



State Institute of Urban Development

ATI Campus, Lalitha Mahal Road, Mysuru 570011

Phone No: 0821-2520116 Fax No: 0821-2520164

E-mail: directorsiud@yahoo.co.in website: www.siudmysore.gov

Two Days Training Schedule

On

**Self Assessment Scheme (SAS) & important sections
related to KMA Act, 1964 / KMC Act, 1976**

For

**Asst. Revenue Officers, First Grade Revenue Inspectors,
Accountants & Bill Collectors of ULBs**

Date: 15th To 16th October 2018

Venue: Nethravathi Hostel, SIUD, Mysore

Course Director

Sri B K Manjunatha

Faculty (Urban Governance)

SIUD, Mysore

Mo: 9008739940

Course Assistant

Sri. B. R. Nagaraju

Course Assistant

SIUD, Mysore

Mo: 9886885451

* Sessions will continue, until all the activities of the day are completed.

Background Note:

Karnataka is one of the pioneers in urban reforms. It has taken up several programmes for improving urban infrastructure and to enhance urban governance in its cities.

Property tax is a vital source of income for the cities in the developing countries. The determination of tax on a property requires truthful information about the property structure, location, ownership, condition, size, and its use. The existing system at the ULBs reveals that the traditional methods are being used and that the tax is being calculated manually. If, the tax is calculated manually, there are strong possibilities of assessing a property according to the *vim's and fancies* of the tax payer, not following the laws of Property Taxation. Its cross verification is hardly fruitful.

Therefore, the *Property Taxation System (PTS)* helps in tracking unlawful practices like corruption, tax defaulting, etc. The Tax Assessing Officers (TAO) at the ULB-level followed innumerable unfair procedures to exploit the tax payers. The abuse of powers by the assessors resulted in corrupt practices litigation, agitation, tax evasion, thus causing loss of revenue to the ULBs. The previous method of assessing property tax was based on the annual rateable value. The *Annual Rateable Value (ARV)* was calculated on the annual gross rent. A standard deduction of 16% (+) was given at the time of assessing the property tax. The rate of tax for each category of ULBs was fixed.

Taxation is the main source of income to a municipality and property tax is a primary key. The GIS - application based *Property Tax Information System (PTIS)* developed by MRC (Now KMDS) is an endeavour to make tax assessment simpler & prioritize areas on the basis of tax revenues collected or due. It helps in the decision-making process and also streamlining the workflow of property tax assessment. There is *transparency and efficiency* in the way all the data that is managed and administered with the IT infrastructure.

Government of Karnataka has taken necessary steps to introduce *Self Assessment Scheme (SAS)* by getting assent of the His Excellency the Governor of Karnataka, on the *First and Twelfth day of September 2001*, to amend the *Karnataka Municipalities Act 1964 and as well as Karnataka Corporations Act 1976* respectively. The *Self Assessment Scheme (SAS)* was introduced in Karnataka in the year 2001, which came into effect financially on *1st April 2002*. The Property Tax Notification with enhanced rates & BBMP zone wise classification was issued during *March 2016*.

The Self Assessment System of taxation is a very progressive measure taken up by the government to simplify the method of tax collection. The *Annual Rateable Value (ARV)* method is replaced by *Capital Value System (CVS)* method to avoid corruption and misappropriation by the Tax Assessing Officer. This procedure of Tax assessment is not painful to the tax payers.

In view of disseminating the concept of SAS, the State Institute for Urban Development, Mysore, in its Action Plan for the year 2018-19, has taken up Two Days Training Programme on "Self Assessment Scheme" & important sections related to KMA Act /

KMC Act to Project Directors, Commissioners / Chief Officers, Revenue Officers, Asst. Revenue Officers, First Grade Revenue Inspectors, Bill Collectors & Accountants of ULBs
Design Brief

