Vacant Land	Parking in Non- Res	Telecommunic ation towers	Hoardings
21	22	23	24	25	26	27

Total Tax paid	Declared	Revision Remarks	Date of revision
Residential			
Non-residential			
Vacant Land			
Excess Land			
Parking in NR			
Telecommunication Towers			
Hoarding			
Cess			
Total			

BRUHAT BENGALURU MAHANAGARA PALIKE

Register- A Property

Form-3

[See Rule-3 of BBMP (Property Tax Assessment, Recovery & Management) Rules 2024]

Unique Property ID [UPID]		Document Number
UPOR Number _	Bhu adhaar (ULPIN)	Location Code
District: Bangalore Urban	City : BBMP	Type of Ownership: Govt/ Private	Property Classification: A Registe

Old PID number	New PID Number	Old ward number and name	New ward number and name

Property Sl No in Register	Old Property No in Register	Property type
		Vacant Site/Site with Building/Multi Storey Flat

Property Address	Dimension of site (mtrs)	Area of the site (sq. mtrs.)	The plinth area of the building (sq. mtrs.)
	East-West-North- South		

Property details (only for apartments and multi-ownership buildings)

Measurement of	Floor Number/ Block Name & year of	Flat Number	Carpet area (sq. mtrs.)	Area (sq.mtrs.) Additional		Super built	Type of Undi	Parking Availability	Parking Availability	parking are
Undivided Site	construction			Built- up	t-up area	vided Site				
-	-	-	-	-	-	-	-	-	-	-

Property details (for individual building only)

Number	Area (sq.m.)	Type	Occupancy	Roof type	Type of floor	Wood used	Year of Construction

Schedule-North	Schedule-East	Schedule-West	Schedule-South

Title document no	Change of Title / File Number	Property Photograph

Village/City survey L.A no	Survey No. / CTS No	Liability	Rights

Owner Details

Sl. No	Name of the owner	Father/mother/ husband/wife	Owner's identity document	Address	Owner's Photograph
1					
2					

Property Tax Details

Latest tax paid Assess ment Year	SAS Applicati on No.	Name of the Bank / Details	Date of paym ent of tax	**Property Tax Amount**	Cess amount

Docum ent issued Date	Fee paid	Serial Number	Form Issuer	Form issued Place

Barcode

BRUHAT BENGALURU MAHANAGARA PALIKE

REVENUE DEPARTMENT

Form -3A

(See rule 3)

PROPERTY TAX RECEIPT FOR PROPERTIES IN REGISTER A

Receipt No:		Application No:	
Date of payment:		SAS Base Application No:	
Ward No& Name:		Form type:	
Owner's Name:			
Old PID No /Khata / Survey No:			
Property Address:		Property type: *Vacant Land/ Individual building/Flat*	
Site Area: (Sq.ft)		Categories (I to XVII):	
Total Built up area: (Sq.ft)		No of Telecommunication towers:	
No of Floors:		No of Hoardings:	
Residential Built-up Area		**Non-Residential Built-up Area**	
Own: (Sq.ft)	Tenant: (Sq.ft)	Own: (Sq.ft)	Tenant: (Sq.ft)
Zonal classification	**2008**	**2016**	**Capped**
Residential			
Non-Residential			

Details of Payment

Payment Transaction Number			Payment Location:		
Mode of Payment (Online/Cheque/DD/PO/Cash):					
Assessment Year:			Payment (Full/1st Half/ 2nd Half)		
1	Property Tax:		7	SWM Cess:	

2	Cesses:		8	Advance Tax:	
3	Total tax:		9	Balance tax paid:	
4	Rebate Availed:		10	Net tax to be paid:	
5	Penalty:		11	Excess amount to be adjusted:	
6	Interest:				

Amount in words:

Please Note: This payment is accepted subject to verification of accounts. If payment instrument is dishonored, then action as per Negotiable Instruments Act will be initiated. Further this payment is accepted subject to verification of the property by BBMP. If the above declaration made u SAS is found to be false action as per BBMP Act 2020 will be initiated. If the tax-reassessed is more than 5%than the tax remitted under self-declaration, the evaded tax shall be payable together with a penalty equal to the tax payable along with interest for the difference amount payable calculated (@ 9% p.a. (Note: interest @9% p.a. shall be applicable from the AY 2021-22 on wards)

Terms and conditions: This computation of property tax caping the increase to 20%-25% is subject to verification of property and verification of previous property tax returns filed. The taxpayer is liable to pay the balance property tax as per rules in all cases of discrepancies.

BRUHAT BENGALURU MAHANAGARA PALIKE

Register- B Property

Form-4

[See Rule-3 of BBMP (Property Tax Assessment, Recovery & Management) Rules 2024]

Unique Property ID [UPID]		Document Number	
UPOR Number _	Bhu aadhaar (ULPIN)	Location Code	
District: Bangalore Urban	City: BBMP	Type of Ownership: Govt/ Private	Property Classification: B Register
Old PID number	New PID Number	Old ward number and name	New ward number and name
Property Sl. No in Register	Old Property No in Register		Property type
			Vacant Site/Site with Building/Multi Storey Flat
Property Address	Dimension of site (mtrs)	Area of the site (sq. mtrs.)	The plinth area of the building (sq. mtrs.)

