

Appendix No.11

REVISED FORMULA- FOR LEVY OF PROPERTY TAX - URBAN SCHEDULE FOR PROPERTY TAX

PROPOSED COMPOSITE AREA LINKED PROPERTY TAX

STRUCTURE FOR URBAN LOCAL BODIES IN TAMIL NADU

A. BASIC AMENITIES:

1. Water Supply
2. Drainage
3. B.T.Road
4. Street lighting
5. Conservancy

B. AFFLUENCE DEFINED: In the following, the affluence of a location depending on the criteria is defined.

AFFLUENT AREA: Arterial and all Bus route / Roads and appurtenant area

MIDDLE INCOME AREA: Sub Arterial Roads and appurtenant area.

LOW-INCOME AREA: Interior Roads and appurtenant area.

The entire area (or all divisions) of the local body should be classified as belonging to one of the following six categories.

1. Affluent Area with all amenities
2. Affluent area without one or more amenities.
3. Middle income area with all amenities
4. Middle income area without one or more amenities
5. Low income area with all amenities
6. Low income area without one or more amenities.

**BASIC RATEABLE VALUE (BRV) PER SQ.FT FOR
A MONTH FOR THE SIX
CATEGORIES IN RUPEES (MINIMUM)**

	Chennai Minimum	Other Corporations Minimum (In ranges of rupees)	Municipalities Minimum	Town Panchayats Minimum
CATEGORY 1	2.00-2.50	1.75-2.50	1.50-2.00	1.00-1.75
CATEGORY 2	1.75-2.00	1.50-2.00	1.25-1.75	0.80-1.50
CATEGORY 3	1.50-1.75	1.25-1.75	1.00-1.50	0.75-1.25
CATEGORY 4	1.25-1.50	1.00-1.50	0.75-1.25	0.50-1.00
CATEGORY 5	0.75-1.25	0.75-1.25	0.50-1.00	0.30-0.75
CATEGORY 6	0.50-1.00	0.50-1.00	0.40-0.75	0.15-0.50

Maximum is not prescribed since the rates are revisable based on inflation in future years.

**ADDITION TO THE
RATEABLE VALUE**

I.	TYPE OF CONSTRUCTIONS	
i.	Thatched Roof	Nil
ii.	Asbestos	10%
iii.	Tiled Roof	20%
iv.	Concrete roof with Cement/Clay Tile/Mosaic Flooring	75%
v.	Concrete roof with Marble/Granite Flooring	125%
vi.	High rise buildings (Ground plus 3 floors)	Addl. 30%
2.	USE OF BUILDING	
i.	Sheds/Godowns	50%
ii.	Commercial (Cinema Theatres Shops, Offices, Restaurants, Showrooms)	150% - 200%
iii.	Kalyana Mandapams, other halls rented for private use	150%
iv.	Industrial	100%
v.	Institutional	
	a. Charitable	0%
	b. Non-charitable	100%

vi.	Hotels	
	a. 4 or 5 Star Hotels	300% - 400%
	b. Other Hotels/Lodgings	100% - 200%
vii.	Residential	Nil
3.	AGE OF THE BUILDING:(Depreciation allowance)	DISCOUNT
i.	0-10 years	5%
ii.	11-20years	10%
iii.	21-30 years	20%
iv.	31 years and above	30% - 40%

Vacant Space:

Entire uncovered space appurtenant to the property can be imputed a rental value at half the basic rateable value given in the table, with no additions.

The 'word appurtenant' will mean land in excess of the portion of land occupied by building plus 50% of the above

Method of calculation:

1) The ARV for the uncovered space = $12 \times (1/2) \times BRV \times Sq.ft.$ of uncovered space.

2) The ARV for the covered space can be arrived at by multiplying the rateable value including the additions by 12.

The total ARV of the property = ARV of covered space + ARV of uncovered space.

Rates of Taxes recommended on the ARV calculated with reference to above criteria.

	Minimum Rate	Maximum Rate
Corporations	20%	40%
Municipalities	15%	35%
Town Panchayats	15%	30%

a. In the above model no provision has been made for concession to be given for owners' occupation, since it leads to discretion susceptible for discrimination. However if it is felt necessary concession not exceeding 25% of ARV can be allowed. A rebate of 10% may be allowed on ARV for maintenance.

b. The rates given above are indicative and they have been arrived at based on interaction with various local body representations regarding the prevailing rents.

c. The rates are also designed keeping in mind the methods and rates currently in force in the local bodies, especially in Coimbatore Chennai and Madurai Corporations.

d. Wherever the existing rates adopted are more than the minimum those rates will be continued.

e. Any reduction in rate of Levy should have the sanction of "Inspector" of concerned Local bodies and in the case of Corporation of the State Government.

f. The classification of Area defined above, the streets coming under such areas and the rates applicable to be modified and objections called for before adopting the criteria for taxation.

Sl. No. (1)	Purpose of Trade (2)	Maximum fee for issue of Annual Licence (3)	Rs.
7.	(i) Beauty Parlours (ii) Hair Dressing/Cutting saloons		300 50
8.	Bones - horns etc. Storing or otherwise dealing with		250
9.	Bricks, tiles, rags etc. - burning or storing for sale	A) (i) Country bricks (ii) Table Mould/Chamber bricks (iii) Wire cut bricks B) (i) Country tiles (ii) Mangalore tiles (iii) Flat tiles or rags (iv) Mosaic/glazed tiles (v) All other types of tiles	300 500 600 250 300 500 500 400
10.	Camphor - boiling	a. Manufacture, storing, packing cleaning etc. b. Boiling c. Retail sale and storage	250 200 50
11.	Candles - Manufacturing		200
12.	Cashewnuts - roasting and extracting kernels therefrom		250
13.	Coal, Charcoal and Fire Wood-Selling or storing other than for private use or in a place not situated among inhabited house		200
14.	Chemical products of any type including products of any type including dyes, bleaching powder liquid chlorine, sulphur etc. or sulphur products-Manufacturing cleaning or dealing with in any other way or storing for sale.	Manufacturing, cleaning etc. Sale	500 150
15.	Chillies powder - Manufacture		100
16.	Cigars (Cigarettes) Manufacturing, storing or selling (excluding sale in petty shops, bunks, stalls etc.)	Manufacture or whole sale trade or storage	400
17.	Ceramic-Manufacture of articles materials using ceramic.		150
18.	Cloths including cloths of any description, including mattresses, pillows, bedding etc. Printing ,dyeing, storing, selling.		150

APPENDIX NO.12

REVISED SCHEDULE OF RATES FOR D & O TRADE - URBAN

The following can be notified as trades that are likely to be offensive and dangerous to human life or health or property. The maximum rate at which fee can be levied for issue of licence or renewals of licence is noted against each. The minimum rate will be 30% in the case of Chennai Corporation, 25% in the case of Other Corporations and Municipalities and 15% in the case of Town Panchayats of the maximum rate suggested as rounded off to the nearest rupee.

