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PART--I-- Orders and Notifications by the Government of Tripura, The High Court, Government Treasury etc.

## GOVERNMENT OF TRIPURA URBAN DEVELOPMENT DEPARTMENT

No.F.1(5)-UDD/DUD/Estt/2020/8043-77

Dated, Agartala the 31st July, 2020.

## NOTIFICATION

In exercise of the powers conferred by section 213 read with section 196 of the Tripura Municipal Act, 1994, the State Government hereby makes the following Rules, to amend the Tripura Municipal (Assessment and Collection of Property Tax) Rules, 2016 namely:-

- 1. Short title and commencement:
- (1) These Rules may be called the "Tripura Municipal (Assessment and Collection of Property Tax)(1<sup>st</sup> Amendment) Rules, 2020".
- (2) They shall come into force at once.
- 2. Amendment of Rule 2:
- (i) In the Tripura Municipal (Assessment and Collection of Property Tax) Rules, 2016, (herein after referred to as the principal Rules) in Rule 2, after sub-rule(9), the following sub-rule shall be inserted, namely
  - "(10) Circle rates or guideline rates for property transactions means the valuation of land in the state set by Revenue Department from time to time. Property registration charges and the stamp duty are based on the valuation of land maintained by the State Government";
- Amendment of Rule 6: In the principal rules, in Rule 6,-
- in sub-rule(4), in clause(a), after the words "the unit area values in different zone/wards", the words "considering prevailing circle rates or guideline rates for property transactions" shall be inserted;
- (ii) after sub-rule (5), the following sub-rule shall be inserted, namely :-
  - "(6) The Tripura State Property Tax Board shall consider prevailing circle rates (i.e. guideline rates for property transactions) for recommending floor rates of Property Tax to the Municipality".
- Amendment of Rule 7: In the principal Rules, in Rule 7, in sub-rule(1), after the
  words "the municipality area after taking into account", the words "prevailing circle
  rates or guideline rates for property transactions" shall be inserted

By order of the Governor.

(Kiran Gitte ) Secretary to the Government of Tripura