	East-West-North- South		

Property details (only for apartments and multi-ownership buildings)

Measurement of Undivided Site	Floor Number/ Block Name & year of construc tion	Flat Number	Carpet area (sq. mtrs.)	Area (sq.mtrs.) Additional Built- up	Super built-up area	Type of Undivided Site	Parking Availability	Parking Availability	parking area
-	-	-	-	-	-	-	-	-	-

Property details (for individual building only)

Number	Area (sq.m.)	Type	Occupancy	Roof type	Type of floor	Wood used	Year of Construction

Schedule-North	Schedule-East	Schedule- West	Schedule-South

Title document no	Change of Title / File Number	Property Photograph

Village/City survey L.A no	Survey No. / CTS No	Liability	Rights

Owner Details

Sl. No	Name of the owner	Father/mother/ husband/wife	Owner's identity document	Address	Owner's Photograph
1					
2					

Property Tax Details

Latest tax paid Assessment Year	SAS Application No.	Name of the Bank / Details	Date of payment of tax	**Property Tax Amount**	Cess amount

Document issued Date	Fee paid	Serial Number	Form Issuer	Form issued Place

Barcode

BRUHAT BENGALURU MAHANAGARA PALIKE
REVENUE DEPARTMENT

Form-4A

(See rule 3)

PROPERTY TAX RECEIPT FOR PROPERTIES IN REGISTER B

Receipt No:		Application No:	
Date of payment:		SAS Base Application No:	
Ward No& Name:		Form type:	
Owner's Name:			
Old PID No /Khata / Survey No:			
Property Address:		Property type: *Vacant Land/ Individual building/Flat*	
Site Area: (Sq. ft)		Categories (I to XVII):	
Total Built up area: (Sq. ft)		No of Telecommunication towers:	
No of Floors:		No of Hoardings:	

Residential Built-up Area		**Non-Residential Built-up Area**	
Own: (Sq. ft)	Tenant: (Sq. ft)	Own: (Sq. ft)	Tenant: (Sq. ft)
Zonal classification	**2008**	**2016**	**Capped**
Residential			
Non-Residential			

Details of Payment

Payment Transaction Number		Payment Location:	
Mode of Payment (Online/Cheque/DD/PO/Cash):			
Assessment Year:		Payment (Full/1st Half/ 2nd Half)	

1	Property Tax:		7	SWM Cess:	
2	Cesses:		8	Advance Tax:	

3	Total tax:		9	Balance tax paid:	
4	Rebate Availed:		10	Net tax to be paid:	
5	Penalty:		11	Excess amount to be adjusted:	
6	Interest:				

Amount in words:

Please Note: This payment is accepted subject to verification of accounts. If payment instrument is dishonored, then action as per Negotiable Instruments Act will be initiated.
Further this payment is accepted subject to verification of the property by BBMP. If the above declaration made under SAS is found to be false action as per BBMP Act 2020 will be initiated. If the tax-reassessed is more than 5%than the tax remitted under self-declaration, the evaded tax shall be payable together with a penalty equal to the tax payable along with interest for the difference amount payable calculated (@ 9% p.a. (Note: interest @9% p.a. shall be applicable from the AY 2021-22 on wards)

Terms and conditions: This computation of property tax caping the increase to 20%-25% is subject to verification of property and verification of previous property tax returns filed. The taxpayer is liable to pay the balance property tax as per rules in all cases of discrepancies.

BRUHAT BENGALURU MAHANAGARA PALIKE

Form-5

(See rule 6)

No: Ward No/Month/ 20__-20__/ -Office of the Assistant Revenue Officer

Running Serial Number ____ Sub-Division

Date:

DEMAND NOTICE FOR DEFAULT IN PAYMENT OF PROPERTY TAX

Please, take notice that you are overdue towards the property tax and other levies for the years from _ to _ _ as per the following details with respect to the property in Schedule below—

Sl No	Description	Amount in Rs.
1	Property Tax	
2	Cesses	
3	Interest *(calculated as on date of this notice generation)	
4	Penalty	
5	Solid Waste Management Cess	
6	Total Due#	

** Actual interest will be calculated as on the date of payment.*

 # This demand is as per available information given by you under SAS. In case any information is found in correct, you are liable to pay difference tax along with interest and penalty for the same as per BBMP Act 2020

As per BBMP records & the BBMP Act 2020, you are liable to pay the same within 30-days from the date of service of this Demand Notice.

Please note that under section 352 of the BBMP Act 2020, apart from other means, the notice via email or electronic means (WhatsApp/SMS etc.) is a sufficient service.

You may note that failure to pay the above-mentioned tax makes you liable for the following actions in order to recover the same. Treat this as a notice for the same.

(i)Distraint & sale of your moveable properties
(ii)Attachment of your immovable properties
(iii)Attachment of your bank accounts
(iv)Criminal prosecution under section 326 of the BBMP Act 2020.

Property Schedule:

Unique Property ID _ Property no < PID No/ Khata No/ Survey No> Address <_ _>

SAS application number_ ,

Form-5A

(See rule 6)

BRUHAT BENGALURU MAHANAGARA PALIKE

No: Ward No/Month/ 20__-20__/ -Office of the Assistant Revenue Officer

Running Serial Number ____ Sub-Division

Date:

To,
The Occupier.

Demand notice to occupier of the property for payment of property tax under section 144 (8) r/w section 353 of BBMP Act 2020.

Whereas Demand Notice was issued to the person registered as owner of the Property in Schedule below.