Sl. No. (1)	Purpose of Trade (2)	Maximum fee for issue of Annual Licence (3)	Rs.
1.	Aerated Water - Soda and other beverages Syrup used as cool drinks or mixed with Syrup used as cool drinks or mixed with water - Manufacturing, storing	1. Manufacture: (i)Employing man-power alone (ii)Employing machanical power Electric or other	200 500
2.	Agricultural produce likely to attract rates (Selling wholesale or retail or storing for wholesale or retail trade or for purposes other than private or domestic use)	1. Agricultural produces other than fruits a. Whole sale trade b. Retail Sale c. Storing in godown 2. Fruits etc. and other perishable agriculture produce a. Whole sale trade b. Retail Sale c. Storing in godown	200 50 30 150 50 300
3.	Appalams-Manufacturing storing or selling		15
4.	Article of food made of flour, nuts, sugar or jaggery- perparing for human consumption or selling or storing	a. Manufacture using man power b. Manufacture using machine power c. Production of vermicelli, sago etc., d. Sale or Storage	250 400 75 100
5.	Automobiles - Manufacturing, assembling, repairing, cleaning servicing, body building, welding etc., inclusive also of any part or parts thereof.		500
6.	Beedies (Beedi leaves)Manufacturing. storing or selling		200

Sl. No. (1)	Purpose of Trade (2)	Maximum fee for issue of Annual Licence (3)	Rs.
19.	Clothes -Laundrying, Dry cleaning of any type of clothes.	Ordinary laundries, Dry Cleaners/Laundries	50 200
20.	Clothes-Textiles manufactured by powerlooms (excluding handlooms)		1000
21.	Cotton-selling wholesale or retail or storing for wholesale or retail trade or for conversion into yarn.		200
22.	Dairy Farm or Poultry or Piggery cattle farm and cattle feeds and animal feeds including bran-manufacture or storage for sale.		200
23.	Electroplating or gilding		200
24.	Explosive or combustible materials - storing or selling other than petroleum and its products in quantities exceeding those to which the operation of this Act is limited by the provisions of the Petroleum Act 1934 or the rules or notifications issued thereunder.	a) Wood, bamboo etc. b) Explosive materials c) Crackers & Fire Works: (i) Manufacture, whole sale & storage (ii) Retail sale & storage d) Matches - Manufacture and storage e) Celluloid articles sale, storage etc. f) Sale of Kerosene - Wholesale Retail g) Petrol or Diesel or high speed diesel etc. in bunks Retail Sale h) L.P.G. - Sales and Storage i) Other products like paper, card board - storage & wholesale trade For retail sale j) Other items not classified above	200 500 500 100 400 200 200 100 700 100 300 250 100 150
25.	Fibre-including vegetable fibres viz. coconut palmyra jute fibres etc.		300

Sl. No. (1)	Purpose of Trade (2)	Maximum fee for issue of Annual Licence (3)	Rs.
26.	Film-storing or selling	a) Distribution of cine films	500
		b) Photographic films materials including camera	300
		c) Video/Audio Film	300
		d) Cassettes Selling	300
		e) Cable Television	500
		f) Cassettes Lending	200
27.	Fish and all other sea food—storing or otherwise dealing with		200
28.	Fish Oil-making, selling and storing		200
29.	Foam-Leather & Other foam products		200
30.	Fuel (Other than firewood, charcoal, coal, kerosene, LPG etc.). Using for any industrial purpose		250
31.	Furniture - wood, Bamboo, Metal Cane or of any other kind including mat weaving	Manufacture	250
		Sale	250
32.	Gas-Gas plants, gas cylinders storing (Other than L.P.G.) filling, re-filling, selling etc.		500
33.	Grains-All food grains - Selling wholesale or retail or storing for wholesale or retail trade	a) Whole sale trade or storage	500
		b) Retail sale or storage	75
		c) Storage in godown	300
34.	Glass-Industry including mirror-glassware, glass plates etc. - selling	Manufacture	300
		Storing and Storage and Sale	100
35.	Gravel-breaking up of blue granite etc. stones using machine power		500
36.	Grocery and provision stores		300
37.	Groundnut-oil seeds including gingily, castor etc. Selling wholesale or retail or Storing for wholesale or retail trade or for purposes other than private or domestic use.	a) Wholesale trade or storage	500
		b) Retail sale or storage	75
		c) Storage in godown	300

Sl. No. (1)	Purpose of Trade (2)	Maximum fee for issue of Annual Licence (3)	Rs.
38.	Gunny bags of any kind, storing or otherwise dealing with	a) Wholesale trade or storage b) Retail sale or storage	150 50
39.	Hair washing or otherwise drying, dealing with - manufacture of articles from human hair.		100
40.	Hides-Skinning of animals horns-Tanning or otherwise dealing with dead animals	a) Tanning b) Storage	1000 500
41.	Hotel including Eating houses, Coffee/Tea houses, Restaurant, Snack bar, Food Stall, Cool drinks and Ice Parlours.		300
42.	Hospitals, (Private) Nursing Homes clinical laboratories		500
43.	Ice-Manufacturing storing or selling and Ice articles manufactured out of ice or in the manufacture of which the ice is the main ingredient - Storage - Sale.	a) Manufacture employing machine power b) Manufacture employing manpower alone c) Wholesale trade or storage d) Retail sale or storage	500 200 100 50
44.	Ironsafes and steel furniture and products-manufacturing		300
45.	Iron scrap, lumber materials		100
46.	Jaggery including palm products - Manufacturing otherwise than as cottage Industry by tappers or persons in enjoyment of the tree carried on in their own sites or places with no machinery run by any power (electrical or mechanical) for the purpose	a) Manufacturing b) Wholesale trade or storage c) Storing in godown	300 200 250
47.	Leather-Storing or otherwise dealing with	a) Wholesale trade and storage b) Retail sale or storage	250 100
48.	Lime and limeshell-Manufacture of chunnam	a) For one Kiln b) For every additional kiln c) Retail sale and storage	200 50 50
49.	Liquor including Beer, Alcohol, Arrack etc. Brewing, manufacturing, storing and selling.	a) Manufacture or brewing b) Storage or selling	1000 300

Sl. No. (1)	Purpose of Trade (2)	Maximum fee for issue of Annual Licence (3)	Rs.
50.	Lodging house not registered under the Tamil Nadu Public Health Act, 1939 (Tamil Nadu Act III) keeping a hotel, a boarding house, a choultry, dharmasala or rest house not a maintained by the Government or a local authority an unlicensed emigration depot or any place where casual visitors are received and provided with sleeping accommodation with or without food on payment but does not include		500
a)	A Students' Hostel under public or recognised control	}	1000
b)	A house licensed under section 125 of the Tamilnadu Public Health Act for accommodating visitors to a fair or festival or		
c)	Retiring rooms and rest houses provided by Railway Administration and normally used by passengers or railway servants or both.		
	N.B: Lodging Houses not covered above		
51.	Machinery (Other than such machinery as may by notification be exempted by the State Government from time to time) used for any industrial purpose.	a) Upto 1 H.P.	50
		b) Exceeding 1 H.P.	100
		c) Exceeding 10 H.P.	200
		d) Exceeding 50 H.P.	400
		e) Exceeding 100 H.P.	500
		For every additional H.P. exceeding 200 H.P.	5
		Subject to a maximum	1500
52.	Manure (Artificial) (Chemical Fertiliser) Manufacturing, Storing & selling	i). Manufacture	500
		ii). Whole sale trade	250
		iii). Retail Sale	100
		iv). Storage in godown	200
53.	Metals—bearing or melting, making of vessels etc.		200
54.	Milk-Storing & Selling	a) Whole sale trade or storage	100
		b) Retail sale or storage	50

Sl. No. (1)	Purpose of Trade (2)	Maximum fee for issue of Annual Licence (3)	Rs.
55.	Mutton-beef or pork stalls , storage and sale	Mutton stalls Beef Stalls Pork Stalls	300 300 300
56.	Offal-storing or otherwise dealing with		300
57.	Oil-boiling or pressing otherwise than as cottage industry namely by pressing oil through country oil chekkus without the use of machinery run by electrical or mechanical power	a) Extraction by boiling b) By pressing in Rotary oil mills c) Expeller process of oil extraction using machine power	300 300 500
58.	Paddy, Rice mills-Boiling, hulling, de-husking etc. for purposes other than for private use.		500
59.	Printing Press	With electric Motor exceeding 5 H.P.	150
60.	Rubber, tyres and tubes - storing, lining, retreading, clearing and selling		150
61.	Scent-extracting-Sale/storage	Extracting or storing	150
62.	Snuff Manufacturing		150
63.	Soap making	a) Manufacture using machine power b) Manufacture, using manpower alone	1000 250
64.	Stone-Polishing-cutting, storing and sale		200
65.	Sugar - Manufacturing or refining		500
66.	Syrup-manufacturing otherwise than as a cottage industry by tappers or persons in enjoyment of the trees carried on in their own sites or places with no machinery run by any power (electrical or mechanical) for the purpose.		250
67.	Tallow - Melting		100
68.	Timber - Selling or storing other than for private use or in a place situated among inhabited houses.		500
69.	Tobacco - storing, curing, drying or otherwise dealing with		500

