



BRUHAT BENGALURU MAHANAGARA PALIKE

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No. CH.COMM./PSR/2281/23-24

Date: 6.12.23

Circular

Subject :- Standard Operating Procedure for assessment, recovery and management of property tax and maintenance of property records in BBMP.

Reference :- UDD 445 MNU 2023, Dated: 06-12-2023

The Government of Karnataka has promulgated the Bruhath Bengaluru Mahanagara Palike Act, 2020 (“the BBMP Act, 2020”), which came into force on the 11th day of January 2021.

The BBMP Act 2020 provides for prescribing procedures and protocols under various sections under Chapter XIII including for assessment, recovery and management of property tax and maintenance and all related activities with respect to property records. The same needs to be done immediately to provide Standard Operating Procedures (SOP) and protocols to deal with all these matters.

Hence, this Circular prescribing SOP and standardization of all activities related to property tax and property records of the BBMP in due compliance of the BBMP Act, 2020 is hereby issued for compliance of all concerned with approval of the Government.


6.12.23

Chief Commissioner
Bruhat Bengaluru Mahanagara Palike



Standard Operating Procedure for Assessment, Recovery and Management of Property tax and Property record

No. CH.COMM./PSR/2283/23-24

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STANDARD OPERATING PROCEDURE FOR ASSESSMENT, RECOVERY AND MANAGEMENT OF PROPERTY TAX AND PROPERTY RECORD

- 1. Maintenance of Property Registers paying Property Tax:** The particulars of the properties and the land and the property tax, cesses, penalties and interests collected therefrom shall be in *Form 1* and together placed in a register called "Property Register A", for all the properties and land which are assessed to property tax after complying with all the prescribed stipulations of the BBMP Act, 2020, Karnataka Town & Country Planning Act and other applicable laws and Rules, and, in *Form 2* and together placed in a register called "Property Register B", for all the properties or lands or both assessed to property tax under section 144 sub-section (6) of the BBMP Act 2020. The acknowledgment or Khata under section 144 sub-section 20 for lawful & authorized properties or lands recorded in *Form 1* Property Register shall be in *Form 3* and acknowledgment or Khata of unauthorized properties or lands recorded in *Form 2* Property Register shall be in *Form 4*.
- 2. Authorities for approval, revision and hearing of appeals on Property Tax, Interest, Penalties and other Cesses & Levies and Services:** The authorities empowered to approve, revise and hear appeals with respect to Property Tax, interest, penalties and cesses & other levies and services shall be as follows –

Sl. No	Service	Approval
1.	Property Tax, Cesses & Other Levies on Properties, Land with or without Buildings of extent up to 2400 Sq Feet	Assistant Revenue Officer
2.	Property Tax, Cesses & Other Levies on Properties, Land with or without Buildings of extent more than 2400 Sq Feet but up to 4000 Square Feet	Deputy Revenue Officer/Revenue Officer
3.	Property Tax, Cesses & Other Levies on Properties, Land with or without Buildings of extent more than 4000 Sq Feet but up to 6000 Square Feet	Zonal Deputy Commissioner (Revenue)
4.	Property Tax, Cesses & Other Levies on Properties, Land with or without Buildings of extent more than 6000 Square Feet	Zonal Additional/Joint Commissioner
5.	Transfer of Property for all type of properties/buildings/lands (A-Register & B-Register Properties)	Assistant Revenue Officer
6.	Creation or Recording of New Property in Property Tax Register (both Register A & B) for Properties, Land with or without Buildings of extent up to 4000 Sq Feet	Deputy Revenue Officer/Revenue Officer


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7.	Creation or Recording of New Property in Property Tax Register (both Register A & B) for Properties, Land with or without Buildings of extent more than 4000 Sq Feet but up to 6000 Sq Feet	Zonal Deputy Commissioner (Revenue)
8.	Creation or Recording of New Property in Property Tax Register (both Register A & B) for Properties, Land with or without Buildings of extent more than 6000 Sq Feet.	Zonal Additional/Joint Commissioner
9.	Sub-Division or amalgamation of Properties, Land with or without Buildings of extent up to 4000 Sq Feet (both A & B)	Deputy Revenue Officer/Revenue Officer
10.	Sub-Division or amalgamation of Properties, Land with or without Buildings of extent more than 4000 Sq Feet but upto 6000 Sq Feet (both A & B)	Zonal Deputy Commissioner (Revenue)
11.	Sub-Division or amalgamation of Properties, Land with or without Buildings of extent more than 6000 Sq Feet (both A & B)	Zonal Additional/Joint Commissioner
12.	Issue of Show Cause Notice and Demand Notice and Order for Recovery of property tax, penalties, interest, cesses & other levies on the Properties/ Lands/Buildings under section 156	Assistant Revenue Officer
13.	Issuance of warrant of attachment of bank account or immovable properties for recovery of property tax, penalties, interest, cesses and other levies under section 156 for amounts not exceeding Rupees Ten Lakhs for a single property.	Deputy Revenue Officer/Revenue Officer
14.	Issuance of warrant of attachment of bank account or immovable properties for recovery of property tax, penalties, interest, cesses and other levies under section 156 for amounts not exceeding Rupees Ten Lakhs but not more than rupees One Crore for a single property.	Zonal Deputy Commissioner (Revenue)
15.	Issuance of warrant of attachment of bank account or immovable properties for recovery of property tax, penalties, interest, cesses and other levies under section 156 for amounts exceeding Rupees One Crore but not more than rupees Five Crores for a single property.	Zonal Additional/Joint Commissioner

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16.	Issuance of warrant of attachment of bank account or immovable properties for recovery of property tax, penalties, interest, cesses and other levies under section 156 for amounts exceeding Rupees Five Crores for a single property.	Zonal Commissioner
17.	Issuance of distraint & seizure order and sale of movable properties for recovery of property tax, penalties, interest, cesses and other levies under section 156 for amounts not exceeding Rupees Ten Lakhs for a single property.	Deputy Revenue Officer/Revenue Officer
18.	Issuance of distraint & seizure order and sale of movable properties for recovery of property tax, penalties, interest, cesses and other levies under section 156 for amounts exceeding Rupees Ten Lakhs but not more than rupees One Crore for a single property.	Zonal Deputy Commissioner (Revenue)
19.	Issuance of distraint & seizure order and sale of movable properties for recovery of property tax, penalties, interest, cesses and other levies under section 156 for amounts exceeding Rupees One Crore but not more than rupees Five Crores for a single property.	Zonal Additional/Joint Commissioner
20.	Issuance of distraint & seizure order and sale of movable properties for recovery of property tax, penalties, interest, cesses and other levies under section 156 for amounts exceeding Rupees Five Crores for a single property.	Zonal Commissioner

Sl no	Authority approving a service/action as per table above	1 st Appellate Authority	2 nd Appellate Authority
1	Assistant Revenue Officer	Revenue Officer	Zonal Joint Commissioner
2	Revenue Officer	Zonal Commissioner	Joint Zonal Commissioner
3	Zonal Deputy Commissioner (Revenue)	Zonal Commissioner	Joint Zonal Commissioner
4	Zonal Joint Commissioner	Zonal Commissioner	Special Commissioner (Revenue)

3. As per provisions of section 144 subsection (6) of the BBMP Act 2020, the Bruhat Bengaluru Mahanagara Palike may levy and collect the property tax

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from every building, vacant land or both including a building constructed in violation of the provisions of building byelaw or in an unauthorized layout or in a revenue land or from a building occupied without issuance of occupancy or completion certificate except the building constructed illegally in Government land, land belonging to any local body, any statutory body or an organization owned or controlled by the Government. The property tax collected from such building shall be maintained in a separate register.

