



# User Manual Property Tax Assessment & Billing

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Bhagalpur, BIHAR

# Property tax Assessment & Billing System

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**Version 1.**

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### 1. Introduction

Property tax is the amount that is paid by the landowner to the municipal corporation or the local government for his/her area. The tax must be paid every year. Property, office buildings, and residential homes that are rented out to third parties are considered real estate assets.

- Citizen is responsible to pay property tax along with submission of Self- assessment/Declaration form every year without waiting for demand notice raise by ULB. Citizen can pay his/her property tax using this form.
- Citizen is responsible to pay property tax along with submission of Self- assessment/Declaration form every year without waiting for demand notice raise by ULB. Citizen can pay his/her property tax using this form.
- Government data, made available in machine-readable, linked data sets that can also be searched and manipulated using standard tools, is a critical new resource for fueling changes in value creation (economic, social and political) of a Smart City. The benefits to opening of Government data for a city place a great emphasis upon the need for a city's governing body to engage with its citizens and listen to their needs when developing the Smart City Departments.

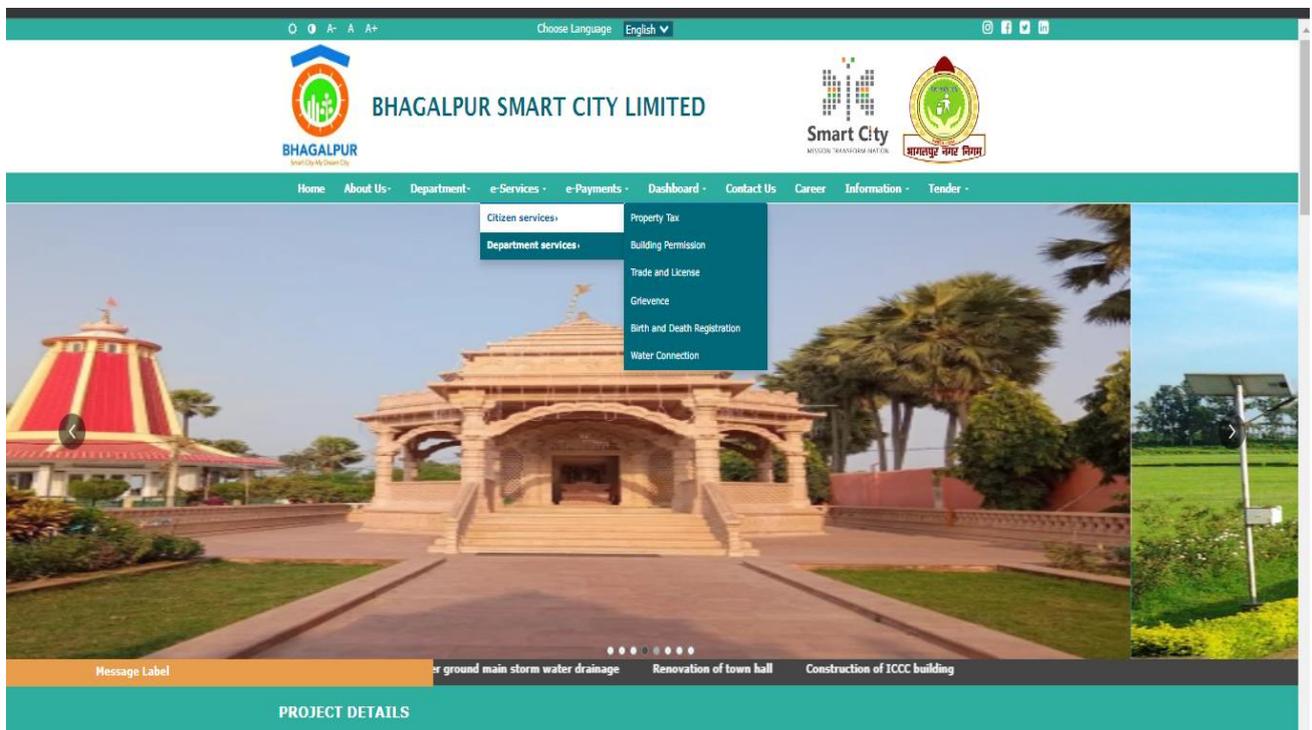
### 2. Objective

Property Tax is one of the online citizen services available to public for paying taxes on time which cashless, paperless and faceless for ease of the tax payer.

- This is a 24X7 facility and people of Bhagalpur can pay their taxes on anytime and anywhere basis.
- The payment processing becomes handy in terms of mobility of the application.
- It helps getting information easily and applicant do not need to visit repeatedly for status check as it will be conveyed on their mobile numbers through SMS and push notifications.
- The online application is environment friendly as it helps us to save papers by uploading documents in online systems.

### 3. Property Tax Home Page

- Users have to Enter the URL for BSCL website <https://bhagalpursmartcity.co>.



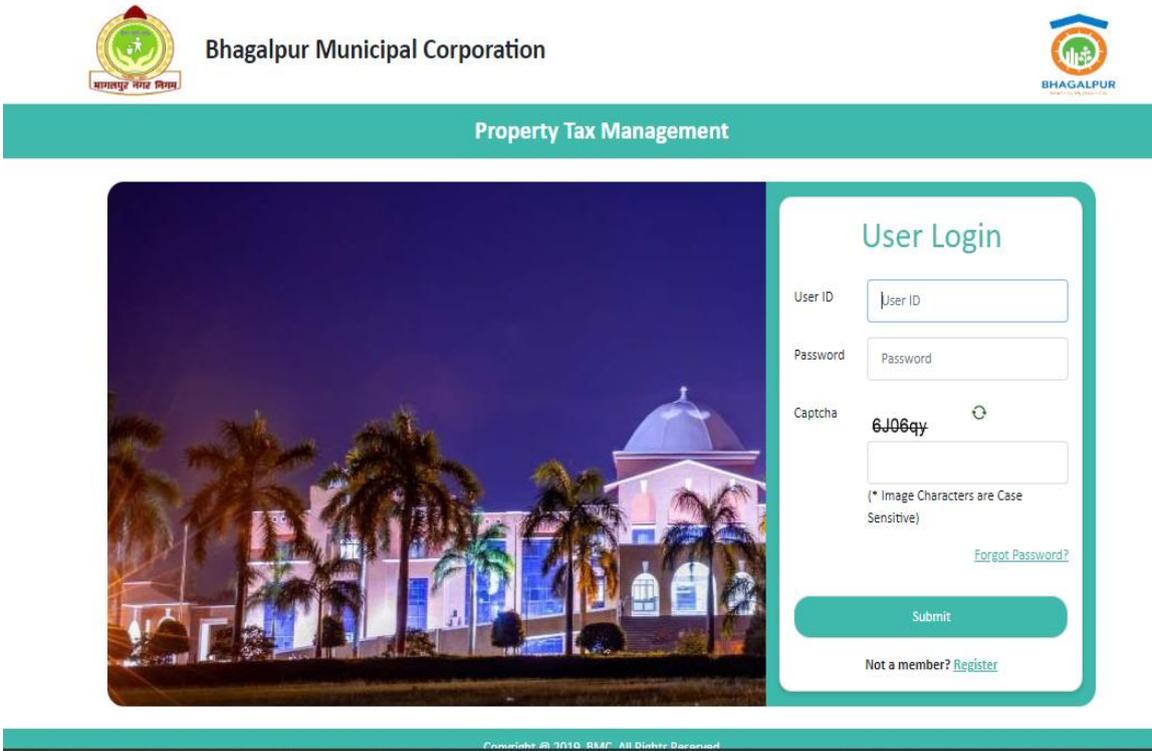


Figure 2: Property Tax Home Page

#### 4. Property Tax Application Login

Login pages same for all users

Officials – will get login details by the admin

Citizen – will get login detail after registration,

If citizen has not registered with the application, he has to click on **Register Me** button as shown below.

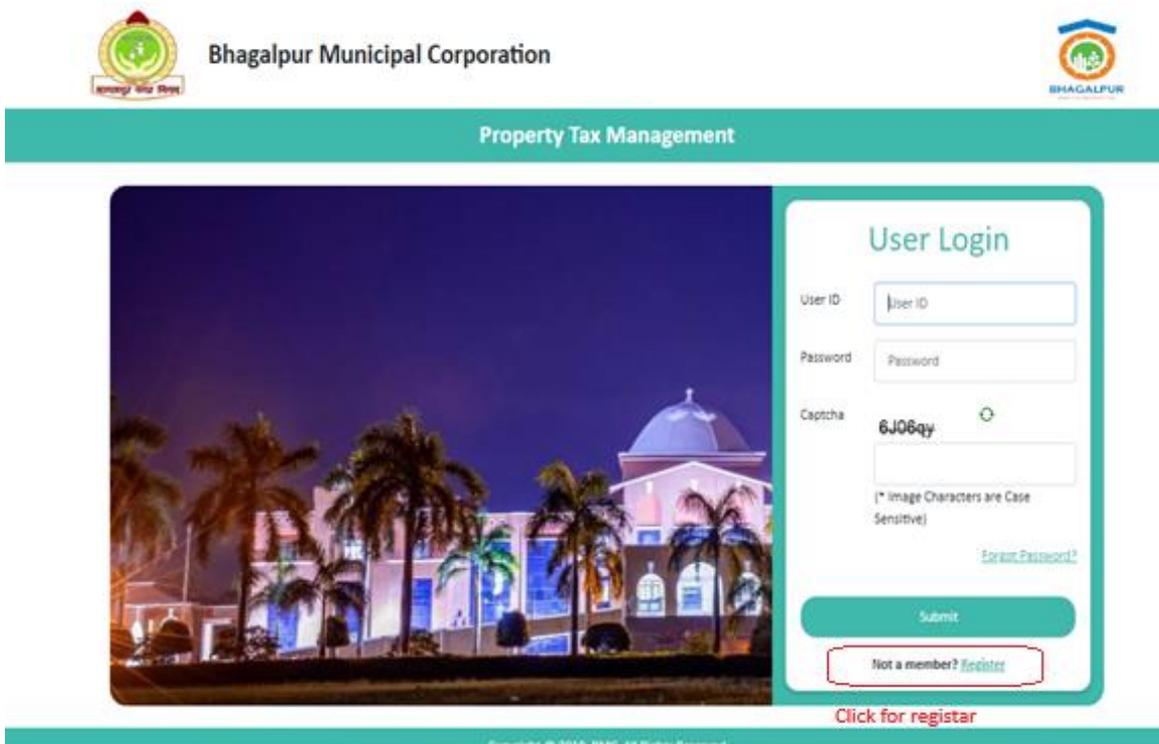


Figure 3: Property Tax Login Page

After click on register me, a new window will open capturing the details of applicant, users have to fill the details for following

