Appendix -1

Questionnaire

1. Name :

2. Address :

3. Education :

4. Business/Household

5. How many years are you doing real estate business?

6. Where is your business location?
   a) Business Centre
   b) Residential area
   c) Sub Urban area
   d) Within urban agglomeration
   e) Without urban agglomeration
   f) Others

7. What are the factors influencing for increasing urban land values in place?
   a) Revision of guidelines values
   b) After 1980 commercial land use pattern
   c) Upgradation of municipalities into corporation
   d) Housing loan facilities
   e) Plot promoters (or) flat builders and foundation
   f) Induction a plot system from early 1970’s
   g) Social status
   h) Continuous increasing the rent value for housing
   i) High income level of the town
   j) Employment opportunities
   k) Good business centre
   l) Good export centre
   m) Speculation
   n) Important of Public projects introduced local bodies
   o) Like bus Stand
   p) Shopping Complex
8. What are the reasons for increasing land value in residential area in I'MC?

<table>
<thead>
<tr>
<th>Factors</th>
<th>Strongly Agreed</th>
<th>Agreed</th>
<th>Neither Agreed or Disagreed</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Educational Facilities</td>
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<tr>
<td>Water Facilities</td>
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<tr>
<td>Rural Migration</td>
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<tr>
<td>Employment opportunities</td>
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<tr>
<td>Transport Facilities</td>
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<tr>
<td>Speculation</td>
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<tr>
<td>Town located in around three hundred Villages</td>
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</tbody>
</table>

9. Are you satisfied with this business?

   a) Yes
   b) No
10. If so, give what is percentage?

11. What are the factors for the variation?
   a)  
   b)  
   c)  
   d)  
   e)  

12. Do you agree that some place guideline values in greater than market value?
   a) Yes  
   b) No 
   If so, to what extent?

13. What are the factors for the variation?
   a)  
   b)  
   c)  
   d)  
   e)  

14. Give the land value per square fee which you have transacted in commercial land use in your place?

Land use and streets

   a) NSB Road  
   b) Thillainagar  
   c) Westbolivar Road  
   d) Palakkarai  
   e) Central Bus Stand  
   f) Main Guard Gate  
   g) Puthur High Road  
   h) Salai Road  
   i) Chinnakadai Street  
   j) Periyakadai Street  
   k) Others

   1. Hospital Road  
   2. Periyakadai Street  
   3. Municipal Corporation Road  
   4. Market Street  
   5. Keelakadai Street  
   6. Perambalur Road  
   7. Palakarai Road  
   8. Chinneri Road  
   9. Gandhi Road  
   10. Bus Stand
15. Furnish the land value per square feet which you have transacted in residential land use area.

<table>
<thead>
<tr>
<th>Year</th>
<th>1994-95</th>
<th>2003-04</th>
</tr>
</thead>
<tbody>
<tr>
<td>a)</td>
<td></td>
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<td>g)</td>
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</tbody>
</table>

16. Give the land value per square feet which you have transacted in fringe area?

<table>
<thead>
<tr>
<th>Land use area</th>
<th>1994-95</th>
<th>2003-04</th>
</tr>
</thead>
<tbody>
<tr>
<td>a)</td>
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<tr>
<td>b)</td>
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<td>c)</td>
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<td>d)</td>
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<td>g)</td>
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</tbody>
</table>

18. Do you feel that the land value declines in the gradient from business centre area to fringe area?

   a) Yes
   b) No

19. What are reasons for this?

20. Do you agree that the land values in very low in Dalit pocket?

   Yes
   No.

21. What are reasons for this?
22. Do you feel that, non-economic factors like, caste, religion etc are also determining land value?
   a) Yes
   b) No

23. If yes, state the reasons for this?
   a)
   b)
   c)
   d)
   e)
   f)
   g)

24. Do you agree, that the guideline is a good systematic land market system?
   a) Yes
   b) No

25. Have you any suggestion to streamline registration process?
   a)
   b)
   c)
   d)
   e)
   f)
   g)

26. What are the factors for converting agricultural land into urban land?
   a)
   b)
   c)
   d)
   e)
   f)
   g)
27) What do the crops cultivate in these area?
   a) Paddy
   b) Plantain
   c) Others

28) What is reason for given up by farmers?
   a)
   b)
   c)
   d)
   e)
   f)
   g)

29) How many areas are converted agricultural land into urban land?

30) When did start this conversion agricultural land into urban land in your place?

31) Do you agree that the converting agricultural land will be affected agricultural productivity?
   a) Yes
   b) No
   If it is no

32) What are reasons for this?
   a)
   b)
   c)
   d)

33) Due to upgradation of pollution and other environment problem in the Business Centre. Are the people migrated from Business Centre to fringe area?