Provided that levy and collection of property tax under this sub-section from such building does not confer any right to regularise violation made, or title, ownership or legal status to such building. Such buildings shall always be liable for any action for violation of law in accordance with the provisions of the BBMP Act 2020 or any other law.

4. **The Show Cause Notice & the Demand Notice:** The Demand Notice for default to pay the property tax, cesses, penalties, interest, other levies under section 156 (1) shall be in *Form 5*.

The Show Cause Notice, the Demand Notice for a revised demand under section 144 subsection (15) of the Act shall be in *Form-6* and *Form-7*, respectively, and signed and issued by the Assistant Revenue Officer though approval of the demand or revised demand shall be by authorities as prescribed under delegation of power issued from time to time.

5. **Procedure for Recovery of Property Tax, Penalties, Cesses and Other Levies:** The Demand Notice in case of revision of the demand under section 144 subsection (15) of the Act shall be issued along with a speaking Order deciding the property tax, penalties, cesses and other levies as per the BBMP Act 2020 by the Authorised Officer.

Provided that no Appeal on Show Cause Notice or the Demand Notice or the order shall be admitted unless the person seeking to file appeal deposits fifty percent of the amount mentioned in the Show Cause Notice or the Demand Notice or the Order, to the BBMP. Provided that in case of appeal being successful resulting in refund either in part or full of the already deposited amount, the same shall be immediately refunded by BBMP or adjusted against any other pending or future property taxes or penalties or cesses or interest or other levies.

The Property Tax, Penalties, Interest, Cesses and Other Levies shall become due to be paid immediately upon service of such a Demand Notice unless the same is stayed in an appeal. The said Demand Notice shall also be the notice for the purpose of distraint of movable properties, their seizure, distress sale, attachment of immovable properties and the bank account of the defaulter. Thereupon, in case of failure to pay the Property Tax, Penalties, Interest, Cesses and Other Levies, the Authorized Officer may proceed ahead with the distraint and seizure of movable properties and their distress sale,


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attachment of the immovable properties and bank accounts of the defaulter for recovery of the Property Tax, Penalties, Interest, Cesses and Other Levies.

The property belonging to the defaulter or the property over which, or the profits of which, he has disposing power which he may exercise for his own benefit, may be attached and sold in order to recover unpaid property tax, interests, penalties, cesses and other levies.

All saleable moveable properties including, but not limited to, goods, money, bank notes, cheques, bills of exchange, hundis, promissory notes, government securities, bonds or other securities for money, debts, shares in a corporation, other than the assets expressly excluded under sections 60 (1) and 61 of the Code of Civil Procedure, maybe attached and sold in order to recover unpaid property tax, interests, penalties, cesses and other levies

6. Manner of Service of the Demand Notice or the Show Cause Notice or the Order:

- (i) The demand notice or the show cause notice or the order shall be served directly on the concerned person/defaulters and a copy of thereof along with proper acknowledgement shall be placed in the record/file.
- (ii) A scanned copy of the notice/order may be served through the email ID of the defaulter if the same is available.
- (iii) If the notice/order could not be served in the manner stated above, it is necessary to serve the same by Affixture on the property concerned or the last known address of the defaulter and the fact of service by affixture is to be recorded by drawing up the *Panchanama*. If the defaulter is avoiding the service of the notice/order, the same requires to be mentioned in the *Panchanama* evidencing service by Affixture. The format of *Panchanama* is enclosed herewith as *Form - 8*.
- (iv) The service by Affixture is also necessary if the notice/order, which could not be served directly on the person/defaulters but is served through an email ID.
- (v) The notice/order may also be served through any electronic messenger Application, including Whatsapp/SMS/email. However, it should be followed by service by affixture as aforesaid.
- (vi) The photograph of the service by affixture shall be taken and wherever it is practicable, the video-graphic evidence of service by Affixture shall also be done.

7. Procedure upon failure to pay Property Tax or Penalties or Cesses or Other Levies:

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- (i) If the person to whom a notice of demand has been served does not pay the Property Tax, Interest, Penalties, Cesses and other Levies, within thirty days from the service of such demand, in the absence of any stay issued by the Appellate Authorities as per paragraph 3, the Revenue Officer or the Authorized Officer may recover by distraint under his warrant and sale of the such movable property of the defaulter or if the defaulter is the occupier of the building by distress and sale of any movable property which may be found in or on such building or land, the amount due on account of tax, penalties, cesses and levies, together with the warrant fee and distraint fee and with such further sums as will satisfy the probable charges, that will be incurred in connection with the detention and of the sale of property so distrained.
- (ii) If, for any reason the distraint, or a sufficient distraint of the defaulter's property cannot be effected, the Revenue Officer or an Authorized Officer may attach & seal, by passing an order in this regard, the bank account and/or the immovable property of the defaulter until the recovery of the property tax, interest, penalties, cesses and other levies; together with the warrant fee and distraint fee and with such further sums as will satisfy the probable charges, that will be incurred in connection with the attachment of the immovable property. Provided further that Revenue Officer or the Authorized Officer may order direct the Bank to deduct and remit the amount due on account of property tax, interest, penalties, cesses and other levies.
- (iii) Further the Revenue Officer or the Authorized Officer may prosecute the defaulter before a competent court.
- (iv) **Distraints of movable properties of the defaulter —**

(1) Orders of distraint shall be in *Form 9* and issued by the Authorized Officer.

(2) The following procedure shall be followed. -

(a) The distraint shall be made by the Revenue Officer or Authorised officer in the presence of independent witnesses consisting of not less than two respectable persons of the locality. A copy of the order shall be given to the defaulter if he is present and if he is absent and there is not any properly authorised agent to receive it, the order of distraint shall be served at his usual place of residence or on the premises where the distraint is to be made. After the distraint is made an inventory of the property distrained shall be made in *Form 10* and attested by the Revenue Officer or the Assistant Revenue Officer and by the witnesses. A copy of the inventory shall be handed over to the defaulter or his authorised agent, if he is present. The property

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distrained shall not be disproportionate to the amount of arrears to be recovered.

All distrained property shall ordinarily be retained in the custody of the Revenue Officer or the Assistant Revenue Officer unless some other arrangement is deemed more suitable, in which event the the Revenue Officer or the Assistant Revenue Officer may make such arrangements.

On all matters not expressly provided for in these instructions, the procedure regarding distraints shall, as far as may be, be similar to that prescribed in respect of attachments of moveable property by Civil Courts.

(v) Sale of Movable Properties – how to be conducted:

(1) (a) The notice of auction sale shall be in *Form 11* with such modifications as are found necessary.

(b) The Upset Price or the Minimum Auction Price for each movable property shall be fixed by Joint Commissioner of the Zone upon proposal made in this regard by the Revenue Officer. The Joint Commissioner may take assistance of such officers as he deems knowledgeable to advise on the same.

(c) The notice of auction sale shall be affixed on the following places, namely, -

- (i) On the property which is liable to pay the Property Tax.
- (ii) Website of the BBMP
- (iii) the notice board of the Office of the Zonal Commissioner;
- (iv) the notice board of the Office of the Revenue Officer of the Division
- (v) the notice board of the Office of the Assistant Revenue Officer;
- (vi) the notice board of the Ward Office concerned; and
- (vii) the local conspicuous public space in the locality in which the property liable to pay property tax is situated.