- 1. Enter User Alias
- 2. Enter Name
- 3. Enter Father's Name
- 4. Select Gender
- 5. Enter Date of birth
- 6. Enter Address
- 7. Create Password

The screenshot shows a web form titled "Citizen Registration" under the "Property Tax Management" header. The form contains the following fields and elements:

- User ID\* :** Input field with placeholder "User ID".
- Title\* :** Dropdown menu with "Mr." selected.
- First Name\* :** Input field with placeholder "First Name".
- Middle Name:** Input field with placeholder "Middle Name".
- Last Name:** Input field with placeholder "Last Name".
- Father/Husband Name\* :** Input field with placeholder "Father/Husband Name".
- Gender\* :** Dropdown menu with "Male" selected.
- Date Of Birth\* :** Input field with placeholder "dd/MM/yyyy" and a calendar icon.
- Mobile Number\* :** Input field with placeholder "Mobile Number".
- Email ID\* :** Input field with placeholder "Email ID".
- Permanent Address (Area/Locality)\* :** Input field with placeholder "Area/Locality".
- (Taluka/Town/City/District/State) :** Input field with placeholder "Taluka/Town/City/District/State".
- Pincode\* :** Input field with placeholder "Pincode".
- Whether correspondence address same as the above address :** Radio button labeled "Yes/No", with "Yes" selected.
- Create Password\* :** Input field with placeholder "\*\*\*\*\*".
- Confirm Password\* :** Input field with placeholder "\*\*\*\*\*".
- e2HMSm** logo and a refresh icon.
- Captcha** input field.
- Enter captcha Code Here:** Text instruction below the captcha field.
- (\* Image Characters are Case Sensitive)** Note below the captcha instruction.
- Sign Up** button, highlighted with a red rounded rectangle.
- Click for sign up** text link.
- Already a member? Login** text link.

Figure 4: Property Tax Registration Page

Father/Husband Name\* : LALJI TEWARI

Gender\* : Male

Date Of Birth\* : 10/04/1992

Mobile Number\* : 7908625598

EEmail ID\* : tewaribikash0@gmail.com

Permanent Address (Area/Locality)\* : RED CROSS ROAD

(Taluka/Town/City/District/State) : BHAGALPUR

Pincode\* : 812001

Whether correspondence address same as the above address :  Yes  No

Create Password\* : \*\*\*\*\*

Confirm Password\* : \*\*\*\*\*

Message: User ID Is Created biki1996

OK

RIHW8M

5k04XU

Enter captcha Code Here:  
(\* Image Characters are Case Sensitive)

Sign Up

Already a member? [Login](#)

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Figure 5: Property Tax Registration Page

After click on sign up button your Id will be created and a message will be shown that id created for that a message and email will be sent to registered mobile no & email id, also users can generate password by click on forget password

Bhagalpur Municipal Corporation

Property Tax Management

User Login

User ID: [User ID]

Password: [Password]

Captcha: 6J06qy

(\* Image Characters are Case Sensitive)

[Forgot Password?](#)

Submit

Not a member? [Register](#)

Click here for login

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Figure 6: Property Tax Forget password

After creation of user id and password, user has to click on Login button for login

FOR Login users have to fill

1. Enter User ID
2. Enter Password
3. Enter Captcha for login



Bhagalpur Municipal Corporation



### Property Tax Management



### User Login

User ID:

Password:

Captcha: 6J06qy

(\* Image Characters are Case Sensitive)

[Forgot Password?](#)

Not a member? [Register](#)

Click here for login

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Figure 7: Property Tax Login Page

## 5. Property Tax Registration: -

After login users can view his total application, pending, approved, rejected application in dashboard.

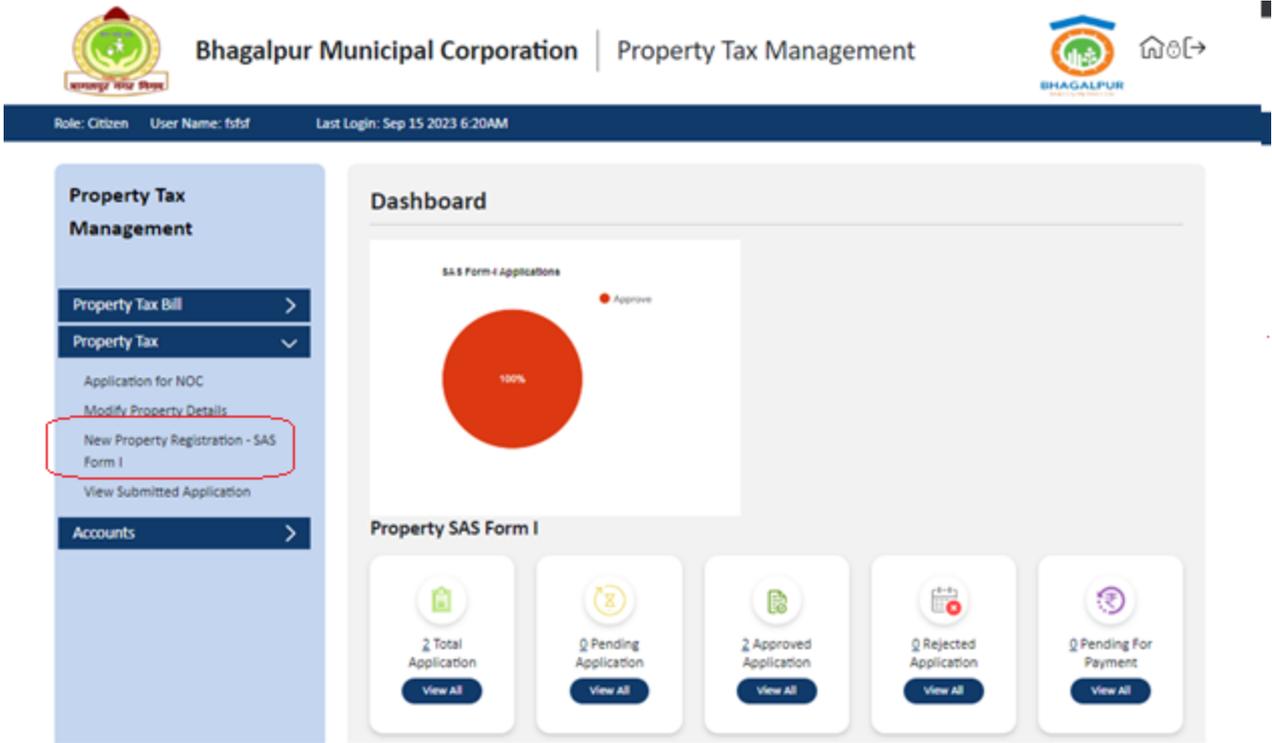


Figure 8: Property Tax Dashboard for Application

User will file SAS form, for that he will click on left menu **Property Tax >>New Property Registration**

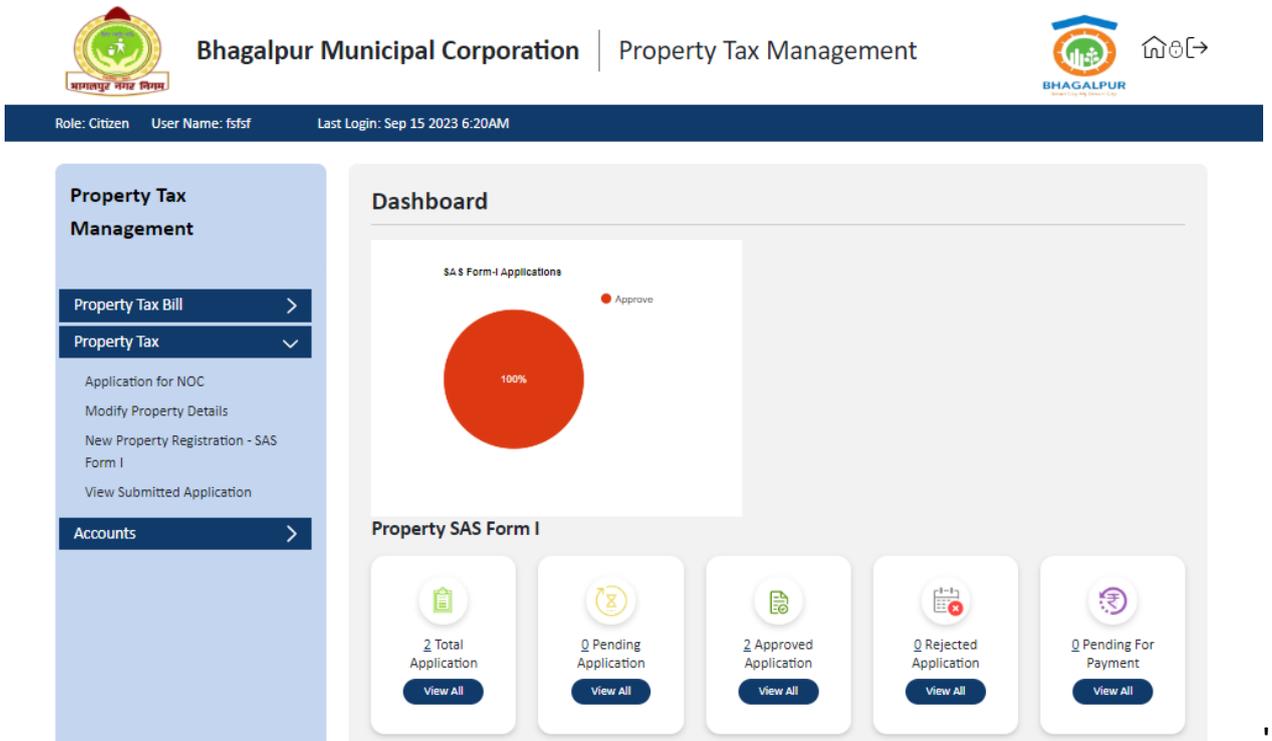


Figure9 : Property Tax SAS form for Application



**Property Tax Management**

- Property Tax Bill >
- Property Tax >
- Accounts >

### Fill SAS Form I

Year of Assessment:  Your Municipality:

