



**Era of transparent, Objective and Scientific Property Tax System begins in your city**  
**Self Assessment of Property Tax – Empowerment of citizens**

## SHORT SYNOPSIS OF UNIT AREA ASSESSMENT

Annual Property Tax under the Unit Area Assessment (UAA) system is calculated on the basis of the following formula:

$$\text{Annual Tax Payable (Rs / annum)} = \text{Base Unit Area Value (Rs / sq. ft./annum)} \times \text{Multiplicative Factors} \times \text{Covered Area / Land Area (sq. ft.)} \times \text{Tax Rate (\%)}$$

### Base Unit Area Value

The Municipal Valuation Committee divided the ward no. 1-141 of Kolkata into 293 blocks; each of these blocks was classified into one of the seven categories (viz. A to G) based on variations in land value, service availability and infrastructure. Final Notification had been published after having feedback on the above block division and categorization from the citizens, duly considered by Anomaly Review Committee after conducting public hearings. For every category, a Base Unit Area Value (BUAV) has been assigned. The BUAV is the highest for category 'A' and has reduced for every succeeding category; BUAV of category 'G' being the lowest. The concept of BUAV ensures equity at a macro level for properties lying within the same block or similar category block.

### Multiplicative Factors

To account for the wide heterogeneity among properties within a block, Multiplicative Factors (MFs) will be used. MFs would account for variations in terms of purpose of use, age of property, its location within the block, nature of occupancy and type of structure and their value will vary within 0.5 to 8 depending on different types. Final BUAV will either increase or decrease on multiplication of such factors with BUAV.

### Tax Rate (%)

A flat tax rate, has been introduced under the UAA system for different types of properties. Tax rate under the UAA system is expected to be significantly lower (6% to 20%) than the property tax rates of the current system (11% to 40%). Howrah bridge tax will be added to it.

### Slums and Colonies

One of the major objectives of the UAA is to relieve the poor from the burden of property tax. Anomaly Review Committee deliberated at length upon the suggestion of grouping all slums under category G irrespective of their geographical location and all RR & R colonies & Govt notified EWS scheme under category E provided they are not already situated within a block which is classified under a lower category (viz. F & G).

Consider the case of Kalabagan slum. Although, otherwise it is situated under 'C' category having BUAV, Rs. 42 / sq. ft.; being a slum, it will fall under a BUAV, Rs.13/sq. ft. applicable for category 'G'. As slums are generally semi-pucca in nature and located on narrow IP roads, structure and location MFs of 0.6 and 0.6 respectively would be applicable, bringing the Final BUAV down to Rs.(13 x 0.6x 0.6x 1x 1x 1) = Rs.4.68/sq. ft. For 200 sq.ft. covered area the Annual Value will be Rs.940.00 & A tax rate of 8% would imply tax of Rs.78.00 per year (including Howrah Bridge Tax). Also, if the Annual Value of any property is found to be Rs. 500 or less then such slum property would be exempted from paying property tax.

### Flats and Vacant Land

A flat tax rate will be applied to all types of properties including general flats that are part of apportioned share and tax will depend solely on a property's annual valuation instead of aggregated annual value of all flats within the building which causes, in present system, application of highest tax rate (40%) for all flats. For land with construction, if ground coverage at the plinth level exceeds 40% of the plot area or permissible plinth area is fully consumed, no property tax shall be levied on appurtenant vacant land. For vacant land, Annual Value will not depend on market value of the land (like @ 2.5% or 7% ,as the case may be, in the present system).

### Extra Rebate

Additional 5% rebate, over normal 5% rebate on the demand of 2<sup>nd</sup>, 3<sup>rd</sup> & 4<sup>th</sup> Qly will be allowed if tax against all 4 quarters are paid at a time within rebate date of first quarter.

### Tax Capping

Provision is kept in KMC Act and relevant regulation so that existing Tax on already assessed portion is not increased or decreased by more than 20% provided that is there no change in nature & character of the property since last valuation. There will be further scope for removal of hardship on case to case basis.