Sl. No. (1)	Purpose of Trade (2)	Maximum fee for issue of Annual Licence (3)	Rs.
70.	Ware housing		1000
71.	Wool-washing or drying/manufacturing	a) Manufacturing of products using wool b) Storage only	250 100
72.	Manufacturing any thing from which offensive or unwholesome smell arises		250
73.	Sale of betel leaf, nuts, cigarettes, cigar, snuff etc. in bunks and petty shops		50
<p>NOTE: If one and the same place is used for carrying on more than one of the above trades, for purpose of levying licence fee, trade for which the higher rate has been prescribed should be adopted.</p>			

Table II**Schedule - I (Machinery driven by Electricity)**

Sl. (1)	Horse Power of Installation (2)	Maximum fee Chargeable (Rs.)
1.	Installation of rectifiers for cinema purpose irrespective of horse power	25
2.	Other Installation not exceeding one horse power	25
3.	Other Installation exceeding one H.P. but not exceeding 5 H.P.	50
4.	Other installation exceeding 5 H.P. but not exceeding 10 H.P.	75
5.	Other installation exceeding 10 H.P. but not exceeding 20 H.P.	100
6.	Other installation exceeding 20 H.P. but not exceeding 30 H.P.	150
7.	Other installation exceeding 30 H.P. but not exceeding 40 H.P.	200
8.	Other installation exceeding 40 H.P. but not exceeding 50 H.P.	250
9.	Other installation exceeding 50 H.P. but not exceeding 100 H.P.	300
10.	Other installation exceeding 100 H.P. but not exceeding 200 H.P.	300 for 100 HP & 15 for every addl. 10 HP.
11.	Other installation exceeding 200 H.P. but not exceeding 500 H.P.	450 for 200 HP & 25 for every addl. 10 HP.
12.	Other installation exceeding 500 H.P. but not exceeding 750 H.P.	1500
13.	Other installation exceeding 750 H.P. but not exceeding 1000 H.P.	2500
14.	Other installation exceeding 1000 H.P.	4000

Table III

Schedule II (Machinery driven by power other than Electricity)

Sl. No.	Horse Power of Installation	Maximum fee chargeable Rs. (3)
(1)	(2)	(3)
1.	Installation fee for industrial purpose exceeding 1/2 H.P. but not exceeding 1 H.P.	10
2.	Installation exceeding 1 H.P. but not exceeding 5 H.P.	25
3.	Installation exceeding 5 H.P. but not exceeding 10 H.P.	60
4.	Installation exceeding 10 H.P. but not exceeding 20 H.P.	100
5.	Installation exceeding 20 H.P. but not exceeding 30 H.P.	150
6.	Installation exceeding 30 H.P. but not exceeding 40 H.P.	200
7.	Installation exceeding 40 H.P. but not exceeding 100 H.P.	250
8.	Installation exceeding 100 H.P. but not exceeding 200 H.P.	250 for 100 HP & Rs.10 for every addl. 10 HP
9.	Installation exceeding 200 H.P. but not exceeding 500 H.P.	350 for 200 HP & Rs.15 for every addl. 10 HP.
10.	Installation exceeding 500 H.P. but not exceeding 750 H.P.	750
11.	Installation exceeding 750 H.P. but not exceeding 1000 H.P.	1000
12.	Exceeding 1000 H.P	1500
<p>Installation fee to be charged for Industrial purpose only. Agricultural and domestic users exempted.</p>		

Appendix No.13
Revised Schedule of Penalties and Fines (Urban)
To be Substituted for
SCHEDULE VII
ORDINARY PENALTIES
[See Section 313] T.N.District Municipalities (Amendment) Act, 1994)

Section	Sub-Section or clause	Subject	Fine which may be imposed (Rs.)
(1)	(2)	(3)	(4)
30	(1)	Interested councillor for voting or taking part in discussion	One hundred
88		Failure to give notice of transfer of title or to produce documents	One hundred
89	(1)	Failure to send notice to executive authority after completion of construction or reconstruction of building.	Do
91	(1)	Failure of owner or occupier to furnish return of rent, etc.	Two hundred
96		Failure of owner or occupier to obey requisition to furnish list of persons carrying on profession, art, etc.	Do
97		Failure of employer or head of an office, firm or company to obey requisition to furnish list of persons in his employ.	Five hundred
102	(2)	Failure of occupier to obey requisition to furnish statement of vehicles and animals liable to taxation or furnishing incorrect statement.	Fifty
104		Failure to obey order to affix register number of carriage	Do

Section	Sub-Section or clause	Subject	Fine which may be imposed (Rs.)
(1)	(2)	(3)	(4)
105	(2)	Failure of owner to register cart or other vehicle.	Fifty
	(3)	Failure to have or keep registration number affixed to cart	Do
127		Trespassing on premises connected with the water supply	Five hundred
130		Failure to maintain house connections in conformity with by-laws and regulations.	Do
131	(2)	Failure to obey requisition to make house connection.	Do
138		Failure to maintain house-drains etc., in conformity with by-laws and regulations.	Do
139	(2)&(3)	Failure to obey requisition as to house drainage	Do
140	(1) (b)	Failure to obey direction as to limited use of drain or notice requiring construction of distinct drain	Do
142	..	Unlawful construction of building over public drain.	Five hundred
143	[]	Failure to obey requisition regarding culverts etc., or to keep them free from obstruction.	Two hundred
144	...	Failure to obey requisition to maintain troughs and pipes for catching etc. water from roof or other part of building.	Two hundred
146	...	Failure to obey requisition to provide latrine to another site and failure to keep clean and in proper order.	Do

Section	Sub-Section or clause	Subject	Fine which may be imposed (Rs.)
(1)	(2)	(3)	(4)
147	...	Failure to provide latrines for premises used by large number of peoples or to keep them clean and in proper order.	Two hundred
148	...	Failure to obey requisition to provide latrines for market, cattlestand or cartstand or to keep them clean and in proper order.	Do
149	...	Failure to construct latrines so as to screen persons using them from view	One hundred
151	...	Making connection with mains without permission.	Five hundred
157	...	Improper disposal of car casses, rubbish and filth.	One hundred
158	...	Allowing rubbish or filth to accumulate on premises for more than twenty-four hours, etc.	One hundred
159	...	Allowing filth to flow in streets	One hundred
160	...	Using cart without cover during removal of filth, etc.	Fifty
161	...	Throwing rubbish or filth into drains	One hundred
167	...	Building within regular lines of street	One thousand
168	(1)	Failure to obey orders to set back buildings	Five hundred
173	...	Unlawful displacement etc. on pavement or fences, posts and other materials in public street.	Two hundred
175	...	Failure to provide roads etc. on building sites prior to disposal.	One thousand

Section	Sub-Section or clause	Subject	Fine which may be imposed (Rs.)
(1)	(2)	(3)	(4)
176	(5)	Unlawful making or laying of new private street.	One thousand
178		Failure to obey requisition to metal etc., private streets	Two hundred
180		Building wall or erecting fence etc in public street	Five hundred
180-A	...	Obstructing a person in the use of a street referred to in section 180-A	Do
181	...	Allowing doors, ground-floor windows, etc to open outwards without licence or contrary to notice.	Fifty
182	...	Failure to remove permanent encroachment	One thousand
183	...	Failure to remove temporary encroachment	Two hundred
185	...	Unlawful removal of bar or shoring timber etc., or removal or extinction of light.	One hundred
186	...	Unlawful making of hole or placing of obstruction in street	Two hundred
187	...	Construction etc. of building without licence where street or footway is likely to be obstructed	Do
		Failure to fence etc., such building while under repair or failure to remove obstruction	Do
188	...	Failure to remove obstruction caused in street by fall of trees etc., within 12 hours of fall.	One hundred