New Holding Number:  Old Holding Number:

WARD No.:  Rain Water Harvesting facility available:

S.No.	Name of Owner *	Fathers Name *	Gender *	Edit/Delete
	<input type="text"/>	<input type="text"/>	<input type="text" value="Select"/>	Save

Name of Property / House Number:

Address:  PinCode:

Address:

PinCode:

Is Correspondence Address Same as Above?  Yes  No

Correspondence Name of Property / House Number:

Correspondence Address:

Correspondence PinCode:

Mobile Number:  Email:

S.No.	Main Road *	Road Details *	Owner Type *	Ocupency Type	Property Type *	Floor *	Area (Sq
	<input type="text" value="Select"/>	<input type="text" value="Sele"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Select"/>	

Document Uploaded

Figure10: Property Tax SAS form for Application

After saving the application citizen have to upload documents regarding his/her property

This area the Document List

**1.Holding Receipt**

**2.Pan Card**

**3.Aadhar Card**

**4.Electricity Bill**

**5.Land documents**

**6.Sale Deed**

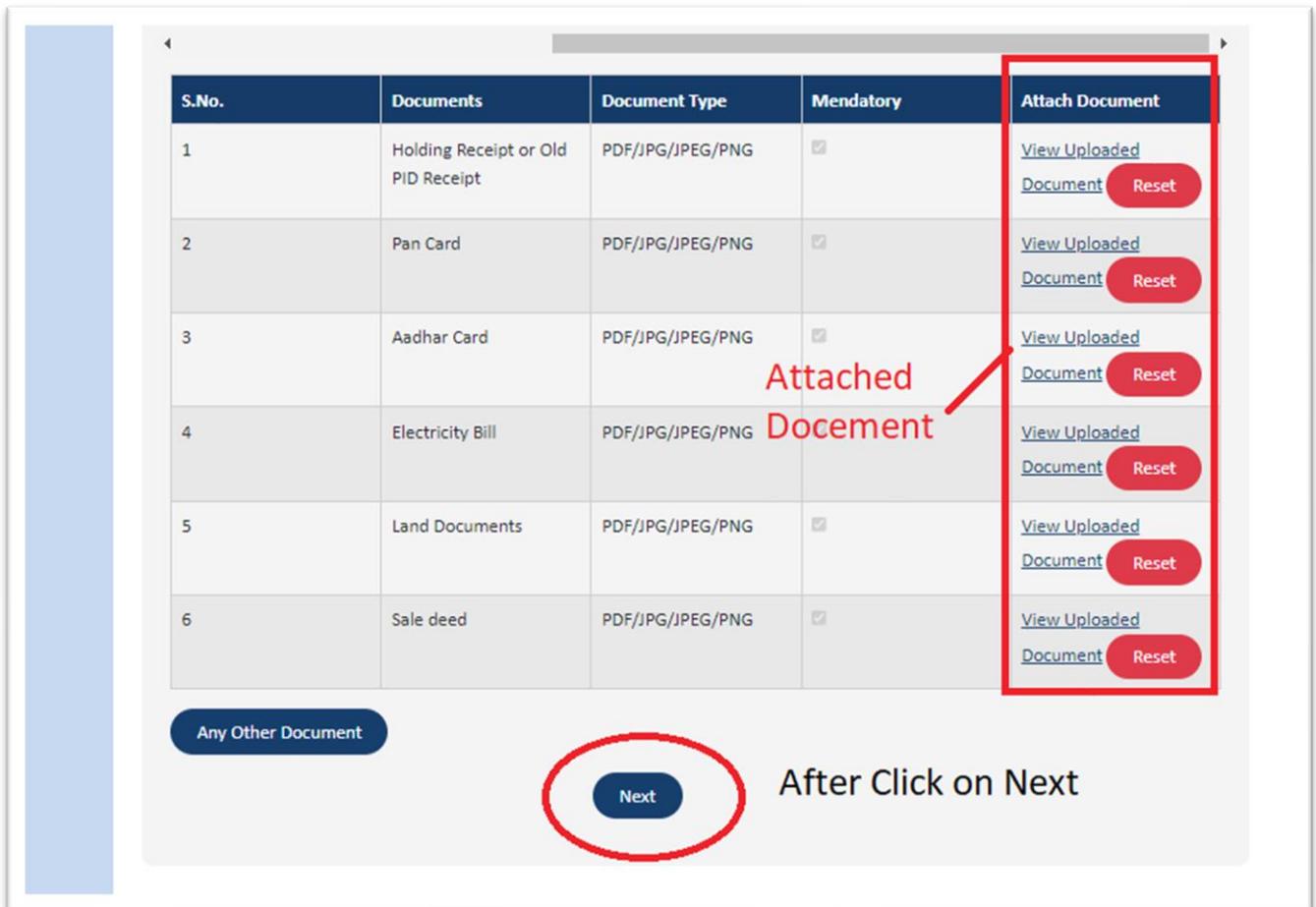


Figure 11: Property Tax SAS form Application document upload

After attachment, document user will click on **Next** Button and can see the details application form, users can also **print SAS form**, After that a message and email will be sent containing application no. to users as shown below



## 6. Bill Generation/ SAS Form Approval

### A) Application Login by Counter Clerk,

Counter clerk will login into the application

1. Enter **User ID**
2. Enter **Password**
3. Enter **Captcha**

Figure 14: Officer login

After login officer can see the dashboard for total application, pending application also approved /Rejected application were, Figure shown below

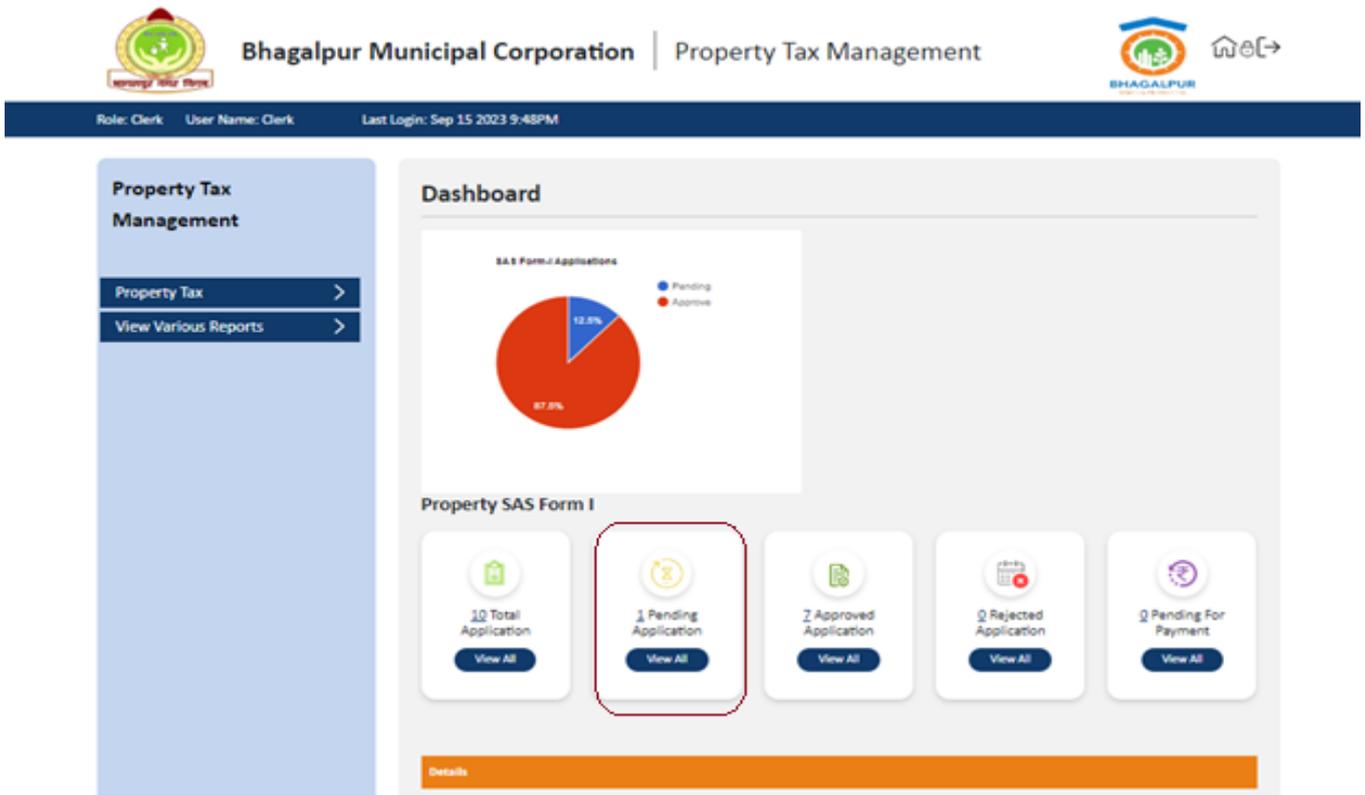


Figure 15: Officer dashboard

In pending application list of application can be viewed by officer form click on **View Application details SAS form will be open**, Figure shown below