34) Do you agree because of land tenant act the land lords, would like to dispose their land?
   a) Yes
   b) No
35) Due to the better price for land, the farmers wanted to dispose their land
   a) yes
   b) No

36) Do you agree that the reversion of the guideline values, will be slow down documents registration for the government?
   a) Yes
   b) No

37) What are the reasons for this?
   a)
   b)
   c)
   d)

38) Do you agree because of real estate promoters, the agricultural land converted into urban land?
   a) Yes
   b) No.

39) What are the reasons?
   a)
   b)
   c)
   d)
   e)

40) What is problems for developing legally to promote your business?
   a)
   b)
   c)
   d)
41) Without DD approval, you can not do lay out but your people are doing for these layout? 
What is your further plan?

42) How do you pay tax for converting agricultural land to urban land?
   a) 
   b) 
   c)

43) When did you start converting agricultural land into urban land in Thuraiyur?

44) What are the purpose for converting agricultural land in your place?
   a) residential 
   b) brick making 
   c) others

45) How do you rate Thuraiyur with other cities in trends of land values?

46) Is there any concentration of wealth urban land in the lands of the few in Thuraiyur (Ownership of land by a few individuals)

47) What is the reasons for farmers disposing their land?

48) Are you going with middlemen for buying agricultural land from farmers?
   a) Yes 
   b) No 
   If it yes

49) What is the reasons for this?

50) What is the reason for converting agricultural land in Thuraiyur mainly three places?
51) Why do not you converting agricultural land to urban land in Thuraiyur
   a) Aathur Road
   b) Sorathur Road
   c) Perambalur

52) What is the reasons for this?
   a) 
   b) 
   c)
Appendix -II. Use zone Regulations

USE ZONE REGULATIONS

(G.O. Ms. No. 1730 RD&LA dt. 24.7.1974)

1. RESIDENTIAL USE ZONE:

a) Primary Residential Use Zone
b) Mixed Residential Use Zone

USE ZONE I - (a) PRIMARY RESIDENTIAL USE ZONE

Uses permitted

1. All residential buildings including single and multi-family dwellings, apartment dwelling and tenements together with appurtenances pertaining thereto;

2. Professional consulting offices of the residents and other incidental uses therefor;

3. Petty shops dealing with daily essentials including retail provisions, soft drinks, cigarettes, newspapers, milk-kiosks, cycle repair shops and single person tailoring shops;

4. Hair dressing saloons and Beauty parlours.

5. Nursery and primary schools.

6. Taxi and autorickshaw stands; and

7. Parks and playfields.

USE ZONE I - (b) MIXED RESIDENTIAL USE ZONE

Uses permitted

1. All uses permitted under Use zones (a) i.e. primary residential Use zone.

2. Hostels and single persons apartments;

3. Community Halls, Kalyanamandapams, Religious buildings welfare centres and gymnasia;

4. Recreation clubs, Libraries and Reading rooms.

5. Clinics, Dispensaries and Nursing Homes;
USE ZONE III (b) GENERAL INDUSTRIAL USE ZONE

Use permitted

1. All commercial uses listed Use Zone 1 (a), 1 (b) and i.e. residential and commercial use zones.

2. All industries without restrictions on the horsepower installed or type of motive power used excluding those are abnoxious or hazardous nature by reason or odour, liquid, effluent dust, smoke, gas, vibration etc., or otherwise likely to cause danger or nuisance to public health or amenities.

3. Hotels, restaurants and clubs or places for social intercourse, recreation and worship or for dispensaries and clinics; and

4. Residential buildings for caretakers, watchman and other essential staff required to be maintained in the premises.

USE ZONE ALL (c) SPECIAL INDUSTRIAL AND HAZARDOUS USE ZONE

Use permitted

1. All commercial uses listed under Use Zone 1 and 2 i.e. residential and commercial use zones.

2. All industries permissible in the Use Zone III (a) and III (b) i.e. the controlled and general industrial use zone;

3. All uses involves storage, handling, manufacture or processing of highly combustible or explosive materials or products which are liable to burn with extreme rapidity and or which may produce poisonous fumes or explosion.

4. All uses involving storage, handling, manufacturing or processing which involve highly corrosive, toxic or noxious alkalies, acids or other liquids or chemical producing flames, fumes and explosive, poisonous, irritant or corrosive gases;

5. All uses involving storage, handling or processing of any material producing explosive mixtures of dust or which result in the division of matter into find practicals subject to a spontaneous ignition;
6. Processing or manufacturing anything from which offensive or unwholesome smells arise;

