#### ANNEXURE - V

### (5 Examples have been worked from pages 22 to 50)

### **EXAMPLE - I**

This is a residential house in Sampige Road Malleswaram. It has a built up area of 750 sft in a 1200 sft plot and was constructed in the year 1985. The premise is self occupied.

The residential premise was in D zone in the classification under SAS 2000. It now falls under B Zone under UAV 2008. Since the shift to zone is restricted to the value of the immediate next higher zone, the value of C zone is applicable.

Area of the residential premises is 750 sft. The UAV is Rs. 1.80 for 'C' zone. The details of this property is calculated in next page.

**EXAMPLE I** [(See Rule 8 (a)]

Application No. 1234567

### FORM FOR THE FIRST YEAR IN THE BLOCK PERIOD IN RESPECT OF TAXPAYERS WHO ARE ASSIGNED $\underline{\text{PID NUMBER}}$

## BRUHAT BANGALORE MAHANAGARA PALIKE SELF ASSESSMENT OF PROPERTY TAX FORM /RETURN PART-I (General Information)



1)	Year of Assess	ment	2008-	09	P.I.D	No.		26-	42-17	,					
2)	Name of the Or (If jointly held, any one name.)	, mention	Smt Naray	yan	1			1							
3)			iness/House	Wife/Other	* Age	*			Worl	king	/Retir	ed*			
	Tel(R)		Tel (	O)	II.		Mob	)*							
	E-mail (* see b	oelow)				•		•							
4)	Address of the	Property:	No. 17, Sa	mpige Road	l, Malles	swara	ım, B	Sanga	lore						
a.	Property No:	17	b.	Name of th	e Road/0	Cross:	Sam	pige	Road	l					
c.	Stage / Phase /	Block No	: NA												
d.	Locality: Villag	ge	NA												
e.	Ward No. 26		Name	of the Ward	l: Gandl	ninag	ar								
f.	Bangalore City			5	6		(	0		0	0			3	
g.	Postal Address	for Corre	spondence:	Same as	above										
5	Zonal Classific	ation		assification of						A	В	С	D١	Е	F
a	Residential			Classification						A	B√	C	D	Е	F
_	(**See below)	.•		fter application						A	В	C√	D	E	F
5 b	Zone classifica Non-residentia			assification of			•			A	В	С	D	Е	F
	(** See below)		. ,	Classification fter application						A	B	C	D D	E	F
	,	•	(III) Zone a	пет аррпсан	лі от Сар	ii aiiy	/. 11CF	Colu	11111	Α	В	C	ע	E	F
5)	a) Details of the	Vacant	R	CC / Madras To	errace		Tiled		Ap	t.		pecial		Hut	
	Residential use (Please tick the	site	Red ox		Other	,	Shee	t	comp	lex	Ca	itegory		ments	
	correct Box)		Cement	Hooring	flooring	1									
	te dimension in s				c) Built						41	2	<b>N</b> T1	T	
/	umber of floors a le owner/occupie		area in resp	pect of	e) Exce times th								NI	L	
	of floors:		ea in sft : 75	50 sft	times ti	ı. pın	iui al	-u 01	are o	u IIU.	5 111	511			
			0.11.07		D		1 / 1			• •		ı	_	. 1	
	GF		f) Use of I	roperty	Reside	ntıal	1	No	n-Res	ıder	ıtıal		В	oth	

<sup>\*</sup>Not mandatory

<sup>\*\*</sup> Please note that if any street is not found in the zonal classification list then as provided in Rule 3 (i) you will have to calculate on the highest rates applicable to nearest neighboring /street/area/locality.

7) a) Built up area in Sqft. (Please mention the year of construction if the building is constructed at different periods.)

Usage (Category) (I to XVIII)	Please mention the <b>Sub</b> category in respect of category VIII, IX, XI, XII, XIV, XVIII	Please mention the group in respect of category XI, XII & XIII	Year of construction		uilt up area sft)
				Tenanted	Self occupied
I			1985	NIL	750
		Total extent of built u		750	

Please use these columns to fill up for telecommunication towers and Hoarding/billboard/electronic display				
	Number erected	Zone in respect of Hoarding		
Telecommunication towers erected				
Hoarding erected				

For sub-category and Group mentioned in this table (7) please see the category and subcategory details in Notification No. Commr. BBMP/DC (Res)/PR/ 321-A/08-09 dated 31-01-2009 Table I for Residential Use and Table II for Non Residential Use