### Howrah Bridge Tax

Howrah Bridge Tax on AV- 0.5% (wd 1-65,68-88,90) , 0.25% (wd 66,67,89,91-100,115-141) and Nil (wd 101-114)

### ILLUSTRATION (Multiplicative factors as stated are illustrative and not exhaustive)

Base Unit Area Values for covered space of bldg or land comprising bldg or vacant land	
Category	Rs. / sq. ft.
A	74
B	56
C	42
D	32
E	24
F	18
G	13

Code	Age of building / premises (MF1)	Multiplicative factor value
A1	Age of premises 20 years or less	1
A2	Age of premises > 20 years but ≤ 50 years	0.9
A3	Age of premises > 50 years	0.8

Code	Type of property	Tax Rate
1	Un-developed Bustee	6%
2	Developed Bustee	8%
3	Government Properties within the meaning of section 171 subsection (8) of KMC Act,1980	10%
4	Properties having Annual Value < Rs. 30000/-	15%
5	Others	20%

Code	Location of property/ premise (MF2)	MF
L1	Property abutted by roads having width ≤ 2.5m	0.6
L2	Property abutted by roads having width >2.5 m but ≤ 3.5 m	0.8
L3	Property abutted by roads having width >3.5 m but ≤ 12 m	1
L4	Property abutted by roads having width >12 m	1.2

Please Log on to <https://www.kmcgov.in> or contact local office of Assessment –Collection Department for detail and collection /submission of Self-Assessment Form (SAF) within 60 days from date of publication of Scheme on 1/4/2017.

Occu pancy Code	Occupancy Status (MF3)	MF
O1	Property (or portion thereof) under occupation of tenant(s) or anybody else other than an owner or his/her "family" as defined in the scheme, where the tenancy $\leq$ 20 years old and is used for non residential purpose	4
O2	Property (or portion thereof) under occupation of tenant(s) or anybody else other than an owner or his/her "family" as defined in the scheme, where the tenancy $\leq$ 20 years old and is used for residential purpose	1.5
O3	Fee/ Commercial Car Parking Space/ garage	4
O4	Property (or portion thereof) under occupation of tenant(s) or anybody else other than an owner or his/her "family" as defined in the scheme, where <ul style="list-style-type: none"> <li>i. the tenancy <math>&gt;</math> 20 years old but <math>\leq</math> 50 years old and,</li> <li>ii. the tenant <b>is not protected</b> under West Bengal Premises Tenancy Act 1997</li> </ul>	1.2
O5	Property (or portion thereof) under occupation of tenant(s) or anybody else other than an owner or his/her "family" as defined in the scheme, where <ul style="list-style-type: none"> <li>i. the tenancy <math>&gt;</math> 20 years old but <math>\leq</math> 50 years old and,</li> <li>ii. the tenant <b>is protected</b> under West Bengal Premises Tenancy Act 1997</li> </ul>	1
O6	Property (or portion thereof) under occupation of tenant(s) or anybody else other than an owner or his/her "family" as defined in the scheme, where the tenancy $>$ 50 years old	1
O7	Property (or portion thereof) under occupation of owner or his/her "family" as defined in the scheme	1

Struc ture Code	Structure of Building (MF4)	MF
S1	Residential Building (not being an apartment) on a plot size $>$ 10 cottah	1.5
S2	Apartments belonging to such "Special Projects" as earmarked by IG Registration (excluding apartments identified/ notified as MIG / LIG by any Government/ statutory body) or, Apartments having "covered space (excluding car parking space)" $>$ 2000 sq. ft.	1.5
S3	All Pucca properties and such other properties not falling under any of the other categories	1
S4	All Car Parking Spaces (open and covered) and Garage	0.8
S5	Semi-Pucca	0.6
S6	Proportionate Common Area	0.5
S7	Kuchcha	0.5
Use Code	Usage Types (MF5)	MF
U1	Water Body	0.5
U2	Residential use	1
U3	Industrial/manufacturing, Shop $<$ 250 Sq.Ft., Restaurant	2
U4	Health, Edu - Inst, Single Screen Cinema, Hotel $<$ 3 star, Bar	3
U5	Hotels 3 star and 4 star, Ceremonial House	4
U6	Office, bank, Hotel 5 star or more	5
U7	Commercial shops(not in U3) , mall, Multiplex	6
U8	Offsite ATM, Tower, Hoarding, Night Club	7
U9	Vacant Land upto 5 cottah not falling under U1 to U8	2
U10	Vacant Land more than 5 cottah	8