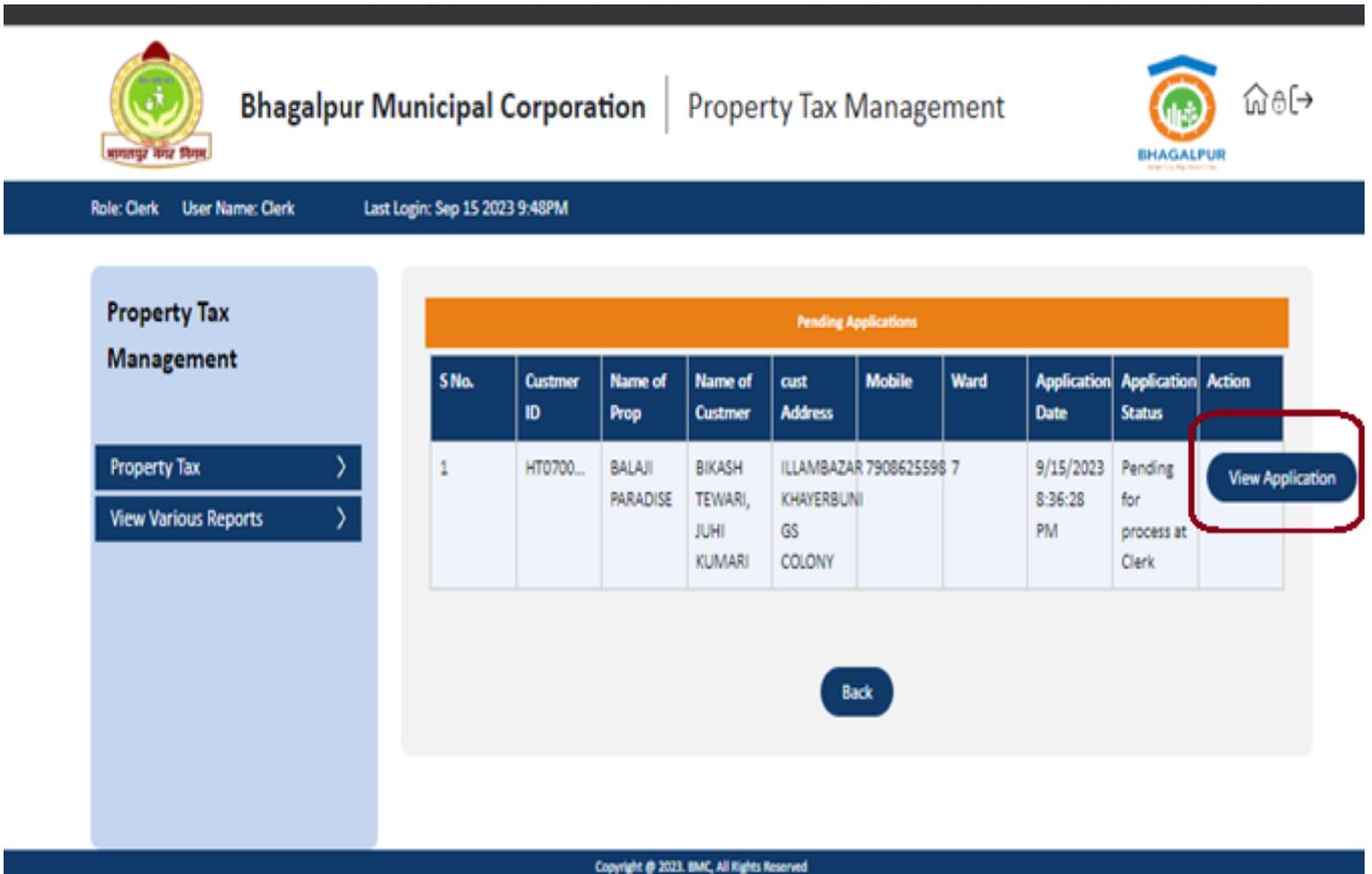


Figure 16: Officer dashboard



**Property Tax Management**

Property Tax >

View Various Reports >

### Customer SAS Form I Detail

Customer ID : HT0700009      Year of Assessment: 2022-2023

New Holding Number : 11043      Old Holding Number :

Your Municipality : Municipal Corporation      WARD No. : 07

Rain Water Harvesting facility available : No

OWNER NAME	FATHER NAME	GENDER
BIKASH TEWARI	LALJI TEWARI	Male
JUHI KUMARI	JN TEWARI	Female

Name of Property / House Number : BALAJI PARADISE      Address : ILLAMBAZAR KHAYERBUNI GS COLONY

PinCode : 731214      Is Correspondence Address Same as Above ? Yes

Correspondence Name of Property / House Number : BALAJI PARADISE      Correspondence Address : ILLAMBAZAR KHAYERBUNI GS COLONY

Figure 17: Officer dashboard

Sr.No	Document Name	Uploaded Document
1	Holding Receipt or Old PID Receipt	
2	Pan Card	
3	Aadhar Card	
4	Electricity Bill	
5	Land Documents	
6	Sale deed	

**Officer Remarks**

Sr No	Application Status	Note Sheet	Action By	Action Date/Time
1	Pending for process at Clerk		sanjeev	23/12/2022 09:26:10 PM

Action\* : Forward to Tax Collector      Note Sheet

Only 2000 character are allowed

Forward application to next officer

Submit
Back

Figure 18: Officer dashboard

Now Clerk can forward pending application to respective tax collector for field verification after adding note sheet

### B) Application Login by Tax Collector

Tax collector can login by filling ID password given to him/her

1. Enter User ID
2. Enter Password
3. Enter Captcha for login

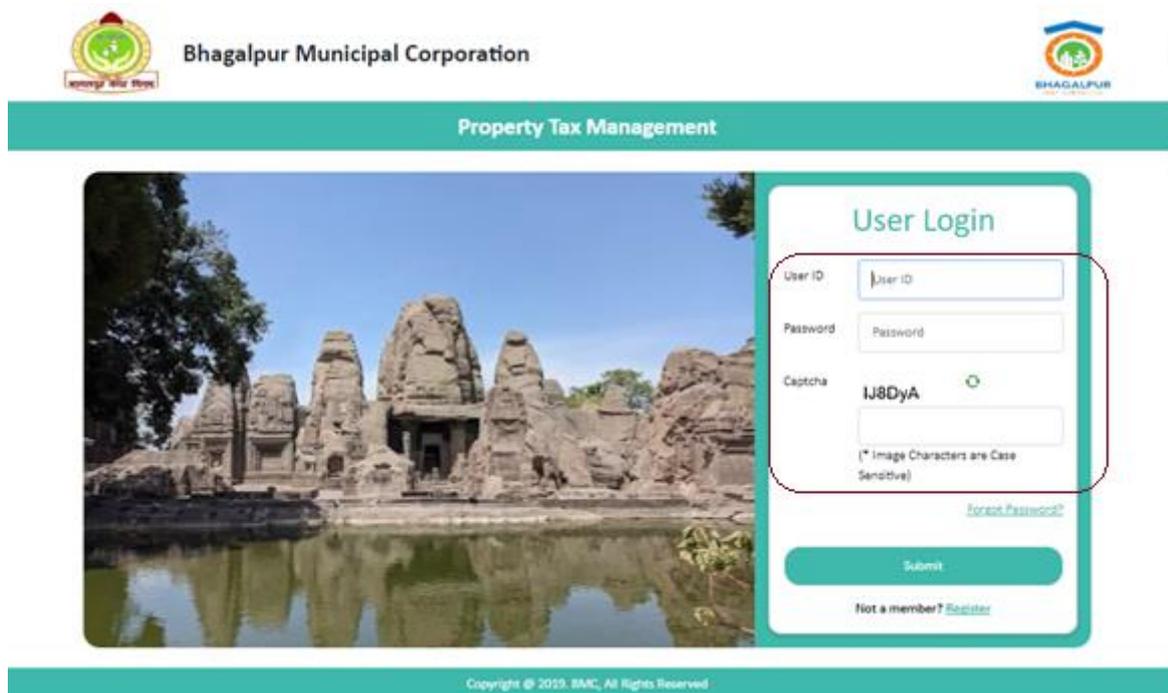


Figure 19: Officer login

After login officer can see the dashboard for total application, pending application also approved/rejected application were, Figure shown below



Figure 20: Officer dashboard

In pending application list of application can be viewed by officer form click on **View Application details SAS form** will be open, Figure shown below

**Bhagalpur Municipal Corporation | Property Tax Management**

Role: Tax collector | User Name: Tax collector | Last Login: Sep 15 2023 9:51PM

**Property Tax Management**

- Property Tax Bill >
- Property Tax >
- Accounts >
- View Various Reports >

**Pending Applications**

S No.	Customer ID	Name of Prop	Name of Customer	cust Address	Mobile	Ward	Application Date	Application Status	Action
1	HT3200...	JANVI TEWARI	BIKASH TEWARI, JUHI	TEST test	9999999999	32	7/7/2023 12:59:52 PM	Pending for process at Tax Collector	<a href="#">View Application</a>

[Back](#)

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Figure 21: Officer dashboard

**Bhagalpur Municipal Corporation | Property Tax Management**

Role: Tax collector | User Name: Tax collector | Last Login: Sep 15 2023 9:51PM

**Property Tax Management**

- Property Tax Bill >
- Property Tax >
- Accounts >
- View Various Reports >

**Customer SAS Form I Detail**

Customer ID : HT32000004 | Year of Assessment: 2022-2023

New Holding Number : 110 | Old Holding Number : 128

Your Municipality : Municipal Corporation | WARD No. : 32

Rain Water Harvesting facility available : No

OWNER NAME	FATHER NAME	GENDER
BIKASH TEWARI	Iajji tewari	Male
JUHI	JAYNARAYAN	Female

Name of Property / House Number : JANVI TEWARI | Address : TEST test

PinCode : 812001 | Is Correspondence Address Same as Above ? Yes

Correspondence Name of Property / House Number : 110 | Correspondence Address : TEST test

