

**GOVERNMENT OF JAMMU & KASHMIR**  
Housing & Urban Development Department  
Civil Secretariat, Jammu/ Srinagar

**Notification**  
Jammu, 12~~th~~ February, 2021

S.O. 49. In exercise of the powers conferred by the Jammu & Kashmir Property Tax Board Act, 2013, the Jammu & Kashmir Municipal Act, 2000, and the Jammu & Kashmir Municipal Corporation Act, 2000, the Government hereby direct that for the levy of property tax on any land or building, the value of land as notified in terms of Jammu & Kashmir Preparation and Revision of Market Value Guideline Rules, 2011(circle rate) shall be a key determinant of the value of the property apart from the nature of construction, the kind of use, the age of the property, or any other relevant consideration.

The Property Tax Board, or as the case may be, the Municipal Corporation, Council or Committee concerned shall ensure that the value of land so notified is adequately factored in while determining the unit area values for levy of property tax, under the aforesaid Acts.

**By order of the Lieutenant Governor.**

Sd/-  
**(Dheeraj Gupta) IAS**  
Principal Secretary to the Government  
Housing & Urban Dev. Department

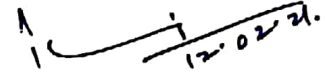
No:HUD/JMC/2/2021

Dated:12.02.2021

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1. All Financial Commissioners.
2. Director General of Police, J&K.
3. All Principal Secretaries to the Government.
4. Principal Resident Commissioner, J&K Government, New Delhi.
5. Principal Secretary to the Lieutenant Governor.
6. All Commissioners/Secretaries to the Government.
7. Chief Electoral Officer, J&K.
8. Chairman, J&K Special Tribunal.
9. Joint Secretary (J&K), Ministry of Home Affairs, Government of India.
10. Divisional Commissioner, Jammu/Kashmir.

11. Director General, J&K Institute of Management, Public Administration and Rural Development.
12. All Heads of Departments/Managing Directors.
13. All Deputy Commissioners.
14. Director, Information, J&K.
15. Secretary, J&K Public Service Commission.
16. Director, Estates, J&K.
17. Director, Archives, Archaeology and Museums, J&K.
18. Secretary, J&K Services Selection Board.
19. General Manager, Government Press, Jammu/Srinagar.
20. Private Secretary to the Lieutenant Governor.
21. Private Secretary to Advisor (F) to Lieutenant Governor.
22. Private Secretary to Advisor (B) to Lieutenant Governor.
23. Private Secretary to Advisor (BK) to Lieutenant Governor.
24. Private Secretary to the Chief Secretary.
25. Private Secretary to Principal Secretary to the Government, Housing & Urban Development Department.
26. Incharge Website, Housing & Urban Development Department.
27. Government Order file/Stock file.

  
12.02.21.

(Thannaji Bhat)

Under Secretary to Government,  
Housing & Urban Dev. Deptt.