

## 6.23 Rules - Tamil Nadu Urban Local Bodies Licensing of Hoardings and Levy and Collection of Advertisement Tax Rules, 2003 - Issued.

### MUNICIPAL ADMINISTRATION AND WATER SUPPLY (ELECTION) DEPARTMENT

G.O. (Ms) No.47

Dated : 26.6.2003

#### ORDER

The appended Notification will be published in the Tamil Nadu Government Gazette Extraordinary, dated the 26<sup>th</sup> June, 2003.

(By order of the Governor)

**L.N. VIJAYARAGHAVAN,**  
Secretary to Government

To

The Works Manager, Government Central Press, Chennai-75

(for publication of the Notification the Tamil Nadu Government Gazette Extra Ordinary and to send 1200 copies to Government).

The Commissioner of Municipal Administration, Chepauk, Chennai-5.

The Director of Town Panchayats, Chennai-108.

All District Collectors.

The Commissioner, Corporation of Madurai / Coimbatore / Tiruchirappalli / Tirunelveli / Salem.

The Director of Local Fund Audit, Chennai-108.

The Accountant General, Chennai-18.

All Regional Directors of Municipal Administration.

All Municipal Commissioners.

All Assistant Directors of Town Panchayats.

All Executive Officers of Town Panchayats.

The Law (MAWS / Scrutiny) Department, Chennai-9.

The Municipal Administration and Water Supply

(MC.I, MC.II, TP.I and MA.IV) Department, Chennai-9.

#### APPENDIX

#### NOTIFICATION

In exercise of the powers conferred by section 303 of the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920), section 431 of the Madurai City Municipal Corporation Act, 1971 (Tamil Nadu Act 15 of 1971), section 430 of the Coimbatore City Municipal Corporation Act, 1981 (Tamil Nadu Act 25 of 1981), section 8 of the Tiruchirappalli City Municipal Corporation Act, 1994 (Tamil Nadu Act 27 of 1994), section 8 of the Tirunelveli City Municipal Corporation Act, 1994 (Tamil Nadu Act 28 of 1994) and section 8 of the Salem City Municipal Corporation Act, 1994 (Tamil Nadu Act 29 of 1994) and in super session of the Tamil Nadu Urban Local Bodies Licensing of Hoardings and Levy and Collection of Advertisement Tax Rules, 1998, the Governor

of Tamil Nadu hereby makes the following rules:-

**RULES.**

1. *Short title and commencement.*—(1) These rules may be called the Tamil Nadu Urban Local Bodies Licensing of Hoardings and Levy and Collection of Advertisement Tax Rules,2003.

(2) These rules shall apply to all the urban local bodies except the Chennai City Municipal Corporation in the State.

2. *Definitions.*— In these rules, unless the context otherwise requires,-

- (a) "Act" means the Tamil Nadu District Municipalities Act,1920 (Tamil Nadu Act V of 1920), the Madurai City Municipal Corporation Act,1971 (Tamil Nadu Act 15 of 1971), the Coimbatore City Municipal Corporation Act,1981 (Tamil Nadu Act 25 of 1981), the Tiruchirappalli City Municipal Corporation Act,1994 (Tamil Nadu Act 27 of 1994), the Tirunelveli City Municipal Corporation Act, 1994 (Tamil Nadu Act 28 of 1994), or the Salem City Municipal Corporation Act, 1994 (Tamil Nadu Act 29 of 1994), as the case may be.
- (b) "advertisement" means any information exhibited on any hoarding exhibited on any screen or board, wall or building either private or public or any hoarding erected on any private or public land or building or on any frame work or other support wholly or in part over any private or public land or building visible to public wholly or partly and will exclude advertisement made in newspapers, broadcast made over radio or telecast in television;
- (c) "council" means the council of a City Municipal Corporation, municipality or town panchayat, as the case may be;
- (d) "commissioner" means the commissioner of a City Municipal Corporation or of a municipality or executive officer of a town panchayats;
- (e) "District Collector" means the Collector of the District concerned.
- (f) "Form" means the Forms appended to these rules;
- (g) "Government" means the Government of Tamil Nadu;
- (h) "licence" means the licence granted under rule 3;
- (i) "urban local body" means the City Municipal Corporation, municipality or town panchayat in the State ;
- (j) words and expressions used but not defined in these rules shall have the meanings respectively assigned to them in the Act.

