



041800

ABSTRACT

Act - The Tamil Nadu Municipal Laws (Amendment) Act, 2009
(Tamil Nadu Act 15 of 2009) - Coming into force - Notification - Issued.

Municipal Administration and Water Supply (Election) Department

G.O.(Ms) No.150

Dated: 20.8.2009.

ORDER:-

The appended notification will be published in the Tamil Nadu Government Gazette Extraordinary, dated the 20th August 2009.

(BY ORDER OF THE GOVERNOR)

NIRANJAN MARDI
SECRETARY TO GOVERNMENT

- To
- The Works Manager, Government Central Press, Chennai - 79
(to publish the appended notification in the Tamil Nadu Government Gazette, Extraordinary and to send 50 copies to Government)
 - ✓ The Director of Municipal Administration, Chempauk, Chennai - 600 005.
(The Director of Municipal Administration is requested to communicate this order to Commissioners of All Corporations and Municipalities.)
 - The Director of Town Panchayats, Kuralagam, Chennai - 108. (The Director of Town Panchayats is requested to communicate this order to the Executive Officers of all Town Panchayats.)

Copy to:

- The Commissioner, Corporation of Chennai, Chennai - 3.
- Law (MAWS-scrutiny) Department, Chennai - 9.
- Municipal Administration & Water Supply (M.A.IV, T.P.II, M.C.II, OP-II) Department, Chennai - 9.
- Stock File / Spare Copy

(Forwarded by Order//

[Signature]
20.8.09
Section Officer.

APPENDIX.

NOTIFICATION.

In exercise of the powers conferred by sub-section (2) of section 1 of the Tamil Nadu Municipal Laws (Amendment) Act, 2009 (Tamil Nadu Act 15 of 2009), the Governor of Tamil Nadu hereby appoints the 1st day of September 2009, as the date on which the said Act shall come into force.

NIRANJAN MADDI
SECRETARY TO GOVERNMENT

“True Copy”


2009
Section Officer

3468



ABSTRACT

Urban Local Bodies (other than Chennai Corporation) – Tax on Vacant Lands – Tamil Nadu Town Panchayats, Third Grade Municipalities, Municipalities and Municipal Corporations (except Chennai) (Levy of Property Tax on Vacant Land) Rules, 2009 – Issued.

Municipal Administration & Water Supply (Election) Department

G.O.(Ms) No.151

Dated: 20.8.2009.

Read:

Tamil Nadu Municipal Laws (Amendment) Act, 2009 (Tamil Nadu Act 15 of 2009)

R
A. D. M. (C)

ORDER.-

Section 81 (3) (a) of the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920), section 120 (4) (a) of the Madurai City Municipal Corporation Act, 1971 (Tamil Nadu Act 15 of 1971) and section 121 (4) (a) of the Coimbatore City Municipal Corporation Act, 1981 (Tamil Nadu Act 25 of 1981), provide for the levy of property tax on vacant lands which are not used exclusively for agricultural purposes and are not occupied by, or adjacent and appurtenant to buildings, based on the capital value of the said lands.

2. The Third State Finance Commission has recommended that the said sections may be amended suitably on the lines of rule 114 of the Tamil Nadu Urban Local Bodies Rules, 2000 (which has been kept under suspension), so as to levy the property tax on vacant lands subject to the minimum and maximum rates per square foot fixed by the Government, instead of fixing the said tax, based on the capital value of the vacant lands. The High Level Committee constituted to examine devolution of more powers and functions upon Urban Local bodies has also recommended that necessary action may be pursued to implement the said recommendation of the Third State Finance Commission.

3. The Government have accepted the said recommendation of the Third State Finance Commission and the High Level Committee, and accordingly by the Tamil Nadu Municipal Laws (Amendment) Act, 2009 (Tamil Nadu Act 15 of 2009), the laws relating to the Municipalities and Municipal Corporations (except Chennai) have been amended suitably for the purpose. The said Amendment Act is being brought into force with effect from the 1st September of 2009.

4. As per the amendments made by the said Act, the property tax on vacant lands is to be levied on Square foot basis, subject to the minimum and maximum rates fixed by the Government. Government have accepted the minimum and maximum of property tax rates per square foot, to be levied on the vacant lands recommended by the Third State Finance Commission and accordingly prescribe the same. The appended notification will be published in an Extra-ordinary issue of the Tamil Nadu Government Gazette, dated, the 20th August 2009.

