

THE KERALA BUILDING TAX ACT ,1975

THE KERALA BUILDING TAX RULES ,1974

THE KERALA BUILDING TAX (PLINTH AREA) RULES 1992



INSTITUTE OF LAND AND DISASTER MANAGEMENT

- Is the Village officer an authorized person ?
(S.23)
- How to fill a FORM 1(Rule 3)



DEFINITIONS

- Owner (S.2(i))
- Description of the Land (Rule 3)
- Building (S.2e)
- Plinth Area (S.2k)
- Residential Building (S.2(l))



- ◉ Appointed day (S.2a)
- ◉ Appellate Authority(S.2b)
- ◉ Assessee (S.2c)
- ◉ Assessing Authority (S.2d)



EXEMPTIONS (S. 3)

- ❖ Government/LSGD
- ❖ Charitable, Religious
- ❖ Educational institutions
- ❖ Factories or workshops



NOT EXEMPTED

- ◉ BSNL, KSEB and Other Boards
- ◉ Water Authorities
- ◉ SSI Registration
- ◉ Workshop (Attached with showroom)

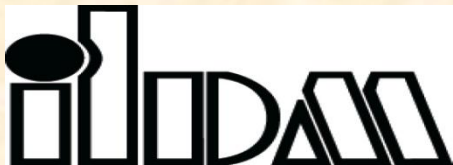


- ◉ Return of Completion etc., of buildings

(S.7)

- ◉ Submit the return in FORM 2

- ◉ Fine (Rs.5/ per day)



HOW TO CALCULATE

- ◉ **Double Height Building**



- ◉ **Stair Case**



FLAT

- ◉ How to book a flat
- ◉ Agreement with prior date
- ◉ How to calculate common area



LUXURY TAX

- ◉ *Exclusively for Residential Buildings*
- ◉ *Charge of luxury tax(S.5A)*
- ◉ buildings having a plinth area of 278.7 square meters [3000 Sqft]
- ◉ Date of completion 01-04-1999
- ◉ Rate upto 31/03/2014 Rs.2000 p.a
- ◉ after wards Rs.4000 p.a



REGISTERS KEPT IN VILLAGE OFFICE

- List of Houses Reported to the Assessing Authority
(Register C) [Booking Register]
- Register of Person Assessed Building Tax (Register B)
[Assessment Register]
- Register of Luxury Tax (Form D)

(How to maintain properly)



VILLAGE OFFICERS RESPONSIBILITY

- ❑ Report submitted to Tahsildar (Rule.3)
- ❑ Service of Notice & Assessment Orders
- ❑ Registers are Maintained
- ❑ Tax collection



- ➔ 4 equal quarterly installments (Rule 12(1))
- ➔ Interest 6% (S. 19)
- ➔ Misuse of exemption 12% (S. 3B)
- ➔ Government installment 18% (Rule 12(1) Note)
- ➔ Nirmithi Kendra- 12.5% Reduction (Rule 2e)



APPEAL

- Appellate Authority (RDO) S.11
- **Power of revision of the District Collector (S.13)**
- **Power of revision of the Government (S.14)**



Thank you

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