Section	Sub-Section or clause	Subject	Fine which may be imposed (Rs.)
(1)	(2)	(3)	(4)
189	(3)	Unlawful destruction, etc. of name of street	One hundred
190	(2)	Unlawful erasing, etc., of number of the building	Twenty
190	(3)	Failure to replace number when required to do so.	Twenty
193	(5)	Constructing or reconstructing building contrary to declaration issued by council	Five hundred
194	(1)	Failure to obey requisition to round or splay off building at corner of streets.	Two hundred
195	...	Construction of external roofs, etc., with inflammable materials	One hundred
196	...	Construction of door or window, etc. to open outwards on public street.	Fifty
214	...	Failure to keep external walls of premises in proper repair	Do
218	(1)	Failure to obey requisition to take down, repair or secure dangerous structure.	Five hundred
219	(1)	Failure to obey requisition to secure top, or cut down dangerous trees	Two hundred
220	...	Failure to obey requisition to repair etc. tank or other place dangerous to passers-by or persons living in neighbourhood	Do
221	...	Failure to obey requisition to stop dangerous quarrying	Five hundred
222	...	Failure to obey notice regarding pre-cautions against fire.	Do

Section	Sub-Section or clause	Subject	Fine which may be imposed (Rs.)
(1)	(2)	(3)	(4)
223	(1)	Constructing well, etc., without permission	One hundred
	(3)	Failure to obey notice to fill up or demolish well, etc.	Do
224	...	Failure to obey requisition to fill up etc. tank or well, or drain off water, etc.,	Do
225	...	Cultivating contrary to prohibition or regulations	Five hundred
226	...	Failure to obey requisition to cleanse or close, etc., tank, well or other source of water used for drinking	One hundred
227-A	...	Obstructing a person in the use and enjoyment of well, tank or reservoir referred to in section 227-A.	Two hundred
228	...	Unlawful washing and fishing in river, etc. after prohibition or contrary to regulations	One hundred
230	...	Washing of clothes by washermen at unauthorised places.	Fifty
231	...	Defilling water of tanks etc.	Fifty
232	...	Failure to obey requisition to enclose clear or cleanse untenanted premises.	One hundred
233	...	Failure to obey requisition to clear or cleanse, etc. building or land in filthy state or overgrown with noxious vegetation.	One hundred
234	...	Failure to obey requisition to fence building or land or trim, prune or cut hedges and trees or lower an enclosing wall.	Do

Section	Sub-Section or clause	Subject	Fine which may be imposed (Rs.)
(1)	(2)	(3)	(4)
235	...	Failure to obey requisition to lime-wash or otherwise cleanse the building	One hundred
236	...	Failure to obey requisition to execute work or take other action with respect to insanitary buildings	Two hundred in the case of building and fifty rupees in the case of hut.
237	(2)	Using or allowing the use of buildings unfit for human habitation after prohibition for each day.	Fifty for each day.
237	(4)	Failure to obey requisition to demolish the same.	Do
238	...	Allowing over-crowding in building after order to abate the same each day.	Twenty for each day
238	(4)	Failure to obey requisition to vacate over-crowded building or room.	Do
239	...	Feeding animals on filth	One hundred
240	...	Unlawful keeping of animal so as to be a nuisance.	Fifty
245	...	Use of place as stable, cattlestand etc., without licence or contrary to licence.	One hundred
246	...	Construction or maintenance of stable, cattle - shed etc. contrary to act or subsidiary legislation.	One hundred
247	...	Use of place as stable, cattleshed etc. contrary to notice issued by executive authority.	Two hundred

Section	Sub-Section or clause	Subject	Fine which may be imposed (Rs.)
(1)	(2)	(3)	(4)
249	(1)	Using a place for any of the purposes specified in the notice issued by the Executive authority.	Two hundred
250	...	Unlawful erection of factory, workshop, etc.	Two hundred
251	...	Disobedience of order regarding abatement of nuisance	Two hundred
255	...	Use of place as slaughter-house without licence or contrary to licence	Five hundred
257	...	Slaughter of animals for sale or food or skinning or cutting up carcasses or drying skin so as to cause a nuisance.	Fifty rupees for every animal carcass or skin
258	...	Carrying on milk trade without licence or contrary to licence.	One hundred
259	...	Obstructing a person in the use of a market referred to in sec.259	Two hundred
261	...	Sale or exposure for sale in public market of animal or article[] without licence or contrary to licence.	Fifty
262	...	Opening or keeping open private market without licence or contrary to licence.	Two Thousand
263	...	Sale or exposure for sale of animal or article in unlicensed private market	Fifty
264	...	Failure to obey direction to construct approaches, drains, etc., to private market or to pave them, etc.	One hundred

Section	Sub-Section or clause	Subject	Fine which may be imposed (Rs.)
(1)	(2)	(3)	(4)
265	(2)	Opening or keeping open of private market after suspension or refusal of licence for default to carry out works.	Fifty rupees for each day
266	...	Nuisance in private markets	Fifty
269	...	Carrying on butcher's, fishmonger's or poulterer's trade without licence, etc.	Two hundred
270	...	Sale or exposure for sale of animal or article in public street.	Fifty
270-C	...	Using a public place or the sides of a public street as public landing place, etc.	Two hundred
270-E	...	Opening or keeping open a new private cartstand without licence or contrary to licence.	Five hundred
273	...	Preventing the executive authority or any person authorised by him from exercising his powers of entry, etc., under this section	One hundred
275	...	Removing or in any way interfering with an animal or article secured under section 274.	Five hundred
279	(1)	Opening, etc., without licence a new place for the disposal of the dead.	Two hundred
281	(3)	Using or allowing the use of burial or burning ground which has not been registered, licenced or provided.	Two hundred
282	...	Failure to give information of burials or burnings in burial or burning ground	Fifty
283	(3)	Burial or burning in a place after prohibition.	Two hundred

Section	Sub-Section or clause	Subject	Fine which may be imposed (Rs.)
(1)	(2)	(3)	(4)
284	...	Offences in respect of corpses	One hundred
285	...	Discharge of office of grave-digger or attendant at place for disposal of dead without licence.	Fifty
288	...	Failure of Medical Practitioner or owner to give information of existence of dangerous disease in private or public dwelling.	Two hundred
290	...	Failure to obey requisition to cleanse or disinfect buildings or articles	One hundred
291	(3)	Washing of infected articles at unauthorised places.	Do
292	...	Giving, lending etc., of infected articles.	Do
293	...	Using water after prohibition	Do
295	...	Infected person carrying on occupation	Do
296	(1)	Travelling of infected person in public conveyance without taking proper precautions against spread of disease	Do
	(2)	Entry of infected person in public conveyance without notifying fact of infection	Do
	(3)	Carrying infected person in public conveyance	Do
297	...	Letting or sub-letting of infected building without previous disinfection, etc.	Five hundred

Section	Sub-Section or clause	Subject	Fine which may be imposed (Rs.)
(1)	(2)	(3)	(4)
298	...	Failure to close place of public entertainment	Do
299	...	Sending infected child to school	Fifty
301	...	Failure to give information of small pox	Do
302	...	Person entering Municipal Area within forty days of inoculation for small pox without certificate.	One hundred
321	(8)	Failure to produce licence on request	Twenty
325	...	Failure to obey summons	One hundred
333	(1)	Failure of occupier to obey requisition to permit owner to comply with provisions of Act.	Fifty rupees for each day
359	...	Obstructing or molesting Municipal council, etc.	One hundred
360	...	Removing mark set up for indicating level, etc.	Do
361	...	Removal, etc., of notice exhibited by or under orders of the council	One hundred
362	...	Unlawful removal of earth, sand or other material from land vested in the council or deposit of matter or encroachment in or on river, estuary, etc.	Two hundred
Rule 57 of Schedule IV	...	Failure to obey requisition by auditors to attend, give evidence or produce document. (Amount)	One hundred

Appendix No.14

Revised Schedule of Penalties & Fines—Continuing Breaches (URBAN)

[To be substituted for SCHEDULE VIII]

[See section 313 T.N.District Municipalitis Act 1920]