Whereas the said owner has failed to pay the demand nor shown enough cause against the said demand as given below (as on date of issue of this notice and actual payable amount shall be as per the date of actual payment based on interest and penalty under the BBMP Act 2020) from the year_____to_____.

Sl No	Description	Amount in Rs.
1	Property Tax	
2	Cesses	
3	Interest (calculated as on date of this notice generation)	
4	Penalty	
5	Solid Waste Management Cess	
6	Total amount payable	

Under section 144(8) of BBMP Act 2020, read with section 353, the said demand is liable to be paid by you and subsequently you are authorized to deduct recover it from the rent or other dues that you are due to pay the owner.

Therefore, this notice is served upon you to pay the said Demand within 15 days of service of this notice, failing which the movable property on the premises of the property shall be attached and sold for the realization of the above-mentioned property tax dues.

You may note that under section 353 of BBMP Act 2020, the occupier is entitled to recover the same from the owner and may deduct it from the rent then or thereafter due by him to the owner.

Property Schedule:

Property no < PID No/ Khata No/ Survey No> Address < as per street master>

SAS application number

Assistant of Revenue Officer,
Sub-Division
Bruhat Bengaluru Mahanagara Palike

FORM- 5B

(See Rule-9)

BRUHAT BENGALURU MAHANAGARA PALIKE

No <no> Ward No/Month/ 20__- Office of the _____ Zone

20__/Running Serial Number Date:

Order of suspension of trade license for default in payment of property tax under section 156 BBMP Act 2020.

Whereas as per records of the BBMP, the occupier/owner of the property mentioned in the Schedule below has not paid the property tax for the premises where your business is being carried out.

Whereas the notices were issued to the occupier/owner and still the payment of the outstanding property tax and related dues has not been done.

Sl No	Description	Amount in Rs.
1	Property Tax	
2	Cesses	
3	Interest (calculated as on date of this notice generation)	
4	Penalty	
5	Solid Waste Management Cess	
6	Total amount payable	

Whereas as per the rules and regulations of the BBMP health department, it is mandatory to pay the property tax on time. The non-payment of property tax is a violation of the terms and conditions of the trade license issued to you.

Accordingly, the terms & conditions for issuance of a trade license, your trade license is suspended with immediate effect. You are hereby directed to stop all business activities until further notice. You are also directed to remove all the signboards, hoardings, and advertisements related to your business from the premises. The premises shall be sealed for the said default.

You are required to submit proof of payment of the outstanding property tax along with a written application for the revocation of the suspension of the trade license. The application should be submitted to this office within 30 days from the date of receipt of this order.

Please note that if you fail to comply with this order, your trade license shall be cancelled permanently.

Property Schedule:

Property no < PID No/ Khata No/ Survey No> Address < as per street master>

SAS application number

Signature of Authorized Officer

To
The Owner/occupier.

Copy to:

1.The Zonal Health officer ( ) for information and necessary action

2.The Medical officer of Health ( ) for information and necessary action

FORM-6

(See rule 6)

BRUHAT BENGALURU MAHANAGARA PALIKE

Notice No.

To,

Office of the Asst. Revenue Officer Sub-division Date:

Notice under Section 144 of the BBMP Act 2020 for scrutiny of Property Tax Returns

****

Please take notice that according to Section 144, Subsections (13) and (14) of the BBMP Act 2020, it has come to our attention that your property tax return requires scrutiny / assessment. As per the provisions of the Act, we are hereby issuing this notice to inform you of the upcoming inspection, survey, measurement of the land with building. (If any)

Date of Inspection: (DD-MM-YYYY)

Time of Inspection: Property address:

HH:MM AM/PM

(As per the katha)

Please be advised that this inspection is being conducted for the purpose of assessing the property tax in accordance with the law. It is imperative that you cooperate with our authorized officer/staff during the inspection process. Failure to do so may result in further action as per section 144(14) of BBMP Act 2020. Your property tax will be revised on merit as per law in such a case.

For any concerns or queries regarding this notice or the inspection process, please contact us on [Concerned ARO mobile Number] or your local ARO office. Your cooperation in this matter is greatly appreciated.

Assistant revenue Officer

Sub-division

Bruhat Bengaluru Mahanagara Palike

Form-6A

(See rule 6)

BRUHAT BENGALURU MAHANAGARA PALIKE

System generated No.

Office of the Asst. Revenue Officer ----------

Bengaluru, Date:

Show Cause Notice for the Revision of Demand

(*Under Section 144(15)(c) of the BBMP Act 2020)*

Year of Assessment

Whereas, evidence of facts leading to evasion of payment of property tax, which justify making of reassessment, have come to the knowledge of BBMP on date (*date of dataentrybyRIshallbeshownhere)*,asdetailed below,whichisinyourname/occupied by you vide PID/Khata/Survey No ..... ,and as such, has reason to believe that self-declaration returns furnished,

for the year…… vide application No, ... which is deemed as assessed, appears to be incorrect or has been under-assessed resulting in evasion of property tax.

Sl. No.	**Description**	**As per the return filed**	**As per the report of the Revenue Inspector (RI)**

From the details shown above it is clear that you have filed incorrect property tax returns resulting in evasion of actual property tax payable as detailed below.

Sl No.	**Description**	**As per returns computed & paid**	**Computation as per RI report (Rs.)**
1.	Assessment of Residential properties for categories I, II, III, IV		
2.	Assessment of Non-Residential Properties for Categories V, VI, IX (ii, iii, iv), XVII		
3.	Assessment of Non-Residential Properties for Categories VII, VIII, IX (i), X, XI, XII		
4.	Assessment of Excess Vacant and Vacant Land not built upon Category XIII		
5.	Assessment of Vacant Land at prescribed rates.		