Figure 22: Officer dashboard

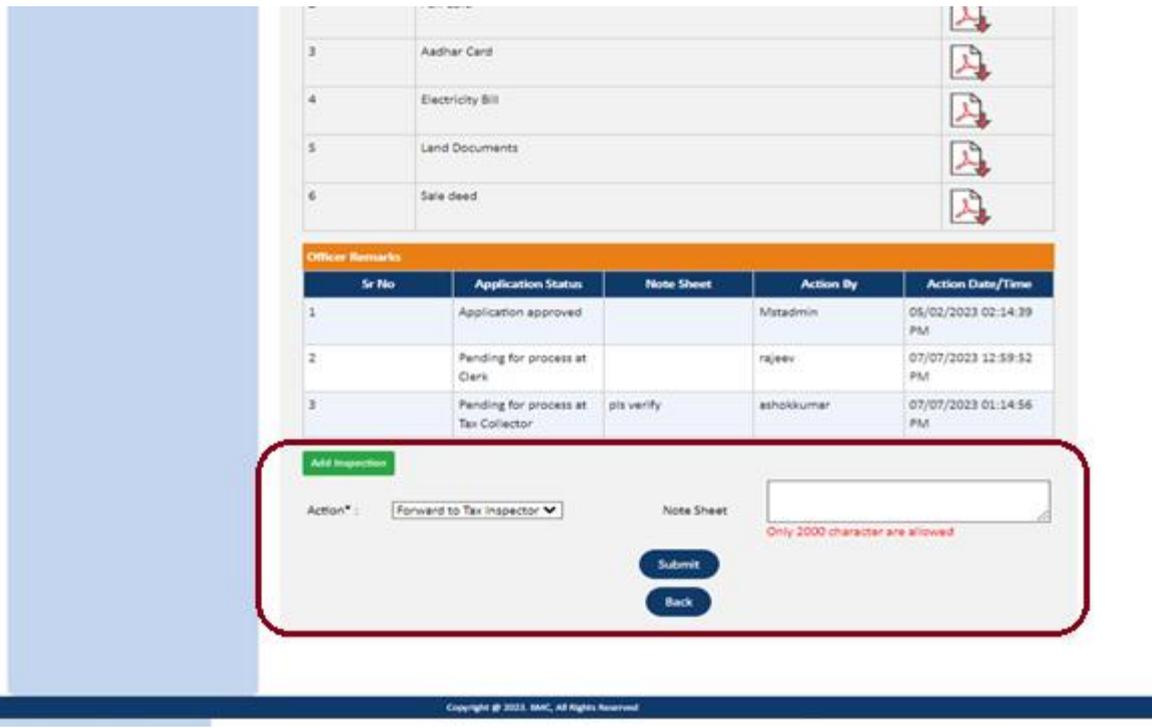


Figure 23: Officer dashboard

Now Tax collector can forward pending application to respective tax Inspector for bill Generation

**C) Application Login by Tax Inspector**

Tax Inspector can login by filling ID password given to him/her

1. Enter **User ID**
2. Enter **Password**
3. Enter **Captcha**

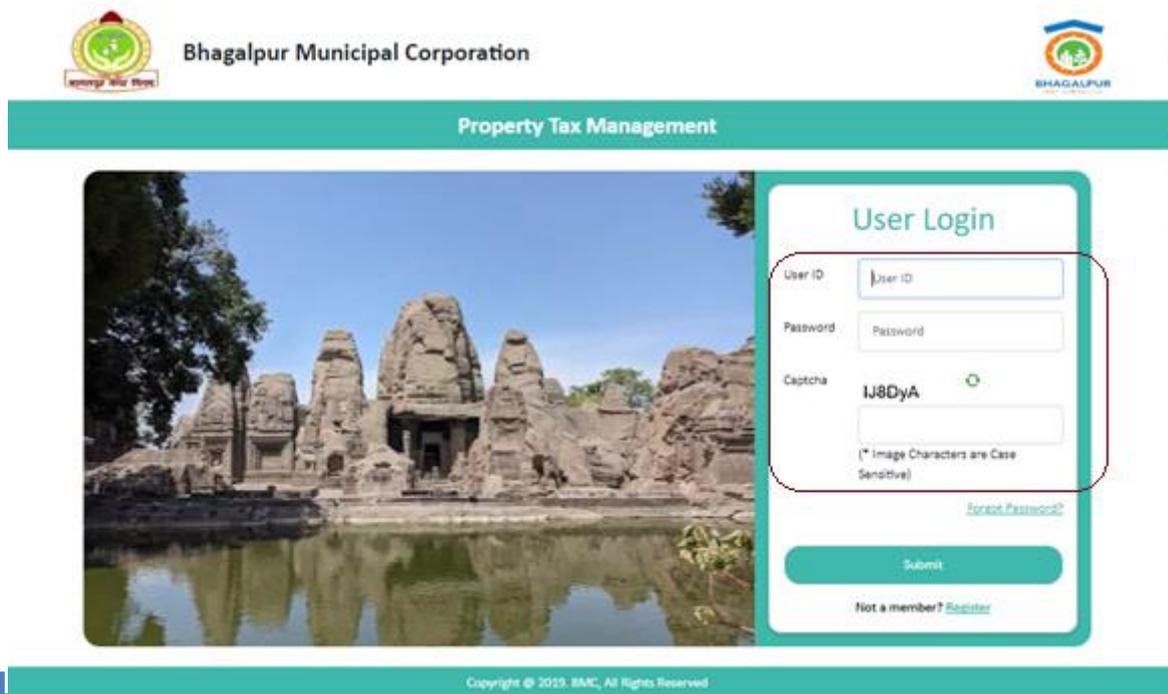


Figure 24: Officer login

After login officer can see the dashboard for total application, pending application also approved/rejected application were

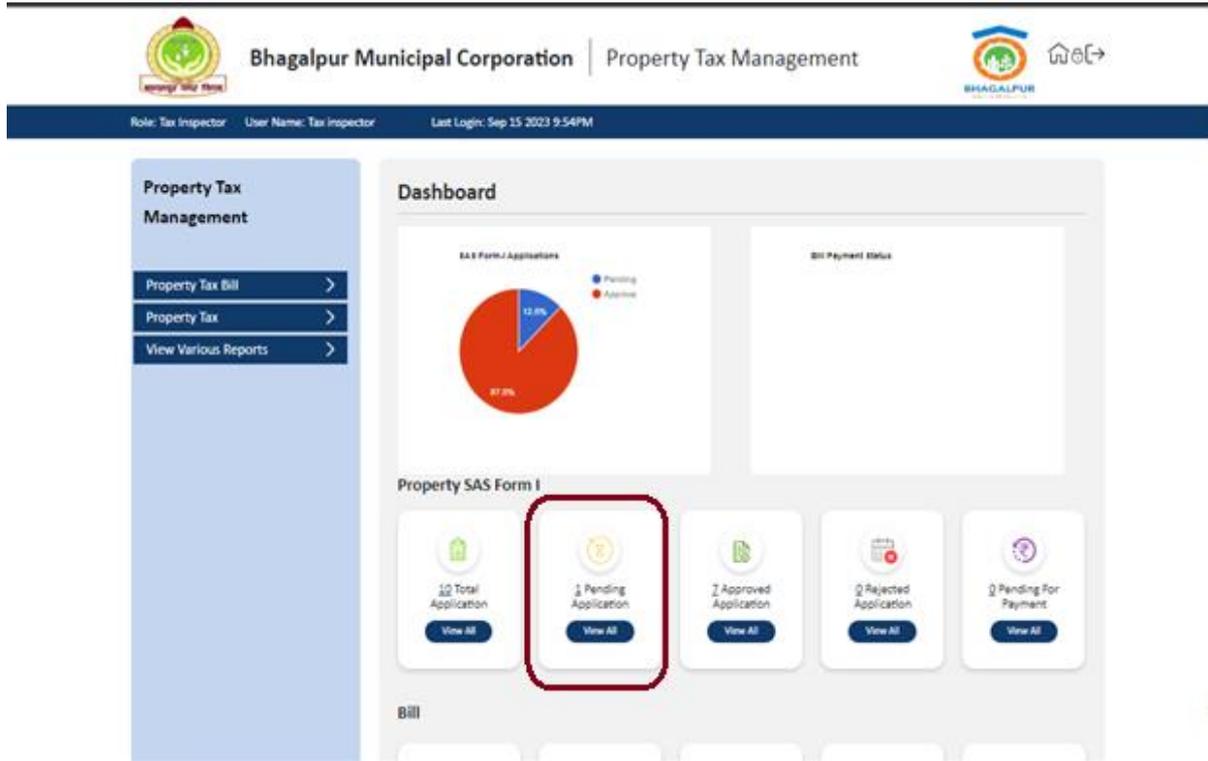


Figure 25: Officer dashboard

In pending application list of application can be viewed by officer form click on **View Application details SAS form will be open**, Figure shown below



Figure 26: Officer dashboard



**Bhagalpur Municipal Corporation** | Property Tax Management



Role: Tax Inspector    User Name: Tax inspector    Last Login: Sep 15 2023 9:54PM

**Property Tax Management**

- Property Tax Bill >
- Property Tax >
- View Various Reports >

### Customer SAS Form I Detail

Customer ID : HT29000006      Year of Assessment: 2022-2023

New Holding Number : 111      Old Holding Number : 22

Your Municipality : Municipal Corporation      WARD No. : 29

Rain Water Harvesting facility available : Yes

OWNER NAME	FATHER NAME	GENDER
BIKASH	SSSSS	Male

Name of Property / House Number : BIKASH TEWARI      Address : HATHUA, GOPALGANJ, PIN-841436

PinCode : 812001      Is Correspondence Address Same as Above ? Yes

Correspondence Name of Property / House Number : JUHI KUMARI      Correspondence Address : HATHUA, GOPALGANJ, PIN-841436

Correspondence PinCode : 841436

Figure 27: Officer dashboard

Document Uploaded By Applicant

Sr.No	Document Name	Uploaded Document
1	Holding Receipt or Old PID Receipt	
2	Pan Card	
3	Aadhar Card	
4	Electricity Bill	
5	Land Documents	
6	Sale deed	

**Officer Remarks**

Sr No	Application Status	Note Sheet	Action By	Action Date/Time
1	Pending for process at Clerk		sanjeev	20/01/2023 10:30:08 AM
2	Pending for process at Tax Collector	mom	ashokkumar	20/01/2023 12:39:51 PM
3	Pending for process at Tax Inspector	kjojj	sushilkumar	20/01/2023 12:44:37 PM

Action\* : Forward to Commissioner ▼      Note Sheet

Only 2000 character are allowed

Submit
  
Back

Figure 28: Officer dashboard

Now Tax Inspector can forward pending application to Municipal Commissioner for Approval and bill Generation

#### **D) Application Login by MC**

**Municipal Commissioner which is the final authority for bill generation and SAS form approval can login by filling**

1. Enter **User ID**
2. Enter **Password**
3. Enter **Captcha** for login

Figure 29: Officer login

After login Commissioner can see the dashboard for total application, pending application also approved/rejected application were