Section	Sub-Section or clause	Subject	Fine which may be imposed (Rs.)
(1)	(2)	(3)	(4)
130	...	Failure to maintain house connections in conformity with by laws and regulations	Ten
131	(2)	Failure to obey requisition to make house connection	Do
138	...	Failure to maintain house drains etc., in conformity with by laws and regulations	Twenty
139	(2) & (3)	Failure to obey requisition as to house drainage	Do
144	...	Failure to obey requisition to maintain troughs and pipes for catching, etc., water from roof or other part of building.	Do
146	...	Failure to obey requisition to provide latrine or to remove latrine to another site and failure to keep latrines clean and in proper order	Twenty
147	...	Failure to provide latrines for premises used by large numbers of people or to keep them clean and in proper order	Fifty
148	...	Failure to obey requisition to provide latrines for market, cattle stand or cart stand or to keep them clean and in proper order	Fifty
167	...	Building within regular lines of Street	One hundred

Section	Sub-Section or clause	Subject	Fine which may be imposed (Rs.)
(1)	(2)	(3)	(4)
175	...	Failure to provide roads, etc., on building sites prior to disposal	Twenty
182	...	Failure to remove permanent encroachment	Twenty
183	...	Failure to remove temporary encroachment	Ten
186	...	Unlawful making of hole or placing of obstruction in street	Twenty
187	...	Construction, etc., of building without licence where street or foot way is likely to be obstructed.	Do
194	(1)	Failure to obey requisition to round or splay off building at corner of streets	Fifty
195	...	Construction of external roofs, etc., with inflammable materials.	Twenty
214	...	Failure to keep external walls of premises in proper repair	Do
220	...	Failure to obey requisition to repair, etc. tank or other dangerous place to passers-by or persons living in neighbourhood.	Twenty
221	...	Failure to obey requisition to stop dangerous quarrying	Do
222	...	Failure to obey notice regarding precautions against fire.	Do
224	...	Failure to obey requisition to fill up tank or well drain off water, etc. Do	
226	...	Failure to obey requisition to cleanse or close, etc., tank, well, etc. or other source of water used for drinking Do	

Section	Sub-Section or clause	Subject	Fine which may be imposed (Rs.)
(1)	(2)	(3)	(4)
232	...	Failure to obey requisition to enclose clear or cleanse untenanted premises	Twenty
233	...	Failure to obey requisition to clear or cleanse, etc., building or land in filthy stale or overgrown with noxious vegetation.	Do
234	...	Failure to obey requisition to fence building or land or trim, prune or cut hedges and trees or lower an enclosing wall.	Do
235	...	Failure to obey requisition to lime wash or otherwise cleanse the building.	Fifty
236	...	Failure to obey requisition to execute work or take other action with respect to insanitary buildings	Twenty in the case of building and Five rupees in the case of hut.
240	...	Unlawful keeping of animals so as to be a nuisance	Ten
245	...	Use of place as stable, cattle stand, etc., without licence or contrary to licence.	Twenty
246	...	Construction or maintenance of stable, cattle shed, etc., contrary to Act or subsidiary legislation.	Do
247	...	Use of place as stable, cattle-shed, etc., contrary to notice issued	One hundred
249	(1)	Using a place for any of the purposes specified in Schedule V without licence or contrary to licence	Fifty
250	...	Unlawful erection of factory, workshop, etc.	Two hundred

Section	Sub-Section or clause	Subject	Fine which may be imposed (Rs.)
(1)	(2)	(3)	(4)
251	...	Disobedience of order regarding abatement of nuisance	Two hundred
255	...	Use of place as slaughter house without licence or contrary to licence.	One hundred
258	...	Carrying on milk trade without licence or contrary to licence	Ten
262	...	Opening or keeping open private market without licence or contrary to licence.	Two hundred
263	...	Sale or exposure for sale, animal or article in unlicensed private market	Fifty
269	...	Carrying on butcher's, fishmonger's or poulterer's trade without licence etc.	Twenty
270-C	...	Using a public place or the sides of a public street as a public landing place, etc.,	Fifty
270-E	...	Opening or keeping open a new private cartstand without licence or contrary to licence	Do
279	...	Using without licence a place for the disposal of the dead.	Two hundred
290	...	Failure to obey the requisition to cleanse or disinfect buildings of articles	Twenty
298	...	Failure to close place of public entertainment	Two hundred

APPENDIX 15

REVISED FORMULA

LOCAL CESS SURCHARGE MATCHING GRANT (LCSMG)

1. The existing formula for the LCS Matching Grant (LCSMG) was prescribed when the maximum levy of LCS was at Rs.2.50.
2. The rate of levy of LCS has been modified under the TNP Act, 1994 with a minimum of Rs.5 and a maximum of Rs.10.
3. The Matching Grant is linked to the rate of levy and the classification of PU, higher weightage being given to the PUs in the lower categories.
4. The revised formula will have to be based on the re-classification of the PUs and the revised rates of levy ranging from Rs.5 to Rs.10.
5. The revised classification depends upon the average LR for the last five years and the population as per 1991 census.
6. While calculating the LR, the LR relating to TP area as well as the population of TP area will have to be eliminated, since the TPs have been brought under the District Municipalities Act and the LC and LCS are leviable only in PU area.
7. The figures of LR received from the Collectors needed reconciliation since the average LR for the State arrived at on the basis of those figures was found to be higher than the normal basic LR of the State.
8. Reconciliation has been completed only in respect of 13 districts by the Commissioner of Revenue Administration; the information relating to the other districts is still due.
9. The LR figures now furnished relate to the period up to 1993-94. Since the TNP Act was amended only in 1994, the exclusion of LR in relation to TP area is not reflected in the particulars received.
10. The revised particulars of LR, excluding the TP area, have to be collected and then the average per capita will have to be worked out on the basis of the existing PU population with reference to 1991 census.
11. Till the above working is done, the need for furnishing fresh norms for the classification of PUs could not be examined.

12. The particulars received from 13 districts have been compiled and the impact of these particulars on re-classification of PUs is furnished in the statement appended.
13. An analysis of the figures would reveal that the earlier apprehension that more number of PUs might get upgraded is not well-founded. In fact, in Thanjavur District, as against the 13 PUs in the existing Category I, there will be only 3 PUs in Category I after the re-classification. Thus it is obvious that there will be more downgrading than upgrading. Only in the case of districts where the TPs are predominant in PU areas like Coimbatore and Kanniyakumari, the upgradation will be more due to the re-classification of PUs. However, without studying the figures of other districts and without excluding the LR and population in respect of TP areas, the re-classification will not be useful.
14. The SFC has, in the circumstances, decided in Part IV of the Report that the matter may be studied further by the Rural Development Department.
15. Without the list of re-classified PUs, and revised Average Land Revenue the impact of the suggestions for the revised formula for LCSMG cannot be substantiated with details of commitment on the Government side.
16. Since there is a need for prescribing the rate of grant for the ranges of LCS between Rs.5 and Rs.10 a revised formula is suggested below:

Category of PUs	Rate of levy				
	Rs.5 - 6	Rs.6 - 7	Rs.7 - 8	Rs.8 - 9	Rs.9 - 10
	Grant in percentage				
I	125	130	135	140	145
II	140	145	150	155	160
III	155	160	165	170	175
IV	170	180	190	200	210
V	185	200	210	220	230
VI	200	220	230	240	250

While working out the percentage of grant for LCS of Rs.5 to 6, the maximum now admissible for Rs.2.50 in the existing formula has been adopted since the PUs are already sanctioned grant under this basis.

In the new formula, the incremental benefit has been given at a higher level to Categories IV to VI compared to the rates suggested for Categories I to III.

It is expected that the lower categories, namely, IV to VI may get higher assistance to equalise the shortfall in their revenue derived from LCS. If the imbalances are still found an equalisation grant may be provided on per capita basis as recommended by Damodaran Committee (1990) over and above the normal LCSMG due under the formula.

This Lcs matching grant and equalisation grant may be met out of the reserve created, namely, Equalisation Incentive Fund out of the general pooling of State taxes recommended in Part V of the Report. In this context, there will be no additional commitment to the Government, because the entire assistance will be covered within sharing pool decided in Part V.