6	Tax on Telecommunication Towers		
7.	Tax on Billboard/hoarding		
8	Property Tax		
9	Cess (*At26%from2021-22 onward and 24 % prior to that AY*)		
10	Total Property tax with Cess		

Sl. No	**Description**	**Amount**
1.	Difference Property Tax	Rs.
2.	Cess (*At 26% from 2021-22 onward and 24 % prior to that AY*)	Rs.
3.	Penalty (*equal to the Difference Property tax due*)	Rs.
4.	Interest *(calculated as on date of this notice generation)	Rs.
5.	Solid Waste Management Cess	
	Total	**Rs.**

***** Actual interest will be calculated as on the date of payment.

Since the tax re-assessed is more than 5% than the tax remitted along with returns, the evaded tax of Rs._ shall be payable together with a penalty equal to the tax so evaded payable along with interest for the difference as per section 144(15)(b) BBMP Act 2020. Hence you are hereby called upon to show cause within 15 (fifteen) days as to why an order of reassessment should not be confirmed accordingly.

In case of failure to show cause within 15 (fifteen) days, from the date of the receipt of this notice, the order of re-assessment as per the show cause notice will be confirmed and thereby calling upon you (owner/occupier) to pay the above said sum.

Assistant Revenue Officer
Sub-division
Bruhat Bengaluru Mahanagara Palike

To

Form-7

(See rule 6)

BRUHAT BENGALURU MAHANAGARA PALIKE

System generated No.

PID/Khata/Survey no

Office of the Asst. Revenue Officer----------

Bengaluru, Date:

Demand notice of revised property tax

(Under Section 144 (15) (e) of the BBMP Act 2020)

Ref: Show-cause notice No (*Corresponding Show cause no shall be shown here*) dt: (*date of SCN generated shall be shown here*)

****

Whereas an order of assessment has been passed on .... after giving you opportunity U/s 144 BBMP Act 2020, the copy of which has been served on you, in respect of the below-mentioned property.

Sl No.	Description	As per returns computed & paid	Computation as per RI report (Rs.)
1.	Assessment of Residential properties for categories I, II, III, IV		
2.	Assessment of Non-Residential Properties for Categories V, VI, IX (ii, iii, iv), XVII		
3.	Assessment of Non-Residential Properties for Categories VII, VIII, IX (i), X, XI, XII		
4.	Assessment of Excess Vacant and Vacant Land not built upon Category XIII		
5.	Assessment of Vacant Land at prescribed rates.		
6	Tax onTelecommunication Towers		
7.	Tax on Billboard/hoarding		
8	Property Tax		
9	Cess (*At 26% from 2021-22 onward and 24 % prior to that AY*)		
10	Total Property tax with Cess		

You are directed to pay the property tax due, penalty and interest. The following amount is due.

Sl. No	Description	Amount
1.	Difference Property Tax	Rs.

2.	Cess (*At 26% from 2021-22 onward and 24 % prior to that AY*)	Rs.
3.	Penalty (*equal to Difference Property tax due*)	Rs.
4.	Interest *(calculated as on date of this notice generation)	Rs.
5.	Solid Waste Management Cess	
	Total	**Rs.**

* Actual interest will be calculated as on the date of payment.

Therefore, you are hereby informed to remit the said amount, of Rs……..... (Payable together with interest calculated up to the date of payment) Online or by way of challans payable at designated bank branches within 30 days failing which further needful action under BBMP Act 2020, would be initiated.

You may note that failure to pay the above-mentioned tax makes you liable for the following actions in order to recover the same. Treat this as a notice for the same.

i.Distraint & sale of your moveable properties.

ii.Attachment of your immovable properties.

iii.Attachment of your bank accounts.

iv.Criminal prosecution under section 326 of the BBMP Act 2020.

Assistant Revenue Officer

Sub-division

Bruhat Bengaluru Mahanagara Palike

To

Form-8

(See rule 8)

PANCHANAMA FOR SERVICE OF NOTICE OF DEMAND ISSUED UNDER SECTION 156(1) OF THE BRUHAT BENGALURU MAHANAGARA PALIKE ACT, 2020

-We, the following *Panchas*, presented ourselves being requested by Sri/Smt.----- ---------- ---------- , who identified himself/herself as the ---------- ----------(Designation & Office) of the Bruhat Bengaluru Mahanagara Palike and showed us the Notice of Demand issued in the name of Sri/Smt.- - , dated; under section 156(1) of the said Act for payment of property tax outstanding in respect of the property situated at

- - -

-

Sl No.	*Name & address of the Pancha*	*Identity card no/Mobile No.*
1		
2		

1. The said Sri/Smt. -

called out the owner and the person in possession of the above-mentioned immovable property in our presence and the said Demand Notice could not be served on the person named therein because, ---------- -------

- - -

-

2. Hence the said Sri/Smt ---------- ------proceeded to serve the said Demand Notice by Affixing a copy of the said Notice on the conspicuous part of the said property in our presence which we confirm by affixing our signatures herein below.

Sl. No.	Name of the Pancha	Signature

Seal & Signature of the Officer.