8) Please give details of the previous assessment of the property:

	Residential		Non-residential			
Tenanted in	Self occupied in sft	Total (a+b)	Tenanted in	Self occupied	Total built up	
sft	Sen occupied in sit	(in sft)	sq. ft	in sft	area in sft (d+e)	
(a)	(b)	(c)	(d)	(e)	(f)	
NIL	750	750	NIL	NIL	NIL	

Usage	Property tax paid for the previous year (2007-2008)	Cess paid Rs.	Total tax paid (c) + (d)	Receipt Challan / Cheque No	Dues if any Rs
(a)	(b)	(c)	(d)	(e)	(f)
Res*	1123	383	1506	-	-
NR**					

<sup>\*</sup> Residential use \*\* Non-residential use

### 9) Details of appeal preferred, if any

Property tax or	Property tax originally assessed		Property tax on revision				
Property tax	Rs.	Property tax	Rs.				
Cess	Rs.	Cess	Rs.				
Total Tax	Rs.	Total Tax	Rs.				
Name of the authority with whom appeal is pending							
Date of filing the	appeal	Case No.					

Note: Wherever the reference is made to the category of property it shall refer to the categories notified by the Commissioner, Bruhat Bangalore Mahanagara Palike under sub-section (2) of Section 108A of KMC Act 1976

### **PART II Assessment of Residential properties**

10) Assessment for expected returns from Residential Property at prescribed rates.

i) Self Occupied (RCC/Madras terrace) wholly cement or red-oxide flooring/other flooring* 750 sft @ Rs. 1.80 Per sft per month = UAV** x 10 months	Rs. 13,500.00
ii) Self Occupied (tiled/sheet) Nil sft @ Rs. Nil Per sft per month = UAV x 10 months	Rs.
iii) Tenanted portion (RCC / Madras terrace) wholly cement or red-oxide flooring /other flooring   Nil   sft @ Rs.   Nil   Per sft per month = UAV x 10 months	Rs.
iv) Tenanted portion (Tiled/sheet) Nil sft @ Rs. Nil Per sft per month = UAV x 10 months	Rs.
v) Calculate Covered/Stilt Car park area @ 50% of the applicable rates :	
(a) Self occupied: Nil sft @ Rs. Nil Per sft per month = UAV x 10 months	Rs.
(b) Tenanted portion $NA$ sft @ Rs. $NA$ Per sft per month = UAV x 10 months.	Rs.
vi) Gross Annual Unit Area Value = $(i) + (ii) + (iii) + (iv) + (v)(a)(b)$	Rs. 13,500.00
vii) LESS: Depreciation 24 % as per Schedule I (If additions are made to the property calculate the depreciation rate separately as applicable for the year when additions were made)	Rs. 3,240.00
viii) (a) Net Taxable Annual Value (TAV) (i.e. vi-vii)	Rs.10,260.00
(b) Property tax @ 20% of viii (a)	Rs. 2,052.00
ix) Hutments (category IV) (Lump sum tax)	Rs.
x) Special Category: (V) (Lump sum tax) (a) Independent villages Houses sft Owner occupied (Lump sum Tax)	Rs.
(b) Independent villages Houses sft (Tenanted) (Lump sum tax)	Rs.
xi) <u>Sub-total</u> Property tax for residential properties: viii (b) or ix or x (a) or (b) as applicable	Rs.2,052.00

<sup>\*</sup> If the flooring is completely of cement or red oxide then strike "other" and calculate at the rates prescribed in category II. If the flooring i.e <u>even a small portion</u> is other than cement or red oxide then calculate at the rates prescribed under category I.

### Please note: If your premise is only residential usage you need to fill only minimum details. Please see note below

- Note: I (a) If there is excess vacant land please fill up column 12.
  - (b) If telecommunication towers and or hoarding are erected on your property then fill up column 15 and or 16 as the case maybe.
  - (c) Add the sub-total in column 14 and Then compute the tax in the computation table in the columns mentioned after column 16.

Note II If your premises is purely residential and does not have either (a) or (b) as mentioned in Note (1) above, then put a neat cross mark from column 11 to 13 and 15 to 16. In column 14 enter the sub-total of column 10 (xi). Then compute the tax in the computation table in the columns mentioned after column 16.

