

**THE
KARNATAKA
GRAMA SWARAJ AND PANCHAYAT RAJ
(TAXES, RATES AND FEES OF GRAMA PANCHAYATS)
RULES, 2021**

NOTIFICATION

No. KPRC-DEV/198/2021, dated 31-3-2022

In exercise of the powers conferred by Section 311 read with Sections 66, 67, 68, 69, 70, 97, 199, 199-A, 200, 201 and 202 of the Karnataka Grama Swaraj and Panchayat Raj Act, 1993 (Karnataka Act No. 14 of 1993), The Government of Karnataka has issued the draft of Karnataka Gram Swaraj and Panchayat Raj (Taxes, Rates and Fees of Gram Panchayats) Rules, 2021 vide Notification No. KPRC-DEV/198-2021, dated 28-12-2021, published in the Karnataka Gazette, Extraordinary No. 968 in Part II-A, dated 29-12-2021. whereas the objections and suggestions are invited from all persons who may be affected by the said rules within thirty days from the date of publication;

And whereas the said Gazette has been made available to the public on 29-12-2021;

And having considered the objections/suggestions received from the public to the State Government regarding the said draft rules;

Exercising the powers conferred by Section 311 as read with Sections 66, 67, 68, 69, 70, 97, 199, 199-A, 200, 201 and 202 of the present Karnataka Grama Swaraj and Panchayat Raj Act, 1993, (Karnataka Act No. 14 of 1993), The Government of Karnataka shall frame the following rules, namely.-

**CHAPTER 1
PRILIMINARY**

1. Name and commencement.- (1) These rules may be called the **Karnataka Gram Swaraj and Panchayat Raj (Taxes, Rates and Fees of Grama Panchayats) Rules, 2021.**

(2) These rules shall come into force on the date of their final publication in the Official Karnataka Gazette.

2. Definitions. - Unless the context otherwise requires in these rules.

(1) "**Act**" means the Karnataka Gram Swaraj and Panchayat Raj Act, 1993 (Karnataka Act No. 14 of 1993);

(2) "**Occupier**" means shall include a person who is in possession of any building or vacant land by the owner thereof, whether rent-free or with-rent, in accordance with the law in force, or who is in possession and subject to the provision of payment of rent due thereto;

(3) "**Industrial building**" means an industry, producing plant, manufacturing plant, distillery, oil refinery, sugar factories, drug manufacturing plant,

crusher, (stone powder Units) carried on by machinery with the help of steam, water, oil, gas, electricity or any other form of fuel power: Stone Cutting and Polishing Units Marble Granite Other Cutting Polishing Units, Readymade Garments, Cloth Manufacturing and Dyeing Units, Sawmills Mineral Water Units, And renewable power generation units like solar, windmills, hydroelectric plants, tobacco products including cigarettes, grain processing plant, pesticide manufacturing handloom, any industrial manufacturing or business process buildings, factories, LT/B.T. Industry, Power Plant, Solar Plant, Wind Mills, K.LA.DB/K.SSLD.C. Other Special Economic Zone (SEZ) buildings.

- 3(a) **"Building of agro-based manufacturing plants"** means poultry farm, brick manufacturing plant, tile manufacturing factory, cement brick/other manufacturing plant, sugarcane based jaggery manufacturing plants, coffee seed processing cashew, areca nut processing, fish feed, poultry feed and Cattle feed, Food processing units, fish processing and packing, vegetable oil manufacturing, oil processing units, vegetable, fruit, milk processing and refrigeration units Ayurvedic medicine manufacturing units, flour mills, rice mills, any other agro-based manufacturing units, commercial purpose floriculture commercial purpose Nursery and processing buildings:
- 3(b) **"Table"** means the Table annexed to these Rules;
- (4) **"Vacant land"** means non-agricultural land which is vacant land not having any structure containing any building material for residential, commercial, non-residential, industrial and other purpose and not used for parking or stockyard and runway:
- (5) **"Tax"** means such levy as may be prescribed under sub-section (1) of Section 199 of the Act on vacant land and buildings, built structures not subject to the determination of agricultural tax within the limits of the Gram Panchayat area:
- (6) **"Rate"** means such levyable rates shall be included as may be prescribed for the supply of services under sub-section (2) of Section 199 of this Act,
- (7) **"Form"** means the form attached to these rules;
- (8) **"Site"** means the area of built-up area divided into sections for residential, commercial, non-residential, industrial purposes and vacant land of various shapes on which no building has been constructed:
- (9) **"Built-up area"** means the total area of a built-up building basement, balcony, garage, swimming pool, loft, excluding the area legally required to be left within the premises;
- (10) **"Section"** means a section under the Act:

- (11) "**Fees**" means such fees as may be levied in accordance with the statutory powers of the Grama Panchayat under sub-section (3) of Section 199 of the Act;
- (12) "**Owner**" means a person who is in full ownership of any property or who has acquired ownership of the property under prevailing law from the owner of the property of another, who is for the time being receiving or entitled to receive rent in any vacant land or building,
- (13) "**Value-based classification**" means the guide market published by the Registration and Stamp Department from time to time under the Section 45-B of Karnataka Stamp Act, 1957, buildings and vacant lands not subject to agricultural tax determination under the Grama Panchayat, as specified in Section 199 of the Karnataka Grama Swaraj and Panchayat Raj Act, 1993; Area wise classification based on value determined by rates;
- (14) "**Year**" means the financial year commencing on the first day of April and ending on the 31st day of March of the following year,
- (15) "**Residential Building**" means a man-made building, apartment, flat, villa, villament, tenement, gated community, row houses and multi-ownership buildings wholly used for human habitation including common area;
- (16) "**Commercial building**" means any area or part thereof in which a business shop, wholesale or retail shop, market, petrol station, gas filling station, restaurant, hotel, cinemas, welfare halls, canteen, coffee/tea shop, bakery, Milk Centre, Ice Cream Parlour, Cool Drinks and Fruit Juice Centre, Mineral Water Supply, Panbeeda Shop, Fruit Shops, Vegetable Shops, Coffee Works, Masala Powder, Pickles, Dates, Sundries, Meat, Poultry and Fish, Wine Store, Bar and Restaurant, Banks, Guest Houses (Lodges), Guest Houses (PG), Homestays, Dormitory/Other, Clinics, Nursing Homes, Private Hospitals, Diagnostics Centre, Wholesale of Medicines, Medical/Veterinary Shop, Eyeglasses Shops, Two Wheeler/Three Wheeler/Four Wheeler Dealers, Transport/Auto Consultants, Tours and Travels, Driving Schools, Automobile, Garage/Work Shops, Puncture Shop, Cycle Shop, Tire Shop, Service Station, Engineering Works, Gold, Silver Shop, Pawn Shop, Moneylending Business, Finance, Rice Shop, Banana Mandi, Provision Stores/Grocery Shop, Fancy Stores, Stationery, Big Bazaar, More/Easyday, Other Mall or Multiplex, Photo Studios & Videography Cable, Photo Frame Works, Flex & Sticker Cutting, Printing & Paper Mart, D.T.P. center, Xerox/Typing, Courier Service, Computer Sales, Internet Centre, Mobile Shops, Mobile Repair, Electronics/Electrical AppliancesSales/Repair Shop, Weybridge, Gym, Beauty Parlors, MassageCentre/Spa Centre, Salon, Gas Agency, Gas Stock Shop,

