

## Municipal Finance

Municipal bodies are authorized to levy certain taxes(direct/indirect) subject to confirmation by the Government. The Government has notified rates/maximum limits of following Taxes/Fees which are being imposed by the municipalities in order to raise sources for income. Levies which constitute more than 10% of total revenue are listed below:

Name of the Taxes/Fees	Rates
House Tax	7.5% to 12%
Show Tax	Rs.50/- per show
Dog License Fee	Rs.50/- per annum
Building Plan Fee	Rs.2.50 paise for residential/ Govt. and Rs.5.00 for commercial per sq.mtr.
Tax on the consumption of Electricity	1 paise per unit
Sale of liquor	Rs.1/- per bottle
Cess on the transfer of immovable property	2% of the amount

In addition to above, the following taxes/ fees are being collected by the municipalities vide resolutions in their respective houses:

S. No.	Name of the Taxes/Fees	Min (Rs)	Max (Rs)
1	License for Dangerous and Offensive Trades	--	1000
2	Rehri License (per annum)	100	500
3	Tehbazari Taz (per day)	15	50
4	Slaughterhouse Fee (per animal)	5	30
5	Birth & Death Certificate Fee (per certificate)	10	100
6	Copying Fee (per page)	10	130
7	Tree Cutting Fee (per tree)	10	50
8	Library Membership (yearly)	50	200
9	Ground Tax (per day)	Finalized vide resolutions	
10	Vehicle License Fee / vehicle	10	50
11	Death & Birth Reg./Late Fee / Copy	2	10
12	Dog Tax	--	50
13	Trade License Fee (per annum)	50	1000
14	Tax on advertisement other than advertisement published in the newspaper / annum	300 per Sqft./annum	