<sup>\*\*</sup>UAV "Unit Area Value" per month x10 months= Gross Annual Unit Area Value

### PART III Assessment of Non-residential properties

11) Assessment of expected returns from Categories of Non-Residential Property falling under category VI to VIII, XI (ii) (iii) (iv) (Note: Self-occupied & Tenanted is applicable only for category VI excluding those under this category that have Central AC & Escalators)

		e Central AC & Escalators)
sft @ Rs.	Per sft per month = UAV x 10 months*	Rs.
sft @ Rs.	Per sft per month = $UAV \times 10$ months	Rs.
XI (ii) and XIII hs	sft @ Rs. Per sft per	Rs.
Car park area @ 50%	of the applicable rates	
sft @ Rs.	Per sft per month = $UAV x$	Rs.
sft @ Rs.	Per sft per month = $UAV x$	Rs.
	Total of IV (a) & (b)	Rs.
Value = (i) + (ii) + (iii)	) +(v)	Rs.
		Rs.
(a) Net Taxable A	Annual Value (TAV) (i.e. vi-vii)	Rs.
(b) Property tax (c	② 25% of vii (a)	Rs.
for: (c) Add lump sun	tax for 2 wheelers Rs. x Nos.	Rs
for: (d) Add lump sun	n tax for other vehicles Rs. x Nos	Rs.
(e) Add lump sum	n tax for Touring /semi-permanent theater	Rs.
(2.5 E. (2.5)	N D N SI THE CONTRACTOR	Rs.
	sft @ Rs.  sft @ Rs.  XI (ii) and XIII hs  Car park area @ 50% sft @ Rs.  sft @ Rs.  Value = (i) + (ii) + (iii)  as per Schedul te separately as applic (a) Net Kaxable A  (b) Property tax @  for: (c) Add lump sun  for: (d) Add lump sun  (e) Add lump sun	sft @ Rs. Per sft per month = UAV x 10 months  XI (ii) and XIII sft @ Rs. Per sft per hs  Car park area @ 50% of the applicable rates  sft @ Rs. Per sft per month = UAV x  sft @ Rs. Per sft per month = UAV x  Total of IV (a) & (b)  Value = (i) + (ii) + (iii) + (v)  as per Schedule I (If additions are made to the property te separately as applicable for the year when additions were made)  (a) Net Yaxable Annual Value (TAV) (i.e. vi-vii)  (b) Property tax @ 25% of vii (a)  for: (c) Add lump sum tax for 2 wheelers Rs. x Nos.

## 11 A) Assessment of expected returns from categories of Non-Residential Property falling under IX, X, XI (i), XII, XIII & XIV to avail for 25 % from the total area used for the respective category as service area

i) Total Built up area for non-re	sidential (excludin	g parking area)=	sft.		Rs.
ii) 75 percent of (i) at full rate = UAV x10 months		sft @ Rs.	per sft per m	onth =	Rs.
iii) 25 percent of (i) at half rate= UAV x10 month		sft @ Rs.	per sft per	month =	Rs.
iv) ) Calculate Covered/Stilt Ca	ır park area @ 50%	% of the applicable ra	tes:		
(a) Self occupied:	sft @ Rs.	Per sft per mo	onth = $UAV \times 10$	months	Rs.
(b) Tenanted portion	sft @ Rs.	Per sft per mo	$onth = UAV \times 10$	months	Rs.
v)		Total TAV	V i.e. (ii + iii + iv)	(a) / (b)	Rs.
vi) Less: Depreciation % calculate the depreciation rate		dule 1 (If additions a able for the year when a			Rs.
vii) Net Taxable Annual Value	e = (v-vi)				Rs.
viii)	Property Tax at	25 percent of (vii)			Rs.
ix) Surface parking if charged j	for Add lump sum	tax for 2 wheelers	Rs. x	Nos.	Rs.
x) Surface parking if charged fo	r: Add lump sum	tax for other vehicle	s Rs. x	Nos.	Rs.
xi)	Total Property	Tax for Non-Residen	tial use (viii) (ix)	(x)	Rs.