GasRepair. Plastic Shop, Steel Utensils, Miscellaneous Home Appliances Store, Clothing Store, Tailoring Shop, Watch Shop, Dobi Shop, Dry Cleaners, Shoe & Shoe Shop, Leather Works, Mattress Shop, Furniture Shop, Hardware/Sanitary Ware Shops, Plumbing, Pleased, Tiles Paint Shop, Cement Shop, Trading Paint She Cement Stock Shops Iron Shop, Carpentry, Old Wood Shop, Bamboo Bombs Shop, Fireworks Shops, Gujri Shop, Leaf, Glass, Paper Sale Shops Agricultural Machinery Sale, Sterilization/Sowing Seeds Shop, Fertilizer Shop, Animal Feed Trading Weights & Measuring Instruments, Shamiyana/Flower Decorators, Sound System, Serial Set, Marble/Granite/Other Tiles Trading Electroplating Gas cutting business, Copra/Coconut business, Ironing shops:

- 16(a) **"Non-Residential Building"** means providing professional or other service facilities used for non-residential purposes like non-Government Schools, Colleges, Educational Institutions, Community Halls, Co-operative Societies, Offices of Commercial Firms and Companies, Trade/Agencies/Enterprises/Other Offices, Stock Stores, Golf Course Club and Recreation Establishments, Building Map and Estimate Preparation Office, Service Apartment/Flat, Government owned power supply companies, Karnataka Power Transmission Corporation Limited (KPTCL) BSNL, Agricultural Produce Marketing Committee APMC, Airport Flight Training Centre. Road Transport Corporation Water Supply and Sewerage Board, other Boards and Corporations buildings
- (17) **"Depreciation"** means the annual diminishing value of a building as specified by notification of the Karnataka Public Works Department;
- (18) **"Fundamental value of property"** means the gross capital value of vacant land, buildings or both as determined in accordance with the guidelines published under Section 45-B of the Karnataka Stamp Act, 1957 prescribed for the purpose of tax assessment. From this value deduct the depreciable value of the building as determined as per the notification of Public Works Department

CHAPTER II GENERAL PROVISIONS

3. **Procedure for imposition of taxes, rates and fees.**-(1) Before the grama panchayat levies tax on buildings and lands under sub-section (1) of Section 199 of the Act and water supply rate under sub-section (2) of Section 199 of the Act and Before levying any fees as may be sub-section (3) of Section 199 of the Act.-
- (a) Present in the grama meeting the levy, determination and collection of taxes, rates and fees in accordance with the provisions of the Government Acts and Rules, and then shall be approved by the general meeting of the grama panchayat: And
- (b) a public announcement regarding the imposition, determination and collection of such taxes, rates and fees shall be published on the notice

board of the Gram Panchayat, on the Gram Panchayat Panchatantra website, on social media and at other important public places in the Gram Panchayat area, specifying a date not less than fifteen days from the date of publication.

- (2) Any person objecting to the imposition of a tax, rate or fee proposed by the Gram Panchayat may submit any objection or suggestion in writing to the Gram Panchayat within fifteen days of the public publication of the proposal by the Gram Panchayat
- (3) Thereafter the Gram Panchayat shall consider all objections and suggestions made under sub-rule (1) within thirty days and may approve, modify or reject the proposal
- (4) After the proposal under sub-rule (1) is decided by the Grama Panchayat, the tax or rate or fee for the financial year on such date as may be specified by the Gram Panchayat shall be published publicly on the notice board of the Gram Panchayat, on the Gram Panchayat website, on social media and in other important public places in the Gram Panchayat area such tax or rate or fee shall be levied.
- (5) The public should be made aware through information, education and communication programs about the taxes, rates and fees levied by Grama Panchayats.
- (6) A notice board containing the details of taxes, rates and fees shall be permanently installed in the Grama Panchayat.
- (7) The Grama Panchayat shall determine, levy and collect taxes, rates and fees in accordance with rules framed by the Government.
- (8) Taxes on buildings and lands shall be paid in full or at most in two instalments.

4. Application form and documents-(1) **Construction of building.**-Under Section 64 of the Act any person intending to construct any building within the limits of Grama Panchayat area shall submit an application in the prescribed form for permission/license letter online or directly to the Grama Panchayat and shall be recorded in sakala software and the prescribed form shall be as per Karnataka Grama Swaraj and Panchayat Raj (Control of Zilla Panchayats, Taluk Panchayats and Gram Panchayats over Construction of Buildings) Model Bye-laws, 2015.

(2) **Commercial, non-residential business, industrial unit and agro-based manufacturing unit.**-Any person intending to start a commercial, non-residential business, industrial and agricultural-based manufacturing unit within the limits of the Gram Panchayat area under Sections 66, 67, 68, 69 and 70 of the Act. Application for license or permission letter in Form 1 shall be submitted online or directly to the Gram Panchayat and recorded in Sakala software.

(3) **No Objection Certificate.**- Any person intending to obtain a No Objection Certificate for the purpose of obtaining any electricity connection within the village panchayat area limits, for the purpose of land conversion, for the

purpose of obtaining a crusher license and for any other purpose (specifying the purpose) shall apply the application in Form 1 be submitted online or directly to the Grama Panchayat and recorded in Sakala software.

(4) **Tap water connection.**- If there is a tap water supply system in the village, the owner of the property shall apply the application to the Grama Panchayat in Form 1 for tap (plumbing) water supply connection along with the details of the property and shall be recorded in Sakala software.