(2) Every sale held shall be held on the day named in the proclamation, and, if necessary, continued from day to day (public or general holidays excepted), until all the properties specified in the sale proclamation shall have been sold. The Deputy Commissioner (Revenue) may adjourn any sale for a period not exceeding three days recording his reasons for such adjournment.

(3) Where owing to combination or other causes there are either no bidders or the bids offered are not adequate as against the upset price, the Deputy Commissioner (Revenue) shall postpone the sale.

(4) The certificate of sale/purchase of movable property to be granted shall be in *Form 12*.

(vi) Immovable Property: Attachment how to be made — (1) The attachment of immoveable property shall be made by an order

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prohibiting the defaulter from transferring or charging the property in any way and all persons from taking any benefit from such transfer or charge. The Attachment Order shall be in *Form 13*. The same shall be communicated to the jurisdictional Sub Registrar working under the Stamps & Registration Department, who shall record the attachment as encumbrance with respect to the said property. The attachment shall continue until all the outstanding dues are fully discharged.

(2) The order under sub-paragraph (1) shall be proclaimed at some place on or adjacent to such property by beat of drum or other suitable mode and a copy of the order shall be affixed on a conspicuous part of the property and also on the notice board of the office of the Revenue Officer making the order. It shall also be published on the Website of the BBMP. The copy shall be served on the defaulter who is the owner of the property.

(3) The Trade License, if any, for any activity running in the said immovable property shall stand immediately suspended when the order of suspension is issued by the Authorized Officer empowered to attach the immovable property and running of any commerce or trade may be stopped on such an immovable property by way of sealing of the commercial premises/property. Further, the Trade Licence shall stand cancelled in case the defaulter fails to pay all the outstanding dues within 3 months from date of order of attachment and the running of the trade shall be stopped.

(vii) Claims to immovable property attached — (1) If any claim is set up by a person other than the defaulter, to the immovable property attached, the Revenue Officer making the attachment shall hold a summary enquiry into the claim and after such enquiry may admit or reject the claim.

(2) The person against whom an order is made under sub-paragraph (1) may, within one year from the date of such order, institute a suit to establish the right which he claims to the property attached; but subject to the result of such suit, if any, the order shall be conclusive.

(viii) Registers of movable properties sold, and immovable properties attached – Registers of movable properties sold and immovable properties attached shall be kept in the Office of the Revenue Officer in *Form 14* and *Form 15* respectively.

(ix) Attachment of Bank Account of defaulter – how to made: The following steps shall be followed for recovery of the taxes by attachment of the bank account of the defaulter:

(i). The attachment warrant to the bank shall be in the Format given in *Form 16*. The bank is also under the statutory obligation to furnish the complete details of all the bank accounts held by the Defaulter including fixed deposits and others. It shall be ensured that a copy of the attachment warrant also is served on the

Defaulter simultaneously or as soon as possible directly on the person, and if it is not practical to serve the same directly, it may be served through email-ID or any other electronic medium.

- (ii). The Bank on receipt of the attachment warrant shall disclose all the bank accounts_of the defaulter to the Authorized officer and furnish the details of amounts available to the credit as per the Format provided in the attachment warrant in Form 16.
- (iii). In case of failure to comply with the terms of the attachment warrant and allows the person-in-default to draw any amount that may be available to his credit in any account held in the bank, the Authorized Officer may proceed against the Bank under the relevant provisions of the Indian Penal Code including Sec-187 and issue a Show-cause Notice in the Format provided in *Form - 17*.
- (iv). The Revenue Officer or an Authorized Officer may seek order of the competent court for making attachment warrant with respect to an immovable property absolute and also prosecute the defaulter of payment: - The provisions of the Sec-144(3) of the Act prescribed. The violation of the BBMP Act 2020 by way of failure to pay the dues of Property Tax, Interests, Penalties, Cesses & Other Levies by anyone makes such a person liable for criminal action under section 326 of the BBMP Act 2020. The authorized officers may file a complaint u/s 200 Criminal Procedure Code to prosecute the person-in-defaulter even after issue of demand notice to the Court of competent jurisdiction.

8. Procedure for Maintenance, Up-dation & Mutation of Property and Land Records:

- (i) On receipt of information of changes in the rights over building or lands or both on account of succession, survivorship, inheritance, gift, transfer or otherwise,
 - (a) through intimation slips from the Sub-Registrar in *Form 18*; or,
 - (b) by virtue of orders of Authorized Officers or the Courts, or
 - (c) due to information given in this regard by any interested person,

the Assistant Revenue Officer or the Authorized Officer shall record the information in the **Register of Information of Mutations** of the property and land records in *Form 19*. A Register for recording details about the information of Inheritance/Succession/Survivorship cases shall be maintained by BBMP in *Form 20*.

The intimation received from the inheritors or survivors or successors for mutation in their name in event of death of the owner or occupier recorded in the property records of the BBMP shall be in *Form 21*. The intimation of transfer of property through a registered deed in sub-registrar office but where the intimation slip from the Sub-Registrar fails to reach to the BBMP may be given by the concerned persons in *Form 22*. A certified copy of the registered deed shall be attached.

- (ii) After the information of mutation is recorded in the Register of Information of Mutations, the information shall be immediately published as a notice in *Form 23* on the notice board of the office of the Assistant Revenue Officer or the Authorized Officer, website of the BBMP, served on the concerned property in the manner prescribed for service of demand notice for the property tax and individual notices shall be issued simultaneously to the parties concerned; giving a period of not less than fifteen days as opportunity to file objections, if any, to the proposed mutation. The same applies to the mutations sought on the basis of an order of the Court or the Appellate Authorities unless there is specific order to the contrary by the Court or the Appellate Authority to implement the order immediately.

Provided that in case of orders of the Courts or the Authorized Officers in appeal, during the said period of fifteen days, any person may bring in writing to the notice of the Assistant Revenue Officer or the Authorized Officer any further orders of a Competent Court or an Appellate Authority on the original order of the Court or the Authorized Officer which was sought for implementation. After the end of fifteen days the Assistant Revenue Officer or the Authorized Officer shall mutate property or land records or take action as per the latest orders of the competent Courts or the Appellate Authority.

- (iii) If no objection is received within a period of fifteen days from the date of service of notice, the mutation entry shall be certified by the Assistant Revenue Officer or the Authorized Officer and the property or land records shall be accordingly mutated.
- (iv) Objections, if any, received within fifteen days shall be entered in the register of disputed cases and shall be disposed of by the Assistant Revenue Officer or the Authorized Officer after giving opportunity of being heard to the parties concerned. The result of the decision in such cases shall be entered in the property cards or registers. Whenever a field inspection is considered necessary, such Officer shall make such inspection, after giving due notice to the parties concerned of such inspection. Such inspection shall be conducted in the presence of two respectable locals, if they are available, and of the parties concerned, if they are present.
- (v) Such Officer shall at communicate his decision to the parties if they are present make a note to that effect. If the parties are not present, a written intimation of the decision shall be sent by post, to the last known address of the parties and also through the means provided for service of notice of demand of property tax and the date of such intimation shall be noted in the Register of Disputed Cases. The decision of the Court or the Authorized Officer, in case there is no stay in an appeal, the property or land records shall be accordingly updated.

