

GOVERNMENT OF THE PUNJAB
LOCAL GOVERNMENT & COMMUNITY DEVELOPMENT
DEPARTMENT

Dated Lahore, the 17th February, 2015

NOTIFICATION

No.SOR(LG)5-20/2001. In exercise of powers conferred under section 191 of the Punjab Local Government Ordinance, 2001 (XIII of 2001), the Governor of the Punjab is pleased to direct that in the Punjab Local Government (Taxation) Rules, 2001, the following amendments shall be made:

AMENDMENTS

In the said Rules;

1. for rule 2, the following shall be substituted:

"2. Definition.— (1) In these rules:

- (a) "Assessing Authority" means Assessing Authority as defined under the Punjab Urban Immovable Property Tax Act, 1958 (V of 1958);
- (b) "cost of recovery" included the charges specified in rules 11 and 12;
- (c) "defaulter" means any person from whom any amount is recoverable under these rules and which has remained unpaid after the presentation of a demand to him under rule 10;
- (d) "inhabitant" means any person who ordinarily resides, carries on business, owns or occupies immovable property in the local area;
- (e) "Ordinance" means the Punjab Local Government Ordinance, 2001 (XIII of 2001);
- (f) "preliminary taxation proposal" means a proposal framed by a local government for the levy of a tax;
- (g) "Revenue Officer" means a Revenue Officer having authority under the Punjab Land Revenue Act, 1967 (XVII of 1967) to discharge the functions of a Revenue Officer; and
- (h) "Taxation Officer" means officer in charge of a Taxation Department of a local government or any other officer declared by the local government to be the Taxation Officer for purposes of these rules.

(2) A word or expression uses in these rules but not defined shall have the same meaning as is assigned to it in the Ordinance."; and

2. after rule 12, the following rule 12A shall be inserted:

"12A. Expanding the base of property tax.— (1) A Tehsil or Town Municipal Administration may levy the property tax under the Punjab Urban Immovable Property Tax Act, 1958 (V of 1958) on an existing or new residential or commercial area.

(2) The Tehsil or Town Nazim shall request the Assessing Authority to carry out survey of an area adjacent to an existing residential or commercial area for levy of property tax.

(3) The Assessing Authority shall ensure that the adjacent area consists of at least five hundred constructed property units and an integrated system of roads or streets network, water supply, sewerage (including open drains) and street lights either available or planned to be provided in the area.

(4) The Assessing Authority, on the request of Tehsil or Town Nazim, may recommend the levy of property tax in an areas which:

- (a) comprises at least one thousand property units built as pacca structured, adjacent, contiguous and having an integrated system of roads or streets network, water supply, sewerage (including open drains) and street lights either available or planned to be provided in the area; or
- (b) is an approved housing scheme.

(5) The Tehsil or Town Nazim shall notify such areas as recommended under sub-rule (4) after satisfaction that the area fulfills all the requirements under these rules for levy of property tax."

SECRETARY
LOCAL GOVERNMENT & COMMUNITY
DEVELOPMENT DEPARTMENT