

SELF-ASSESSMENT SCHEME IN BENGALURU DISTRICT: AN ANALYSIS WITH THE OLD SCHEME

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ABSTRACT

This research paper aims at investigating the self-assessment scheme in Bengaluru district in comparison with the old scheme for collecting tax. Property taxes are the major source of revenue of Urban Local Bodies (ULB) in India. The paper also studies about the effectiveness of Self-Assessment System (SAS) and Capital Valuation System (CVS) in the assessment of property tax through local bodies.

KEYWORDS: *Waste Management, Jurisdiction, Infrastructural Assets, Self-Assessment System (SAS), Capital Valuation System (CVS), Unit Area Value method (UAV)*

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