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**GOVERNMENT OF MANIPUR  
SECRETARIAT : LAW & LEGISLATIVE AFFAIRS DEPARTMENT**

**NOTIFICATION**

**Imphal, the 23rd July, 2012**

No. 2/68/2012-Leg/L: The following Act of the Legislature, Manipur which received assent of the Governor of Manipur on 21-7-2012 is hereby published in the Official Gazette:

**THE MANIPUR MUNICIPALITIES (SIXTH AMENDMENT) ACT, 2012**

**(MANIPUR ACT NO. 9 OF 2012)**

**An**

**Act**

**further to amend the Manipur Municipalities Act, 1994 (No. 43 of 1994).**

**Be it enacted by the Legislature of Manipur in the Sixty-third Year of the Republic of India as follows:**

**1. Short title and commencement. -**

**(1) This Act may be called the Manipur Municipalities (Sixth Amendment) Act, 2012.**

**(2) It shall come into force on such date as the State Government may, by notification in the official Gazette, appoint.**

**2. Amendment of section 2. -**

**In Section 2 of the Manipur Municipalities Act, 1994 (hereinafter called the Principal Act),-**

- (i) after sub-section (1), the following sub-section (1A) shall be inserted, namely-**  
**(1A) "Board" means the Manipur Municipality Property Tax Board;**

- (ii) after sub-section (18), the following sub-section (18A) shall be inserted, namely-  
(18A) "Fund" means the Manipur Municipality Property Tax Board Fund referred to in Section 100 R.
- (iii) after sub-section (45), the following sub-section (45A) shall be inserted, namely-  
(45A) "Property Tax" means the property tax on the annual value of land and buildings determined and leviable in the municipal areas under the Manipur Municipalities Act, 1994.
- (iv) after sub-section (57), the following sub-section (57A) shall be inserted, namely-  
(57A) "Valuer-surveyor" means a valuer-surveyor registered as such under section 100 H.

3. Amendment of section 75. -

In section 75 of the Principal Act,

- (i) for sub-section (1)(a), the following shall be substituted, namely -  
 "(a) a property tax on land and buildings situated within the municipality assessed on their annual value, payable by the owner of the building or land or both as determined by the Property Tax Board";
- (ii) for sub-section (1)(l), the following shall be substituted, namely -  
 "(l) a betterment tax on the increase of properties and land values caused by the execution of development/improvement works in the surrounding areas";
- (iii) after sub-section (5), the following sub-section shall be added, namely -  
 "(6) On receipt of the reply from the municipality or on failure of the municipality to make a reply within the stipulated date and the state government, on being satisfied that the imposition of the tax or modification of the rate of any existing tax is in the interest of the municipality, may by suitable order notified in the official Gazette, impose or modify the tax. The order so passed shall operate as if it were a resolution passed by the municipality".

4. Amendment of section 79. -

For section 79 of the Principal Act, the following shall be substituted, namely -

79 (1) The State Government shall, from time to time by notification, specify the area where, the general valuation of lands and buildings shall be made by the Property Tax Board, in so far as they relate to the determination of annual valuation;

Provided that the Property Tax Board may make, subject to such conditions as may be prescribed, the general valuation of lands and buildings in the area as aforesaid or in any part thereof under its superintendence, direction and control, and every such valuation shall be deemed to have been made by the Property Tax Board.

(2) The annual valuation made by the Property Tax Board shall become operative with effect from such date, as the State Government may, by notification, appoint in this behalf and shall remain in force in respect of such area for a period of five years and may be revised thereafter at the termination of successive period of five years.

5. Amendment of section 80. -

For Section 80 of the Principal Act, the following shall be substituted, namely -

“Every owner or occupier of any land or building shall file a statement before the Board in such manner and within such time specifying such particulars as may be prescribed. Final valuation list prepared by the Property Tax Board shall be the value of the property tax to be filed by the owner”.

6. Amendment of section 81. -

In sub-section (2) of section 81 of the Principal Act, the words “the assessor appointed by the municipality” shall be substituted by the words “the Executive Officer or any person authorised by him”.