8. Storing handling or processing of manure, offal, blood, bones, rags, hides, fish, horns or skin;

9. Washing or drgin wool or hair;

10. Making fish oil;

11. Making soap, boiling or pressing oil, burning bricks, tiles, pottery or lime;

12. Manufacturing or distilling sago and artificial manure;

13. Brewing beer, manufacturing by distillation arrack or spirit containing alcohol, whether dentured or not;

14. In general any industrial process which is likely to be dangerous to human life or health or amenity and not permissible in the Use Zones III (a) and III (b) i.e. controlled industrial and the general industrial use zone;

15. Hotels, restaurants and clubs or places for social intercourse, recreation and worship or dispensaries and clinics and

16. Residential building for caretakers, watchman and other essential staff required to be maintained in the premises.

IV. EDUCATIONAL USE ZONE -- USE ZONE 4

Uses permitted

1. Schools, colleges and other higher education and training institutions and the uses connected herewith.

2. All uses permitted in Use Zone 1 (a) i.e. primary residential use zone;

3. Hostels, and single persons apartments;

4. Recreation clubs, libraries and Reading Rooms and

5. Restaurants;

V. PUBLIC AND SEMI PUBLIC USE ZONE -- USE ZONE 5

1. Government and Quasi-Government offices;

2. Art Galleries, Museums, Aquaria, and public Libraries;
6. Government Municipal and other Institutional sub-offices
7. Police Stations, Post & Telegraph offices, Fire Stations and Electric Sub station.
8. Banks and safe Deposit Vaults;
10. Restaurants without residential accommodation, eating and catering houses and lodging houses. (as amended in Govt. letter No.69759/JDIV/2 69/11 of H&UD department dt. 22.6.92)
11. Petrol filling and service stations.
12. Department stores or shops for the conduct of retail business.
13. Vegetable, Fruit, flower, fish eggs and meat shops;
14. Bakeries and confectioneries;
15. Laundry, Tailoring and Goldsmith shops; and

II. COMMERCIAL USE ZONE – USE ZONE 2

Uses permitted

1. All uses permitted in Use Zone 1 (a) and 1 (b) i.e. Residential Use Zones;
2. All commercial and business uses including all shops, stores, market and uses, connected with the display of merchandise, either wholesale or retail rent excluding explosions, abnoxious products and other materials like to cause health hazards;
3. Business offices and other commercial and financial institutions;
4. Warehouses, repositories and other uses connected with storage or wholesale trade, but excluding storage of explosives or products which are wither abnoxious or likely to cause health hazards.
5. Cinema theaters and other commercial entertainment centres;
6. Research, experimental and testing laboratories not involving danger of fire, explosion or health hazards;
7. Transportation terminals, including bus stands, railway stations and organised parking lots.

8. Automobile repair shops and garages.

9. Small industries, using electric motor not exceeding 20 H.P. and or employing not more than 25 workers, which are not noxious or offensive due to odour, dust, smoke, gas, noise or vibration or otherwise dangerous to public health and safety; and

10. Installation of electric motors not exceeding 20 H.P. for the incidental to the commercial activities permissible in the zone.

11. Restaurants with or without boarding and lodging houses, Star hotels and Non-star hotels. (As amended in Govt letter No.69759/UDIV (2) 89/11 H&UD department dated 22.6.93.

III. INDUSTRIAL USE ZONE - USE ZONE 3

a. Controlled industrial Use Zone
b. General Industrial Use Zone
c. Special Industrial and Hazardous Use Zone

Use Zone III (a) CONTROLLED INDUSTRIAL USE ZONE

Uses permitted

a. All commercial uses listed under Use Zone 1 (a), 1 (b) and 2 i.e. residential and commercial use zones;

b. Industries using electric power not exceeding 130 H.P. (L.T. Maximum load) but excluding industries of obnoxious and hazardous nature by reason of odour liquid effluent dust, smoke, gas vibration etc., of otherwise likely to cause danger or nuisance to public health or amenity. Provided that these industries may use steam, oil or gas, power during periods of power shortages or failure.

c. Hotels, Restaurants and clubs, places for social intercourse, recreation and worship and dispensaries and clinics and

d. Residential buildings for caretakers, watchman and other essential staff required to be maintained in the premises.
DETERMINATION OF MARKET VALUE
OF PROPERTY

Law, Procedure and case laws on the subject.

I have the pleasure to participate in this seminar with officials the Registration Department for which I am thankful to the Government of Karnataka and the office bearers of the Association of the Karnataka Registration Department. I am also happy to note that this is the first time that such a seminar and symposium has been arranged. I feel proud to present a paper on determination of market value of properties, law procedure and case laws so that it will be helpful to evolve a uniform procedure in all the Southern States. Before going into details, it is better to define the concept of Market Value at the outset.

2. DEFINITION OF MARKET VALUE: The definition of market value as found in the "explanation" under section 47A of the India Stamp (Madras Amendment) Act, 1967 (Act 24 of 1967) is that for the purpose of this Act, market value of any property shall be estimated to be the price which in the opinion of the Collector or the Appellate Authority as the case may be, such property would have fetched if sold in the open market on the date of execution of the instrument of Conveyance, Exchange or Gift.