12) Assessment of excess	vacant land at pre	scribed rates.				
i) Total extent of land in excess	of 3 times the plint	h area of the building	<u>;=</u>		sft x	Rs.
Rs. per sf	per month x 10 mo	onths = $TAV$				
(a) Property tax @ 20% of the T	AV for residential	use or 25 % of TAV t	he for non	-resid	ential use	Rs.
13) Assessment of vacant	land at prescribed	d rates.				
i) Total site measurement =	sft x ra	ate Rs. per s	ft per mor	ith x 1	0 months	Rs.
(TAV)						
(a) Property tax @ 20% of the	TAV for residentia	l use or 25 % of TAV	for non-r	esider	itial use	Rs.
14) Add sub-totals of pro	perty from Reside	ntial, Non-Resident	ial, Excess	vaca	nt land, Va	acant land
namely:-						
10 (xi) + 11(viii) (f) + 11 A (xi)	+12 (a) +13 (a)	Total Property tax p	ayable	Rs.2	,052.00	
			•		*	
15) Tax on telecommunic	ation tower erecte	d on properties irre	spective o	f loca	tion and u	sage
Telecommunication Tower	Rate per Telecom	munication tower	No. of to	wers	Annual co	mposite tax payable

Rs.

NIL 16) Tax on billboards/hoarding including electronic/digital display board erected irrespective usage.

Rs. 12,000.00

Zonal classification as ner advertisement hyelaw

Zonai ciassification as per aaverasement byetaw						
Hoarding	Specify Zone	Number erected	Rate per hoarding	Annual composite tax payable		
(a) In B zone less than 150 sft			Rs.12,000.00	Rs.		
(b) In B Zone More than 150 sft			Rs. 15,000.00	Rs.		
(c ) In other zones less than 150 sft			Rs. 7000.00	Rs.		
(d) In other zones more than 150 sft			Rs. 10,000.00	Rs.		
		(e) Total Rs.	NIL			

### Computation of total tax payable

Add values of serial numbers 14 + 15 + 16 (e) to arrive at the total Property Tax payable:

(14)	Tax on Residential, Non-Residential, Excess vacant land, Vacant land	Rs.2,052.00
(15)	Tax on Telecommunication towers	Rs.
(16e)	Tax on Billboards/hoarding	Rs.
(17)	Total Property Tax 14 + 15 + 16 (e)	Rs.
(18)	Cess payable @ 24 percent of (17)	Rs. <b>492.48</b>
(19)	Total Tax payable (17) + (18)	Rs. <b>25,44.48</b>
(20)	Rebate @ 5 percent of (19) for early payment <b>if paid in full</b> within the prescribed time	Rs. 127.22
(21)	Net property Tax payable (19) – (20)	Rs. <b>2,417.00</b>
(22)	Deduct property tax for the current year if paid in advance (Enclose copy of receipt)	Rs.
(23)	Net tax payable after deduction (If paid in excess, amount to be adjusted for the next year)	Rs.
(24)	Add penalty of Rs.100/- if return is not filed within prescribed period	Rs.
(25)	Add interest @ 2% per month on (19) if paid after the due date for payment	Rs.
(26)	Net tax payable	Rs. <b>2,417.00</b>

Penalty for non-filing of return and interest shall be calculated & paid in cash at the office of Asst. Revenue officer

#### EXAMPLE - 2

Shri Shanmugam has a property in Gubbitotappa Road, Gandhinagar with a built area of 5,250 sft for non residential use (Garment shop). It is a 20 year old building. As per the present zone classification it falls under A Zone. During SAS 2000 this area was under B Zone. As per usage category this property comes under category VI. The rate for this zone is Rs.20.00 since the property is tenanted.

The built area is 5,250 sft and depreciation available is 21%

This example is worked out in the following page.

[(See Rule 8 (a)]