Date

Place

Form-9

(See rule 9)

BRUHAT BENGALURU MAHANAGARA PALIKE

Seizure and Distraint of Movable Property

No……

Office of the ,

Bengaluru-

Dated -

ORDER

1. Whereas, Sri/Smt./M/s -

----- has not paid the property tax payable under section 147 of the Bengaluru Bruhat Mahanagara Palike, 2020 (hereinafter referred to as, 'the Act') and the same is outstanding as per the following details:

Property Schedule:

Property no	< PID No/ Khata No/ Survey No>
Address	< as per street master>
SAS application number	

Sl No	Description	Unpaid amount
1	Property Tax	
2	Cesses	
3	Interest *(calculated as on date of this notice generation)	
4	Penalty	
5	Solid Waste Management Cess	
6	Total Due#	

2. Whereas inconsequence, thereof the Demand Notice No _____dated _____was issued and served on him under section 156(1) of the Act and still the said amount of tax has not been paid.

3. The non-payment of these outstanding tax dues despite notice and follow-up brings out that that the recovery of tax, interest, penalty, cesses (called "tax in arrears" hereinafter) of the above defaulter cannot be effected otherwise than by attachment and sale of movables properties.

4. Hence, I, , in exercise of powers conferred upon me under section 156 of the BBMP Act, 2020, read with the BBMP (Property Tax Assessment, Recovery & Management) Rules 2024, order the seizure of following movable properties under distress warrant.

Description of the articles attached (list each of them)	**Estimated value of the article (in Rs)**	**Number of each type of article**	**Estimated Total Value# (in Rupees)**
1	2	3	4
(i)			
(ii)			
(iii)			
(iv)			
Grand Total =			

The seizure shall be commensurate to meet the outstanding dues and estimated value of the seized movable properties shall not be more than the total outstanding dues plus 10% or actual cost (whichever is more) for administrative costs for seizure, storage and possible distress sale of the movable properties.

I further order the zimmanama of the seized property to be given to <name, designation> and the property is stored at address> for safe custody under him/her until further order on these properties by the undersigned or a Competent Appellate Authority.

Issued under my hand and seal on this day of and year

Date:

Name & Designation

Office Address

Place:

Copy to:

Sri/Smt ----------

Form-10

(See rule 9)

BRUHAT BENGALURU MAHANAGARA PALIKE

Inventory of the moveable properties attached from the defaulter shri ..... of……ward ……..Zone ..... in Bruhat Bengaluru Mahanagara Palike for the arrears of of property tax, penalties, interest, cesses and other levies due by him.

Name & Number of Ward	PID/Sy No.	SAS Application Number	Name of the Owner	Basic Property Tax Dues (in Rs)	Interest(as on date of issue of distraint of property)
1	2	3	4	5	6

Penalty	Solid Waste Management Cess	Total Demand	Description of the articles attached (list each of them)	Estimated value of the article	Number of each type of article	Estimated Total Value
7	8	9= 5+6+7+ 8	10	11	12	13=11x12
			(i)			
			(ii)			
			(iii)			
			(iv)			

Note 1 Signature of the defaulter and independent witnesses present at the time of distraint should be obtained on the inventory and attested by the officer doing distraint.

1. One copy of the inventory should be delivered to the defaulter after obtaining his signature.

Signature of the Witnesses	Signature of the BBMP Staff	Signature of the Defaulters	Signature of the officer who distrained the Property
1.			
2.			
3.			
4.			

Date

Signature

Name & Designation

Office Address

Place:

Copy to:

Sri/Smt

Form-11

(See rule 9)

BRUHAT BENGALURU MAHANAGARA PALIKE

Form of proclamation and written notice of sale of moveable property.

Whereas the moveable property of Shri/Smt..... hereunder specified has been attached on account of arrears of the property tax, penalties, interest, cesses & other levies due by him for a sum of Rs ..... and whereas it is necessary to recover the said amount by sale of the below-mentioned property(ies), together with all lawful charges and expenses resulting from the said attachment and Sale.

Notice is hereby given that on the _____day of 20__ at O'Clock, the Revenue Officer of (or other person appointed) will at<place or venue of auction with complete address>, sell by auction subject to the conditions mentioned below to the highest bidder and without reserve, the right, title and interest of the said in the property hereunder specified and every power of disposing of the same or any of them or of the profits arising therefrom which the said<name of defaulter> may now consistently with the law exercise for his own benefit.

MOVEABLE PROPERTY

Lot No.	No. and Descriptio n of articles	Where attached	Where now placed	Where to be viewed	Whether the sale is Subject to confirmatio n
(1)	(2)	(3)	(4)	(5)	(6)

CONDITIONS OF SALE:

(1) The sale shall be held on the day fixed and if necessary, continued from day-to-day (except closed holiday) until all the properties specified in this Proclamation have been sold. The Officer conducting the sale may, however in his discretion, adjourn any sale for a period not exceeding three days.

(2) The party liable for the payment of money for the recovery of which the sale of moveable property is held shall not be allowed to bid for or purchase the property without the permission of the Zonal Joint Commissioner.

(3) No Officer having any duty to perform in connection with any sale by auctions and no person employed by or subordinate to such Officer shall directly or indirectly bid for or acquire any property.

(4) The Officer conducting the sale shall have the discretion to accept or reject the highest bid.

(5) If there are no bidders on the date of sale, the property may be purchased by the BBMP.