(BY ORDER OF THE GOVERNOR)

NIRANJAN MARDI
SECRETARY TO GOVERNMENT

To
The Works Manager, Government Central Press, Chennai - 79 (To publish the Notification in the Tamil Nadu Government Gazette Extra Ordinary and to send 300 copies to Government)
✓ The Director of Municipal Administration, Chempauk, Chennai - 5. (The Director of Municipal Administration is requested to communicate this order to Commissioners of All Corporations and Municipalities.)
The Director of Town Panchayats, Kurulagam, Chennai - 108. (The Director of Town Panchayats is requested to communicate this order to the Executive Officers of all Town Panchayats.)
All Regional Directors of Municipal Administration.
The Director of Local Fund Audit, Kurulagam, Chennai - 108.

Copy to:-

Chief Minister's Office, Chennai - 9.
Special Personal Assistant to Hon'ble Deputy Chief Minister, Chennai - 9.
The Commissioner, Corporation of Chennai, Chennai - 3.
The Finance Department, Chennai - 9.
The Law Department, Chennai - 9.

(Forwarded by Order)


2009
Section Officer.

APPENDIX

NOTIFICATION

In exercise of the power conferred by section 303 read with clause (a) of sub-section (3) of section 10 of the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920), section 231 read with clause (a) of sub-section (4) of section 120 of the Madhavaram Municipal Corporation Act, 1971 (Tamil Nadu Act 15 of 1971) and section 441 read with clause (a) of sub-section (4) of section 121 of the Coimbatore City Municipal Corporation Act, 1981 (Tamil Nadu Act 25 of 1981), section 11 of the Tirunelveli City Municipal Corporation Act, 1994 (Tamil Nadu Act 27 of 1994), section 13 of the Tirunelveli City Municipal Corporation Act, 1994 (Tamil Nadu Act 26 of 1994), section 11 of the Salem City Municipal Corporation Act, 1994 (Tamil Nadu Act 29 of 1994), section 10 of the Tiruppur City Municipal Corporation Act, 1994 (Tamil Nadu Act 7 of 2008), section 10 of the Erode City Municipal Corporation Act, 2008 (Tamil Nadu Act 8 of 2008), section 10 of the Vellore City Municipal Corporation Act, 2008 (Tamil Nadu Act 26 of 2008) and section 10 of the Thoothukudi City Municipal Corporation Act, 2008 (Tamil Nadu Act 27 of 2008) the Governor of Tamil Nadu hereby makes the following rules:-

RULES

1. Short title, application and commencement.— (1) These rules may be called the Tamil Nadu Town Panchayats, Third Grade Municipalities, Municipalities and Municipal Corporations (Levy of Property Tax on Vacant Land) Rules, 2009.

(2) They shall apply to all the Town Panchayats, Third Grade Municipalities, Municipalities and Municipal Corporations other than Municipal Corporation of Chennai.

(3) They shall come into force on the first day of September 2009.

2. Gradation of Town Panchayats, Municipalities and Municipal Corporations.— For the purpose of fixation of rate of property tax on vacant land, the Town Panchayats, Third Grade Municipalities, Municipalities and Municipal Corporations shall be graded as specified below:-

A Grade	Municipal Corporations and Special Grade Municipalities.
B Grade	Selection Grade and First Grade Municipalities
C Grade	Second Grade, Third Grade Municipalities and Town Panchayats

3. Minimum and maximum rate of property tax leviable on vacant land.— The council of the Town Panchayat or of Third Grade Municipality, or of Municipality or of Municipal Corporation shall fix the rate of property tax leviable on vacant land which are not used exclusively for agricultural purposes and are not occupied by, or adjacent and ancillary to buildings, subject to the minimum and maximum rates per cent, per foot, as specified in the Table below:-

THE TABLE

Vacant Land with reference to its location	A Grade		B Grade		C Grade	
	Mini mum (in Paise)	Maxi mum (in Paise)	Mini mum (in Paise)	Maxi mum (in Paise)	Mini mum (in Paise)	Maxi mum (in Paise)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(a) Streets in residential area	20	40	15	30	10	20
(b) Main roads and bus route roads other than those which lead to arterial road	30	50	20	40	15	30
(c) Arterial roads, main roads and bus route roads which lead to arterial road	40	60	30	50	20	40

NIRANJAN MARDI
SECRETARY TO GOVERNMENT

(True Copy//

[Signature]
Section Officer.