- Title** : **SAS & important sections related to KMA Act, 1964 / KMC Act, 1976**
- Aim** : Capacity Building Programme for Project Directors, Commissioners / Chief Officers, Revenue Officers, Asst. Revenue Officers, First Grade Revenue Officers, Bill Collector & Accountants of Urban Local Bodies.
- Target Group** :
- ✚ Project Directors
 - ✚ Commissioners
 - ✚ Chief Officers
 - ✚ Revenue Officers
 - ✚ Asst. Revenue Officers
 - ✚ First Grade Revenue Officers
 - ✚ Bill Collector
 - ✚ Accountants
- Objectives of the Training** : **At the end of the training, the participants will be able to ;**
- ✚ Describe the salient features of SAS
 - ✚ Explain the online procedure of SAS
- Number of Days:** : Two Day
- Venue:** : Netravathi Hostel, SIUD, Mysore
- Training Material** :
- ❖ PPTs – soft copy
 - ❖ Acts & Rules
 - ❖ Important Government Orders /Circulars
- Methods:** : ❖ Power Point Presentation
- Resource Persons** :
- Officers from UDD & DMA
 - Subject & Sector experts from Universities
 - Faculty Members – SIUD & ATI

Day-1

Session-1

Date: 15-10-2018

09.00AM To 10.30 AM

- Registration - Course Assistant
- Entry Behaviour - Course Director
- Expectations List - Course Director

Inauguration – Director / Deputy Director, SIUD, Mysore

&

TEA Break

Self Assessment Scheme (SAS) & important sections related to KMA Act, 1964 / KMC Act, 1976

Time	Topics / Sessions	Resource Persons
Day: 01; 15.10.2018; Monday		
9.30 to 10.00 am	Registration	Sri B. R. Nagaraju, Course Assistant
10.00 to 10.15 am	Welcome Key Note Address and Objectives	Sri Venkatesh Kadagadkai G,^{KMAS} Director, SIUD, Mysore
10.15 to 11.30 am	Salient Features of SAS	B.K. Manjunatha Faculty (Urban Governance) SIUD, Mysore
11.30 to 11.45 am Tea Break		
11.45 to 01.45 pm	Karnataka Municipalities Act - 1964 (Sections relevant to SAS)	B.K. Manjunatha Faculty (Urban Governance) SIUD, Mysore
1.45 to 2.30 pm lunch Break		
02.30 to 04.45 pm	Self Assessment Scheme (SAS) <ul style="list-style-type: none"> ✚ Impact of PTIS Applications on ULBs Tax collection 	Smt. Beena Senior Programmer Mysore City Corporation Mo: 7892751438
Day: 02; 16.10.2018; Tuesday		
9.30 to 11.30 am	Self Assessment Scheme (SAS) (practical Online Demonstration) <ul style="list-style-type: none"> ✚ Property Tax Information System (PTIS) ✚ Current System of Tax Assessment in ULBs ✚ Calculation of Tax for Commercial Complex, Residential <i>cum</i> Rental, Apartment, Parking Areas & Other various types of Building ✚ Capital Value System (CVS) ✚ Demand for Payment of Property Tax 	Sri. Lokesh S System Analyst, DUDC, Mysore Mob: 9986721402 e-mail: loki620@gmail.com
11.30 to 11.45 am Tea Break		
11.40 to 01.40 pm	Karnataka Corporation Act - 1974 (Sections relevant to SAS)	Sri. Ananda Revenue Officer, Bannur TMC, Mob:7795576333

1.40 to 2.30 pm lunch Break		
02.30 to 03.30 pm	Self Assessment Scheme (SAS)	B.K. Manjunatha Faculty (Urban Governance) SIUD, Mysore
03.30 to 03.45 am Tea Break		
03.45 to 04.45 pm	Self Assessment Scheme (SAS) & Annual Rateable Value (ARV) Method of Taxation <ul style="list-style-type: none"> ✚ Previous Method of Assessing Property Tax Annual Rateable Value (ARV) ✚ Present method of Assessing Property Tax Capital Value System (CVS) ✚ Procedure of Distraint (<i>JUPTHI</i>) <p style="text-align: center;"><i>E-Aasthi</i></p>	Sri. Srinivasa .K.R Accounts Superintendent , Hunsur, CMC Mob:9341244103 e-mail: krs_1979@rediffmail.com
04.45 to 05.30 pm	<ul style="list-style-type: none"> ✚ Evaluation ✚ Feedback ✚ Validation 	Director & Deputy Director, SIUD, Mysore
Way Forward		

Course Director