7. Amendment of section 83. -

For Section 83 of the Principal Act, the following shall be substituted, namely -

“83. Notwithstanding anything contained in this chapter, the mode of procedure and system of property tax on the land and holdings shall be such as may be prescribed by the rules to be framed by the government from time to time in this behalf on the recommendation of the Property Tax Board”.

8. Amendment of section 85. -

In sub-section (1) of section 85 of the Principal Act, the words “the municipality” shall be substituted by the words “the Property Tax Board”.

9. Deletion of section 89. -

Section 89 of the Principal Act shall be deleted.

10. Deletion of section 93. -

Section 93 of the Principal Act shall be deleted.

11. Deletion of section 94. -

Section 94 of the Principal Act shall be deleted.

12. Deletion of section 95. -

Section 95 of the Principal Act shall be deleted.

13. Deletion of section 96. -

Section 96 of the Principal Act shall be deleted.

14. Deletion of section 97. -

Section 97 of the Principal Act shall be deleted.

15. Deletion of section 98. -

Section 98 of the Principal Act shall be deleted.

16. Insertion of a new Chapter VIIIA. -

After Chapter VIII of the Principal Act, the following new Chapter VIIIA shall be inserted, namely -

**“CHAPTER VIIIA  
MUNICIPALITY PROPERTY TAX BOARD**

100 A. Establishment of the Board. -

(1) The State Government may, by notification, establish, for the purposes of this Act, a Board to be called the Manipur Municipality Property Tax Board.

(2) The Board shall be a body corporate with perpetual succession and a common seal and may sue or be sued in its corporate name and shall be competent to acquire, hold and dispose of any property, both movable and immovable, to enter into contracts and to do all things necessary for the purposes of this Act.

100 B. Composition of the Board. -

(1) The Board shall consist of a Chairperson and such number of members not exceeding four as may be determined by the State Government.

(2) The Chairperson shall be a person who is or has been an officer of the State Government not below the rank of Secretary including ex-officio Secretary.

(3) The other members shall include the Director of MAHUD, Government of Manipur who shall be the ex-officio member of the Board, and such other persons having knowledge and experience in the fields of municipal administration, valuation of properties, accountancy, law, engineering and urban planning as the Government may determine.

(4) The Chairperson and the members of the Board shall hold office for a period of five years and the terms and conditions of their service, including salaries and allowances, shall be such as may be prescribed by the State Government.

(5) The Board shall have a Secretary who shall be appointed by the State Government.

100 C. Appointment of Chairperson and Members. -

(1) The Governor shall, on the advice of the Chief Minister, appoint a person as Chairperson and other persons, as members of the Board.

Provided that the Chief Minister before tendering advice to the Governor shall consult with the Speaker of the Legislative Assembly of the State and the Leader of Opposition in the Legislative Assembly of the State.

(2) The persons appointed as Chairperson and Members of the Board shall, before entering upon office, make and subscribe before the Governor an oath or affirmation according to the form as prescribed.

(3) (i) The person appointed as Chairperson or Member of the Board may, by writing under his hand addressed to the Governor, resign his office; and

(ii) The person appointed as Chairperson or Member of the Board may be removed from office in the manner as prescribed.

100 D. Validation. -

Notwithstanding anything contained elsewhere in this Act, no action of the Board shall be invalid or otherwise called in question merely on the ground of the existence of any vacancy in the office of the member of the Board.

100 E. Functions of the Board. -

(1) Enumerate or cause to enumerate all properties in the municipalities in the state and develop a data-base;

- (2) Review the property tax system and suggest suitable basis for valuation of properties;
- (3) Design and formulate transparent procedure for valuation of properties, inspection for verification in corporations and municipalities in the state;
- (4) Undertake valuation or cause valuation of all properties in the municipality in the state including central, state or local body properties and exempted properties;
- (5) Recommend modalities for periodic revision;
- (6) Adjudicate property tax disputes and appeals for revision;
- (7) Ensure quality in valuation of properties;
- (8) Ensure transparency in valuation process and facilitate disclosure of valuations for fair comparison;
- (9) Publish the annual work plan in the state Gazette;
- (10) Render such advice on valuation of properties to a Municipality as the State Government may, from time to time, require it to do or as the Board may consider necessary for carrying out the purposes of this Act;
- (11) Discharge such other functions in the field of valuation including development expertise in valuation of land and building; and
- (12) Undertake directly or through any institution, training of officers and employees of Municipality as the State Government may direct or as the Board may consider necessary for carrying out the purposes of this Act.