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- (vi) An appeal shall lie against the decision of such Officer as prescribed under Paragraph 3.


Chief Commissioner
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Form 1

Property Register A

Register maintained for Authorized Properties

Sl No	Unique Property ID	PID No in the old Register	SAS Application Number	Name of the Owner/ Occupier	Property Details		
					Site Dimensions	Built up area	Vacant land
	2	3	4	5	6	7	8

Chakkabandi of Property

Nor	South	East	West
9	10	11	12

Status of occupancy with areas of each

Owner occupied		Usage & Area thereof		Category and of building Property purposes		No. of Charged Vehicle slots	No. of Telecommunication towers	No. of Hoardings
13	Tenant	Residential	Non Residential	17	18	19	20	21

Total Annual Property Tax

Res	N Res	Vacant land	Excess Vacant Land	Parking in Non-Res	Telecommunication	Hoardings
22	23	24	25	26	27	28

[Handwritten Signature]
Special Commissioner (Revenue)
Municipal Corporation, Bangalore
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Total Tax paid	Declared	Revision Remarks	Date of revision
Residential			
Non-residential			
Vacant Land			
Excess Land			
Parking in NR			
Telecommunication Towers			
Hoarding			
Cess			
Cess			

[Signature]
Special Commissioner (Revenue)
Borhath Bangla (Mahanagar Palike)

Form 2

Property Register B

Register maintained for Unauthorized Properties

SI No							
SI No	Uniq ue Prop erty ID	PID No in the old Regist er	SAS Applic ation Numbe r	Name of the Owne r/ Occu pier	Property Details		
					Site Dim ensi ons	Built up area	Vacant land
	2	3	4	5	6	7	8

Chakkabandi of Property			
Nor th	Sout h	East	West
9	10	11	12

Status of occupancy with area of each									
Owner occupied	Usage & Area thereof		Category and Zone of building for Property Tax purposes	No. of Vehicle charging slots	No. of Telecomm unication towers	No. of Hoardi ngs			
	Tena nted	Reside ntial					Non Reside ncial		
	13	14	15	16	17	18	19	20	21

Total Annual Property Tax							
Res	NR	Vacant land	Excess Vacant Land	Parking in Non- Res	Telecomm unication Towers	Hoardi ngs	
	22	23	24	25	26	27	28

Special Commissioner (Revenue)
Brukath Bangalore Mahanagar Palike

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Total Tax paid	Declared	Revision Remarks	Date of revision
Residential			
Non-residential			
Vacant Land			
Excess Land			
Parking in NR			
Telecommunication Towers			
Hoarding			
Cess			
Cess			


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FORM 3

 BRUHAT BENGALURU MAHANAGARA PALIKE									
Register- A Property									
Unique Property ID [UPID] _____					Document Number _____				
UPOR Number _____				Bhu Aadhaar (ULPIN) _____		Location Code _____			
District: Bangalore Urban		City : BBMP			Type of Ownership: Govt/ Private		Property Classification: A Register		
Digital Map of Property					Overview Map				
Old PID number	New PID Number			Old ward number and name	New ward number and name				
Property Sl No in Register			Old Property No in Register		Property type				
					Vacant Site/Site with Building/Multi Storey Flat				
Property Address		Dimension of site (m)		Area of the site (sq.m.)		The plinth area of the building (sq.m.)			
		East-West-North-South							
Property details (only for apartments and multi-ownership buildings)									
Measurement of Undivided Site	Floor Number /Block Name & year of construction	Flat Number	Carpet area (sq.m.)	Area (sq.m.)	Super built up area	Type of Undivided Site	Parking Availability	Parking Availability	parking area
-	-	-	-	-	-	-	-	-	-
Property details (for individual building only)									
Number	Area (sq.m.)	Type	Occupancy	Roof type	Type of floor	Wood used	Year of Construction		
Schedule-North		Schedule-East			Schedule-West		Schedule-South		
Title document no		Change of Title / File Number		Property Photograph			Rights		
Village/City survey L.A no		Survey No. / CTS No			Liability		Rights		

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Owner Details					
Sl. No	Name of the owner	Father/mother/husband/wife	Owner's identity document	Address	Owner's Photograph
1					
2					
Property Tax Details					
Latest tax paid Assessment Year	SAS Application No.	Name of the Bank / Details	Date of payment of tax	Property Tax Amount	Cess amount
Document issued Date	Fee paid	Serial Number	Form Issuer	Form issued Place	

Barcode


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(6)

Date: 6/12/2023

FORM - 4

 BRUHAT BENGALURU MAHANAGARA PALIKE									
Register- B Property									
Unique Property ID [UPID] _____					Document Number _____				
UPOR Number _____				Bhu Aadhaar (ULPIN) _____		Location Code _____			
District: Bangalore Urban		City : BBMP			Type of Ownership: Govt/ Private		Property Classification: B Register		
Digital Map of Property					Overview Map				
Old PID number	New PID Number			Old ward number and name		New ward number and name			
Property Sl No in Register			Old Property No in Register			Property type			
						Vacant Site/Site with Building/Multi Storey Flat			
Property Address		Dimension of site (m)		Area of the site (sq.m.)		The plinth area of the building (sq.m.)			
		East-West-North-South							
Property details (only for apartments and multi-ownership buildings)									
Measurement of Undivided Site	Floor Number /Block Name & year of construction	Flat Number	Carpet area (sq.m.)	Area (sq.m.) Additional Builtup	Super built up area	Type of Undivided Site	Parking Availability	Parking Availability	parking area
-	-	-	-	-	-	-	-	-	-
Property details (for individual building only)									
Number	Area (sq.m.)	Type	Occupancy	Roof type	Type of floor	Wood used	Year of Construction		
Schedule-North		Schedule-East			Schedule-West		Schedule-South		
Title document no		Change of Title / File Number		Property Photograph			Rights		


 Special Commissioner (Revenue)
 Bruhat Bengaluru Mahanagara Palike
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Village/City survey L.A no	Survey No. / CTS No	Liability	Rights		
Owner Details					
Sl. No	Name of the owner	Father/mother/husband/wife	Owner's identity document	Address	Owner's Photograph
1					
2					
Property Tax Details					
Latest tax paid Assessment Year	SAS Application No.	Name of the Bank / Details	Date of payment of tax	Property Tax Amount	Cess amount
Document issued Date	Fee paid	Serial Number	Form Issuer	Form issued Place	

Barcode


Special Commissioner (Revenue)
Bruhatnagar Palike

Standard Operating Procedure for Assessment, Recovery and Management of Property tax and Property record

No. CH.COMM./PSR/2283 /23-24
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Date: 6/12/2023

FORM 5

BRUHAT BENGALURU MAHANAGARA PALIKE

No <Auto generate> Ward No/Month/ 2023-
24/Running Serial Number
Officer

Office of the
Assistant Revenue

Sub-Division

Date: _____

DEMAND NOTICE FOR DEFAULT IN PAYMENT OF PROPERTY TAX

Please, take notice that you are overdue towards the property tax and other levies for the years from _____ to _____ as per the following details with respect to the property in Schedule below—

Sl No	Description	Amount in Rs
1	Property Tax	
2	Cesses	
3	Interest *(calculated as on date of this notice generation)	
4	Penalty	
5	Solid Waste Management Cess	
6	Total Due#	

* Actual interest will be calculated as on the date of payment.