**Statement showing the impact of Reclassification of Panchayat Unions in 13 Districts
(with ref. to latest average land revenue and 1991 population)**

Name of District	No. of Panchayat Unions likely to be			
	Upgraded	Down graded	Not affected	Total
1. Coimbatore	10	3	6	19
2. The Nilgiris	1	1	2	4
3. Thanjavur	-	11	4	15
4. Pudukottai	1	6	6	13
5. Tiruchirapalli Perumbidugu Mutharayar	-	3	11	14
6. Dheeran Chinnamalai Karur	5	-	5	10
7. Perambalur Thiruvallurvar	5	-	5	10
8. Kamarajar	1	4	6	11
9. Chidambaranar	6	1	6	12
10. Kanniyakumar	9	-	-	9
11. Thiruvannamalai Sambuvarayar	2	8	8	18
12. North Arcot Ambedkar	1	7	12	20
13. Ramanathapuram	1	4	6	11
Total :	42	49	73	164
Impact in percentage:	25.61	29.88	44.51	-

APPENDIX NO.16
REVISED FORMULA FOR LEVY OF HOUSE TAX - VILLAGE PANCHAYATS
(To be substituted for)
SCHEDULE I
(See Section 172 (1) Tamil Nadu Panchayats Act 1994)

Classification	If the tax is levied every year	
	Minimum rate of rental value (i)	Maximum rate of rental value (ii)
	Rs.Ps.	Rs.Ps.
(i) Concrete houses, Madras terraced houses, and storeyed houses.	0.50 per 9.29 square decimetres of the plinth area	1.00 per 9.29 square decimetres of the plinth area.
(ii) Tiled houses	0.35 per 9.29 square decimetres of the plinth area	0.70 per 9.29 square decimetres of the plinth area
(iii) Thatched houses	0.20 per 9.29 square decimetres of the plinth area.	0.40 per 9.29 square decimetres of the plinth area.

Tax rate: Minimum 15% }
 Maximum 25% } of ARV

Plinth area ARV is subject to increase with reference to inflation index once in 3 years.

EXPLANATION - I:-

In respect of buildings which are partly concrete, terraced, tiled or thatched, the rates applicable to the respective categories as above shall be applicable for the portions covered by each kind:

Provided that in respect of buildings the plinth area of which does not exceed 18.58 square metres and which are fully concrete, terraced or tiled, or partly concrete, terraced or tiled, house tax shall be levied at a flat rate of rupees forty per half year.

EXPLANATION - II:-

The use of the building may be classified and surcharge shall be levied on the levy of house tax at the rates specified below:-

Class of usage		Rate of surcharge	
(i)	Purely residential	Village Panchayats	Nil
(ii)	Simple commercial like petty shops and other small commercial establishments	Village Panchayats	200 %
(iii)	Largely commercial, industrial and business establishments, cinema theatres, Hostels, Lodges, etc.	Village Panchayats	300 %

Provided that in respect of buildings used partly as residential and partly as commercial, industrial, etc., purposes, the rate of surcharge applicable to the respective categories as above shall be applicable for the portions covered by each class of usage:

Provided further that Educational institutions (not commercial in nature) exempted from levy of house tax immediately before the commencement of this Act shall continue to be exempted under this Act.

Additional Surcharge may be levied at the rates to be decided by Government for meeting the cost of provision and Maintenance of Radio/Television sets in Village panchayats.

Appendix No. 17

REVISED SCHEDULE OF RATES FOR D & O TRADE - RURAL

TABLE - I

The following can be notified as trades that are likely to be offensive and dangerous to human life or health or property. The maximum rate at which fee can be levied for issue of licence or renewals of licence is noted against each. The minimum rate will be 25% of the maximum rate suggested as rounded off to the nearest rupee.

Sl. No.	Purpose of Trade	Maximum fee for issue of Annual Licence	Rs.
1.	Aerated Water - Soda and other beverages Syrup used as cool drinks or mixed with Syrup used as cool drinks or mixed with water - Manufacturing, storing	1. Manufacture:	
		(i) Employing man- power alone	100
		(ii) Employing machanical power Electric or other	250
2.	Agricultural produce likely to attract rates (Selling wholesale or retail or storing for wholesale or retail trade or for purposes other than private or domestic use)	1. Agricultural produces other than fruits	
		a. Whole sale trade	100
		b. Retail Sale	30
		c. Storing in godown	125
		2. Fruits etc. and other perishable agriculture produce	
		a. Whole sale trade	75
b. Retail Sale	25		
		c. Storing in godown	75
3.	Appalams-Manufacturing storing or selling		10
4.	Article of food made of flour, nuts, sugar or jaggery- perparing for human consumption or selling or storing	a. Manufacture using man power	125
		b. Manufacture using machine power	250
		c. Production of vermicelli, sago etc.,	75
		d. Sale or Storage	50
5.	Automobiles - Manufacturing, assembling repairing, Cleaning sevicng, body building, welding etc inclusive also of any part or parts thereof.		200
6.	Beedies (Beedi leaves)Manufacturing, storing or selling		100
7.	(i) Beauty Parlours		100
	(ii) Hair Dressing/Cutting saloons		25
8.	Bones - horns etc. Storing or otherwise dealing with		125

Sl. No.	Purpose of Trade	Maximum fee for issue of Annual Licence	Rs.	
9.	Bricks, tiles, rags etc. - burning or storing for sale	A)	(i) Country bricks	125
			(ii) Table Mould/Chamber bricks	250
			(iii) Wire cut bricks	300
		B)	(i) Country tiles	125
			(ii) Mangalore tiles	175
		(iii) Flat tiles or rags	300	
		(iv) Mosaic/glazed tiles	300	
		(v) All other types of tiles	200	
10.	Camphor - boiling	a.	Manufacture, storing, packing cleaning etc.	125
		b.	Boiling	100
		c.	Retail sale and storage	30
11.	Candles - Manufacturing		100	
12.	Cashewnuts - roasting and extracting kernels therefrom		125	
13.	Coal, Charcoal and Fire Wood Selling or storing other than for private use or in a place not situated among inhabited house		100	
14.	Chemical products of any type including products of any type including dyes, bleaching powder, liquid chlorine, sulphur etc. or sulphur products-Manufacturing cleaning or dealing with in any other way or storing for sale.		Manufacturing, cleaning etc.	200
			Sale	75
15.	Chillies powder - Manufacture		50	
16.	Cigars (Cigarettes) Manufacturing, storing or selling (excluding sale in petty shops, bunks, stalls etc.)	Manufacture or whole sale trade or storage	200	
17.	Ceramic-Manufacture of articles materials using ceramic.		75	
18.	Cloths including cloths of any description, including mattresses, pillows, bedding etc. Printing, dyeing, storing, selling.		75	
19.	Clothes -Laundrying, Dry cleaning of any type of clothes.	Ordinary laundries, Dry Cleaners/Laundries	20 100	
20.	Clothes-Textiles manufacture by powerlooms (excluding handlooms)		500	
21.	Cotton-selling wholesale or retail or storing for wholesale or retail trade for for conversion into yarn.		50	

Sl. No.	Purpose of Trade	Maximum fee for issue of Annual Licence	Rs.
22.	Dairy Farm or Poultry or Piggery cattle farm and cattle feeds and animal feeds including bran-manufacture or storage or sale.		100
23.	Electroplating or gilding		75
24.	Explosive or combustible materials - storing or selling other than petroleum and its products in quantities exceeding those to which the operation of this Act is limited by the provisions of the Petroleum Act, 1934 or the rules or notifications issued thereunder.	a) Wood, bamboo etc. 100 b) Explosive materials 250 c) Crackers & Fire Works: 1. Manufacture, whole sale & storage 250 2. Retail sale & storage 60 d) Matches - Manufacture and storage 200 e) Celluloid articles sale, storage etc. 100 f) Sale of Kerosine - Wholesale 100 Retail 50 g) Petrol or Diesel or high speed diesel etc. in bunks 300 Retail Sale 50 h) L.P.G. - Sales and Storage 100 i) Other products like paper, card board - storage & wholesale trade 125 For retail sale 60 ii) Other items not classified above 100	
25.	Fibre-including vegetable fibres viz. coconut palmyra jute fibres etc.		200
26.	Film-storing or selling	a) Distribution of cine films 250 b) Photographic films materials including camera 100 c) Video/Audio Film 200 d) Cassettes Selling 200 e) Cable Television 250 f) Cassettes Lending 100	
27.	Fish and all other sea food—storing or otherwise dealing with		100
28.	Fish Oil-making, selling and storing		100
29.	Foam-Leather & other foam products		75
30.	Fuel (other than firewood, charcoal, coal, kerosene, LPG etc.). Using for any industrial purpose		100