5. **Receipt of applications.**- The applications submitted by the applicants shall be received by the Panchayat Development Officer or his/her designee in Grama Panchayats. A copy of the application with the date of receipt must be endorsed with the signature and given to the applicant.

6. **Verification of Applications.**- The -The Panchayat Development Officer or the Grama Panchayat Secretary/Accountant Assistant Grade II deputed by the Panchayat Development Officer shall carry out on-the-spot verification of the applications received under Rule 4. If the applicant does not submit the details specified in the application, the applicant will be informed to provide it within five days. Such information shall be furnished by the applicant.

7. **Inviting objections etc.**-(1) The Gram Panchayat shall, under Rule 5, after receipt of the application specify a date not exceeding fifteen days in public notice and invite objections.

(2) If any objections are received, review them in accordance with the rules and present the license or permission proposal along with the objections in the Grama Panchayat meeting. The objections shall be discussed and settled in the meeting.

8. **Grant of license or permission or no objection letter.**-(1) If the Gram Panchayat is satisfied that the particulars submitted by the applicant are in accordance with the provisions of these rules, the Gram Panchayat shall, after payment of such fee or fees as the Gram Panchayat may specify, grant the building permission/licence sought, license for commercial, non-residential business, permission letter for industrial and agricultural production units, letter of no objection and in Water connection certificate in Form 2 with signature of Panchayat Development Officer should be issued to the applicant.

(2) License granted for commercial, business, non-residential activities shall be commenced within one year from the date of issue.

(3) Permission shall be granted only once for the purpose of establishment of industrial and agriculture based production unit.

(4) The Gram Panchayat shall, while granting a license or permit, impose such conditions as it thinks fit as per the rule.

- (5) If it is found that violation of the conditions mentioned in the license-on permission letter or circumstances causing damage to the environment to give seven days time problems the licensee to rectify the same to them. of rectified within this are not the power to the period, the Gram Panchayat shall have the power to unilaterally cancel such license or permission.

9. Application for renewal of licence. or permission -Every application a license issued under these rules under sub-section (2-A) of Section 70 of for renewal Act shall be submitted online within thirty days of the expiry date. But such application shall not be submitted earlier than sixty days. the

10. Renewal of license.- The Panchayat Development Officer shall renew within seven days after obtaining the approval of there is a specific reason. Informing the next grama panchayat meeting about the President unless the update. Issuance of building permission/renewal of license as per Form 2.

11. Cancellation of license or information. -The Grama Panchayat shall have the power to cancel the license or permission or Rules 8 and 10 in any case with give reasonable opportunity to complaint with reasons. renewal, renewal granted under After cancellation of such license or permit or renewal the cancellation shall be publicly published and Eskoms shall be notified of disconnection of water supply and disconnection and of electricity. Cancellation of such license or permit or renewal shall be in Form 2(a):

Provided that any license or permission granted shall not be cancelled unless the licensee is given a period of one week to make his statement before cancelling such licence.

12. Exceptions to grant of license or permission. Within the limits of villages prescribed by the Karnataka Public Works Department under the Karnataka Highways Act, 1964 (Karnataka Act No. 44 of 1964), within the boundaries of the National Highway, State Highway, District Main Road Village Road boundary line and building line, any commercial, illegal Business, non-residential, industrial purpose activities shall not be allowed to be licensed or permitted.

CHAPTER III TAXES

13. Imposition of tax on buildings and land. Under sub-section (1) of Section 199 of this Act on residential, commercial and industrial buildings and land or on both; on non-residential buildings and land or on both on agricultural production unit buildings; Tax on land converted vacant land. vacant plot shall be taxed on the basis of capitalized value of the property.

14. Imposition of tax on non-regular buildings.-On Government land under the Grama Panchayat, owned by local bodies, other than owned statutory bodies owned by Government, In other property, building constructed in violation of building regulations or in unauthorized settlements or revenue lands or buildings enjoyed

without records of completion of the buildings shall be levied a tax equal to twice the property tax leviable for the person enjoyed without records of La tax equal to twice the property remaining period of such irregular construction. Any person. –

- (a) on their land without obtaining permission under the Rules or in breach of any condition relating to such permission, Or
- (b) without prejudice to any proceedings being instituted against him in respect of any irregular construction, he shall be liable pay such tax every year:

Provided, that such levy and collection of tax shall not be construed as regularizing such irregular construction or reconstruction.

15. Procedure for assessment of tax-(1) The procedure for calculation of tax assessable on building and vacant land shall be in accordance with Schedule-I of the Act.

(2) Taxable residential, commercial, non-residential, industrial, other purpose undeveloped land converted vacant land ie. the capital value of the land without development of infrastructure like drainage, roads etc. within the property where the design map of the property has not been approved by the Competent Authority after the land conversion by the Karnataka Registration and Stamps Department, determining the rates as mentioned in Annexure-1(1)(1)(a) and 1(1)(2) 95, published under Section 45-B of the determining the amount of tax as described in Table 1 of these rules based on the capital values so determined.

(3) Capital value of vacant land/vacant plot after conversion of land for taxable residential, commercial, non-residential, industrial, other purpose after approval of layout map of property by competent authority and infrastructure developed within property by Karnataka Registration and Stamps Department, Karnataka Stamps Act, 45 of 1957-Determined as per plot rates mentioned in Annexure-II published under Case B. and to determine the amount of tax as described in Table 1 of this rule based on the capital values so determined.

(4) Capital value of land in built-up area as per land rates mentioned in Annexure-2 published under case 45-B of Karnataka Stamp Act, 1957 in respect of taxable residential, commercial, non-residential, agricultural manufacturing unit buildings. And the tax as specified in Table 2 of these Rules shall be levied on the total capital value after deducting depreciation on the total area of the constructed building calculated on the basis of under ground floor/ground floor/upper floor rates for the buildings as proposed in Annexure-1(2) and the guideline rate per sq.m. to be decided.

(5)The capital value of taxableapartment/flat/villament/tenement/multi-ownership buildings publishedunder the Karnataka Stamp Act, 1957 under Section 45-B of the Super Builtup Area rates in Annexure-2 only andthe

additional floor value to the Super Builtup Area rates in Annexure-3. And loft, special privilege rates shall be as per table 3.

