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ఆంధ్రప్రదేశ్ రాజపత్రము

THE ANDHRA PRADESH GAZETTE

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No.202 AMARAVATI, TUESDAY, APRIL 21, 2026 **G.73**

NOTIFICATIONS BY GOVERNMENT

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MUNICIPAL ADMINISTRATION & URBAN DEVELOPMENT DEPARTMENT

PUBLIC SERVICES – THE LEVY & ASSESSMENT OF PROPERTY TAX RULES, 2020– CERTAIN AMENDMENTS – ISSUED.

[G.O.Ms.No.86, Municipal Administration & Urban Development (C2) Department, 21st April, 2026]

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 326 read with sub-section (2) of section 85 and sub-section (2) of section 87 of the Andhra Pradesh Municipalities Act, 1965 and section 585 read with sub-section (2) of 199 and sub-section (1) of section 212 of the Municipal Corporation Act, 1955, as amended in Andhra Pradesh Municipal Laws (Second Amendment) Act, 2026 (Act No. 10 of 2026), the Governor of Andhra Pradesh hereby makes the following amendment to the Levy and Assessment of Property Tax Rules, 2020 issued in G.O.Ms.No.198, MA&UD(J1) Department, Dated: 24.11.2020, as subsequently amended from time to time.

AMENDMENTS

In the said rules, in rule 7, after sub-rule (1), the following shall be added, namely:-

"Provided that a waiver of fifty per cent of the Vacant Land Tax shall be given during the construction period i.e., from the date of granting permission for the construction of a building until the date of issue of the Occupancy Certificate, or the date of completion of the building, or the expiry of the validity of such permission or its extended validity, whichever is earlier.

Nothing in this proviso shall apply to any unauthorized construction undertaken without obtaining the requisite permission from the Municipalities, Urban Development Authorities, or any other Competent Authority".

S.SURESH KUMAR
PRINCIPAL SECRETARY TO GOVERNMENT