(6) The party declared to be the purchaser of the moveable property should deposit immediately the entire amount of bid should be deposited after his declaration as purchaser. Provided that in case the value of the winning bid for a property exceeds rupees one lakh then 50% may be deposited immediately on the spot and rest within 15 days. Failure to deposit 50% of the amount shall be treated as default and the auction will proceed ahead and the such a defaulter shall be barred from bidding for a period of one year from the date of default. Provided that in case of failure to deposit the balance 50% of the winning amount within 15 days of the date of auction, the already deposited 50% of the bid amount shall stand forfeited to the BBMP.

(7) The sale is subject to confirmation by the Joint Commissioner.

(8) In case sale is aside, the amount deposited by the purchaser will be refunded.

(9) A certificate of purchase will be issued in the name of the successful bidder after the sale is confirmed.

Form-12

(See rule 8]

BRUHAT BENGALURU MAHANAGARA PALIKE

Certificate of Sale of Movable Property

This is to certify that <name of purchaser> residing at

in district, having purchased at a public auction held by the

Revenue Officer for the Property Tax due by <name of the defaulter>, a Property Owner/Occupier in the undermentioned ward, and the said purchaser having paid the full amount of the purchase money, the said property has been this day put into & transferred to the name of the said person.

Zone	Name & Number of Ward where defaulted property situated	Detailsofthe Movable Property sold		Upset Price in Auction	Price quoted by auction winner	Date of Payment
		Descriptio n of the movable property	Number			
1	2	3	4	5	6	7

Date R

Place Zone

Form-13

(See rule 9)

BRUHAT BENGALURU MAHANAGARA PALIKE

Attachment of Immovable Property

No……. Office of the _ ,

Bengaluru-

Dated -

ORDER

Attachment of Immovable Properties under section 156, BBMP Act 2020, read with BBMP (Property Tax Assessment, Recovery & Management) Rules, 2024

1.Whereas, Sri/Smt./M/s - -----
has not paid the property tax payable under section 147 of the Bengaluru Bruhat Mahanagara Palike, 2020 (hereinafter referred to as, 'the Act') and the same is outstanding as per the following details:

Property Schedule:

Unique Property ID _ Property no < PID No/ Khata No/

Survey No> Address < >

SAS application number_ ,

4	Penalty	
5	Solid Waste Management Cess	
6	Total Due#	

2.Whereas in consequence, thereof the Demand Notice No dated was issued and served on him under section 156(1) of the Act and still the said amount of tax has not been paid.

3.The non-payment of these outstanding tax dues despite notice and follow-up brings out that that the recovery of tax, interest, penalty, cesses (called "tax in arrears" hereinafter) of the above defaulter cannot be effected otherwise than by attachment of the immovables properties.

Hence, I, _, in exercise of powers conferred upon me under section 156 of the BBMP Act, 2020, read with the BBMP (Property Tax Assessment, Recovery & Management) Rules 2024, order the attachment of following immovable properties. I hereby prohibit the transfer or mortgage of the said immovable properties and recording of this prohibition order as an encumbrance on the said property by jurisdictional Sub Registrar. Further, the said prohibition shall also be recorded in the property or land records of the said property maintained by the appropriate authority. The same shall remain in force until further orders from the undersigned.

Sl. NO	**Property Description**	**Chakkabandi**			
		North	**South**	**East**	**West**

	Owner Name, Unique Property ID /PID/Sy No, Ward/ Gram Panchayat, Hobli/Division, Town/Zone. Area/Extent				

Issued under my hand and seal on this day _ _ of and year _

Date_ _ ,Place Name &

Designation Office
Address

Copy to:
Sri/Smt

Form-14

(See rule 9]

BRUHAT BENGALURU MAHANAGARA PALIKE

Register of movable properties sold for arrears of property tax, penalties, interest, cesses & other levies in the Ward <Ward name and number> at the RO Office

Name & Number of Ward	PID/Sy No.	SAS Application Number	Name of the Owner	Basic Property Tax Dues	Interest (as on date of issue of sale of property)
1	2	3	4	5	6
Penalty	Solid Waste Management Cess	Total Demand	Date and amount received by way of sale	Name , contact number & address of the purchaser	Signatures of RO
7	8	9= 5+6+7+8	10	11	12

Form-15

(See rule 9]

BRUHAT BENGALURU MAHANAGARA PALIKE

Register of Immoveable property attached for recovery of arrears of property tax, penalties, interest, cesses & other levies in the Ward <Ward name and number> at the RO Office

Name & Number of Ward	PID/SyNo.	SAS Application Number	Name, contact & address of the Owner	Basic Property Tax Dues	Interest (as on date of issue of sale of property)
1	2	3	4	5	6
Penalty	Solid Waste Management Cess	Total Demand	Date of attachment & Amount recovered	Present status of the attached property	Signatures of RO
7	8	9= 5+6+7+8	10	11	12

Form-16

(See rule 9]

BRUHAT BENGALURU MAHANAGARA PALIKE

Attachment of Bank Account

No…… ----

To

The Bank Manager,

-

Bengaluru.

Office of the ----------

Bengaluru ----------

Dated -

Attachment warrant under section 156, BBMP Act 2020, read with BBMP (Property Tax Assessment, Recovery and Management) Rules, 2024

1. Whereas, Sri/Smt./M/s ---------- has not paid the property tax payable under section 147 of the Bengaluru Bruhat Mahanagara Palike, 2020 (hereinafter referred to as, 'the Act') and the same is outstanding as per the following details:

Property Schedule:

Unique Property ID Property no < PID No/ Khata No/ Survey No>

Address < >

SAS application number ,

Ward Name & Number _ , BBMP Zone _

Unpaid/balance amount of Property Tax & related levies = Rs

2. Whereas in consequence, thereof the Demand Notice dated, was issued and served on him under section 156(1) of the Act followed by other Notices and the Final Notice dated, ---- and the said amount of tax has not been paid.