3. *Grant of Licence.*- (1)(a) Every application for a licence to erect a hoarding shall be made to the District Collector in Form I;

(b) Every application made under sub-rule (1) (a) shall contain—

- (i) a plan of the hoarding to be erected indicating the height and other dimensions and

the material proposed to be used as approved by a qualified engineer;

- (ii) a no objection certificate from the owner of the land where the hoarding is to be erected in a private land or building or a no objection certificate from the State or Central Government Department concerned, if the hoarding is to be erected on the land of State or Central Government or a no objection certificate from the Commissioner of the Municipality concerned, if the hoarding is to be erected on a municipal land;  
Provided that in respect of State and Central Government land, the no objection certificate shall be issued by an Officer not lower in rank than that of an Assistant Executive Engineer or Assistant Divisional Engineer;
- (iii) a certificate from a Police officer not below the rank of Deputy Superintendent of Police that the proposed hoarding would not be an obstruction to free and safe movement of traffic, pedestrians and vehicles;
- (iv) a topo sketch indicating the proposed location of the hoarding.
- (c) Every application made under sub-rule (1)(a) shall be accompanied by a chalan for payment of the fee specified in rule 12.

(2) The District Collector shall, after satisfying himself that the applicant has complied with all the requirements of the Act and the rules, grant a licence in Form II for erection of a hoarding. (As amended by G.O.(MS)No.54, Municipal Administration and Water Supply (Election) Department, dated 9<sup>th</sup> July 2003)

4. Validity of licence.- The licence granted under rule 3 shall be valid upto the 31<sup>st</sup> day of March of the third year.

5. Renewal of licence.- Every licence granted under rule 3 may be renewed for three years. The application for renewal of a licence shall be made to the District Collector in Form V two months before the date of expiry of the licence and the provisions of rules applicable to the grant of licence shall apply to the renewal of the licence. The District Collector shall dispose of such renewal application within sixty days from the date of its receipt and in any case not later than the expiry of the validity of the licence.

6. Maximum size of hoarding.- (1) The maximum size of a hoarding to be erected shall be.-

Road width	Maximum size
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above 100 feet	24 feet X 12 feet (horizontal position)
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between 50-100 feet	15 feet x 10 feet (horizontal position)
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Less than 50 feet	12 feet x 6 feet (Either horizontal or vertical)
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(2) The maximum height of hoarding including the height from the ground level of hoarding shall not exceed thirty feet. The hoarding erected in one particular road must be of uniform size as practicable as possible.

(3) No hoarding shall be permitted on both sides of the roads with a footpath of less than ten feet width. In roads with no separate footpath, a minimum of ten feet width shall be available

between the road margin and the hoarding for use of pedestrians.

(4) The hoarding shall be erected only parallel to the footpath or road, and not across the footpath or road margin.

(5) The hoarding irrespective of the size shall be erected on steel frames.

(6) There shall be a gap of not less than five feet width between one hoarding and another. The gap between hoardings in a road may be of uniform length.

*7. Rent to be collected for erection of hoarding on Government or municipal land.*—(1) The Government shall by order fix the minimum and maximum rates of rent to be collected from the licensees for the erection of hoarding in State Government lands. The District Collector will notify the rates applicable in respect of Government lands in the urban local bodies in the District within such minimum and maximum of rates fixed by the Government, collect the rent and credit into Government account. The District Collector may fix different rates of rent for different local bodies.

(2) The council shall fix and collect the annual rent for erection of hoarding on the land of the urban local body concerned.

*8. Cancellation of licence.* (1) Where the District Collector either suo moto or on public representation has reason to believe that a licensee has violated or failed to comply with the conditions of the licence or any provision of the Act or these rules, he shall call upon the licensee by notice in writing, addressed by registered post to the address given in his licence stating the grounds, to show cause within such period not less than fifteen days from the date of receipt of such notice as to why the licence should not be cancelled and also shall give the licensee an opportunity of being heard.