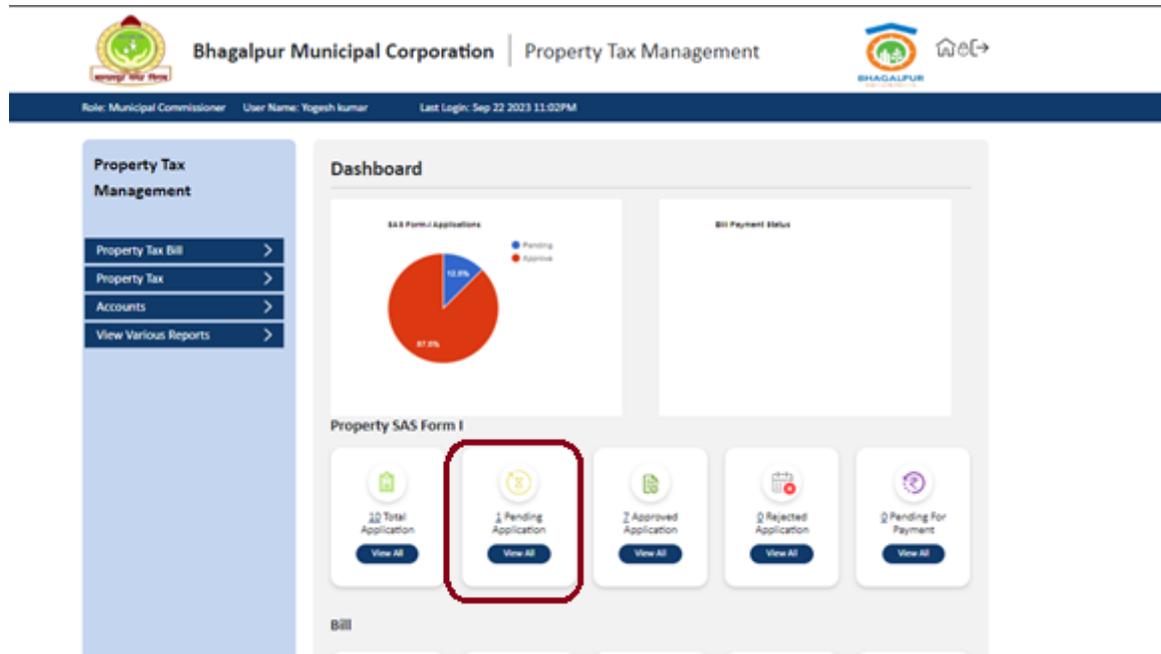


Figure 30: Officer dashboard

**21** In pending application list of application can be viewed by officer form click on **View Application details SAS form will be open**, Figure shown below



**Bhagalpur Municipal Corporation** | Property Tax Management



Role: Municipal Commissioner User Name: Yogesh kumar Last Login: Sep 22 2023 11:02PM

**Property Tax Management**

- Property Tax Bill >
- Property Tax >
- Accounts >
- View Various Reports >

Pending Applications

S No.	Customer ID	Name of Prop	Name of Customer	cust Address	Mobile	Ward	Application Date	Application Status	Action
1	HT2900...	BIKASH TEWARI	BIKASH	HATHUA, GOPALGANJ, PIN-841436	7908625598	29	7/9/2023 10:19:21 AM	Pending for process at Commissioner	<div style="border: 2px solid red; border-radius: 10px; padding: 5px; display: inline-block;">View Application</div>

[Back](#)

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Figure 31: Officer dashboard



**Bhagalpur Municipal Corporation** | Property Tax Management



Role: Municipal Commissioner User Name: Yogesh kumar Last Login: Sep 22 2023 11:02PM

**Property Tax Management**

- Property Tax Bill >
- Property Tax >
- Accounts >
- View Various Reports >

**Customer SAS Form I Detail**

Customer ID : HT29000006 Year of Assessment: 2022-2023

New Holding Number : 111 Old Holding Number : 22

Your Municipality : Municipal Corporation WARD No. : 29

Rain Water Harvesting facility available : Yes

OWNER NAME	FATHER NAME	GENDER
BIKASH	SSSSS	Male

Name of Property / House Number : BIKASH TEWARI Address : HATHUA, GOPALGANJ, PIN-841436

PinCode : 812001 Is Correspondence Address Same as Above ? Yes

Correspondence Name of : JUHI KUMARI Correspondence Address : HATHUA, GOPALGANJ, PIN-

Figure 32: Officer dashboard

Now Municipal Commissioner Can add note sheet and Approve Application,

Sr.No	Document Name	Uploaded Document
1	Holding Receipt or Old PID Receipt	
2	Pan Card	
3	Aadhar Card	
4	Electricity Bill	
5	Land Documents	
6	Sale deed	

Sr No	Application Status	Note Sheet	Action By	Action Date/Time
1	Pending for process at Clerk		sanjeev	20/01/2023 10:30:08 AM
2	Pending for process at Tax Collector	mom	ashokkumar	20/01/2023 12:39:51 PM
3	Pending for process at Tax Inspector	kjojj	sushilkumar	20/01/2023 12:44:37 PM
4	Pending for process at Commissioner	QASQSA	tinsuser	20/01/2023 12:51:05 PM

Action\*: Approve Application

Note Sheet

Only 2000 character are allowed

Click on approve application

Figure 33: Officer dashboard

For bill generation MC will go to. Property tax bill and click on generate new bill clicking button, Officer will generate Bill by giving property id no or any of the combination of ward, node sector or plot type or plot. Bill for single property can also be generated by giving the property code.

Bhagalpur Municipal Corporation | Property Tax Management

Role: Municipal Commissioner User Name: Yogesh kumar Last Login: Sep 22 2023 11:02PM

Property Tax Management

Property Tax Bill

- Bulk Bill Generation
- Generate New Bill
- View Bill

Property Tax

Accounts

View Various Reports

Dashboard

SAS Form-I Applications Approve

100%

Bill Payment Status

Property SAS Form I

- 10 Total Application
- 0 Pending Application**
- 0 Approved Application
- 0 Rejected Application
- 0 Pending For Payment

Figure 34: Officer dashboard for Billing

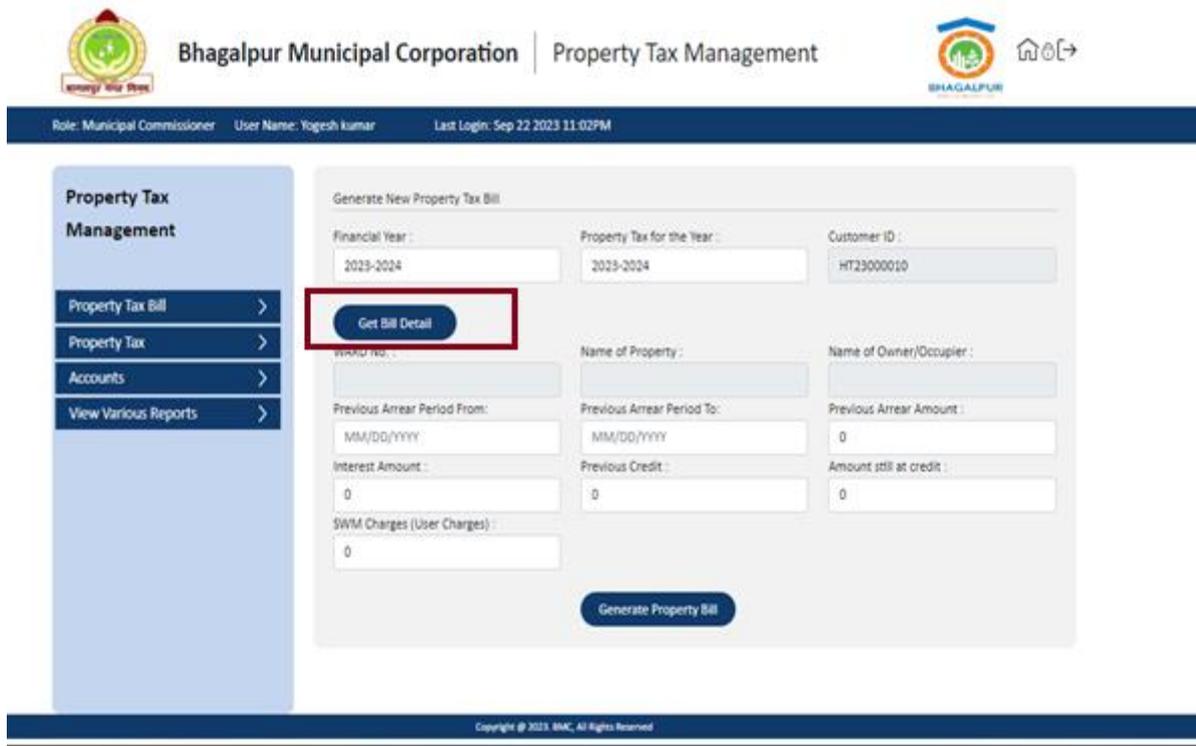


Figure35: Officer dashboard for Generate bill

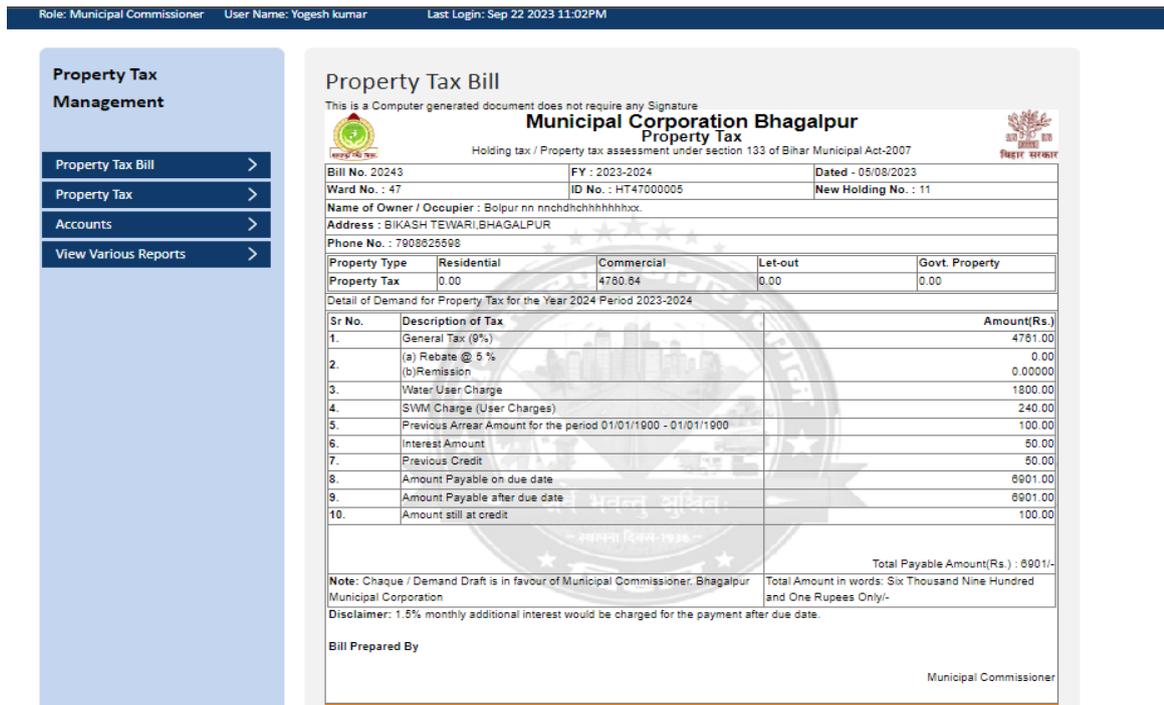


Figure35: Officer dashboard for Generate bill

After That once Tax inspector send the bill to Municipal commissioner for approval