(6) taxable industry, producing plant manufacturing plants factories, IT-parks, hardware park, textile park, biotech park, airport and area connected with these, etc., KLADE/KSSIDC and other Special Economic Zone Industrial Area or Capital value of building of Industrial/units in such zones as may be notified by the Government from time to time on the basis of underground floor /ground floor/upper floor rates of proposed buildings in Annexure-1(2) published under Section 45-B of the Karnataka Stamp Act, 1957 Annexure (2) on the basis of the rates mentioned in Annexure-2 for vacant plot shall be as per Table 4.

(7) The Annual Depreciation Rates of Buildings and Annual Depreciation Value published from time to time by notification shall be as per Table 5 of the Karnataka Public Works, Ports and Inland Water Transport Department Notification No. PWD 35 RDF 2010, Bangalore, dated 26-06-2014

(8) The parking (vehicle stand) rates applicable to the gross values of the property shall be as prescribed in Annexure-1(3) of the guidelines published under the Karnataka Stamp Act, 1957.

16. Tax Exemption. - The following buildings and lands shall be exempted from levy of tax under sub-section (1) of Section 199 of the Act. i.e.-

- (a) buildings or vacant plots belonging to the Central Government or the State Government;
- (b) buildings and vacant plots belonging to Zilla Panchayat Taluk Panchayats and Grama Panchayats;
- (c) purely charitable institutions i.e. institutions registered under the Karnataka Religious and Charitable Act, buildings and vacant premises used exclusively for public purposes, exempted payment of income-tax under Section 80-G of the Income-tax Act, 1961 and not let;
- (d) Exemption of 50 per cent shall be given to buildings of own residence of soldiers, ex-servicemen, widows of soldiers;
- (e) 50 per cent exemption shall be given to houses of owners of special disabled and widows, HIV (AIDS), leprosy sufferers,
- (f) 50% exemption shall be given to women self-help societies/unions registered under Government schemes, small commercial/industrial units run by special disabled;
- (g) 50 per cent exemption shall be given to residential estate properties having self-managed separate civic facilities:

- (h) 5 per cent exemption shall be given to the properties of educational institutions having self-governing separate civic facilities and tax exemption shall be given to the greening land,
 - (i) 5% exemption shall be given to those who pay the entire tax for those who pay the entire tax for the current year within the first three months of the financial year:
 - (j) Exemption shall be given to areas where plantations/greening (landscapes) have been cultivated in vacant lots under the Jurisdiction of industrial and airport authorities;
 - (k) Exemption shall be made for residual vacant land not utilized on lease basis for renewable energy unit by Revenue/Forest/Muzarai Department and other Government Departments,
 - (l) 10 per cent exemption shall be given to residential building fitted with solar power generation units,
 - (m) An exemption of 10 percent shall be given to residential buildings equipped with rain water harvesting for wet garbage processing:
 - (n) 2000 sq.mtrs of Poultry Farm Exemption shall be given for buildings upto area.
 - (o) handloom, cottage industry, agriculture-based manufacturing activities carried on in a residential house shall be exempted from tax levied for the purpose of commercial building;
- 17. Conducting survey of properties-** In order to bring properties under the ambit of tax in accordance with Section 199 of the Act, a comprehensive survey of all taxable buildings and vacant lots shall be conducted. In the specified property and property tax form, on the building, vacant land both, the construction, use, duration of the building, other details, calculate the tax and record it in the property registers and take steps to levy tax as per the fixed rates. This process should be undertaken in the first month of every financial year to bring the newly created assets under tax coverage.
- 18. Property details, tax determination, demand, recovery and arrears register.-** Prescribed form for assessment of tax and tax demand collection and arrears details for assets recorded in the Karnataka Grama Swaraj and Panchayat Raj (Budget and Accounts of Village Panchayats), Rules, 206 Form 9(a) of the Register 9 and recording in Form 11A and Form-11B registers.
- 19. Issuance of Tax Assessment, Demand, Recovery and Register Arrears of Extract Part.-** Extract part of Form 9, Form 11A and Form-11B containing details of tax assessment, demand, recovery and arrears to owner of property or for applicant Except in districts exempted from Form 11B shall be issued through e-property software.

20. Addition and modification of owner's name and particular property records.-Details in property records of Grama Panchayat owner's name, property checkbandi, measurement, tax details sale of property partition, transfer, donation, will, gift deed, will release deed settlement, Instead, auction through bank and other if change and details of newly constructed, reconstructed extended, additions and alterations in respect of building/vacant space. And the applicant for change of owner's name shall submit registered documents, death certificates or court order, other documents along with the request;

Provided, that before making such transfer or substituting the names of legal heirs of the deceased owner in the records of the Gram Panchayats, the Gram Panchayat shall publish the said matter publicly and on the Gram Panchayat Notice Board. After considering the objection suggestions received within thirty days from the date of publication of the notice, the Gram Panchayat shall be take a final decision and the decision shall be intimated to the applicant in writing and shall be substituted in the records of the Gram Panchayat.

21. Action in case of demolition or removal of building.- If the owner of a building taxed under these rules demolishes such building for any reason, he shall inform the Gram Panchayat thereof. After providing the information, the Gram Panchayat should ensure that the demolition has been done, make appropriate changes in the property details, and change the tax form accordingly.

22. Payment of tax by occupier. - Where the owner of any building or land offers his building or vacant lot to another person by way of rent or lease or otherwise, the owner shall pay property tax. In case the owner fails to pay such property tax, the tenant/occupier shall pay such property tax in the name of the owner.

CHAPTER-IV RATES

23. Levy of water supplyrate.- (1)Under sub-section (2) of Section 199, a water rate shall be levied every month for drinking water supplied to the residents of the Gram Panchayat as follows:-

Details (01 Kilo litter=1000 litter)	Accommodation	Commercial/ Non -Residential, Other
0-10 kilo litre	Rs.80/-	Rs.100/-
10-25 kilo litre (per KI)	Rs.80+15/-	Rs.100+20/-
Above 25 litres (per Kilo litre)	Rs.95+20/-	Rs.120+25/-

CHAPTER-V FEES

24. Imposition of fees.- The fee or fees as may be prescribed under sub-section(3) of Section 199 of the Act shall be levied as follows:-

