

GOVERNMENT OF ANDHRA PRADESH  
ABSTRACT

PR&RD Department – Property Tax - Exemption of Property Tax in respect of Ex-servicemen /Serving defence personnel or spouse of Ex-Serviceman/Serving defence personnel residing in panchayat/rural areas - Certain amendments to G.O.Ms.No.371, dated 20.11.2003 - Orders – Issued.

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PANCHAYAT RAJ & RURAL DEVELOPMENT (PTS.I) DEPARTMENT

G.O.Ms.No.49

Dated: 09.05.2025.  
Read the following :

1. G. O. Ms. No.371, PR&RD (Pts-III)Department, Dt.20.11.2003.
2. From the Home Department e-file Computer No. 1402825 (along with letter of the Director, Sainik Welfare, Andhra Pradesh, Lr.1188/04/PT EX/2018, dated 15.04.2021.
- 3.Govt. Memo No. PRR01-PROPPAN (MISC)/240/2023-PTS-I/, Dt.17.11.2023.
- 4.From the Commissioner, PR & RD, Tadepalli, Guntur District, Lr.No.2263721/CPR&RD/D6/2023, Dt.25.02.2024 & 16.10.2024.

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**ORDER:**

In the reference first read above, Government have issued orders to exempt property tax in panchayat/rural areas in respect of the Ex-Servicemen and also Serving Army Personnel from payment of property tax.

2. In the reference second read above, the Director, Sainik Welfare, Andhra Pradesh has requested (addressed to Home department) to issue necessary amendments to orders issued in G.O. first read above, duly including spouse of Ex-servicemen/serving defence personnel in the beneficiary list.

3. Government, after careful examination, hereby issue the following amendments to G.O.Ms.No.371, PR&RD(Pts-III) Department, Dt.20.11.2003.

**AMENDMENTS**

- i. For the words "Army" occurred in paras 2(i), 2(ii) the words "Defence" shall be substituted.
- ii. The words "At Borders" in para 2(i) shall be deleted.
- iii. The following shall be added after 2(ii), namely,  
(iii) The house property should be either on the name of the Ex-Serviceman/Serving defence personnel or spouse of Ex-Serviceman/Serving defence personnel. However, exemption is granted to only one house property if both the members have different house properties on their names.

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- (iv) There is no restriction on the number of floors of the house provided that there is only one door number and all the floors are fully occupied by the immediate dependent family members of the Ex-Serviceman/ serving defence personnel and no portion is let out.
- (v) Gram Panchayats where more than 10% of total assessments belong to defence personnel, the Gram Panchayat may consider to give 50% concession in House Tax to such defence personnel subject to the conditions in paras 2(i) and 2(ii) of G.O.Ms.No.371, PR&RD, Dt.20.11.2003 and rest of the Gram Panchayats should implement 100% exemption of house tax subject to the said conditions. (In all the Districts in the State).

4. The above exemption/concessions are ordered from the date of issue of this order pending amendments to the A.P.P.R.Act, 1994 and the rules and regulations issued there under.

5. The Commissioner, Panchayat Raj & Rural Development, A.P. Tadepalli shall take action accordingly.

6. This orders issue with the concurrence of Finance (FMU, PR&RD, RWS) Department, vide their U.O.No. FMU0MISC/109/2022-FMU-PRRDRWS in Computer No: 1756053, dated:17.05.2024.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**SHASHI BHUSHAN KUMAR**  
**PRINCIPAL SECRETARY TO GOVERNMENT**

To  
The Commissioner, Panchayat Raj & Rural Development, Tadepalli,  
Vijayawada, Andhra Pradesh.

All the District Collectors in the state.

All the District Panchayat Officers in the state.

Copy to:

The Home (Ser.IV) Department.

The OSD to M(PR, RD, EFS&T)

The PS to Prl. Secy. (PR&RD)

The Director, Sainik Welfare, Vijayawada, Andhra Pradesh

Sf/Sc(2263721)

//FORWARDED BY ORDER//

SECTION OFFICER