Application No. 1234567

### FORM FOR THE FIRST YEAR IN THE BLOCK PERIOD IN RESPECT OF TAXPAYERS WHO ARE ASSIGNED $\underline{\text{PID NUMBER}}$

# BRUHAT BANGALORE MAHANAGARA PALIKE SELF ASSESSMENT OF PROPERTY TAX FORM /RETURN PART-I (General Information)

1)	Year of Assessm	ent	2008-0	09	P.I.D No.		27	-13-25					
2)	Name of the Own (If jointly held, none name.)			nugam			•						
3)	Occupation: Serv	vice/Busir	ness/House	ess/House Wife/Other*   Age*   Working/Retired*									
	Tel(R)		Tel (0	O)		Mol	b*						
	E-mail (* see bel	low)		l .				· ·					
4)	Address of the Pr	roperty : 2	25, Gubbi T	Fotadappa 1	Road, Gan	dhina	agar,	Bangalo	re				
a.	1 3	5	b.	Name of the	e Road/Cros	ss: Gu	ubbi	Totadap	pa Ro	oad			
C.	Stage / Phase / B	lock No:											
d.	Locality: Village												
e.	Ward No. 27		Name	of the War	d: Gandhii	nagai	r						
f.	Bangalore City -	Pin Code	e No:	5	6		0	0	0		2		
g.	Postal Address fo	or Corresp	oondence:	Same as A	Above								
5a	Zonal Classificat			ssification of th		•			В	С	D	Е	F
	Residential (**S	See		lassification of					В	C	D	Е	F
	below)			ter application					В	C	D	Е	F
5b	Zone classification			ssification of th		_			В√	C	D	Е	F
	residential (** S	ee		lassification of					В	C	D	Е	F
	below)		(iii) Zone af	ter application	of Cap if any.	Tick c	columi	n A	В	C	D	Е	F
6)	a) Details of the	Vacant	I	RCC / Madras 1	Теггасе	Т	Tiled /	A	pt.	S	pecial		Hut
0)	Residential use	site		xide or	Other		Sheet		plex		ategory		nents
	(Please tick the			flooring	flooring								
	correct Box)												
h)Sii	te dimension in squ	iare feet (	Sft) 3500		c) Built u	n are	a: (in	Sft) 525	n				
	umber of floors an			ect of	e) Excess					than 3			
	igle owner/occupie				times the							Ni	l
	of floors :		rea in sft : 2	2800		F		,		<i>G</i> 51	-		
	GF + 1 <sup>st</sup> Floor		f) Use of	Property	Resident	ial		Non-Re	esiden	tial	V	Во	th

<sup>\*</sup>Not mandatory

<sup>\*\*</sup> Please note that if any street is not found in the zonal classification list then as provided in Rule 3 (i) you will have to calculate on the highest rates applicable to nearest neighboring /street/area/locality.

### 7) a) Built up area in Sqft. (Please mention the year of construction if the building is constructed at different periods.)

Usage (Category) (I to XVIII)	Please mention the <b>Sub</b> category in respect of category VIII, IX, XI, XII, XIV, XVIII	Please mention the group in respect of category XI, XII & XIII	Year of construction		built up area 1 sft)
				Tenanted	Self occupied
VI			1988	5250	NIL
		TD - 1		72.70	2777
		Total extent of built i	up area in Sft	5250	NIL

Please use these columns to fill up for telecommunication towers and Hoarding/billboard/electronic display					
	Number erected	Zone in respect of Hoarding			
Telecommunication towers erected		NIL			
Hoarding erected		NIL			

For sub-category and Group mentioned in this table (7) please see the category and subcategory details in Notification No. Commr. BBMP/DC (Res)/PR/321-A/08-09 dated 31-01-2009 Table I for Residential Use and Table II for Non Residential Use

8) Please give details of the previous assessment of the property:

b) Themse Bit we would be the pretions appearance of the property.						
Residential				Non-residential		
Tenanted in	Self occupied	Total (a+b)	Tenanted in	Self occupied in	Total built up	
sft	in sft	(in sft)	sq. ft	sft	area in sft (d+e)	
(a)	(b)	(c)	(d)	(e)	(f)	

Usage	Property tax paid for the previous year (2007-2008)	Cess paid Rs.	Total tax paid (c) + (d)	Receipt Challan / Cheque No	Dues if any Rs
(a)	(b)	(c)	(d)	(e)	(f)
Res*					
NR**	1,05,000.00	35,700.00	1,40,700.00		

<sup>\*</sup> Residential use \*\* Non-residential use

### 9) Details of appeal preferred, if any

Property tax originally assessed		Property tax on revision		Date of revision	
Property tax	Rs.	Property tax	Rs.	NIL	
Cess	Rs.	Cess	Rs.		
Total Tax	Rs.	Total Tax	Rs.		
Name of the authority with whom appeal is pending					
Date of filing the	appeal	Case No.	_	_	

Note: Wherever the reference is made to the category of property it shall refer to the categories notified by the Commissioner, Bruhat Bangalore Mahanagara Palike under sub-section (2) of Section 108A of KMC Act 1976

### **PART II Assessment of Residential properties**

10) Assessment for expected returns from Residential Property at prescribed rates.