3. Since it is considered, there are reasons to hold that the recovery of tax, interest, penalty, cesses (called "tax in arrears" hereinafter) of the above defaulter cannot be effected by attachment and sale of movables properties.

4. It is therefore considered necessary and expedient to recover the above-said amount of tax in arrears by attachment of the Bank Account held by the said person in accordance with section 156 of the Act. Hence it is hereby ordered that the amounts standing to the credit of the said person in the bank accounts, including Fixed Deposits, Recurring Deposits etc., to the extent of the amount of arrears of tax specified hereinabove.

5. The Bank shall also make a statement specifying therein all the bank accounts and the amounts available to the credit of the said person forthwith in the following Format:

Sl. No.	Account No.	Type of Account	Credit Balance Available (In Rs.)

6. It is hereby informed that the Bank shall be solely responsible if the said person is allowed to draw any amount after the service of this Notice and it shall be constrained upon the undersigned to proceed against the Bank to recover the amount so paid to the said person as if the Bank is in default for payment of the property tax, apart from other proceedings that may be initiated as per the Law.

7. The information specified above may be sent through e-mail id ---------- ---------- in PDF Format and a copy shall also be handed over to the person serving this Notice.

Authorised Officer
BBMP-

Date:
Place:

Copy to:
Sri/Smt -

Form-17

(see rule 9]

BRUHAT BENGALURU MAHANAGARA PALIKE

No…….. ----

To

The Bank Manager,

-

Office of the ----------

Bengaluru ----------

Dated -

Ban

k Bengaluru.

Show-cause notice to the bank for non-compliance with the notice issued under section 156 of the BBMP Act 2020

1. Whereas the Notice u/s 156 of the BBMP Act 2020 read with BBMP (Property Tax Assessment, Recovery & Management) Rules 2024 in No.

dated, _ for attachment and recovery of the property tax including penalty/interest in the case of Shri/Smt./M/s._ (*person-in-default*) was issued & served on the above-mentioned bank on_____.

2. Whereas the above-mentioned bank has failed to comply with the terms of the above-said Notice for the following reasons:

(a). The bank has allowed the above-mentioned person-in- default to draw the money to the extent of Rs. _ _____/ and/or allowed the operation of the bank accounts after the service of the aforesaid Notice.

(b). The bank has not disclosed or furnished the complete details of the bank accounts held by the above-said person-in-default and/or not handed over the amounts available to the credit of the above- said person-in- default.

(The above violations are only illustrative and not exhaustive – the Designated Officer may precisely summarize the violation/non-compliance by the Bank)

3. It is therefore considered necessary as well as appropriate to proceed against you for the above-said violation/non-compliance with the terms of the Notice mentioned above in the manner provided under the law, including sections 244 and 245 of Bharatiya Nyaya Sanhita 2023 (Central Act 45 of 2023) for disobedience to the order of the public servant and for failure to assist the public servant in discharge his duties.

4. It is therefore directed that you may show cause within 14 days from the date of receipt of this Notice why proceedings should not be initiated against

you under the law for non-compliance with the aforesaid Notice dated, _.

The undersigned will be constrained to proceed against you without any further Notice if there is no reply within the said time of 14 days for the aforesaid violations of the law.

Seal & Signature of the Officer. Date

:

Place

:

Form-18

(see rule 10]

BRUHAT BENGALURU MAHANAGARA PALIKE

Intimation Slip

From Sub Registrar

To Assistant Revenue Officer_____, Zone _____

The registered deed about the following properties/land have happened in our office –

Sl. No	Property Location			Property Unique ID/PID & SAS Application Number etc	Name of the person transferring the property	Name of the person to whom transferred	Registration Book No and Page for Sub Registrar & Name of Sub Registrar
	Zone	Sub-division	Ward				
1	2	3	4	5	6	7	8

Extent or area that is transferred	Identity Card Number & Type of the Transferor (if applicable)	Identity Card Number & Type of the Transferee (if applicable)	Type of transaction (Sale/Mortgage/Gift etc)	Chakkabandi				Remarks
				North	South	East	West	
9	10	11	12	13	14	15	16	17

[In case of electronic sending of the information of the transaction, more details, as is being shared in e-Aasthi software should be shared and subject to revision from time to time]

Name, Seal and Signature Date
of the Officer.

Place

Form-19

(See rule 10]

BRUHAT BENGALURU MAHANAGARA PALIKE

Register of Information of Mutations

Sl. No	Intimatio n sent by(Sub Registrar/ Private Person/C ourt/ Appellate Authority	Date of Transa ction by Sub Registr ar or date of Intimat ion by the Private Person/ Court/ Appella te Authori ty	Date of receipt of intima tion	Registr ation Book No and Page for Sub Registr ar or Numbe r & date of intimati on by Private Person	Details of the propert y involve d with Unique PID, SAS Applica tion Numbe r etc	Name of the perso n acqui ring rights in the prope rty (if any)	Extent for which the rights are being acquired or details of other rights transacted/ ordered (mortgage etc)	Remarks
1	2	3	4	5	6	7	8	9

Form-20

(See rule 10]