Roc.No. 41802/09/R1

dated : 07- 09-09

CIRCULAR

SUB: Taxes – Property tax on vacant lands – Revised method of Assessment – amendments to Municipal and Corporation Acts (other than Chennai- New Rules – Implementation – Guidelines – issued.

- Ref:
- 1) Tamil Nadu Municipal Laws (Amendment) Act, 2009 (TN Act 15 of 2009).
 - 2) G.O. (Ms) No.150 MAWS (Elec) department dated 20.8.09.
 - 3) G.O. (Ms) No.151 MAWS (Elec) department dated 20.8.09.

Section 81(3)(a) of the Tamil Nadu District Municipalities Act 1920, section 120(4(a) of the Madurai City Municipal Corporation Act 1971 and section 121(4((a) of the Coimbatore City Municipal Corporation Act 1981 (which is also applicable to all other Municipal Corporations) provide for the levy of property tax on vacant lands, which are not used exclusively for agriculture purposes and are not occupied by or adjacent and appurtenant to buildings based on the capital value of the said lands.

2. In respect of the Municipalities, based on section 81(3) (a), the maximum percentage of capital value was fixed by the Government. Similarly, in respect of Madurai city Municipal Corporation Act 1971 sec 120 (4) and Coimbatore City Corporation Act 1981 as per section 121 (4) the council shall levy the property tax on vacant lands based on the capital value of such percentages as the council may fix, which shall not exceed six percent of their capital value.

3. Hence, in all the Municipal Corporations (other than Chennai) and in all the Municipalities (including Third Grade Municipalities) property tax on such vacant lands is levied based on the capital value of the said lands.

4. This basis has since been changed by amendments to the Tamil Nadu District Municipalities Act 1920 and the relevant Corporation Acts of Madurai and Coimbatore by Tamil Nadu Municipal Laws (Amendment) Act 2009 – Act No. 15 of 2009 published in Government Gazette–Extraordinary No. 205 dated 6.8.2009. These amendments would come into force from 1.9.2009 as per G.O.Ms No. 150 MA&WS (Elec) department dated 20.8.2009. According to these amendments, the Municipal Councils and Corporation Councils shall levy property tax on such lands at such rate as they may fix, having regard to the location and subject to the minimum and maximum rates per square foot as may be prescribed by the Government.

5. Based on the amendments, Government have also framed Rules called the "Tamil Nadu Town Panchayats, Third Grade Municipalities, Municipalities and Municipal Corporations (Levy of Property tax on vacant land) Rules, 2009. According to these Rules,

(a) The Municipalities and Corporations have been grouped into following three grades:

A Grade: Municipal Corporations and Special Grade Municipalities;

B Grade: Selection Grade and First Grade Municipalities; and

C Grade: Second Grade Municipalities and Third Grade
Municipalities and

(b) the Municipal and Corporation Councils shall fix the rate of property tax leviable on such vacant lands subject to the minimum and maximum rates per square foot per half year specified in the Table below:

Table

Rates in Paise per square foot per half year

Locations	A Grade Mini mum	A Grade Maxi mum	B Grade Mini mum	B Grade Maxi mum	C Gr. Mini mum	C Gr Maxi mum
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(a) Streets in residential areas	20	40	15	30	10	20
(b) Main roads and bus route roads other than those which lead to arterial road	30	50	20	40	15	30
(c) Arterial roads, main roads and bus route roads which lead to arterial road	40	60	30	50	20	40

6. Both the Amendment to the Acts and the Rules mentioned above have to be studied very carefully. In Municipalities and Corporations, the administration of property tax on vacant lands is not upto the mark. There is no systematic approach of listing out vacant lands within the Municipality/ Corporation and assessing the tax promptly. The M Notices received/ to be received from the Registration Department indicating the change of ownership by registration of sales, transfer etc are not watched. Whenever, people apply for building plan, then only payment of vacant land tax is insisted without even giving a Special Notice for such assessment or assigning VLT assessment number. Hence, after issuing Special Notice prescribed under the Taxation Rules incorporated in Schedule IV of the TNDM Act, and supplying the Tax Card Model: Tax Card Model: Special Notice mentioned in Rule 7 of Part II of Schedule II of Madurai Municipal Corporation Act 1971 and under Rule 7 of Part II of Schedule II of the Coimbatore City Municipal Corporation Act 1981 (eventhough a notice for the levy and collection of any tax under section 117 is not necessary under Rules 29A of the said

Rules in the case of both Madurai and Coimbatore Corporations) tax on vacant land should be demanded.