- (a) **Building construction permission or licence fee.-** Under Section 64 of the Act the permission or licence fee granted and renewed for the construction, reconstruction, addition or extension of buildings of residential, commercial, non residential, industrial, agricultural, production in its within the jurisdiction of Panchayat Raj(Buildings) Regulation of Zilla Panchayats or Taluk Panchayats or Gram Panchayats over Construction) (Amendment) Model Bye-laws, 2015 shall be as prescribed.
- (b) **permission fee for construction of factory and establishment of machinery, agro-based manufacturing unit-**Initiation or one-time fee construction of industrial, agro-based manufacturing unit, factory, workshop or work place and installation of machinery or manufacturing plant within the limits of Grama Panchayat under Sections 66 and 70 of the Act. The export permit fee shall be levied as per Government Circular No. Graapa 24 Grapama 2020, dated 30-3-20 or such rates as may be specified by the Government from time to time.
- (c) **Commercial, non-residential business license fee.-**The license fees issued and renewed for all types of commercial non-residential activities undertaken for trade or business within the jurisdiction of the Gram Panchayat shall be as prescribed in Sections 67, 68, 69 and 70 of the Act.
- (d) **No Objection letter fee.-** As may be prescribed under sub-section (3)(j) of Section 199 of the Act, no objection letters issued by the Gram Panchayat for various purposes, Rs. 200/- fee shall be charged.
- (e) **Service fee issued through e-Property and Bapuji Seva Kendra.-** Inherited property, partition of property, sale of property, gift deed, will deed, sale deed in the property particulars register of grama Panchayat as may be prescribed under sub-section (3)(j) of Section 199 of the Act., released deed, transfer, settlement, nature of property through other transactions, addition of owner's name and details, change Rs. 1000/- shall be charged as fees.
- (g) **Fee for connection of tap water to houses.-** To get direct connection of tap water to houses, one time fee will be charged as below, -
- (i) Connection to residential buildings Rs. 2000/- and
 - (ii) Commercial/ non-residential, connection to other buildings Rs. 3000/-
- (a) **Sanitation Fee.-** Sanitation fee shall be levied as prescribed by the Karnataka Rural Water Supply and Sanitation Department for each family in order to maintain sanitation and cleanliness within the Grama Panchayat.

- (b) **Fees levied on santhe, market and road – side selling places.** – Under sub – section (3)(e) of Section 199 of the Act, daily fee levied on santhe, market and roadside selling places within the jurisdiction of the Gram Panchayat, Karnataka Gram Swaraj and Panchayat Raj Act., Shall be contained in Schedule- IV of 1993.
- (c) **Parking fee.** - Under sub-section (3)(g) of Act 199, the daily fee levied on buses and lorries at parking stops provided by the Gram Panchayat at tourist places, sightseeing places, pilgrimage places and other places within the limits of Grama Panchayat area Karnataka Grama Swaraj and Panchayat Raj Act, 1993 shall be as contained in Sechdule-IV.
- (d) **Fees for laying fiber cable, gas/ pertroleum, other piplines.** – Under sub – Section (3)(i) of Act 199 of the Act, National Highway, State Highway, Ring Road, Bypass Road, District Main Road within Grama Panchayat area limits, Taluk main road, village road, other road side And the fees charged for laying fiber cable, gas/ petroleum, corporation, water, other pipelines within the jurisdiction of Gram Panchayat shall be as per Schedule-IV of this Act.
- (e) **Fee on entertainments.** – Under sub – section (3)(a) of Section 199 of the Act entertainment within the limits of the village panchayat area shall be for other purposes as contained in Schedule-IV to the Karnataka Village Swaraj and Panchayat Raj Act, 1993.

25. Permission or license of renewal of license in non-regular buildings.- Except under Gram Panchayat , on Government land, in the property of local bodies, in the property of Government -owned statutory bodies. –

- (a) in buildings constructed in unauthorized settlements;
- (b) in buildings constructed on agricultural lands;
- (c) in buildings being experienced without any records of construction of the buildings,

A fee if twice the prescribed fee shall be levied by any person for obtaining permission or license or renewal of license for commercial, trade, non– residential business and industrial activities already commenced.

CHAPTER VI COMPLEX

26. Revision of Tax Assessment List. – (1) Under Section 199 (a) of the Karnataka Grama Swaraj and Panchayat Raj Act, 1993 taxes on land and buildings are assessed every two years and all types of rates and fees every year. It should be done compulsorily as per the directions given by the government .

27. Supervision of Taxed, Rates and Fees at Taluk Level. – The Assistant Director of Taluk Panchayat (Pun.Raj) shall be the supervising officer at the Taluk level in respect of taxed rates and fees of each Grama Panchayat.

28. District Level Committee. – There shall be the following committee to guide and supervise the determination and collection and revision of tax at each district level.-

- (1) Zill Panchayat Chief Executive Officer – President;
- (2) The Sub – Registrar – Member of the Stamp and Registration Department of the Taluk with the concerned Gram Panchayat;
- (3) Chairman – Member of the concerned Grama Panchayat;
- (4) Panchayat Development Officer – Member of the concerned Grama Panchayat;
- (5) Executive Officer – Members of the Taluk Panchayat concerned'
- (6) Deputy – Secretary (Development) – Member Secretary of the Zill Panchayat concerned.

29. Recovery of taxes, rates and fees. – (1) The Grama Panchayat shall take strict measures for the recovery of taxes, rates or levied.

30. Receipt for payment.- The Gram Panchayat shall issue a receipt/e- receipt for the amounts paid in respect of any tax, rate or fee levied under these rules.

31. Imposing of Penalty. – A Person liable to pay tax and rate shall be pay the tax every year and in default shall be a penalty of 5 per cent per financial year.

32. Inspection of immovable property.- (1) For the purpose of determination, demand and collection of tax, rates or fees under Section 80 of the Act, within the premises of any immovable property subject to taxation within the limits of the Grama Panchayat area, after giving due notice, the officer/ employee of the Grama Panchayat within the period between sunrise and sunset to enter, obtain and inspect building and vacant lot documents from the owner.

33. Giving notice of objection.- When the amount of any tax, rate or fee levied and leviable under sub-section(1) of Section 200 is due, within fifteen days to the person liable for payment, including the period for which the amount of tax, rate or fee is due, the penalty fixed and the particulars of the property. Notice of objection for payment shall be given in Form 3 of this rule.

34. Objection order.- If the amount for which a objection bill is issued in Section 33 of this rule is not paid to the Gram Panchayat within fifteen days, such defaulter may be ordered to pay the amount due to the Grama Panchayat Office within thirty days under sub-section(2) of Section 200 of the Act shall be enforced in Form 4 of this rule.