100 F. Organisation. -

- (1) The Board may be organised into three departments viz., Administration Department, Valuation Department and Research & Analysis Department. Each Department may further be divided into Sections or sub-sections as needed and appropriate.
- (2) The Board may establish offices in the state with appropriate staff with the prior approval of the State Government;
- (3) The Board may reorganise its organisation from time to time as required to implement the provisions of the Act.

**100 G. Staff of the Board. -**

(1) The Board may, with the approval of the State Government, create such posts of officers and employees and fill up such posts.

(2) The terms and conditions of service including salaries and allowances of the officers and employees appointed under sub-section (1) shall be determined by the regulations made under Section 100ZB.

(3) The Board may employ such officers and employees of the State Government as the State Government may make available and they are governed by such terms and conditions of service as prescribed by the State Government.

(4) Without prejudice to the provisions of sub-section (1), the Board may for the purpose of carrying on its functions under this Act, requisition the services of any officer or employee of the State Government or any other agency.

(5) The staff referred to in sub-section (1) shall be under the administrative and disciplinary control of the Board.

**100 H. Maintenance of register of registered valuer-surveyors. -**

The Board shall maintain a register of registered valuer-surveyors.

**100 I. Registration of valuer-surveyors. -**

Every person who possesses such qualifications as may be prescribed shall, subject to such terms and conditions, and on payment of such fee, as may be prescribed, be entitled to have his name entered as a valuer-surveyor in the register of registered valuer-surveyor.

**100 J. Owner or occupier to file statement. -**

Every owner or occupier of any land or building shall file a statement before the Board in such manner and within such time specifying such particulars as may be prescribed.

**100 K. Penalty. -**

Any person who

(1) fails to file the statement referred to in section 100J within the prescribed period, or files a false statement, or

(2) fails to produce the accounts, registers or documents or to furnish the information relating thereto when so required under section 100Q

shall be punishable with fine which may extend to one thousand rupees and when the offence is a continuing one, with a daily fine not less than fifty rupees per day during the period of continuance of the offence.

**100 L. Determination of valuation and its duration. -**

(1) The State Government shall, from time to time by notification, specify the area where, the general valuation of lands and buildings shall be made by the Board, in accordance with the provisions of this Act, or any other law for the time being in force in such area, as the case may be, in so far as they relate to the determination of annual valuation;

Provided that the Board may make, subject to such conditions as may be prescribed, the general valuation of lands and buildings in the area as aforesaid or in any part thereof under its superintendence, direction and control on payment of such remuneration as it may determine, and every such valuation shall be deemed to have been made by the Board.

(2) The valuation made by the Board shall become operative with effect from such date, as the State Government may, by notification, appoint in this behalf and shall remain in force in respect of such area for a period of five years and may be revised thereafter at the termination of every successive period of five years:

Provided that the valuation of lands or buildings in any municipality made in accordance with the provisions of this Act, or any other law, shall remain in force for the period for which it was made under the provisions of this Act, or any other law, as the case may be.

(3) Notwithstanding anything contained in sub-sections (1) and (2), if, during the currency of any period referred to in sub-section (2), any new building is erected, or any existing building is reconstructed or altered or improved, in any area, the determination of valuation of such premises shall be subject to the same criteria as has been fixed by the Board for such premises, and its valuation shall be covered by such procedure as may be determined by the Board for its immediate valuation with prior mandatory filing of statement of particulars under section 100J by the owner or occupier. The valuation so made shall remain in force from the period intimated by the Municipality for the unexpired portion of the period referred to in sub-section (2).