This demand is as per available information given by you under SAS. In case any information is found incorrect, you are liable to pay difference tax along with interest and penalty for the same as per BBMP Act 2020

As per BBMP records & the BBMP Act 2020, you are liable to pay the same within 30-days from the date of service of this Demand Notice.

Please note that under section 352 of the BBMP Act 2020, apart from other means, the notice via email or electronic means (WhatsApp/SMS etc) is a sufficient service.

You may note that failure to pay the above-mentioned tax makes you liable for the following actions in order to recover the same. Treat this as a notice for the same.

- (i) Distraint & sale of your moveable properties
- (ii) Attachment of your immovable properties
- (iii) Attachment of your bank accounts
- (iv) Criminal prosecution under section 326 of the BBMP Act 2020.

Property Schedule:

Unique Property ID _____ Property no < PID No/ Khata No/ Survey No>

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Date: 6/12/2023

Address < _____ >

SAS application number _____,

Ward Name & Number _____, BBMP Zone _____

[Barcode or QR Code of Full Info of ARO]

Assistant Revenue Officer _____

_____ Zone

To

Property Owner Name _____

Property Address in SAS _____

(This is an electronically generated notice and does not require manual signatures)

[Handwritten Signature]
Special Commissioner (Revenue)
Brihanmumbai Municipal Corporation
6/12/23
Nagar Palika

FORM-6

BRUHAT BENGALURU MAHANAGARA PALIKE

System generated No.
Officer

Office of the Asst. Revenue

Date:

Zone

Show Cause Notice for the Revision of Demand

(Under Section 144(15)(c) of the BBMP Act 2020)

Year of Assessment _____

Whereas, evidence of facts leading to evasion of payment of property tax, which justify making of reassessment, have come to the knowledge of BBMP on date (date of data entry by RI shall be shown here), as detailed below, which is in your name/occupied by you vide PID/Khata/Survey No....., and as such, has reason to believe that self-declaration return furnished, for the year vide application No. which is deemed as assessed, appears to be incorrect or has been under-assessed resulting in evasion of property tax.

Sl. No.	Description	As per the return filed	As per the report of the Revenue Inspector (RI)

From the details shown above it is clear that you have filed incorrect property tax returns resulting in evasion of actual property tax payable as detailed below.

Sl No.	Description	As per returns computed & paid	Computation as per RI report (Rs.)
1.	Assessment of Residential properties for categories I, II, III, IV		
2.	Assessment of Non-Residential Properties for Categories V, VI, IX (ii, iii, iv), XVII		
3.	Assessment of Non-Residential Properties for Categories VII, VIII, IX (i), X, XI, XII		
4.	Assessment of Excess Vacant and Vacant Land not built upon Category XIII		
5.	Assessment of Vacant Land at prescribed rates.		
6.	Tax on Telecommunication Towers		
7.	Tax on Billboard/hoarding		

Special Commissioner (Revenue)
Bruhat Bengaluru Mahanagara Palike

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8	Property Tax		
9	Cess (At 26% from 2021-22 onward and 24 % prior to that AY)		
10	Total Property tax with Cess		

Since the tax re-assessed is more than 5% than the tax remitted along with returns, the evaded tax of Rs. _____ shall be payable together with a penalty not less than twice the tax so evaded payable along with interest for the difference as per section 144(15)(b) BBMP Act 2020. Hence you are hereby called upon to show cause within 15 (fifteen) days as to why an order of reassessment should not be confirmed accordingly.

In case of failure to show cause within 15 (fifteen) days, from the date of the receipt of this notice, the order of re-assessment as per the show cause notice will be confirmed and thereby calling upon you (owner/occupier) to pay the above said sum.

Assistant Revenue Officer
Sub-division
Bruhat Bengaluru Mahanagara Palike

To


Special Commissioner (Revenue)
Bruhat Bengaluru Mahanagara Palike

Standard Operating Procedure for Assessment, Recovery and Management of Property tax and Property record

No. CH.COMM./PSR/ ^(G)2283 /23-24

Date: 6/12/2023

FORM-7

BRUHAT BENGALURU MAHANAGARA PALIKE

System generated No.

Office of the Asst. Revenue Officer

PID/Khata/Survey no

Bengaluru, Date:

Revised Demand Notice

(Under Section 144 (15) (e) of the BBMP Act 2020)

Ref: Show-cause notice No (Corresponding Show cause no shall be shown here) dt: (date of SCN generated shall be shown here)

Whereas an order of assessment has been passed on after giving you opportunity U/s 144 BBMP Act 2020 the copy of which has been served on you, in respect of the below-mentioned property.

Sl No.	Description	As per returns computed & paid	Computation as per RI report (Rs.)
1.	Assessment of Residential properties for categories I, II, III, IV		
2.	Assessment of Non-Residential Properties for Categories V, VI, IX (ii, iii, iv), XVII		
3.	Assessment of Non-Residential Properties for Categories VII, VIII, IX (i), X, XI, XII		
4.	Assessment of Excess Vacant and Vacant Land not built upon Category XIII		
5.	Assessment of Vacant Land at prescribed rates.		
6.	Tax on Telecommunication Towers		
7.	Tax on Billboard/hoarding		
8.	Property Tax		
9.	Cess (At 26% from 2021-22 onward and 24 % prior to that AY)		
10.	Total Property tax with Cess		

You are directed to pay the property tax due, penalty and interest. The following amount is due.


Special Commissioner (Revenue)
Bruhath Bangalore Mahanagar Palike
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Date:

Sl. No	Description	Amount
1.	Difference Property Tax	Rs.
2.	Cess (At 26% from 2021-22 onward and 24 % prior to that AY)	Rs.
3.	Penalty (Double the amount of Difference Property tax due)	Rs.
	Total	Rs.

Therefore, you are hereby informed to remit the said amount, of Rs..... (Payable together with interest calculated up to the date of payment) Online or by way of challans payable at designated bank branches within 30 days, failing which further needful action under BBMP Act 2020, would be initiated. Interest will be charged as per the date of actual payment.

You may note that failure to pay the above-mentioned tax makes you liable for the following actions in order to recover the same. Treat this as a notice for the same.

- (i) Distraint & sale of your moveable properties
- (ii) Attachment of your immovable properties
- (iii) Attachment of your bank accounts
- (iv) Criminal prosecution under section 326 of the BBMP Act 2020.

Assistant Revenue Officer
Sub-division
Bruhat Bengaluru Mahanagara Palike

To


Special Commissioner (Revenue)
Bruhat Bengaluru Mahanagara Palike
6/12/23

**Standard Operating Procedure for Assessment, Recovery
and Management of Property tax and Property record**

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(6)

Date: 6/12/2023

FORM - 8

**PANCHANAMA FOR SERVICE OF NOTICE OF DEMAND ISSUED UNDER SECTION
156(1) OF THE BRUHAT BENGALURU MAHANAGARA PALIKE ACT, 2020**

1. We, the following Panchas, presented ourselves being requested by Sri/Smt.-----, who identified himself/herself as the ----- (Designation & Office) of the Bruhat Bengaluru Mahanagara Palike and showed us the Notice of Demand issued in the name of Sri/Smt.-----, dated;----- under section 156(1) of the said Act for payment of property tax outstanding in respect of the property situated at -----

Sl No.	Name & address of the Pancha	Identity card no/Mobile No.
1		
2		

2. The said Sri/Smt.----- called out the owner and the person in possession of the above-mentioned immovable property in our presence and the said Demand Notice could not be served on the person named therein because, -----

3. Hence the said Sri/Smt----- proceeded to serve the said Demand Notice by Affixing a copy of the said Notice on the conspicuous part of the said property in our presence which we confirm by affixing our signatures hereinbelow.