35. Seizure and sale.- (1) If any person fails to pay the arrears of tax, rate or fee within thirty days from the date of making the order, unless such person shows cause to the satisfaction of the Panchayat Development Officer as to why the payment is not made. He shall be deemed to have defaulted in payment of arrears of such tax, rate or fee and thereafter the Panchayat Development Officer shall recover the arrears of such

tax, rate or fee by warrant of seizure and sale of the movable property of the delinquent or by forfeiture and sale of immovable property and deposit it into the panchayat fund.

(2) Every warrant issued under this case shall be issued in Form 5 of this rule. Such warranty shall be jointly signed by the Chairman of the Grama Panchayat and the Panchayat Development Officer.

(3) Property shall be acquired by Panchayat Development Officer. In such collection, the Secretary who is the Gram Panchayat employee shall assist the Collector concerned.

(4) The seizure operation directed in the warrant shall be carried out within the period between sunrise and sunset.

(5) Before seizure shall be directed to pay the arrears of tax, rate or fee. If the same is not paid, the arrears of such tax, rate or fee as may be deemed necessary shall be acquired to the property equal to its value.

(6) Preparation of detailed list of assets acquired. Issue of sale notice in Form 6 to the person in possession of the property. A period of seven days shall be given to pay the outstanding amount and recover the acquired assets.

(7) When the Panchayat Development Officer deems it necessary to sell the acquired property, he shall publish the proposed sale on the Grama Panchayat notice board, Grama Panchayat website, social media and other important places in the Grama Panchayat area, specifying the time and place of sale with full details.

(8) The sale of the acquired property by public auction shall be made at any time, excluding public holidays, before the expiry of a period of at least thirty days from the date of publication.

(9) If at any time before the Panchayat Development Officer terminates the auction of the acquired property, the delinquent or any person on his behalf pays any arrears of tax, rate or fee, the sale process shall be canceled and the acquired property returned.

36. Prosecution of defaulter.- (1) If for any reason the Panchayat Development Officer shall prosecute the defaulter before a Magistrate, if it is not feasible to seize the property of the defaulter or to seize the property equal to the value of the arrears of tax, rate or fee.

(2) Every person prosecuted under sub-rule 91) shall, on proving to the satisfaction of the Magistrate that he has willfully defaulted in payment of the amount due or willfully withheld seizure or sufficient seizure, Rs.25,000/- shall be fined.

(3) On conviction of any person for an offense under sub-rule(2) the amount due in respect of tax, rate or fee together with such fine as the Magistrate may impose shall be promptly recovered and paid to the Gram Panchayat.

37. Appeal.- Any person aggrieved by the determination, collection or imposition of any tax, rate or fee under sections 199, 201 and 202 of the Act shall appeal to the Chief Executive Officer of the Zilla Panchayat. Before filing an appeal, such aggrieved person shall deposit 50% of the rate or fees with the Grama Panchayat concerned. The Chief Executive Officer of the Zilla Panchayat shall accept the appeal only after the aggrieved person has deposited 50% of the tax with the Gram Panchayat. The said case shall be disposed of by the Chief Executive Officer within one month of receiving the appeal after giving an opportunity to the Grama Panchayat and the affected person concerned and such decision of the Chief Executive Officer of the Zilla Panchayat shall be final.

38. Repeal and savings .- (1) The Karnataka Panchayat Raj (Grama Panchayat Taxes and Fees) Rules, 1994 are hereby repealed:

Provided that the said cancellation .-

- (a) Shall not prejudice the previous enforcement of the said rules or anything duly done or suffered thereunder; Or
- (b) Shall not affect any right, liability or obligation acquired, obtained or entrusted with under said rules;
- (c) A reference made in any rules or order to the said rules repealed by sub-rule(1) shall be construed as a reference to these rules.

FORMS**FORM 1****[Rule 4(2)(3)(4)]****Applicant's / photograph**

(Application for license/permission/No objection request for commercial, business, non-residential business industrial and agricultural production unit and tap water connection) (in duplicate)

Serial No.	Details			
1.	Applicant's Name			
	Name of Husband/ Wife/Parent			
	Address of applicant			
	Occupation	The Owner	Partners	Director
	Mobile phone number			
2.	Place details			
	Asset Identification Number			
	The village			
	Grama Panchayat			
	Taluk			
	District			
3.	Purpose			
4.	Classification of Property		Village property	
			Approved Layout Property	
			Property of Land Converted Land	
			Property in agricultural land	
			Acquired Land property	
5.	Form of Building (Entry)			
6.	Total plot area	Length Sq.m.	Width Sq.m.	Total Sq.m.
7.	Area of proposed building	Length Sq.m.	Width Sq.m.	Total Sq.m.
8.	Boundary	East:		West:
		North:		South:
9.	Records	Confirmation Letter of Ownership		
		E-Property Form		
		No objection letter from concerned authority (only if applicable)		
		Rental/lease agreement letter (if applicable only)		
		Property tax payment receipt		
		Pahani copy Other applicable documents		
Applicant's self-declaration certificate				
1.	I/We..... hereby affirmed that the information furnished by me as mentioned in the application is true and correct to the best of my knowledge.			

Signature of the applicant

Form 2
[Rule 8 (1)(2)(3)(10)]
(License/renewal of license/permission/no objection letter
For residential, commercial, business, non-residential
business, industrial and agriculture based manufacturing
Plant and tap water connection)

Sections 64, 66, 67, 68, 69 and 70 of the Karnataka Grama Swaraj and Panchayat Raj Act, 1993 to whom, the date of your application according to at a place within the jurisdiction of Gram Panchayat verified the application. In this regard the decision taken in the Grama Panchayat General Meeting held on This License/ License Renewal / Permission/ No Objection letter for in the limits of the Grama Panchayat area as per The following terms and conditions are granted in accordance with the provisions applicable to the license for the purpose of

Sakala Number / No :
 District :
 Taluk :
 Gram Panchayat :

License No	Property Identification Number	Classification of property	Type	Nature of property	Area (in Sq. m.)		
					Site	Building	
Measurement (in meters)		Boundary				Supple - mentary Records	Photo of property
East-West	North-South	East	West	North	South	1.Ownership record 2.Lease Deed 3.RTC 4.Confirmation letter of Tehsildar 5.No Objection letter	Estimated amount
Owner's Name	Name of Father/ Mother/Husband/Wife		Address		Owner's Identity Record	Owner's photo	
Date of issue	Certificate fee		Receipt No		Distributed by	Place of delivery	Duration of Licence/ Permission

Panchayat Development Officer

Total Fees Paid Rs
 Receipt No
 Date

License/permit/renewal validity period is from Date to Date Only valid.