(2) On examining the reply received from the licensee within the time limit specified in sub-rule (1) the District Collector may cancel the licence. *9. Unauthorised, obscene or objectionable hoarding.*—(1) On cancellation of a licence under rule 8 or refusal to renew a licence under rule 5, the owner of such a hoarding shall remove it within seven days from the date of receipt of the order of cancellation of licence or of the order refusing to renew the licence, failing which the District Collector shall cause to remove such hoarding and recover the cost of such removal from the owner of such hoarding;

(2) The District Collector may either suo moto or on any representation shall direct the licensee to remove those advertisement in a hoarding, within seven days, if the contents of such advertisement is considered to be obscene or objectionable. If the licensee does not remove such advertisement within seven days, the District Collector shall remove the hoarding and recover the costs from the owner of such hoarding.

*10. Restriction on grant of licence.*— Licence shall not be granted for erection of hoarding in the following places, namely .-

(i) in front of educational institutions, popular places of worship and hospitals with inpatient treatment facility;

(ii) in the corners of road or street junctions, upto a distance of 100 metres on either sides of the junction; and

(iii) in front of places of historical or aesthetic importance.

11. *Appeal against the order refusing to grant a licence or renew a licence.*— An appeal to the State Government shall be made in Form III within thirty days from the date of receipt of the order refusing to grant a licence or renew a licence. The appeal shall be accompanied by a fee of Rs.500 (Rupees five hundred only) and the grounds of appeal. Such appeal shall be disposed of within a period of sixty days from the date of receipt of such appeal

12. *Licence fee, etc.*— (1) The fee for grant of licence and for renewal of licence shall be Rs.500/- (Rupees five hundred only).

(2) All fees, rent for Government lands and advertisement tax payable under these rules shall be paid in the District Treasury or Sub-Treasury through chalan.

13. *Rate of advertisement tax on advertisement exhibited on hoarding.*— The half yearly advertisement tax on advertisements exhibited on the hoardings shall be levied as per the Table below:-

#### THE TABLE

Madurai, Coimbatore, Tiruchirappalli, Tirunelveli and Salem Corporations

Location and nature Rates of Tax per square metre per half year.

(Rupees) (1) (2)

1. Hoardings in arterial road with bus route-	
(a) without lighting	150
(b) with ordinary lighting	200
(c) with neon or mercury lighting	300
2. Hoardings in main road with bus route-	
(a) without lighting	100
(b) with ordinary lighting	150
(c) with neon or mercury lighting	200
3. Hoardings in other road or street -	
(a) without lighting	90
(b) with ordinary lighting	125
(c) with neon or mercury lighting	150

#### **Municipalities**

1. Hoardings in arterial road with bus route-	
(a) without lighting	75
(b) with ordinary lighting	90
(c) with neon or mercury lighting	100
2. Hoardings in main road with bus route-	
(a) without lighting	60
(b) with ordinary lighting	70
(c) with neon or mercury lighting	80
3. Hoardings in other road or street -	
(a) without lighting	50
(b) with ordinary lighting	60
(c) with neon or mercury lighting	70

**Town Panchayats**

1. Hoardings in arterial road with bus route-
  - (a) without lighting 60
  - (b) with ordinary lighting 80
  - (c) with neon or mercury lighting 90
2. Hoardings in main road with bus route-
  - (a) without lighting 40
  - (b) with ordinary lighting 60
  - (c) with neon or mercury lighting 70
3. Hoardings in other road or street-
  - (a) without lighting 20
  - (b) with ordinary lighting 30
  - (c) with neon or mercury lighting 60

14. *Rate of tax for advertisement other than on hoarding.*—(1) The council shall fix the half yearly advertisement tax on advertisements exhibited other than on hoardings, subject to the maxima and minima specified below:-

		Minimum (1)	Maximum (1)
		(Rupees per square metre)	
1.	Madurai, Coimbatore, Tiruchirapalli, Tirunelveli and Salem Corporations	30	500
2.	Municipalities	20	500
3.	Town Panchayats	10	500

(2) While fixing the rate of advertisement tax, the Council shall take into consideration the location and type of the advertisement and may fix different rates of tax for different places and different types of advertisement.