Sl. No.	Purpose of Trade	Maximum fee for issue of Annual Licence	Rs.
31.	Furniture - wood, Bamboo, Metal Cane or of any other kind including mat weaving	Manufacture Sale	100 100
32.	Gas-Gas plants, gas cylinders storing (Other than L.P.G.) filling, re-filling, selling etc.		250
33.	Grain-All food grains - Selling wholesale or retail or storing for wholesale or retail trade	a) Whole sale trade or storage b) Retail sale or storage c) Storage in godown	200 30 125
34.	Glass-Industry including mirror-glassware, glass plates etc. - Storing and selling	Manufacture Storage and Sale	125 50
35.	Gravel-breaking up of blue granite etc. stones using machine power		250
36.	Grocery and provision stores		100
37.	Groundnut-oil seeds including gingily, castor etc. Selling wholesale or retail or Storing for wholesale or retail trade or for purpose other than private or domestic use.	a) Wholesale trade or storage b) Retail sale or storage c) Storage in godown	200 30 125
38.	Gunny bags of any kind, storing or otherwise dealing with	a) Wholesale trade or storage b) Retail sale or storage	60 30
39.	Hair washing or otherwise drying, dealing with - manufacture of articles from human hair.		50
40.	Hides-Skinning of animals horns-Tanning or otherwise dealing with dead animals	a) Tanning b) Storage	750 250
41.	Hotel including Eating houses, Coffee/Tea houses, Restaurant, Snack bar, Food Stall, Cool drinks and Ice Parlours.		100
42.	Hospitals, (Private) Nursing Homes clinical laboratories		100
43.	Ice-Manufacturing storing or selling and Ice articles manufactured out of ice or in the manufacture of which the ice from the main ingredient - Storage - Sale.	a) Manufacture employing machine power b) Manufacture employing manpower alone c) Wholesale trade or storage d) Retail sale or storage	200 100 60 20

Sl. No.	Purpose of Trade	Maximum fee for issue of Annual Licence	Rs.
44.	Ironsafes and steel furniture and products- Manufacturing		100
45.	Iron scrap, lumber materials		50
46.	Jaggery including palm products - Manufacturing otherwise than as cottage Industry by tappers or persons in enjoyment of the tree carried on in their own sites or places with no machinery run by any power (electrical or mechanical) for the purpose	a) Manufacturing b) Wholesale trade or storage c) Storing in godown	200 100 125
47.	Leather-Storing or otherwise dealing with	a) Wholesale trade and storage b) Retail sale or storage	125 60
48.	Lime and limeshell-Manufacture of chunnam	a) For one Kiln b) For every additional kiln c) Retail sale and storage	100 30 30
49.	Liquor including Beer, Alcohol, Arrack etc. Brewing, manufacturing, storing and selling.	a) Manufacture or brewing b) Storage or selling	500 100
50.	Lodging house not registered under the Tamil Nadu Public Health Act, 1939 (Tamil Nadu Act III) Keeping a hotel, a boarding houses a Choultry, dharmasala or rest house not maintained by the Government or a local authority, an unlicensed emigration depot or any place where casual visitors are received and provided with sleeping accommodation with or without food on payment but does not include		100
	a) A Students' Hostel under public or recognised control or	}	200
	b) A house licensed under section 125 of the Tamilnadu Public Health Act for accommodating visitors to a fair or festival or		
	c) Retiring rooms and rest houses provided by Railway Administration and normally used by passengers or railway servants or both.		
	Lodging Houses not covered above		

Sl. No.	Purpose of Trade	Maximum fee for issue of Annual Licence	Rs.
51.	Machinery (Other than such machinery as may by notification be exempted by the State Government from time to time) used for any industrial purpose.	a) Upto 1 H.P. b) Exceeding 1 H.P. c) Exceeding 10 H.P. d) Exceeding 50 H.P. e) Exceeding 100 H.P. For every additional H.P. exceeding 200 H.P. Subject to a maximum	Nil 50 100 200 300 2 750
52.	Manure (Artificial) (Chemical Fertiliser) Manufacturing, Storing & selling	1. Manufacture 2. Whole sale trade 3. Retail Sale 4. Storage in godown	250 100 50 50
53.	Metals—bearing or melting, making of vessels etc.		50
54.	Milk-Storing & Selling	a) Whole sale trade or storage b) Retail sale or storage	50 20
55.	Mutton-beef or pork stalls storage and sale	Mutton stalls Beef Stalls Pork Stalls	100 100 100
56.	Offal-storing or otherwise dealing with		100
57.	Oil-boiling or pressing otherwise than as cottage industry namely by pressing oil through country oil chekkus without the use of machinery run by electrical or mechanical power	a) Extraction by boiling b) By pressing in Rottary oil mills c) Expeller process of oil extraction using machine power	100 100 250
58.	Paddy, Rice mills-Boiling hulling, de-husking etc. for purposes other than for private use.		250
59.	Printing Press	With electric Motor exceeding 5 H.P.	50
60.	Rubber, tyres and tubes - storing, lining, retreading, clearing and selling		50
61.	Scent-Extracting-Sale/storage	Extracting or storing	50
62.	Snuff Manufacturing		50
63.	Soap making	a) Manufacture using machine power b) Manufacture, using manpower alone	400 100
64.	Stone-Polishing-cutting, storing and sale		100
65.	Sugar - Manufacturing or refining		200

Sl. No.	Purpose of Trade	Maximum fee for issue of Annual Licence	Rs.
66.	Syrup-manufacturing otherwise than as a cottage industry by tappers or persons in enjoyment of the trees carried on in their own sites or places with no machinery run by any power (electrical or mechanical) for the purpose.		100
67.	Tallow - Melting		60
68.	Timber - Selling or storing other than for private use or in a place or situated among inhabited houses.		250
69.	Tobacco - storing, curing, drying or otherwise dealing with		250
70.	Ware housing		500
71.	Wool-washing or drying/manufacturing	a) Manufacturing of products using wool b) Storage only	125 60
72.	Manufacturing any thing from which offensive or unwholesome smell arises		100
73.	Sale of betel leaf, nuts, cigarettes, cigar, snuff etc. in bunks and petty shops		30
<p>NOTE: If one and the same place is used for carrying on more than one of the above trades, for purpose of levying licence fee, trade for which the higher rate has been prescribed should be adopted.</p>			

Table II

Schedule - I (Machinery driven by Electricity)

Sl.	Horse Power of Installation	Maximum fee Chargeable Rs
1.	Installation of rectifiers for cinema purpose irrespective of horse power	5
2.	Other Installation not exceeding one horse power	5
3.	Other Installation exceeding one H.P. but not exceeding 5 H.P.	15
4.	Other installation exceeding 5 H.P. but not exceeding 10 H.P.	30
5.	Other installation exceeding 10 H.P. but not exceeding 20 H.P.	75
6.	Other installation exceeding 20 H.P. but not exceeding 30 H.P.	125
7.	Other installation exceeding 30 H.P. but not exceeding 40 H.P.	150
8.	Other installation exceeding 40 H.P. but not exceeding 50 H.P.	200
9.	Other installation exceeding 50 H.P. but not exceeding 100 H.P.	250
10.	Other installation exceeding 100 H.P. but not exceeding 200 H.P.	250 for 100 HP & Rs. 5 for every addl. 10 HP.
11.	Other installation exceeding 200 H.P. but not exceeding 500 H.P.	300 for 200 HP & Rs.5 for every addl. 10 HP.
12.	Other installation exceeding 500 H.P. but not exceeding 750 H.P.	750
13.	Other installation exceeding 750 H.P. but not exceeding 1000 H.P.	1000
14.	Other installation exceeding 1000 H.P.	1500