Conditions :-

1. After obtaining Grama Panchayat Licence /Permission it is mandatory to obtain permission from the competent authorities concerned for the transaction.
2. Under Section 70 (2) of the Karnataka Grama Swaraj and Panchayat Raj Act, 1993, the Gram Panchayat has the power to suspend or cancel the license/ permit in cases of violation.
3. March 31 will be the last day for licensees to renew license with fees.
4. Sewage/ waste water and other materials from business transaction should be disposed of in an appropriate manner so as not to endanger public health. Mandatory.
5. Expansion/capacity increase of the unit shall not be done without prior approval of Grama Panchayat.
6. No change in the purpose of replacement commercial, non-residential, industrial, agricultural production unit shall be made without the prior approval of the Grama Panchayat.
7. Other

**FORM 2 (a)
[Rule 11]**

Number

Date

License of Permit cancellation letter

**(as per Section 70(2) of the Karnataka Grama Swaraj and
Panchayat Raj Act, 1993)**

DistrictTaluk Grama Panchayat They are the owner/ tenants of Property No. Of Village. License/Permit Number was obtained for the purpose on dated cancellation or violation of rules/ applicant's request/ other reason as decided in Grama Panchayat General Meeting held on Karnataka Gram Swaraj and Panchayat Raj Act, 1993 case 70(2) the license or permission shall be revoked with effect from dated

Panchayat Development Officer
.....Grama Panchayat
..... Taluk

FORM 3
[Rule 33]

Notice of Objection

(as per Section 200(1) of the Karnataka Grama Swaraj
And Panchayat Raj Act, 1993)

..... Grama Panchayat

..... Taluk

..... District

Bill Book of Taxes, Rates, Fees, Other Dues for the period ending on No.
..... Bill No.

Name of the Taxpayer

Taxpayer's Address

Date From Date Taxes/ rates/ fees and other matters as shown below for the period up to Rs. A total of object the amount due from you. You are hereby required to pay the outstanding amount to the Grama Panchayat within fifteen days from the date of issue of this bill. Failure to do so will result in a objection order. Ten percent if the amount due is not paid or if you not shown satisfactory reason to the Gram Panchayat as to why it should not be paid? The arrears along with fines are subject to the Karnataka Gram Swaraj and Panchayat Raj Act, 1993 200(4) shall recovered under a warrant of Seizure.

Serial No.	Nature of taxation	Balances	Current	Total
1. Building tax				
2. Vacant Place Tax				
3. Water rate				
4. Permission/License, Other Fees				
5. Equipment (Health Library and Beggar's Cess)				
6. Other matters				
			Total amount	

Date

Panchayat Development Officer
..... Grama Panchayat
..... Taluk

FORM 4
[Rule 34]
Objection Order
(as per Section 200(2) of the Karnataka Grama Swaraj and Panchayat Raj Act, 1993)

..... Grama Panchayat

..... Taluk

..... District

Book No.

Serial No.

To

.....

Smt./Mr residing at Issued to you on
Amount of outstanding taxes/rates/fees and other dues of Rs..... Due to non-payment by you, payment of the said outstanding amount is hereby ordered. If the arrears are not the Gram Panchayat office within thirty days from the date of promulgation of this order, or if sufficient reasons are shown to the satisfaction of the said Gram Panchayat for non-payment, to recover the arrears with a penalty of ten per cent under Section 200(4) of the Karnataka Grama Swaraj and Panchayat Raj Act, 1993, a consent warrant will be issued.

Date

Panchayat Development Officer

..... Grama Panchayat

..... Taluk

FORM 5
[Sub-Rule (2) of Rule 35]

Seizure Warrant

(as per Section 200(4) of the Karnataka Village and Panchayat Raj Act, 1993)

..... Grama Panchayat

..... Taluk

..... District

Seizer Warrant No.

..... (Name of Grama Panchayat Secretary/ Second Grade Account Assistant)

Date to Date Rs. Even though the amount of has been duly recovered vide objection./order dated Smt./Mr. has not yet paid or has not given sufficient reasons for non – Payment or because the period of thirty days has expired from the date of execution of the said order, With seizure costs and a penalty of ten per cent on the outstanding amount Rs. In case of default in payment of the due amount, you shall forfeit the goods and movable assets of the said person equal to the due amount and such amount as may be sufficient to meet the expenses of keeping and selling the seized/ confiscated property. The said Their goods and their chattels shall be certified with this warrant if they are not found for seizure and sufficient seizure.

Panchayat Development Officer
..... Grama Panchayat
Panchayat
..... Taluk

Chairman
..... Grama
..... Taluk

FORM 6
[Sub -Rule (6) of Rule 35]

Description list and notice of sale

(as per Section 200(4) of the Karnataka Village and Panchayat Raj Act, 1993)

..... Grama Panchayat
..... Taluk
..... District

To

.....

Smt./Mr. residing at Date of according to bill of objection dated. No I have this day received the goods and movable assets specified in the Schedule attached hereto for the outstanding sum of Rs. Specified in the Schedule attached for the outstanding amount of Rs. And if you do not pay the amount due to the Grama Panchayat Officer together with the cost keeping the goods and movable assets within seven days from the

1384(28) KARNATAKA GS AND PR (TAXES , RATES AND FEES OF GPS) RULES, 2021 TABLE 1

Date of this notice. Those goods and movable assets dated at the office of the Gram Panchayat or at such other places as the Chairman of the Gram Panchayat may direct. To be sold by auction on And notice is given that the goods and movable assets will be sold by auction at any earlier date if they are rapidly and naturally perishable.

Date

Panchayat Development Officer
..... Grama Panchayat
..... Taluk

TABLE 1
[Rule 15(2) and Rule 15 (3)]

The percentage rate of tax leviable as per Schedule-I to Section 199 of the Act on the original value land plots converted for residential, commercial, non-residential, industrial, other purpose undeveloped land based on value based classification.