(4) The Municipality shall in each year and within such time, as may be prescribed, send to the Board a list of all new buildings erected and also all existing buildings reconstructed or substantially altered or improved within their respective jurisdiction together with suggested valuation in terms of Board's guidelines for finalisation and approval of valuation by the Board.

100 M. Publication of draft valuation list. -

- (1) When the valuation under section 100L of the lands and buildings in any area has been completed, the Board shall cause such valuation list and the amount of property tax to be entered in a list.
- (2) The Board shall publish the draft valuation list, prepared under sub-section (1), in such manner, as may be prescribed and shall specify a date within which an application for objection to the draft valuation list may be filed.
- (3) After the expiry of the date specified in sub-section (2) and within such period thereafter as may be prescribed, the objection of any entry in the draft valuation list shall be determined after giving the applicant an opportunity of being heard, by such officer or officers of the Board as may be specified by the Board in this behalf.
- (4) The objection shall be filed and determined in such manner as may be prescribed.
- (5) Notwithstanding anything contained in this Act, no application under sub-section (4) shall be entertained unless the amount of property tax on the previous valuation of the land or building as aforesaid has been paid or deposited in the office of the Municipality, before the application is filed, and every such application shall fall unless the amount of property tax on the previous valuation is continued to be paid or deposited in the office of the Municipality, as the case may be, till such application is finally disposed of.

100 N. Publication of final valuation list. -

When the valuation under Section 100M of the lands and buildings have been determined, the Board shall prepare a final valuation list and shall give public notice of the place or places where such list may be inspected and valuation together with the amount of property tax thereon as recorded in the final valuation list shall be conclusive.

100 O. Alteration or amendment of valuation list. -

- (1) Notwithstanding anything contained in section 100M, the Board may at any time before the date specified for filing the application under sub-section (2) of section 100L and reasons to be recorded in writing, direct any alteration or amendment of the valuation list:
  - (a) By inserting therein the name of any person whose name ought to be inserted; or
  - (b) By inserting therein any land or building previously omitted together with the valuation thereof; or

(c) By striking out the name of any person or any land or any land or building not liable for payment of property tax; or

(d) By increasing or decreasing the annual valuation of any holding which, in the opinion of the Board, has been substantially under – valued or over-valued by reasons of fraud, mis-representation mistake, error, or subsequent construction or inadvertence; or

(e) By correcting any patent error or omission.

100 P. Production and inspection of accounts and documents. -

The Board or any of its officer authorised by the Board may, subject to such conditions as may be prescribed, require the owner or the occupier of any land or building to produce before the Board or such officer within the time as the Board or such officer may fix, any accounts, registers or documents or to furnish any information relating thereto as may be considered necessary for the purpose of this Act and the owner or the occupier shall comply with such requisition.

100 Q. Power to enter into land or building. -

(1) Any officer of the Board, when so authorised by it in writing, may, without giving any previous notice to the owner, or the occupier, or any land or building, enter into such land or building and make an inspection or survey, or take measurements, thereof for the purpose of valuation.

(2) If such entry is refused or any objection to such entry is made, the officer authorised under sub-section (1) may give notice in writing to the owner or the occupier of such land or building of his intention to enter into such land or building, and the owner or the occupier of such land or building shall upon such notice being duly served on him, extend all facilities as may reasonably be expected of him to such officer for entering into such land or building and for making inspection or survey, or for taking measurements, thereof, as the case may be for the purpose of valuation.

100 R. Fund of the Board. -

(1) The Board shall have a Fund to be called the State Property Tax Board Fund to which the following shall be credited:

(a) such moneys as may be paid to the Board by the State Government or any other authority or agency, and

(b) such moneys as may be paid to the Board by the Municipalities and other local authorities under section 100U.

(2) All moneys received by the Board shall be deposited in one or more nationalised banks.

**100 S. Grants or loans to the Board. -**

The State Government may extend grants or loans to the Board on such terms and conditions as the State Government may determine.