Table II**Schedule II (Machinery driven by power other than Electricity)**

Sl.	Horse Power of Installation	Maximum fee Chargeable Rs.
1.	Installation fee for industrial purpose exceeding 1/2 H.P. but not exceeding 1 H.P.	5
2.	Installation exceeding 1 H.P. but not exceeding 5 H.P.	15
3.	Installation exceeding 5 H.P. but not exceeding 10 H.P.	40
4.	Installation exceeding 10 H.P. but not exceeding 20 H.P.	75
5.	Installation exceeding 20 H.P. but not exceeding 30 H.P.	100
6.	Installation exceeding 30 H.P. but not exceeding 40 H.P.	150
7.	Installation exceeding 40 H.P. but not exceeding 100 H.P.	200
8.	Installation exceeding 100 H.P. but not exceeding 200 H.P.	200 for 100 HP & Rs.5 for every addl. 10 HP
9.	Installation exceeding 200 H.P. but not exceeding 500 H.P.	250 for 200 HP & Rs.5 for every addl. 10 HP.
10.	Installation exceeding 500 H.P. but not exceeding 750 H.P.	450
11.	Installation exceeding 750 H.P. but not exceeding 1000 H.P.	600
12.	Exceeding 1000 H.P.	750

Installation fee to be charged for Industrial purpose only Agricultural and domestic users exempted.

Appendix No.18

**REVISED SCHEDULE OF PENALTIES FINES (RURAL)
TO BE SUBSTITUTED FOR SCHEDULE II
[See Section 245 (1)] T.N.P.Act 1994.**

Section	Sub-Section or clause	Subject	Fine which may be imposed (Rs.)
(1)	(2)	(3)	(4)
128	(1)	Failure to obey requisition to fence off, take down, secure or repair dangerous structure.	One thousand rupees
129	(1)	Failure to obey requisition to secure, lop or cut down dangerous trees.	One Hundred rupees
130		Failure to obey requisition to fence buildings or land or trim, prune or cut hedges and trees or lower an enclosing wall.	One Hundred rupees
131	(1)(a)	Unlawful building of wall or erecting of fence, etc., in or over public road.	Two hundred rupees
131	(1)(b)	Unlawful making of hole or depositing of matter in or upon public road.	One hundred rupees
131	(1)(c)	Unlawful quarrying in any place near public road, etc.,	One Hundred rupees
131	(1)(d)	Unlawful erection of building over drain.	Five hundred rupees
131	(1)(e)	Planting of trees without permission on any public road or other property vested in a panchayat or Panchayat Union council.	Five hundred rupees
131	(1)(f)	Felling etc., without permission of trees growing on public road or other property vested in a Panchayat or on a poramboke or land the use of which is regulated by it under section 134 or section 135.	Four hundred rupees

Section	Sub-Section or clause	Subject	Fine which may be imposed (Rs.)
(1)	(2)	(3)	(4)
139		Failure to close place of public entertainment	Four hundred rupees.
140		Sending infected child to school	One hundred rupees.
142		Failure to give information of small pox	One hundred rupees.
143	(1)	Failure to obey requisition to fill in, etc., tank or other place dangerous to public health or safety.	One hundred rupees
144	(1)	Failure to obey requisition to clear or cleanse, etc., building, or land in filthy state or overgrown with noxious vegetation.	One hundred rupees
148	(1)	Opening a new private market or continuing to keep open a private market without licence or contrary to licence.	One thousand rupees.
148	(3)	Levy of fees in private market without a certificate	Two hundred rupees
150		Sale or exposure for sale in public or private market of any animal or article without permission	Fifty rupees
151		Sale, etc., of articles in public roads or places after prohibition or without licence or contrary to regulations.	Twenty rupees
154	(b)	Using any Public place or road side as a landing or halting place or as a cart-stand within prohibited distance	One hundred rupees
155	(1)	Opening a private cart-stand or continuing to keep open a private cart-stand without licence or contrary to licence.	Four hundred rupees

Section	Sub-Section or clause	Subject	Fine which may be imposed (Rs.)
(1)	(2)	(3)	(4)
157	(a)	Slaughtering, cutting up or skinning etc., of animals outside public slaughter-houses in contravention of rules.	Four hundred rupees
157	(b)	Slaughtering animals for purposes of sale without licence or contrary to licence.	Fifty rupees
158	(3)	Unlawful destruction, etc., of number affixed to buildings.	Twenty rupees
158	(4)	Failure to replace number when required to do so.	Forty rupees
159		Using a place for offensive or dangerous trade without licence or contrary to licence.	Five hundred rupees

Appendix No 19
REVISED SCHEDULE OF PENALTIES AND FINES—CONTINUING OFFENCES
SCHEDULE III
PENALTIES FOR CONTINUING BREACHES
(SEE SECTION 245(2))

Section	Sub-Section or clause	Subject	Fine which may be imposed (Rs.)
(1)	(2)	(3)	(4)
128	(1)	Failure to obey requisition to fence off, take down, secure or repair dangerous structure.	Seventy five only
129	(1)	Failure to obey requisition to secure, lop or cut down dangerous trees.	Fifteen rupees
130		Failure to obey requisition to fence buildings or land or trim, prune or cut hedges and trees or lower an enclosing wall.	Fifteen rupees
131	(1)(a)	Unlawful building of wall or erecting of fence, etc., in or over public road.	Thirty rupees
131	(1)(b)	Unlawful making of hole or depositing of matter in or upon public road.	Fifteen rupees
131	(1)(c)	Unlawful quarrying in any place near public road, etc.,	Fifteen rupees
131	(1)(d)	Unlawful erection of building over drain.	Seventy five rupees
139		Failure to close place of public entertainment	Two Hundred rupees.
143	(1)	Failure to obey requisition to fill in, etc., tank or other place dangerous to public health or safety.	Fifteen rupees
144	(1)	Failure to obey requisition to clear or cleanse, etc., building, or land in filthy state or overgrown with noxious vegetation.	Fifteen rupees

Section	Sub-Section or clause	Subject	Fine which may be imposed
(1)	(2)	(3)	(4)
148	(1)	Keeping open a private market without licence or contrary to licence.	Two thousand rupees.
148	(3)	Levy of fees in private market without a certificate	Seventy five rupees
150		Sale or exposure for sale in public or private market of any animal or article without permission	Fifteen rupees
155	(1)	Opening a private cart-stand without licence or contrary to licence.	Forty rupees
159		Using a place for offensive or dangerous trade without licence or contrary to licence.	Fifty rupees
160		Unlawful erection of factory work-shop etc.,	Two hundred rupees

Appendix No.20

REVISED FORMULA FOR WORKING OUT HOUSE TAX MATCHING GRANT

The House Tax Matching Grant is now given to all Village Panchayats to match equally the collection of tax in their area i.e. collection of Re.1/- is matched with Re.1/- from the Government. This grant is for helping the Village Panchayats to improve their financial resources and also to serve as an incentive for more tax efforts. In practice, this incentive has not been achieved though the grant is given on an equal matching basis. As discussed in detail in the chapter concerned the following revised formula is suggested for sanctioning House Tax Matching Grant to Village Panchayats.

FORMULA

1. The Village Panchayats may be divided into three categories depending upon the population. Population is taken as the criteria since the house tax depends upon the number of house-holds which in turn depends upon the population of the area. The house tax will be more if the population is more and less if the population is less.

2. The collection performance has been poor for many reasons. The incentive should have the motivation for better collection performance.

3. Taking the above principles, the matching grant is proposed as below:

	Category Population	Rate of Grant	
		For collection performance below 75%	For Collection performance above 75%
1.	above 5000	85%	100%
2.	2001-5000	135%	150%
3.	Below 2000	185%	200%

4. The amount of house tax matching grant payable will be out of the component of the incentive fund recommended in part-5 under "Resources Allocation Mechanism". No separate provision is therefore required from the Government funds.