Sl. No.	Name of the Pancha	Signature

Seal & Signature of the Officer.

Date:
Place:


Special Commissioner (Revenue)
Bruhath Bangalore Mahanagar Palike
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(G)

Date: 6/12/2023

**FORM-9
SEIZURE & DISTRAINT OF MOVABLE PROPERTY**

No.....

Office of the _____

Bengaluru-----

Dated-----

ORDER

SEIZURE OF MOVABLE PROPERTIES UNDER SECTION 156, BBMP ACT 2020

1. Whereas, Sri/Smt/M/s-----
----- has not paid the property tax payable under section 147 of the Bengaluru Bruhat Mahanagara Palike, 2020 (hereinafter referred to as, 'the Act') and the same is outstanding as per the following details:

Property Schedule:

Unique Property ID _____ Property no < PID No/ Khata No/ Survey No>
Address < _____ >
SAS application number _____,
Ward Name & Number _____, BBMP Zone _____

Sl No	Description	Unpaid amount in Rs
1	Property Tax	
2	Cesses	
3	Interest *(calculated as on date of this notice generation)	
4	Penalty	
5	Solid Waste Management Cess	
6	Total Due#	

2. Whereas in consequence, thereof the Demand Notice No _____ dated _____ was issued and served on him under section 156(1) of the Act and still the said amount of tax has not been paid.

3. The non-payment of these outstanding tax dues despite notice and follow-up brings out that that the recovery of tax, interest, penalty, cesses (called "tax in arrears" hereinafter) of the above defaulter cannot be effected otherwise than by attachment and sale of movables properties.

4. Hence, I, _____, in exercise of powers conferred upon me under section 156 of the BBMP Act, 2020, and as prescribed by the BBMP, order the seizure of following movable properties under distress warrant.

Description of the articles attached (list each of them)	Estimated value of the article (in	Number of each type of article	Estimated Total Value* (in Rupees)
--	------------------------------------	--------------------------------	------------------------------------

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	Rs)		
1	2	3	4
(i)			
(ii)			
(iii)			
(iv)			
Grand Total =			

the seizure shall be commensurate to meet the outstanding dues and estimated value of the seized movable properties shall not be more than the total outstanding dues plus 10% or actual cost (whichever is more) for administrative costs for seizure, storage and possible distress sale of the movable properties.

I further order the zimmanama of the seized property to be given to _____ <name, designation> and the property is stored at _____ address> _____ for safe custody under him/her until further order on these properties by the undersigned or a Competent Appellate Authority.

Issued under my hand and seal on this day _____ of _____ and year _____

Date _____

Name & Designation
Office Address

Place:

Copy to:

Sri/Smt-----


Special Commissioner (Revenue)
Bruhath Bangalore Mahanagar Palike

Standard Operating Procedure for Assessment, Recovery and Management of Property tax and Property record

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(6)

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FORM 10

Inventory of the moveable properties attached from the defaulter shri..... ofward Zone in Bruhat Bengaluru Mahanagara Palike for the arrears of of property tax, penalties, interest, cesses & other levies due by him.

Name & Number of Ward	PID/Sy No No.	SAS Application Number	Name of the Owner	Basic Property Tax Dues (in Rs)	Interest (as on date of issue of distraint of property)
1	2	3	4	5	6

Penalty	Solid Waste Management Cess	Total Demand	Description of the articles attached (list each of them)	Estimated value of the article	Number of each type of article	Estimated Total Value
7	8	9= 5+6+7+8	10	11	12	13=11x12
			(i)			
			(ii)			
			(iii)			
			(iv)			

Note 1 Signature of the defaulter and independent witnesses present at the time of distraint should be obtained on the inventory and attested by the officer doing distraint.

1. One copy of the inventory should be delivered to the defaulter after obtaining his signature.

Signature of the Witnesses	Signature of the BBMP Staff	Signature of the Defaulters	Signature of the officer who distrained the Property
1.			
2.			
3.			
4.			

Date _____

Signatures
Name & Designation
Office Address

Place: _____

Copy to:

Sri/Smt-----

[Handwritten Signature]
Special Commissioner (Revenue)
Bruhat Bengaluru Mahanagara Palike
6/12/23

FORM 11

**FORM OF PROCLAMATION AND WRITTEN NOTICE OF SALE OF
MOVEABLE PROPERTY.**

Whereas the moveable property of Shri/Smt..... hereunder specified has been attached on account of arrears of the property tax, penalties, interest, cesses & other levies due by him for a sum of Rs. and whereas it is necessary to recover the said amount by sale of the below mentioned property(ies), together with all lawful charges and expenses resulting from the said attachment and Sale;

Notice is hereby given that on the ____ day of 20__ at __O'Clock, the Revenue Officer of _____ (or other person appointed) will at <place or venue of auction with complete address>, sell by auction subject to the conditions mentioned below to the highest bidder and without reserve, the right, title and interest of the said in the property hereunder specified and every power of disposing of the same or any of them or of the profits arising therefrom which the said <name of defaulter> may now consistently with the law exercise for his own benefit.

MOVEABLE PROPERTY

Lot No.	No. and Description of articles	Where attached	Where now placed	Where to be viewed	Whether the sale is subject to confirmation
(1)	(2)	(3)	(4)	(5)	(6)

CONDITIONS OF SALE:

- (1) The sale shall be held on the day fixed and if necessary, continued from day-to-day (except closed holiday) until all the properties specified in this Proclamation have been sold. The Officer conducting the sale may however in his discretion, adjourn any sale for a period not exceeding three days.
- (2) The party liable for the payment of money for the recovery of which the sale of moveable property is held shall not be allowed to bid for or purchase the property without the permission of the Zonal Joint Commissioner.
- (3) No Officer having any duty to perform in connection with any sale by auctions and no person employed by or subordinate to such Officer shall directly or indirectly bid for or acquire any property.
- (4) The Officer conducting the sale shall have the discretion to accept or reject the highest bid.
- (5) If there are no bidders on the date of sale, the property may be purchased by the BBMP.
- (6) The party declared to be the purchaser of the moveable property should deposit immediately the entire amount of bid should be deposited after his declaration as purchaser. Provided that in case the value of the winning bid


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for a property exceeds rupees one lakh then 50% may be deposited immediately on the spot and rest within 15 days. Failure to deposit 50% of the amount shall be treated as default and the auction will proceed ahead and the such a defaulter shall be barred from bidding for a period of one year from the date of default. Provided that in case of failure to deposit the balance 50% of the winning amount within 15 days of the date of auction, the already deposited 50% of the bid amount shall stand forfeited to the BBMP.

- (7) The sale is subject to confirmation by the Joint Commissioner.
- (8) In case sale is aside, the amount deposited by the purchaser will be refunded.
- (9) A certificate of purchase will be issued in the name of successful bidder after the sale is confirmed.

(10) Signature of Authorised officer.


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FORM 12

CERTIFICATE OF SALE OF MOVABLE PROPERTY

This is to certify that <name of purchaser> residing at _____ in _____ district, having purchased at a public auction held by the Revenue Officer for the Property Tax due by <name of the defaulter>, a Property Owner/Occupier in the undermentioned ward, and the said purchaser having paid the full amount of the purchase money, the said property has been this day put into & transferred to the name of the said person.