**Bhagalpur Municipal Corporation | Property Tax Management**

Role: Municipal Commissioner | User Name: Yogesh kumar | Last Login: Sep 22 2023 11:02PM

**Property Tax Management**

- Property Tax Bill >
- Property Tax >
- Accounts >
- View Various Reports >

**Dashboard**

**SAS Form I**

100% Approved

**Bill**

2 Pending Bill (View All)

Figure36: Officer dashboard for Generate bill

**Bhagalpur Municipal Corporation | Property Tax Management**

Role: Municipal Commissioner | User Name: Yogesh kumar | Last Login: Sep 22 2023 11:02PM

**Property Tax Management**

- Property Tax Bill >
- Property Tax >
- Accounts >
- View Various Reports >

**Pending Bills**

S No.	Bill No.	Bill Amount	Customer ID	Name of Prop	Name of Customer	cust Address	Mobile	Circle	Application Date	BillStatus	Action
1	20243	6901.00	HT47000005	BIKASH TEWARI	Bolpur nn nnchdchchhhhhhhxx	BHAGALPUR	7908625598	47	7/8/2023 1:47:25 PM	Pending for process at Commissioner	View Bill
2	20245	2560.00	HT41000007	ANKUSH TEWARI	Bikash Tewari	BOLPUR MISSION COMPOUND BOLPUR	6294536358	41	8/5/2023 12:20:16 AM	Pending for process at Commissioner	View Bill

Back

Figure37: Officer dashboard for Generate bill

Role: Municipal Commissioner User Name: Yogesh kumar Last Login: Sep 22 2023 11:02PM

**Property Tax Management**

- Property Tax Bill >
- Property Tax >
- Accounts >
- View Various Reports >

### Property Tax Bill

This is a Computer generated document does not require any Signature

**Municipal Corporation Bhagalpur**  
Property Tax

Holding tax / Property tax assessment under section 133 of Bihar Municipal Act-2007

Bill No. : 20243	FY : 2023-2024	Dated - 05/08/2023		
Ward No. : 47	ID No. : HT47000005	New Holding No. : 11		
Name of Owner / Occupier : Bolpur nn nnohdhchhhhhhhx.				
Address : BIKASH TEWARI,BHAGALPUR				
Phone No. : 7908625598				
Property Type	Residential	Commercial	Let-out	Govt. Property
Property Tax	0.00	4780.84	0.00	0.00

Detail of Demand for Property Tax for the Year 2024 Period 2023-2024

Sr No.	Description of Tax	Amount(Rs.)
1.	General Tax (9%)	4781.00
2.	(a) Rebate @ 5 %	0.00
	(b)Remission	0.000000
3.	Water User Charge	1800.00
4.	SWM Charge (User Charges)	240.00
5.	Previous Arrear Amount for the period 01/01/1900 - 01/01/1900	100.00
6.	Interest Amount	50.00
7.	Previous Credit	50.00
8.	Amount Payable on due date	6901.00
9.	Amount Payable after due date	6901.00
10.	Amount still at credit	100.00
<b>Total Payable Amount(Rs.) : 6901/-</b>		

Note: Chague / Demand Draft is in favour of Municipal Commissioner, Bhagalpur Municipal Corporation  
Total Amount in words: Six Thousand Nine Hundred and One Rupees Only/-  
Disclaimer: 1.5% monthly additional interest would be charged for the payment after due date.

Bill Prepared By  
  
Municipal Commissioner

Figure38: Officer dashboard for Generate bill

6. Bill Payment

Citizen’s dashboard is showing the Property tax bill generated, with amount and financial year. citizen download the bill and in the offline mode visit the Municipal office or pay the cash cheque to the Tax collector

Role: Tax collector User Name: Tax collector Last Login: Jan 20 2023 11:12AM

**Property Tax Management**

- Property Tax >
- Accounts >
- Cancel Receipt
- Get Duplicate Receipt
- Receive Payment
- Update RTGS and NEFT Payment Status
- View Cancel Receipt
- View Various Reports >

### Receive Property Tax Bill

BILL No. :  Get Detail

UNP No. :  WARD No. :

Circle :  Name of Property :

Name of Owner/Occupier :  Correspondence Address :

Payment Mode :  Bank Name :

Cheque Number :  Interest @ 1.5%/Month :

Payment Type :  Penalty :

Amount Payable :

Receive Payment

Figure 39: Property Tax View Bill

### 9.Receive Payment by clerk /Tax collector

Officer will receive payment giving property id no or any of the combination of ward, node sector

- Payment receives for single property can also be done

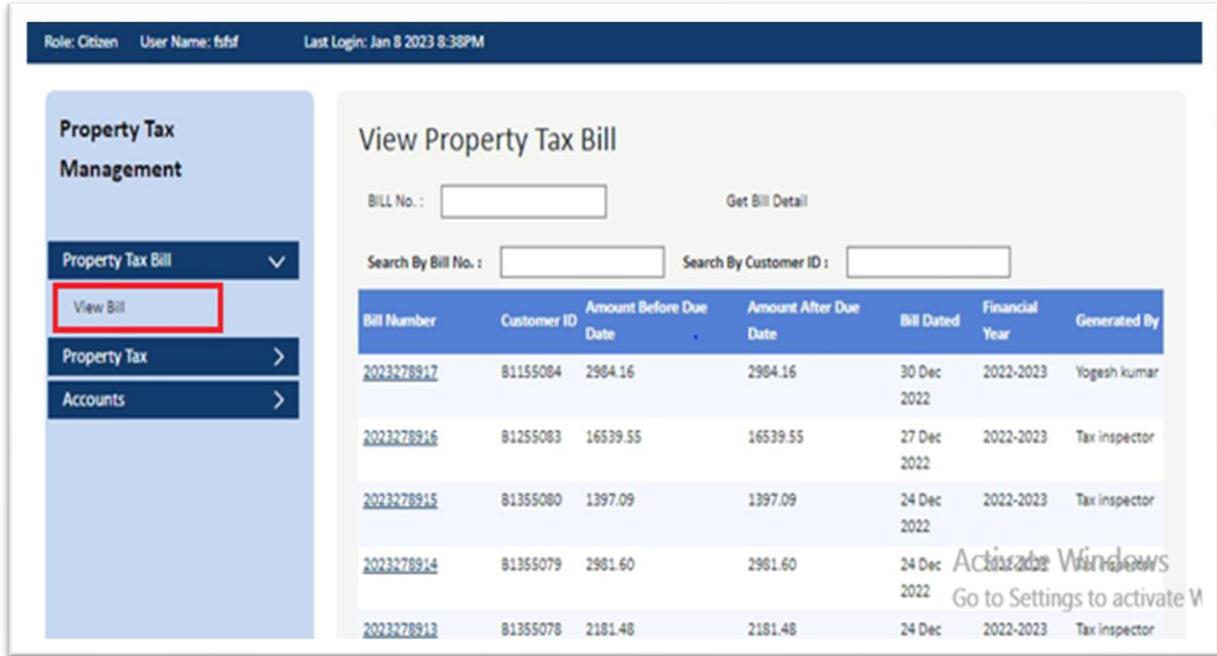


Figure40: Officer dashboard for View bill

Officers can receive payment form his console by Click on **ACCOUNT>>Receive Payment**