**EXAMPLE:-----**

Consider, a Two stroied house (with single assessee & premises no.) which is 25 years old and located in category 'C' by the side of a road having width 10.75 m with the following description considering which property is already assessed in old system;  
 Covered Space at Gr.Floor(Rented to bank) at a monthly Rent of Rs.1.10 lac--3225 sq.ft. ; Covered Space of 1<sup>st</sup> floor(Owner's occupied & Residential)-- 3225 sq.ft. and car parking space (Owner's Occupied)-225 sq.ft. Total plot area 7000 sq.ft. Since ground coverage at plinth level  $>$  40% of plot area no tax will be levied on remaining vacant land.

Factor / Parameter	Portion 1 (1 <sup>ST</sup> FL- Resi) Description	Values	Portion 2(Gr FL-NON – RESI/Bank) Description	Values	Portion 3 (GR FL-Car Parking) Description	Values
BUAV	'C' category	Rs. 42 / sq. ft.	'C' category	Rs. 42 / sq. ft.	'C' category	Rs. 42 / sq. ft.
Age (MF1)	25 years	0.9 (A2)	25 years	0.9 (A2)	25 years	0.9 (A2)
Location (MF2)	Property abutted by roads having width $>$ 3.5 m but $\leq$ 12 m	1 (L3)	Property abutted by roads having width $>$ 3.5 m but $\leq$ 12 m	1 (L3)	Property abutted by roads having width $>$ 3.5 m but $\leq$ 12 m	1 (L3)
Occupancy (MF3)	Self-occupied	1 (O7)	Tenant	4 (O1)	Self-occupied	1 (O7)
Structure (MF4)	Pucca	1 (S3)	Pucca	1 (S3)	<b>Car Parking</b>	0.8 (S4)
Usage MF (MF5)	<b>Residential</b>	1 (U2)	<b>Bank</b>	5 (U6)	<b>Car Parking</b>	1 (U2)

Portion Location/ Description / Unit	Is it already assessed in the manner (in same nature and area of structure or usage or occupancy) as is being mentioned here (Y/N)	Base Unit Area Value* (in Rs./ sq. ft)	Covered Space* (in sq. ft.)	Age Multipli- cative Factor (AF)*	Structure Multipli- cative Factor (SF)*	Usage Multipli- cative Factor (UF)*	Location Multipli- cative Factor (LF)*	Occu- pancy Multipli- cative Factor (OF)*	Annual Value* ( $A2b \times A2c \times A2d$ $\times A2e \times A2f \times A2g \times A2h$ ) (in Rs)	Aggregate Rent, if any, including Maintenance/ Service Charge etc. as receivable from tenant* (in Rs.)
<b>A2a</b>	<b>A2aa</b>	<b>A2b</b>	<b>A2c</b>	<b>A2d</b>	<b>A2e</b>	<b>A2f</b>	<b>A2g</b>	<b>A2h</b>	<b>A2i</b>	<b>A2j</b>
GROUND FLOOR(Bank)	Y	42	3225	A2(0.9)	S3(1)	U6(5)	L3(1)	O1(4)	$42 \times 3225 \times 0.9 \times 1 \times 5 \times 1 \times 4$ =2438100	1.10 lac
1 st FLOOR(RESI)	Y	42	3225	A2(0.9)	S3(1)	U2(1)	L3(1)	O7(1)	$42 \times 3225 \times 0.9 \times 1 \times 1 \times 1 \times 1$ =121905	
GROUND FLOOR(CP)	Y	42	225	A2(0.9)	S4(0.8)	U2(1)	L3(1)	O7(1)	$42 \times 225 \times 0.9 \times 0.8 \times 1 \times 1 \times 1$ =6804	
<b>Total Annual Value</b>									<b>2566809</b>	

<b>Total Annual Value</b>		<b>Rs. 2566809 say Rs.2566810 (rounded off to nearest rupees ten)</b>
<b>Tax Rate</b>	<b>20%</b>	
<b>Annual Howrah Bridge Tax</b>	<b>0.5%</b>	
<b>Gross Annual Tax =</b>	<b>AV X 20.5%</b>	<b>Rs. 526196.05</b>
<b>Gross Qtly Tax</b>	<b>Rs.131549 (Subject to capping)</b>	