Zone	Name & Number of Ward where defaulted property situated	Details of the Movable Property sold		Upset Price in Auction	Price quoted by auction winner	Date of Payment	Mode & details of payment
		Description of the movable property	Number				
1	2	3	4	5	6	7	8

Date
Place

Revenue Officer _____
_____ Zone


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Bruhath Bangalore Mahanagar Palike
6/12/23

FORM-13
ATTACHMENT OF IMMOVABLE PROPERTY

No.....

Office of the _____

Bengaluru-----

Dated-----

ORDER

**ATTACHMENT OF IMMOVABLE PROPERTIES UNDER SECTION 156, BBMP
ACT 2020**

1. Whereas, Sri/Smt/M/s-----
----- has not paid the property tax payable under section 147 of the
Bengaluru Bruhat Mahanagara Palike, 2020 (hereinafter referred to as, 'the
Act') and the same is outstanding as per the following details:

Property Schedule:

Unique Property ID _____ Property no < PID No/ Khata No/ Survey No>
Address < _____>
SAS application number _____,
Ward Name & Number _____, BBMP Zone _____

Sl No	Description	Unpaid amount in Rs
1	Property Tax	
2	Cesses	
3	Interest *(calculated as on date of this notice generation)	
4	Penalty	
5	Solid Waste Management Cess	
6	Total Due#	

2. Whereas in consequence, thereof the Demand Notice No _____ dated
_____ was issued and served on him under section 156(1) of the Act
and still the said amount of tax has not been paid.
3. The non-payment of these outstanding tax dues despite notice and follow-up
brings out that that the recovery of tax, interest, penalty, cesses (called "tax
in arrears" hereinafter) of the above defaulter cannot be effected otherwise
than by attachment of the immovables properties.

Hence, I, _____, in exercise of powers conferred upon me under section
156 of the BBMP Act, 2020, and order of the BBMP, order the attachment of
following immovable properties. I hereby prohibit the transfer or mortgage of
the said immovable properties and recording of this prohibition order as an
encumbrance on the said property by jurisdictional Sub Registrar. Further,
the said prohibition shall also be recorded in the property or land records of


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the said property maintained by the appropriate authority. The same shall remain in force until further orders from the undersigned.

S.NO	Property Description	Chakkabandi			
		North	South	East	West
	Owner Name, Unique Property ID _____ /PID/Sy No, Ward/Gram Panchayat, , Hobli/Division, Town/Zone. Area/Extent _____				

Issued under my hand and seal on this day _____ of _____ and year _____

Date _____

Name & Designation
Office Address

Place:

Copy to:
Sri/Smt-----


Special Commissioner (Revenue)
Bruhath Bangalore Mahanagara Palike

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(6)

Date: 6/12/2023

FORM 14

Register of movable properties sold for arrears of property tax, penalties, interest, cesses & other levies in the Ward <Ward name and number> at the ARO Office _____

Name & Number of Ward	PID/SyNo No.	SAS Application Number	Name of the Owner	Basic Property Tax Dues	Interest (as on date of issue of sale of property)
1	2	3	4	5	6

Penalty	Solid Waste Management Cess	Total Demand	Date and amount received by way of sale	Name , contact number & address of the purchaser	Signatures of RO
7	8	9= 5+6+7+8	10	11	12


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Bruhath Bangalore Mahanagar Palike
6/12/23

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Date: 6/12/2023

FORM 15

Register of Immoveable property attached for recovery of arrears of property tax, penalties, interest, cesses & other levies in the Ward <Ward name and number> at the RO Office _____

Name & Number of Ward	PID/SyNo No.	SAS Application Number	Name, contact & address of the Owner	Basic Property Tax Dues	Interest (as on date of issue of sale of property)
1	2	3	4	5	6

Penalty	Solid Waste Management Cess	Total Demand	Date of attachment & Amount recovered	Present status of the attached property	Signatures of RO
7	8	9= 5+6+7+8	10	11	12


Special Commissioner (Revenue)
Brukath Bangalore Mahanagar Palike
6/12/23

FORM-16

ATTACHMENT OF BANK ACCOUNT

No.....

Office of the _____

Bengaluru-----

Dated-----

To

The Bank Manager,

-----Bank

Bengaluru.

Attachment Warrant under section 156, BBMP Act 2020

1. Whereas, Sri/Smt/M/s-----
----- has not paid the property tax payable under section 147 of the
Bengaluru Bruhat Mahanagara Palike, 2020 (hereinafter referred to as, 'the
Act') and the same is outstanding as per the following details:

Property Schedule:

Unique Property ID _____ Property no < PID No/ Khata No/ Survey No>

Address < _____ >

SAS application number _____,

Ward Name & Number _____, BBMP Zone _____

Unpaid/balance amount of Property Tax & related levies = Rs _____

2. Whereas in consequence, thereof the Demand Notice dated, -----was
issued and served on him under section 156(1) of the Act followed by other Notices
and the Final Notice dated, ----- and the said amount of tax has not been
paid.

3. Since, it is considered there are reasons to hold that the recovery of tax,
interest, penalty, cesses (called "tax in arrears" hereinafter) of the above defaulter
cannot be effected by attachment and sale of movables properties.

4. It is therefore considered necessary and expedient to recover the above said
amount of tax in arrears by attachment of the Bank Account held by the said
person in accordance with section 156 of the
Act. Hence it is hereby ordered that the amounts standing to the credit of the said
person in the bank accounts, including Fixed Deposits, Recurring Deposits etc., to
the extent of the amount of arrears of tax specified hereinabove.

5. The Bank shall also make a statement specifying therein all the bank
accounts and the amounts available to the credit of the said person forthwith in the
following Format:


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Bruhat Bangalore Mahanagar Palike
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Date: 6/12/2023

Sl. No.	Account No.	Type of Account	Credit Balance Available (In Rs.)

6. It is hereby informed that the Bank shall be solely responsible if the said person is allowed to draw any amount after the service of this Notice and it shall be constrained upon the undersigned to proceed against the Bank to recover the amount so paid to the said person as if the Bank is in default for payment of the property tax, apart from other proceedings that may be initiated as per the Law.

7. The information specified above may be sent through e-mail id -----
----- in PDF Format and a copy shall also be handed over to the person serving this Notice.

Authorised officer,
BBMP-----

Date:

Place:

Copy to:

Sri/Smt-----


Special Commissioner (Revenue)
Bruhath Bangalore Mahanagar Palike

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(G)

Date: 6/12/2023

FORM-17

No.....

Office of the

Bengaluru-----

Dated-----

To

The Bank Manager,

-----Bank

Bengaluru.

SHOW-CAUSE NOTICE TO THE BANK FOR NON-COMPLIANCE WITH THE NOTICE ISSUED UNDER SECTION 148 OF THE BBMP ACT

1. Whereas the Notice u/s 156 of the BBMP Act 2020 in No. _____ dated, _____ for attachment and recovery of the property tax including penalty/interest in the case of Shri/Smt/M/s. _____ (person-in-default) was issued & served on the above-mentioned bank on _____.