Likewise an opportunity for Revision Petition and Appeal Petition in the case of Municipalities and an Appeal to Taxation Appeal Tribunal in the case of Corporations is also entitled to the new assesseees of vacant land tax. If the vacant land tax is to be collected along with other dues like building licence fees, development charges and other dues to LPAs, contribution to Manual construction workers, while sanctioning building plan, it should be done by way of issue of special notice only in the case of municipalities and after supplying the Tax card mentioned above in the case of Corporations.

7. The purpose of the amendments to the Municipal and Corporation Acts is to ensure that all the vacant lands within Municipal and Corporation areas should be covered by assessment to tax without any omission. The following guidelines are, therefore, issued to all the Commissioners of Municipal Corporations and Municipalities for implementing the new system of assessment of property tax on vacant lands effectively and efficiently:-

(i) The Municipal and Corporation areas shall be divided into three categories of locations as mentioned in col.1 of the Table above. The rental value zones already determined for the property tax (on buildings) has no relation to the location based categories. So, these two should not be confused and adoption of the same rental value zones for vacant land would defeat the purpose of the new law.

(Before 15.09.2009)

(ii) The Municipal/Corporation council has to fix the rate of property tax on vacant land tax per half year to be levied on the three categories of locations between the minimum and maximum rates specified in col. (2) and (3), cols. (4) and (5) and Cols (6) and (7) for A, B, and C grades respectively, taking into account the prevailing land value and the financial position of the Municipality/Corporation. The rate should indicate component-wise (in Paise) like for water supply and drainage, street lighting, scavenging, general purpose etc like in the case of property tax on buildings in modification of the council's earlier notification on vacant land tax percentage on annual

rental value under the old system. Since the new system delinks the annual / rental value from the system of assessment of vacant land tax, the annual / rental value will not be a factor anymore, so far as property tax on vacant land is concerned.

(Before 15.09.2009)

(iii) A notice Under Rule 9 of Schedule IV of TNDM Act. 1920 (model copy enclosed) should be affixed to the notice board of the Municipal office and on the same day published in the municipal area by beat of drum

(iv) Publish a notification in District Gazette and by beat of drum indicating the new rates of Property tax on vacant lands in cancellation of earlier notification together with component details to be effective from Second half year of 2009-2010 - Vide section 80 of the TNDM Act 1920, section 119 of the Coimbatore City Municipal Corporation Act and section 118 of the Madurai City Municipal Corporation Act 1981.

(Before 30.9.2009)

(v) Issue preliminary notice as in the case of general revision indicating the proposal to assess all vacant lands which are not used exclusively for agriculture purposes and are not occupied by or adjacent and appurtenant to buildings under the new system of taxation from 2009-2010/ II HY. The notice should contain the proposed rates location-wise and also information about the opportunities available for Revision Petition and Appeal in the case of municipalities and appeals in the case of Corporations as usual. For publication of this notice, the procedure adopted during the General Revision of property tax shall be adopted.

(On 29.9.2009)

(vi) A quick survey of vacant lands in the entire Municipal/Corporation area shall be conducted to identify all vacant lands, whether already assessed or not, under the three categories of locations together with their extent and Survey No, ward no., description of the assessable item, name of owner, address for service of notice with contact telephone or mobile number and e-mail id. (Please refer documents from

Registration department, Revenue department, Town Survey, census house hold records, Electricity Board, Town Planning Department (Lay out details) etc). A Master List of such vacant lands assessed and not assessed with complete details shall be prepared based on the survey and the data computerized quickly.

(Upto 30.9.2009)

(vii) To cancel all vacant land tax assessments which are continuing by mistake or omission even after the levy of property tax on buildings for the same premises from the half year in which property tax is levied for the same premises.

(Before 30.9.2009)

(viii) To publish notice calling for self assessment returns within a period not exceeding one month from the owners of vacant lands with the required particulars in a prescribed format similar to self-assessment returns called for during the general revision of property tax.

(On 29.9.2009)

(ix) Complete assessment of all vacant lands.