3. I shall first trace the historical background relating to the evolution of the concept of market value.

Section 3 of the Indian Stamp Act, which is the "Charging" Section, lays down that the instruments shall be chargeable with duty of the amount as indicated in Schedule I to the Act. The original structure of schedule I was to levy stamp duty on the amount of consideration, in respect of deeds where consideration passes between the parties; and on the value of the property set forth in the instrument, in respect of instruments where there is no consideration.

In Tamilnadu, besides the stamp duty, a transfer duty which was in the form of a surcharge on stamp duty was also levied on the instruments of Sale, Exchange, Gift, Mortgage with possession and Lease in perpetuity under the provisions of Madras City Municipal

The pattern of levy of transfer duty was also similar to stamp duty, on 'Consideration' or 'Value set forth' as the case may be, mentioned earlier. In the year 1960, the rate of transfer duty was raised from 4% to 5%. In the year 1962, Act No. 8 of 1962, was introduced and it increased the rate of stamp duty on all instruments by $1\frac{1}{2}$ times. Again, the rate of stamp duty was raised in the year 1965, though the increase was marginal.

After these increases in the rate of transfer duty and stamp duty, a tendency to evade payment of stamp duty and transfer duty was noticed among the public. They took advantage of the loophole in Schedule I and attempted to undervalue the consideration in deeds of conveyance on Sale. By this method they avoided not only payment of stamp duty but also transfer duty. They also made use of the term "Value set forth in the instrument" and tried to undervalue their properties in deeds of Exchange and Gifts. They mentioned in such deeds, a value which they knew was a value lower than the real value, in order to evade stamp duty as well as transfer duty.

With a view to arrest this tendency and to prevent leakage of the legitimate revenue to the State, the Act 24 of 1967 was introduced to plug the loopholes in Schedule I to the Stamp Act. By this Act, the "Chargeability basis" was changed from "consideration" to "market value" of the property in regard to deeds of conveyance, and from "value set forth" to "market value" of the property in respect of deeds of Exchange and Gift. Later the Act was extended to cover deeds of Release of benami right and settlement in favour of persons other than family members, also.

The concept of "market value", though introduced in 1967, was nothing new, because, as far back as in 1950, the High Court of Madras has ruled that the term "Value set forth in the Instrument" meant "market value" in Board of Revenue V. Venkatarama Ayyar 1950 Madras 738. Again in Rambilas V. Superintendent of Stamp 1950 Nag.L.J.658, it has been held that where the value is not truly set forth, the revenues sufficiently protected by the provisions in sections 27 and 64 and the Collector has power to hold an inquiry to ascertain the true valuation and consider prosecution of the executant if there were a deliberate undervaluation by the latter.
As regards the additional staff now required for the Inspector General's Office the Government consider that the increase of work can be managed by the existing staff.

5. Regarding periodical revision of the guidelines, the Government consider that it is not necessary to do it elaborately and that a special staff of four Special Tahsildars, four Sub Registrars I Grade, eight Assistants, four Typists and eight Last Grade Government Servants would be sufficient for the whole State. The Inspector General is requested to submit proposals in this regard at the appropriate time.

6. The expenditure should be debited to "15. Registration fees - (b) District Charges".

7. The expenditure is on a "New Service" and the approval of the Legislature will be obtained in due sources. Pending approval of the Legislature, the expenditure should be met initially by an advance from the Contingency Fund. Orders regarding which will be issued in the Finance (BG) department. The Inspector General of Registration is requested to report the probable expenditure likely to be incurred during the current year to the Finance (BG) department to enable that department to sanction the advance from the Contingency Fund.

8. The Government also sanction the supply of 15 foolscap size typewriter (English) free of cost by the Director of Stationery and Printing, Madras for the use of 19 typists sanctioned in the annexure to this Office.

9. The typewriters sanctioned in para 8 above should be placed in charge of qualified persons who will be held responsible for their proper maintenance, care and upkeep and they should be returned to the Director of Stationery and Printing when such qualified persons cease to be avoidable or if for any reasons the typewriters are no longer required.

10. This order issues with the concurrence of the Finance and Social Welfare department wide their U.O.No.20415 Rev/71-1, dt. 17-5-71 and No.10121 S & P I/71-1 dt. 24-2-71 respectively.

(BY ORDER OF THE GOVERNOR)  
A.S.VENKATARAMAN,  
(Additional Secretary to Government)
APPENDIX- IV. Photo paste

Pallakattu Mariyamman Kovil street, Thiruviyur Municipal Corporation (TMC).

Vinayagar street, (TMC).
Mettu street, (TMC).

Thirowpathiamman Kovil, (TMC).