15. *Issue of assessment order on advertisement tax.*— The District Collector shall issue an assessment order for payment of half yearly advertisement tax in Form IV along with the licence for erection of a hoarding.

16. *Payment of advertisement tax.*— The advertisement tax shall be levied and collected every half year beginning from 1<sup>st</sup> April to 30<sup>th</sup> September and from 1<sup>st</sup> October to 31<sup>st</sup> March. The advertisement tax shall be paid within thirty days from the beginning of the half year or within thirty days from the date of issue of assessment order, as the case may be. If the advertisement tax is not paid within the said period of thirty days, the District Collector may, after giving notice in writing to the owner of such hoarding take such action as are required under these Rules.

17. *Maintenance of registers.*— A register as in Form VI shall be maintained by the District Collector for every urban local body in the District in regard to issue of licences for erection of hoarding and collection of rent and advertisement tax on hoarding.

18. *Inspection of hoardings.*— The District Collector or any officer authorized by him in this behalf shall make periodical inspection of the hoardings erected and verify whether hoardings are being maintained in accordance with the conditions prescribed in the licence. During such inspection, if it is noticed that the hoardings are not in accordance with provisions of the Act and these rules and the conditions of the licence, the District Collector shall take such action as are required under these rules.

19. *Remittance of urban local body share of advertisement tax on hoarding:*— The District Collector shall arrange to remit the twenty five percent of the advertisement tax collected on the advertisement made on the hoarding permitted in a municipal area to the Personal Deposit account of the urban local body concerned in the District Treasury or Sub-Treasury as the case may be, once in a year between April and June of the succeeding year.

**APPENDIX**

**FORM I**

(see sub-rule (1) of rule 3)

APPLICATION FOR LICENCE TO ERECT A HOARDING IN .....MUNICIPAL  
CORPORATION / MUNICIPALITY / TOWN PANCHAYAT

- (1) Name and address of the applicant / Company /  
Government Department :
- (2) Exact location with identification land marks and direction  
of facing of the frontage of the hoarding :
- (3) Place of erection of hoarding with ward number (If on  
buildings, address of the building) :
- (4) Name of the owner of the land / building on which the  
hoarding is to be erected :
- (5) Size of the hoarding proposed to be erected (Length,  
breadth and width to be mentioned) :
- (6) Nature of the materials to be used :
- (7) Whether annual rent paid for land belonging to Government  
or Municipality if so the date of payment and other details. :
- (8) Indicate whether the following documents have been  
enclosed with the application :
- (1) Copy of chalan by which Licence fees and rent for  
Government lands is paid. :
- (2) No Objection Certificate for the land or building on  
which the hoarding is to be erected :
- (3) Plan of the hoarding indicating width, height, etc. duly  
approved by the qualified Engineer :
- (4) No Objection Certificate from the Police Department  
from an Officer not below the rank of Deputy  
Superintendent of Police :
- (5) A Topo sketch indicating the proposed location of the  
hoarding :

**Signature of the applicant**



**ACKNOWLEDGEMENT**

Received the application for erection of hoarding in ..... Municipal Corporation / Municipality / Town Panchayat at Ward No..... at .....from Thiru / Thirumathi.....

**Signature and date**

**FORM II**

**(See sub-rule (2) of rule 3.)**

**LICENCE FOR THE HOARDING IN ..... MUNICIPAL CORPORATION / MUNICIPALITY / TOWN PANCHAYAT**

No..... DATE.....

“Reference.- Application number and date of Form I

This licence is valid upto the 31<sup>st</sup> day of March of the third year .

Licence is granted to .....for erection of hoarding of size .....at ..... Ward No.....in ..... Municipal Corporation / Municipality / Town Panchayat on the land belonging to .....subject to the conditions prescribed below:-

**CONDITIONS;**

(1) This licence is not transferable

(2) The licensee should on no account change the ownership of the hoarding without prior permission of the District Collector.

**FORM III.**

**(See Rule 11.)**

**APPEAL AGAINST THE ORDERS OF THE DISTRICT COLLECTOR REFUSING TO GRANT OR RENEW A LICENCE FOR ERECTION OR CANCELLING OR SUSPENDING A LICENCE**

Date:

From

.....  
.....  
.....