(Before 15.12.2009)

(x) Issue Special Notices (in the case of Municipalities and Property tax on vacant land card in the case of Municipal Corporations) and serve them without any omission along with the working sheet for calculation of the property tax on vacant land and the reasons for the revision. In the already assessed cases, if the premises continued to be vacant and attract revision of assessment, the tax under the new system may be less than the previous tax, and that situation is anticipated, and therefore the special notice should contain only the tax as per new calculation to ensure uniformity.

(Before 31.12.2009)

(xi) Last date of receipt of Revision Petitions being 30/1/2010 -disposal of Revision Petition by the Municipalities.

(Before 15.2.2010)

(xii) Last date of receipt of Appeals being 5.3.2010 – disposal of appeal petitions by the Tax Appeal Committees in the Municipalities

(Before 20.3.2010)

(xiii) Last date of receipt of appeals in the Corporations being 31.1.2010 – disposal of appeals by the Taxation Appeal Tribunal.

(Before 15.3.2010)

8. Exemption from levy of property tax on vacant land will be applicable in all cases / usages which are exempt from the property tax. Hence, commercial organizations such as BSNL/VSNL are liable to be assessed

9. To update the records of vacant land tax assessments after the completion of general revision now proposed, all registrations of properties happening after 1.9.2009 shall be watched closely through receipt of M Notices from the Registration Department. An employee of the Municipality/Corporation shall be deputed regularly to the Registration Department to note down changes including address of the purchaser to update the municipal records and issue name transfer. Unlike the present procedure, the change of name would not involve any upward revision of tax as the new system of vacant land tax is not based on capital value and so the people should be encouraged to volunteer for the updation of records so that the collection of property tax on vacant land is made easier.

10. A record for correlating the buildings constructed in vacant lands already assessed to tax should be maintained in the revenue branch of the municipal/corporation offices, so that, as and when the premises are assessed to property tax on buildings, the assessment for property tax on vacant land is cancelled without any omission. In the monthly list submitted by the revenue subordinates for new assessment of property tax, the vacant land tax Assessment number should be

invariably noted to make this happen. The rubber stamp prepared for the purpose of recording assessment of Rental Value and tax shall be suitably modified to record cancellation of the vacant land tax assessment.

11. In future for staff norms, the number of assessments of vacant land tax shall also be counted so that the responsibility for levy and collection of vacant land tax is also fixed squarely on the Revenue Assistants (bill collectors) of the area concerned.

12. The time-lines prescribed for each of the above activities shall be scrupulously followed. Once data is collected, the actual assessment shall be made through computers.

13. The Regional Directors of Municipal Administration should ensure that the Time-lines are strictly followed in the Municipalities and verify the progress of the work and also the quality of the work during field inspections and guide the Municipal Commissioners and the Revenue Staff properly after getting themselves thorough with the process quickly. They shall review this item of work along with other subjects.

14. Copies of the three references cited are also communicated herewith. The receipt of this circular shall be acknowledged. Reports on the action taken shall be sent on 15.9.2009, 29.9.2009, 15.10.2009, and every fortnight thereafter till the appeals are finally disposed and demand for property tax on vacant land finalized.

Sd/- P. Senthilkumar,
Director of Municipal Administration.

To

- 1) All the Commissioners of Municipal Corporations. (Except Chennai)
- 2) All the Commissioners of Municipalities.
- 3) All the Executive Officers of Grade III Municipality.
- 4) All the Regional Directors of Municipal Administration.

Copy to:-

The Secretary to Government ,
Municipal Administration and Water Supply Department,
Chennai 9.
The Mayors of Municipal Corporations.
The Chairpersons of all Municipalities.
All officers in Head office.
ITS of this office (for hosting this circular in the website)
TNIUS library
Spares.

Dated: -----

Notice under Rule 9 of Schedule IV of the TNDM Act 1920

Consequent on the amendment to the Tamil Nadu District Municipalities Act 1920 in Act No. 15 of 2009 to revise the method of assessment of property tax on vacant lands, which are not used exclusively for agriculture purposes and are not occupied by or adjacent and appurtenant to buildings, from the existing basis of a percentage of the capital value of the said lands to an extent based system adopting the rates between the minimum and maximum per square foot prescribed by the State Government in G.O.Ms.151 MAWS department dated 20.8.2009, the ----- Municipal Council has resolved in its Res. No. -----dated -----to revise the property tax assessment on vacant lands on the following basis with effect from 1.10.2009:

Locations

Property tax Rates
in Paise per square
foot per half year

(1)

(2)

- (a) Streets in residential areas
(Specify the areas)
- (b) Main roads and bus route roads
other than those which lead to
arterial road (Specify the areas)
- (c) Arterial roads, main roads and bus
route roads which lead to arterial road
(Specify the areas)

All the vacant lands, which are not used exclusively for agriculture purposes and are not occupied by or adjacent and appurtenant to buildings, will be subjected to revision with effect from 1.10.2009 and all the Revision Petitions will be considered, if they reach the Municipal Office of ----- within a period of sixty days from the date of such notice in the case of Government or a Railway administration or a company and within a period of 30 days from the date of service of the notice in all other cases.

The owners of such vacant lands will be requested to file returns with the Municipal office about their vacant lands with the prescribed details separately within the time to be prescribed in such notice. If any owner or his agent fails to file the return within the time to be notified, the Municipality will suo-motu collect data and revise the vacant land tax under the new system.

Commissioner
-----Municipality.

Pr. / Mr

நிகரப்பட்ட அங்கவகம்,

ந.க. எண்

2009 டி மாதம்

தமிழ்நாடு டிராப்ட் நிகரப்பட்டிகள் சட்டம், 1920
சட்டப்பகுதி 10, அடி 9 கீழ்க் படி யான
கேள்வி அடிப்படையில்.

தமிழ்நாடு சட்டம் 15/2009 க்கு மேற்கொள்ள
சாப்பட்ட, 1920 ஆம் ஆண்டு தமிழ்நாடு டிராப்ட்
நிகரப்பட்டிகள் சட்டம் திருத்தத்தின் படி அங்கவகத்தின்
கீழ்க் படி 15 திருத்தியை மூலம் பயன்படுத்தப்படாமல்,
கட்டிடம் கட்டிடம் கட்டிடம், அங்கவக கட்டிடம் கட்டிடம்
சட்டத்தின் மூலம் கட்டிடம் கட்டிடம் கட்டிடம்
கட்டிடம் கட்டிடம் கட்டிடம் கட்டிடம் கட்டிடம்
படி அடிப்படையில் திருத்தியை மூலம் பயன்படுத்த
பட்டிருக்கிறது.

அங்கவக, மேலும் கட்டிடம் கட்டிடம்
கட்டிடம் கட்டிடம் (அங்கவக) மேலும் கட்டிடம்
பட்டி கட்டிடம் கட்டிடம் கட்டிடம் கட்டிடம் கட்டிடம்
படி கட்டிடம் கட்டிடம் கட்டிடம் கட்டிடம் கட்டிடம்
கட்டிடம் கட்டிடம் கட்டிடம் கட்டிடம் கட்டிடம்

151 ந.க.க.க. கட்டிடம் கட்டிடம் 20.8.2009 க்கு
கட்டிடம் கட்டிடம் கட்டிடம் கட்டிடம் கட்டிடம்
கட்டிடம் கட்டிடம் கட்டிடம் கட்டிடம் கட்டிடம்

..... கட்டிடம் கட்டிடம் கட்டிடம் கட்டிடம்

..... கட்டிடம் கட்டிடம் கட்டிடம் கட்டிடம்

ஆண்டுக்கான கிராமத்தை உரிமையாக சீர்திருத்தம்
நிரணயத்துத் தீர்மானித்துள்ளது.

சீர்திருத்தம் பற்றி கிராமமே
எனவேதான் 2009 கிராம கிராமத்தை உரிமையாக
1.10.2009 ஆம் திகதியைக் கொண்டு
உள்ளது.

மேலும் கிராமமே சீர்திருத்தம் பற்றி உரிமையாக
கிராமத்தை உரிமையாக
உள்ளது.

(1)

(2)

(அ) கிராமமே உரிமையாக
உள்ளது

(ஆ) கிராம கிராமம் பற்றி
கிராம கிராமம் பற்றி
கிராம கிராமம் பற்றி
கிராம கிராமம் பற்றி

(இ) கிராம கிராமம், கிராம கிராமம்
கிராம கிராமம், கிராம கிராமம்
கிராம கிராமம், கிராம கிராமம்
கிராம கிராமம்

உரிமையாக கிராமம் கிராமம்
உரிமையாக கிராமம், கிராம கிராமம்