**100 T. Municipalities to make payment to the Board. -**

(1) The Municipality or any other local authority, as the case may be, in respect of which notification under sub-section (1) of section 100L has been made, may pay to the Board such proportion of the expenditure incurred by the Board on account of the valuation and assessment, as the case may be.

(2) The Board shall calculate the amount payable by the Municipality or the other local authority under sub-section (1) and may require the concerned body to pay the amount within such time as may be prescribed.

(3) If the amount is not paid within the prescribed time, the Board may refer the matter to the State Government and the State Government may pay the amount to the Board and deduct the same from any grant payable by the State Government to the Municipality.

**100U. Expenditure incurred on account of salaries and allowances including contingencies. -**

(1) The expenditure incurred by the Board for meeting the salaries and allowances including contingencies of the Chairperson, members, Secretary, officers and employees serving under or for the Board shall be defrayed out of the Fund to be provided by the State Government.

(2) The expenditure towards contingencies for undertaking normal activities of the Board shall be met out of the fund provided by the State Government.

**100 V. Budget. -**

(1) The Board shall prepare each year in such form and within such time, as may be prescribed, a budget in respect of the ensuing financial year, showing the estimated receipts and expenditure and shall forward a copy of the same to State Government for approval.

(2) The State Government may, in according such approval, make such additions alterations, and modifications thereon as it thinks fit:

Provided that before making such additions, alterations or modifications the State Government shall give the Board an opportunity to express its views thereon within such period as may be prescribed.

**100 W. Expenditure and accounts. -**

(1) The Board shall have the same financial powers as are exercisable by the Secretary or a Head of the Department of the State Government. Matters beyond such financial powers shall be referred by the Board to the State Government for decision.

(2) The Board shall keep accounts of all receipts and expenditure, and prepare annual accounts, in a regular manner as per standard accounting norms or in such manner as may be prescribed.

**100 X. Audit. -**

(1) The Board shall cause its accounts to be audited annually by an auditor or to be appointed by the State Government and the auditor so appointed shall have the right to demand the production of books, accounts, documents and other papers of the Board.

(2) The annual accounts prepared as per provisions of sub-section (2) of section 100W shall be placed to the auditor for audit. As soon as the accounts have been audited, the Board shall send a copy thereof together with a copy of the report of the auditor to the State Government.

(3) The Board shall comply with such directions as the State Government may, after perusal of the report of the auditor, think fit to issue in this behalf.

(4) The Board shall pay out of the fund such sum as may be determined by the State Government by way of fees if any for such a audit.

(5) The State Government should place the annual report of the Board together with the audit report before the State Legislature.

**100 Y. Delegation of powers and functions by Board. -**

(1) The Board may delegate any of its powers and functions including financial powers to the Chairman of the Board except the power under sub-section (1) of section 100G.

(2) The Board may also delegate any of its powers or functions to any other officers of the Board by a resolution adopted by it in his behalf.

**100 Z. Members, officers and employees to be public servants:**

Every member of the Board including its Chairperson or every officer or employee of the Board shall, when acting or purporting to act under the provisions of this Act, be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code (45 of 1860).

**100 ZA. Ombudsman Jurisdiction. -**

The Local Body Ombudsman will examine, investigate and pass orders on the complaints, or a reference from the State Government or that has come to the notice of the Ombudsman, of corruption and mal administration against the chairperson, members, secretary, officers and employees of the Board and those working for and in the name of the Board.

**00 ZB. Power to make regulations. -**

(1) The Board may, with the previous approval of the State Government, make regulations consistent with the provisions of this Act and the rules made thereunder for carrying out the purposes of this Act.

(2) The State Government may, in according such approval, make such additions, alterations and modifications therein as it thinks fit:

Provided that before making such additions, alterations or modifications the State Government shall give the Board an opportunity to express its views thereon within such period not exceeding two months as may be specified by the State Government.

(3) All regulations approved by the State Government shall be published in the official Gazette."

TH. KAMINI KUMAR SINGH,  
Deputy Secretary (Law),  
Government of Manipur.

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