To

The Secretary to Government,  
Municipal Administration and Water Supply Department,  
Secretariat, Chennai-9.

Reference.- Orders of the District Collector No..... dated.....

Sir,

I hereby appeal against the orders of the District Collector of ..... District dated ..... refusing to grant or renew a licence or cancellation or suspension of the licence for the period from ..... to..... applied by me / granted to by me (copy enclosed).

I enclose herewith a copy of Chalan for payment of Rs.500/- towards fee for filing appeal.

Under the following grounds only, I appeal to the State Government for reconsideration (Details of the Grounds):-

- (1)
- (2)
- (3)
- (4)

**FORM IV****(See Rule 15.)**

No..... Dated.....

**ASSESSMENT ORDER FOR THE PAYMENT OF ADVERTISEMENT TAX**

This order is for payment of advertisement tax for the advertisement exhibited on hoarding at ..... (locality) in ..... Municipal Corporation / Municipality / Town Panchayat of size ..... for Rs..... payable half yearly. The tax shall be paid in the District Treasury / Sub-Treasury. Non-payment of advertisement tax shall attract removal of the advertisement by the District Collector.

**District Collector.****FORM V****(See rule 5.)**

No..... Dated:

**APPLICATION FOR RENEWAL OF LICENCE IN ..... MUNICIPAL CORPORATION / MUNICIPALITY / TOWN PANCHAYAT.**

- (1) Name and address of the existing hoarding's licensee :
- (2) Place of erection of hoarding with ward number :
- (3) Exact location with identification land marks of the hoarding:
- (4) Permitted size of the existing hoarding :
- (5) Details of existing licence issued under Form II :
- (6) Number and date of the tax assessment order issued under Form IV. :
- (7) Annual rent, licence fee and advertisement tax paid details :
- (8) No objection certificate for the land or building on which hoarding is erected, for the purpose of renewal. :

**Signature of the applicant.**

**FORM VI.**

(See Rule 17.)

**REGISTER FOR COLLECTION OF LICENCE FEE, ANNUAL RENT AND  
ADVERTISEMENT TAX IN ..... MUNICIPAL CORPORATION  
/ MUNICIPALITY / TOWN PANCHAYAT.**

- (1) Name of the applicant :
- (2) Location of the hoarding :
- (3) Name of the land owner / competent authority if on Government land-----  
----- :

Name and address of the owner of the building

- (4) Licence number and date and licence fee paid :
- (5) Assessment number and date :
- (6) Annual rent :
- (7) Size :

Year                      Licence fee                      Annual rent per year                      Advertisement Tax  
for the land

(In Rupees)

			<u>I Half</u>	<u>II Half</u>
(1)	(2)	(3)	(4)	(5)

**District Collector.**

**L.N.VIJAYARAGHAVAN,  
SECRETARY TO GOVERNMENT.**

**NOTIFICATION**

In exercise of the powers conferred by section 303 of the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920), section 431 of the Madurai City Municipal Corporation Act, 1971 (Tamil Nadu Act 15 of 1971), section 430 of the Coimbatore City Municipal Corporation Act, 1981 (Tamil Nadu Act 25 of 1981), section 8 of the Tiruchirappalli City Municipal Corporation Act, 1994 (Tamil Nadu Act 27 of 1994), section 8 of the Tirunelveli City Municipal Corporation Act, 1994 (Tamil Nadu Act 28 of 1994) and section 8 of the Salem City Municipal Corporation Act, 1994 (Tamil Nadu Act 29 of 1994) and in super session of the Tamil Nadu Urban Local Bodies Licensing of Hoardings and Levy and Collection of Advertisement Tax Rules, 1998, the Governor of Tamil Nadu hereby makes the following Amendment to the Municipal Administration and Water Supply Department Notification No.SRO A-32(a-1)/2003, dated 26<sup>th</sup> June 2003, published at Page 1 in Part-III - Section 1(a) Tamil Nadu Government Gazette extraordinary, dated the 6<sup>th</sup> June 2003:-