2. Whereas the above-mentioned bank has failed to comply with the terms of the above-said Notice for the following reasons:

- (a). *The bank has allowed the above-mentioned person-in-default to draw the money to the extent of Rs. _____/ and/or allowed the operation of the bank accounts after the service of the aforesaid Notice.*
- (b). *The bank has not disclosed or furnished the complete details of the bank accounts held by the above-said person-in-default and/or not handed over the amounts available to the credit of the above-said person-in-default.*

(The above violations are only illustrative and not exhaustive - the Designated Officer may precisely summarize the violation/non-compliance by the Bank)

3. It is therefore considered necessary as well as appropriate to proceed against you for the above-said violation/non-compliance with the terms of the Notice mentioned above in the manner provided under the law, including sections 188 and 187 of the Indian Penal Code (IPC), 1860 for disobedience to the order of the public servant and for failure to assist the public servant in discharge his duties.

4. It is therefore directed that you may show cause within 14 days from the date of receipt of this Notice why proceedings should not be initiated against you under the law for non-compliance with the aforesaid Notice dated, _____. The undersigned will be constrained to proceed against you without any further Notice


Special Commissioner (Revenue)
Brukath Bangalore Mahanagar Palike
6/12/23

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No. CH.COMM./PSR/2287 /23-24
(G)

Date: 6/12/2023

if there is no reply within the said time of 14 days for the aforesaid violations of the law.

Seal & Signature of the Officer.

Date:

Place:


Special Commissioner (Revenue)
Bruhath Bangalore Mahanagar Palike

Standard Operating Procedure for Assessment, Recovery and Management of Property tax and Property record

No. CH.COMM./PSR/ 2283 /23-24
(G)

Date: 6/12/2023

**FORM 18
INTIMATION SLIP**

From Sub Registrar _____
To Assistant Revenue Officer _____, Zone _____

The registered deed about the following properties/land have happened in our office -

S.No	Property Location			Property Unique ID/PID & SAS Application Number etc	Name of the person transferring the property	Name of the person to whom transferred	Registration Book No and Page for Sub Registrar & Name of Sub Registrar
	Zone	Sub division	Ward				
1	2	3	4	5	6	7	8

Extent or area that is transferred	Identity Card Number & Type of the Transferrer (if applicable)	Identity Card Number & Type of the Transferee (if applicable)	Type of transaction (Sale/Mortgage/Gift etc)	Chakkabandi				Remarks
				North	South	East	West	
9	10	11	12	13	14	15	16	17

[In case of electronic sending of the information of the transaction, more details, as is being shared in eAasthi software should be shared and subject to revision from time to time]

Name, Seal & Signature of the Officer.

Date:

Place:


Special Commissioner (Revenue)
Brukath Bangalore Mahanagar Palike
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Standard Operating Procedure for Assessment, Recovery and Management of Property tax and Property record

No. CH.COMM./PSR/2283 /23-24

(A)

Date: 6/12/2023

FORM 19

REGISTER OF INFORMATION OF MUTATIONS

S. No	Intimation sent by (Sub Registrar/ Private Person / Court/ Appellate Authority)	Date of Transaction by Sub Registrar or date of Intimation by the Private Person/ Court/ Appellate Authority	Date of receipt of intimation	Registration Book No and Page for Sub Registrar or Number & date of intimation by Private Person	Details of the property involved with Unique PID, SAS Application Number etc	Name of the person acquiring rights in the property (if any)	Extent for which the rights are being acquired or details of other rights transacted/ordered (mortgage etc)	Remarks
1	2	3	4	5	6	7	8	9

Oh
Special Commissioner (Revenue)
Brukath Bangalore Mahanagar Palike
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**Standard Operating Procedure for Assessment, Recovery
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(6)

Date: 6/12/2023

FORM 20

REGISTER OF INHERITANCE CASES

S.No	Details of the property involved with Unique PID, SAS Application Number etc	Name of the deceased owner or occupier	Date of death or approximate date	Death Certificate Registration Number and date of registration or field report number & date of Revenue Inspector certifying death and date of death
1	2	3	4	5

Name of heirs of the deceased with relationship to the deceased			Order number & date of the Authorized Officer	Order of Appellate Officer or a Court (if any)	Remarks
Name	Relationship	Nature of claim			
6	7	8	9	10	11


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Standard Operating Procedure for Assessment, Recovery and Management of Property tax and Property record

No. CH.COMM./PSR/ 2283 /23-24
(6)

Date: 6/12/2023

FORM 21

REPORT OF SUCCESSION, SURVIVORSHIP OR INHERITANCE

To
The Assistant Revenue Officer
Sub division _____
Zone _____

The following succession/survivorship/inheritance due to death in _____ ward with respect to property and other details given below has happened. I request that the names of the inheritors/successors/survivors may be entered in the property records of the BBMP. I attach herewith the death certificate and family tree certificate issued by the Revenue Department, Govt of Karnataka.

Property Location			Property Unique PID & SAS Application Number etc	Name of the deceased owner or occupier
Zone	Sub division	Ward		
1	2	3	4	5

Date of death or approximate date	Name of heirs of the deceased with relationship to the deceased			Death Certificate Registration Number and date of registration or field report number & date of Revenue Inspector certifying death and date of death for very old deaths	Family Tree Certificate Number & Date issued by Revenue Department
	Name	Relationship	Nature of claim		
6	7	8	9	10	11

S. No	Name of heir	Signatures	Address	Mobile Number

Date _____


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No. CH.COMM./PSR/2293 /23-24
(6)

Date: 6/12/2023

FORM 22

REPORT OF TRANSFER OF PROPERTY

To
The Assistant Revenue Officer
Sub division _____
Zone _____

The mutation for the following transfer of the property done in Sub Registrar Office as per details given in the table below has not been effected. I request that the names as per the said registered deed may be entered in the property records of the BBMP. I attach herewith the certified copy of the said registered deed.

S. No	Property Location			Property Unique ID/PID / Sy No & SAS Application Number etc	Name of the person transferring the property	Name of the person to whom transfer red	Registered Deed No and date of registration & sub registrar details	Extent or area that is transfer red	Remarks
	Zone	Sub division	Ward						
1	2	3	4	5	6	7	8	9	10

Date _____
Place _____

<signatures>

Name _____
Mobile _____
Address _____


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No. CH.COMM./PSR/2283 /23-24
(G)

Date: 6/12/2023

FORM 23

BRUHAT BENGALURU MAHANAGARA PALIKE

No.
Officer

Office of the Asst. Revenue

Date:

Zone

Notice

It is hereby notices to all who may be concerned that the entries have been made in the Register of Intimation of Mutations as indicated in the table below, in respect of the property and land specified therein, in pursuance to report made under the BBMP Act 2020

Objections, if any, in respect of the said entries may be made in writing or ONLINE to the undersigned within fifteen days from the date of issuance of this notice; failing which the decision on the said mutation request shall be taken on merit by the BBMP.

TABLE

S. No	Property Location			Property Unique PID & SAS Application Number etc
	Zone	Sub division	Ward	
1	2	3	4	5

Extent or area of the Property or land	Name of the present owner or occupier	Extent for which the mutation is requested	Name of the persons seeking mutation in their name	Reasons or basis* on which the mutation is requested	Remarks
6	7	8	9	10	11

Registered deed in Sub-Registrar/Succession/Survivorship/Inheritance/Court Order/Partition/Lease/Amalgamation/Otherwise

Date _____
Name _____
Place _____

<signatures>
Assitant Revenue Officer

_____ Sub Division
Zone _____

[Handwritten Signature]
Special Commissioner (Revenue)
Bruhat Bengaluru Mahanagar Palike
6/12/23