Value – based classification and asset description	Up to 1000 Sq. m.	Exceeding 1000 Sqm but less than 4000 Sqm	Up to 1000 sq. mtrs and more than 4000 sq. mtrs
Area -1 – Guideline market value Rs. 9,001/- above			
Vacant land/ vacant site converted into land	0.10%	0.05%	0.02%
Area – II – Guideline market value Rs. Per sq. m. from 6,001/- upto to Rs. 9,000/-			
Vacant land/ vacant site converted into land	0.09%	0.05%	0.02%
Region-3- Guideline market value from Rs. 3,001/- upto Rs. 6,000/-			
Vacant land/ vacant site converted into land	0.08%	0.05%	0.02%
Region-4- Guideline market value upto Rs. 3,000/-			
Vacant land/ vacant site converted into land	0.07%	0.05%	0.02%
Converted land/site with structure subject to us for any purpose	0.05%		

Explanation.– Undeveloped converted land and developed converted land in Annexure -1(1)(1)(a) and 1(1)(2) of the Market Value Guideline Rate Schedule published under Case 45-B of the Karnataka Stamp Act, 1957/ To assign the values specified in Annexure- II of the Guideline Schedule to the plots and levy tax at the rates mentioned above based on these values.

TABLE 2
[Rule 15 (4)]

Percentage rate of tax leviable as per Schedule-1 to Section 199 of the Act on the original value of buildings of residential, commercial, non-residential, agricultural manufacturing units. –

Nature of the building	Residential building	Commercial building	Non- Residential Building	Building of agro-based manufacturing units
R.C.C. Roof, concrete/ brick wall, marble , flooring, teak, wood windows and doors	0.10%	0.50%	0.40%	0.30%
R.C.C. Roof, brick wall, granite , flooring, teak, wood windows and doors	0.09%	0.50%	0.40%	0.30%
R.C.C. Roof, concrete/ brick wall, Vitrified , flooring, Honne wood windows and doors	0.08%	0.40%	0.30%	0.25%
R.C.C. Roof, concrete/ brick wall, Mosaic/ polished/Ceramic/ shahbad Kadapa/ Betam/ Cherli/ Red oxide , flooring, Forest wood/ Steel windows and doors	0.07%	0.40%	0.30%	0.25%
Madras Terrace/ Kadapatarasi/ Mangalore Tiles, Brick/Mud Wall, A.C. Sheet, redox flooring, forest Wooden window and doors	0.06%	0.30%	0.20%	0.20%
Curry title, mud top Kadapa slab, brick/ mud wall, forest wood windows and doors	0.05%	0.20%	0.200%	0.20%

Explanation. - Fixing the value of buildings on the basis of the under ground floor/ ground floor/ upper floor rates of the purposed buildings in Annexure-1(2) of the Market Value Guideline Rate list published under Case 45-B of the Karnataka Stamp Act, 1957 and incorporating the parking rates in Annexure-1(3) . Based on these values tax is levied at the rates mentioned above.

TABLE 3
[Rule 15(5)]

Percentage rate of tax leviable as per Schedule -I to Section 199 of the Act on the original value of the apartment /flat/ villament/ tenement/ multi-ownership buildigs.-

Value – based classification / Property description	Residential apartment / flat/ villament/ tenement/ multi-ownership buildigs	Service / Non-Residential Purpose apartment / flat/ villament/ tenement/ multi-ownership buildigs	Commercial multiplex /mall building
Area -1			
Guideline market value per sq.mtr is more than Rs. 60,001/-	0.10%	0.40%	0.50%
Area –2			
Guideline market value per sq.mtr it is from Rs. 40,001/- upto Rs. 60,000/-	0.09%	0.30%	0.40%
Region-3			
Guideline market value per sq.mtr is from Rs. 20,001/- upto Rs. 40,000/-	0.08%	0.25%	0.30%
Area -4			
Guideline market value per sq.mtr is upto Rs. 20,000/-	0.07%	0.20%	0.20%

Explanation.- Fixation of value in accordance with super built-up area rates as specified in Annexure-1, Annexure-2 and Annexure-3 of the Market Value Guideline Rate Schedule published under Case 45-B of the Karnataka Stamp Act, 1957 and for lofts in Annexure-1(4) of the Guideline Rate Schedule, Additional rates, as per Annexure-1(5)? Implementation of concession fares and parking fares in Annexure-1(3). Based on these values tax is levied at the rates mentioned above.

TABLE 4
[Rule 15(6)]

The percentage rate of tax leviable as per Schedule-IV to section 199 on the original value of all types of industries i.e. Industries, Factories, IT Parks, Techware Park, Style Park, Biotech Park , other buildings.-

Property details

Rate of tax

For Micro Industry/ Units and Small Industry/ Units

0.40% (on the original value of the property)

For medium industry/ Units

0.50% (on the original value of the property)

For bulk industry/ Units

0.60%(on the original value of the property)

Renewable Energy Power Plants-Solar plant, Wind Mills, Hydro Thermal, Hydro Power Plant etc.

Should be as prescribed

Mobile tower

Rs, 12,000/-

For airport runway, private railway, private road space

0.10% (on the original value of the property)

Explanation.- Under Ground floor/ ground, floor/upper floor of the proposed buildings as per Annexure-1(3) of the market value guidelines published under Case 45-B of the Karnataka Stamp Act, 1957 for Industries, factories, IT Parks, Hardware buildings. Tariffs and rates for airport runway, private railway private road space as mentioned in Annexure-2 and parking station rates in Annexure-1(3). Based on these values tax is levied at the rates mentioned above.

TABLE 5
[Rule 15(7)]

Annual Depreciation Value

**(Depreciation rate of Public Works Department to be adopted as under-
public Works Port and Inland Water Transport Department)**

Notification

No.PWD 35 RDF 2010, Bangalore, dated 24.06.2014

Annual Depreciation Raes of Buildings.

Serial No.	Details of buildings	Annual depreciation rate
1.	Buildings constructed of brick in cement mortar using teak wood	1%
2.	Buildings constructed of brick in partly cement mortar and partly in other mortar using teak wood	11.5%
3.	Building built in brick and mud using rustic wood	1.75%
4.	Buildings with unplastered wall constructed of brick and mud using cheap country timber of lower grade than the above 3 categories.	5%
5.	Buildings constructed of bricks in cement mortar using teak wood buildings	1.25%
6.	R.C.C. wall constructed of bricks in cement mortar using teak wood buildings	0.75%
7.	R.C.C. for walls made of bricks in cement mortar other than teak wood, buildings	0.60%

Explanation.- Depreciation rate of Public Works Department is available in Karnataka Public Works Department Code, 2014 through website.