

Panchayat levy of taxes and rates and tariff thereof:-

Sr. No.	Particulars	Description
1.	Property tax	A Gram Panchayat may, through a resolution and after previous publication, levy property tax at such rates and in such manner as it may deem fit on residential and commercial buildings, in the Sabha area (Power to fix rates with Gram Panchayat).
2.	Liquor cess	Cess of Rs.1/- per bottle of liquor sold in the rural areas will be collected and transferred to the Gram Panchayats for utilization in developmental activities.
3.	Land Revenue	Gram Panchayats have been empowered to collect the land revenue from the land owners/right holders and Gram Panchayats will use the collected land revenue at their own level.
4.	Service fee	A Gram Panchayat may, through a resolution and after previous publication, levy following fees at such rates and in such manner as it may deem fit in the Sabha area, namely:- (a) Teh-Bazari from the shopkeepers in the fairs. (b) service fee for cleaning of streets, lighting of streets, sanitation, solid and liquid waste management, parking of vehicles, as the case may be; (c) fee for registration of animals sold in the Sabha area; and (d) water rate where water is supplied by the Gram Panchayat. (Power to fix rates with Gram Panchayat).
5.	Duty on mobile communication service towers	Gram Panchayats have been authorized to levy duty on Mobile Communication Service providers for installation of Mobile Communication Tower at the rate of Rs.10,000/- per tower and annual renewal fee at the rate of Rs.5000/- per annum per tower with the following conditions:- (a) An option for lump sum payment of renewal fee may be given in blocks of 5 years (with 25% discount for upfront payment of the entire amount including renewal fees for 5 years). (b) There shall be periodic increase in renewal fee by 25% after every 5 years. (c) An additional amount at the rate of 60% shall be levied for every additional antenna which shares the same tower. (d) A penalty @ 5% per week of the annual renewal fee would be payable by the Telecom Service Provider if payment is delayed beyond thirty days.