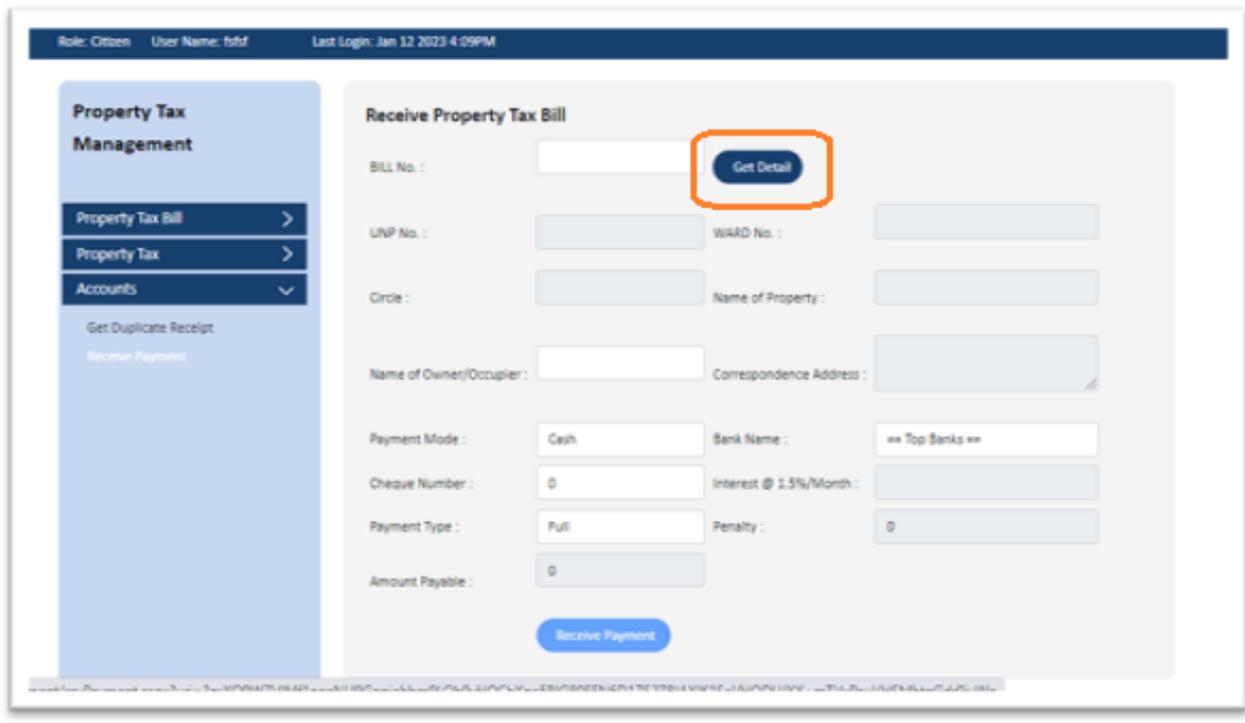


Figure41: Receive payment

Figure41: receipt

**Get Duplicate Receipt: -Citizen can get duplicate receipt by click on Accounts>>Get duplicate receipt**

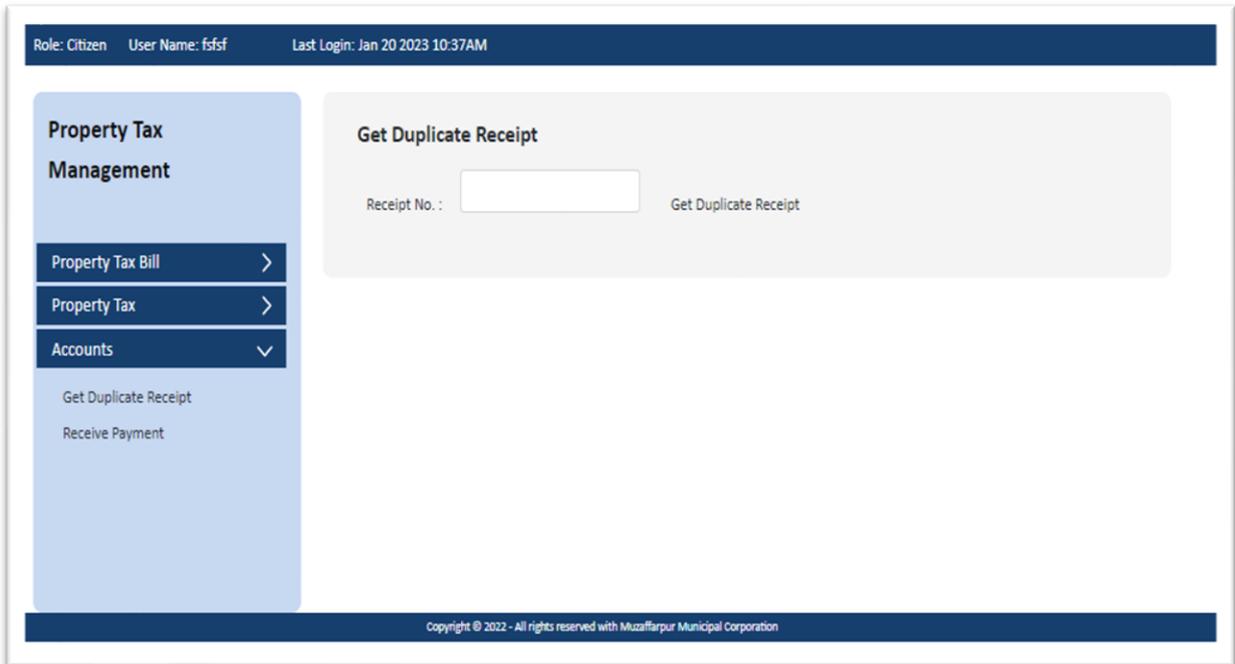


Figure42: Get Duplicate receipt

**Property Tax Bill**

This is a Computer generated document does not require any Signature

**Municipal Corporation Bhagalpur**  
Property Tax

Holding tax / Property tax assessment under section 133 of Bihar Municipal Act-2007

Bill No. 20243	FY : 2023-2024	Dated - 05/08/2023
Ward No. : 47	ID No. : HT47000005	New Holding No. : 11
Name of Owner / Occupier : Bolpur nn nnchdhchhhhhhhhhxx		
Address : BIKASH TEWARI, BHAGALPUR		
Phone No. : 7908625598		

Property Type	Residential	Commercial	Let-out	Govt. Property
Property Tax	0.00	4760.64	0.00	0.00

Detail of Demand for Property Tax for the Year 2024 Period 2023-2024

Sr No.	Description of Tax	Amount(Rs.)
1.	General Tax (9%)	4761.00
2.	(a) Rebate @ 5 % (b) Remission	0.00 0.00000
3.	Water User Charge	1800.00
4.	SWM Charge (User Charges)	240.00
5.	Previous Arrear Amount for the period 01/01/1900 - 01/01/1900	100.00
6.	Interest Amount	50.00
7.	Previous Credit	50.00
8.	Amount Payable on due date	6901.00
9.	Amount Payable after due date	6901.00
10.	Amount still at credit	100.00
		Total Payable Amount(Rs.) : 6901/-

**Note:** Cheque / Demand Draft is in favour of Municipal Commissioner, Bhagalpur Municipal Corporation

**Total Amount in words:** Six Thousand Nine Hundred and One Rupees Only/-

**Disclaimer:** 1.5% monthly additional interest would be charged for the payment after due date.

Bill Prepared By

Municipal Commissioner

Figure43: Property tax receipt

**Annexure-1. Ownership master**

Single Owner	Partnership Firm	Board	Govt. Entity	Company (Public Ltd.)
Joint Owners	Proprietorship Firm	Institution	Authority	Company (Private Ltd.)
Trust	NGO	Govt. Body	HUF (Hindu Undivided Family)	Others

**Annexure-2. Vacant Land Tax Rate (Rate Rs. per Sq. Meter)**

Sr.	Type of Municipality	Principal Main Road	Main Road	Others
1.	Municipal Corporation	5	4	3
2.	Municipal Council	4	3	2
3.	Nagar Panchayat	3	2	1

**Vacant Land Tax Rate (Rate Rs. per Sq. Feet)**

Sr.	Type of Municipality	Principal Main Road	Main Road	Others
4.	Municipal Corporation	0.46	0.37	0.28
5.	Municipal Council	0.36	0.28	0.19
6.	Nagar Panchayat	0.28	0.19	0.11

In case the property status is purely vacant land; Vacant Land Tax shall be levied after expiry of two years from the date of acquisition of vacant land by the owner.

**Annexure-3. Occupancy Factor**

Sr.	Type of Occupancy	Multiplying Factor
1.	Self-Occupied (S)	1
2.	Tenanted (T)	1.5

**Annexure-4. Calculation of Rateable Area for Properties**

For the purpose of calculation of rateable area of units of the property please follow the following –

- (i) Individual Residential Property - 70% of Total Built-up Area
- (ii) Individual Non-Residential Property - 80% of Total Built-up Area
- (iii) Individual Residential Multistory Buildings/Apartments - 70% of Total Built-up Area
- (iv) Individual Non-Residential Multistory Buildings/Apartments - 80% of Total Built-up Area

Total built-up area means the carpet area that is actual usable area within the walls plus the thickness of walls and the balcony on each floor in a premise

**Annexure-5. Non-Residential Use Factor****Need to add fees master**

Use ID	Type of Occupancy
I.	Hotels, bars, clubs, health club and Marriage Halls
II.	Shops (with less than 250 sq. feet area)
III.	Shops (other than II above), Show room, shopping malls, Cinema Houses, Multiplexes, Dispensaries, Laboratories, Restaurants, Guest Houses
IV.	Commercial Offices, Financial Institutions, Banks, Insurance Offices, Private Hospitals and Nursing Homes
V.	Industries, Workshops, Storage, Godowns and Warehouses
VI.	Commercial establishments and undertakings of state and central government
VII.	Coaching Classes, Guidance and Training Centers & their Hostels
VIII.	State and Central Government offices other than their commercial establishments and undertakings
IX.	Private Schools, Private Colleges, Private Research Institutes, and Other Private Educational Institutions & their Hostels
X.	Places, Centers and Institutions of Spiritual and Religious Nature
XI.	Educational and Social Institutions run by charitable trusts on no-profit no-loss basis for benefit of poor, physically challenged, social security of women and children
	Any other holdings not covered under (I) to (XI)

In case of category VIII, Service Charges are payable, instead of Property Tax, which are 75% of Property Tax, as

computed.

#### A6. Rebate

2. 5 (Five) % Rebate can be claimed on property tax payable on all structures which uses rain water harvesting technology/facility. However, assesses with ownership title to Land are eligible for this Rebate.
3. 5 (Five) % Rebate can be claimed from Property Tax payable for the Year, if payment made on or before 30th June of the Financial Year.

#### A7. Interest /Penalty

All payments after September 30<sup>th</sup> of the financial year shall be subject to levy of Penal Interest for delayed payments @ 1.5% per month effective 1<sup>st</sup> October of the financial year

#### A8.ARV MATRIX

TYPES OF CONSTRUCTION	HOLDING ON PRINCIPAL MAIN ROAD			HOLDING ON MAIN ROAD			HOLDING ON OTHER ROAD		
	INDUSTRIAL OR COMMERCIAL	OTHER	RESIDENCIAL	INDUSTRIAL OR COMMERCIAL	OTHER	RESIDENCIAL	INDUSTRIAL OR COMMERCIAL	OTHER	RESIDENCIAL
<b>R.C.C PUCCA STRUCTURE</b>	58	44	22	44	29	15	22	15	8
<b>ASBESTOS/CORRUGATED ROOF STRUCTURE</b>	44	29	15	29	22	10	15	<b>10</b>	5
<b>OTHER</b>	22	15	8	15	10	5	10	5	3

NOTES;

1.For mixed use holding separate calculation should be taken for individual floor area

2.others holding include

A, Govt psu and central govt commercial institution and offices

B, Govt school, colleges, Hospital and Health care,

C. educational and social trust aided institution for handicapped, poor, ladies. And child,