BRUHAT BENGALURU MAHANAGARA PALIKE

Register of Inheritance Cases

S.No	Details of the property involved with Unique PID, SAS Application Number etc	Name of the deceased owner or occupier	Date of death or approximate date	Death Certificate Registration Number and date of registration or field report number & date of Revenue Inspector certifying death and date of death
1	2	3	4	5

Name of heirs of the deceased with relationship to the deceased			Order number & date of the Authorized Officer	Order of Appellate Officer or a Court (if any)	Remarks
Name	Relationship	Nature of claim			
6	7	8	9	10	11

Form-21

(See rule 10]

BRUHAT BENGALURU MAHANAGARA PALIKE

Report of Succession, Survivorship or Inheritance

To

The Assistant Revenue

Officer Sub-division

Zone

The following succession/survivorship/inheritance due to death in ward with respect to property and other details given below has happened. I request that the names of the inheritors/successors/survivors may be entered in the property records of the BBMP. I attach herewith the death certificate and family tree certificate issued by the Revenue Department, Govt of Karnataka.

Property Location			**Property Unique PID & SAS Application Number etc**	**Name of the deceased owner or occupier**
Zone	**Sub-division**	**Ward**		
1	**2**	**3**	**4**	**5**

Date of death or approximate date	**Name of heirs of the deceased with relationship to the deceased**			**Death Certificate Registration Number and date of registration or field report number & date of Revenue Inspector certifying death and date of death for very old deaths**	**Family Tree Certificate Number & Date issued by Revenue Department**
	Name	**Relationship**	**Nature of claim**		
6	**7**	**8**	**9**	**10**	**11**

S. No	**Name of heir**	**Signatures**	**Address**	**Mobile Number**

Date

Form-22

(See rule 10)

BRUHAT BENGALURU MAHANAGARA PALIKE

Report of Transfer of Property

To

The Assistant Revenue

Officer Subdivision _

Zone _

The mutation for the following transfer of the property done in Sub Registrar Office as per details given in the table below has not been effected. I request that the names as per the said registered deed may be entered in the property records of the BBMP. I attach herewith the certified copy of the said registered deed.

S. No	Property Location			Property Unique ID/PID/ Sy No & SAS Application Number etc	Name of the person transferring the property	Name of the person to whom transferred	Registered Deed No and date of registration & sub registrar details	Extent or area that is transferred	Remarks
	Zone	Sub-division	Ward						
1	2	3	4	5	6	7	8	9	10

<signatures>

Name

Mobile

Address

Date_

Place _

Form-23

(See rule 9)

BRUHAT BENGALURU MAHANAGARA PALIKE

No. **Office of the Asst. Revenue Officer**

Zone

Date:

Notice

It is hereby notices to all who may be concerned that the entries have been made in the Register of Intimation of Mutations as indicated in the table below, in respect of the property and land specified therein, in pursuance to report made under the BBMP (Property Tax Assessment, Recovery & Management) Rules 2024.

Objections, if any, in respect of the said entries may be made in writing or ONLINE to the undersigned within fifteen days from the date of issuance of this notice; failing which the decision on the said mutation request shall be taken on merit by the BBMP.

TABLE

Sl. No	Property Location			Property Unique PID & SAS Application Number etc
	Zone	Sub-division	Ward	
1	2	3	4	5

Extent or area of the Property or land	Name of the present owner or occupier	Extent for which the mutation is requested	Name of the persons seeking mutation in their name	Reasons or basis# on which the mutation is requested	Remarks
6	7	8	9	10	11

Registered deed in Sub-Registrar/Succession/Survivorship/Inheritance/Court Order/ Partition/Lease/Amalgamation/Otherwise

<signatures>

Assistant Revenue Officer

Subdivision

Zone

Date_

Place _

R.N.I. No. KARBIL/2001/47147 POSTAL REGN. No. RNP/KA/BGS/2202/2017-19 Licensed to post without prepayment WPP No. 297

Form-24

(See rule 10)

BRUHAT BENGALURU MAHANAGARA PALIKE

Revenue Department

e-Khata Order

File No: Assistant Revenue Officer sub-division Bengaluru, Date:

Your application dated for transfer of Khata for the property bearing municipal No., PID No. , (Street name), of Ward No. and (Ward Name) in the name of Sri/Smt./M/s was submitted under section 149 of the Bruhat Bengaluru Mahanagara Palike Act 2020. Following the due process of verification and it is approved based on the (documents) submitted, and the name/s has been transferred and recorded in the property tax register maintained by this office. The property tax records and eKhata for the property, after order, stands as follows-

Municipal no._____ old PID no_____

EID_____, Street _____ Ward no_____ Ward name _____Sub division _____ Zone _____ in the name of Sri/ Smt/M/s. _____ S/o/ W/o/C/o_____

***Condition**: The said Khata transfer is subject to the cancellation under section 150 of the BBMP Act 2020, if the documents submitted found to be fraudulent documents or if any dispute arises.*

Barcode

Assistant R evenue Officer

sub-division

Bruhat Bengaluru Mahanagara Palike

ಮುದಿಕರು²ಂಗೂಪಿ□ಂಶಕರು:- ಸಂಕಲ£ಂಯ□ಂಯಗಳ, ಕ£ಂ□ಟಕª ಜಿಪತಿ, ಸ□ಂ□ಂ□ಂದಿಮುದಿ□ಂಲಯ, ¦ಂಗಳ□ರು