i)Self Occupied (RCC/Madras terrace) wholl	v cement or red-oxide	e flooring/other flooring*	
sft @ Rs.		UAV** x 10 months	Rs.
ii) Self Occupied (tiled/sheet)	sft @ Rs.	Per sft per month =	
UAV x 10 months			Rs.
iii) Tenanted portion (RCC / Madras terrace	e) wholly cement or	red-oxide flooring /other	Rs.
flooring sft @ Rs.		$h = UAV \times 10 \text{ months}$	
iv) Tenanted portion (Tiled/sheet)	sft @ Rs.	Per sft per month =	
UAV x 10 months		-	Rs.
v) Calculate Covered/Stilt Car park area @ 5			
(a) Self occupied: sft @ Rs.	Per sft per mo	$nth = UAV \times 10 \text{ months}$	Rs.
(b) Tenanted portion sft @ Rs.	Per sft per mo	onth = $UAV \times 10$ months.	Rs.
vi) Gross Annual Unit Area Value = (i) + (ii	) +(iii)+(iv)+(v)(a)(b)		Rs.
vii) LESS: Depreciation % a property calculate the depreciation rate additions were made)		additions are made to the cable for the year when	Rs.
viii) (a) Net T	axable Annual Value	(TAV) (i.e. vi-vii)	Rs.
(b) Prope	erty tax @ 20% of viii	i (a)	Rs.
ix) Hutments (category IV) (Lump sum t	ax)		Rs.
x) Special Category: (V) (Lump sum ta (a) Independent villages Houses sft	/	pied (Lump sum Tax)	Rs.
(b) Independent villages Houses sft	(Tenante	d) (Lump sum tax)	Rs.
xi) <u>Sub-total</u> Property tax for residential propaphicable	perties: viii (b) or ix o	or x (a) or (b) as	Rs.

<sup>\*</sup> If the flooring is completely of cement or red oxide then strike "other" and calculate at the rates prescribed in category II. If the flooring i.e <u>even a small portion</u> is other than cement or red oxide then calculate at the rates prescribed under category I.

### Please note: If your premise is only residential usage you need to fill only minimum details. Please see note below

*Note: I (a) If there is excess vacant land please fill up column 12.* 

- (b) If telecommunication towers and or hoarding are erected on your property then fill up column 15 and or 16 as the case maybe.
- (c) Add the sub-total in column 14 and Then compute the tax in the computation table in the columns mentioned after column 16.

Note II If your premises is purely residential and does not have either (a) or (b) as mentioned in Note (1) above, then put a neat cross mark from column 11 to 13 and 15 to 16. In column 14 enter the sub-total of column 10 (xi). Then compute the tax in the computation table in the columns mentioned after column 16.

<sup>\*\*</sup>UAV "Unit Area Value" per month x10 months= Gross Annual Unit Area Value

### **PART III Assessment of Non-residential properties**

11) Assessment of expected returns from Categories of Non-Residential Property falling under category VI to VIII, XI (ii) (iii) (iv) (Note: Self-occupied & Tenanted is applicable only for category VI excluding those under this category that have Central AC & Escalators)

i) Self Occupied NIL	sft @ Rs.	Per sft per month = $UAV \times 10 \text{ months}^*$	Rs.		
ii) Tenanted portion 5250	sft @ Rs. 20.	Per sft per month = $UAV \times 10$ months	Rs.10,50,000.00		
iii) For categories VII, VIII, month = UAV x 10 month		A sft @ Rs. Per sft pe	Rs.		
iv) Calculate Covered/Stilt (	Car park area @ 50%	f the applicable rates			
(a) Self occupied: 10 months	sft @ Rs.	Per sft per month = $UAV x$	Rs.		
<b>(b)</b> Tenanted portion 10 months	sft @ Rs.	Per sft per month = $UAV x$	Rs.		
v)		Total of IV (a) & (b)	Rs.		
vi) Gross Annual Unit Area V	Rs. 10,50,000.00				
vii) LESS: Depreciation 21 calculate the depreciation ra	Rs. 2,20,500.00				
(viii)	Rs. 8,29,500.00				
	(b) Property tax @	25% of vii (a)	Rs. 2,07,375.00		
Surface parking if charged for	r: (c) Add lump sum	tax for 2 wheelers Rs. x Nos.	Rs		
Surface parking if charged for	Rs.				
	(e) Add lump sum tax for Touring /semi-permanent theater				
	(e) Add lump sum	tax for Touring /semi-permanent theater	Rs.		

### 11 A) Assessment of expected returns from categories of Non-Residential Property falling under IX, X, XI (i), XII, XIII & XIV to avail for 25 % from the total area used for the respective category as service area

i) Total Built up area for non-residential (excludi	ing parking area)=	sft.	Rs.
ii) 75 percent of (i) at full rate = UAV x10 months	sft @ Rs.	per sft per month =	Rs.
iii) 25 percent of (i) at half rate= UAV x10 month	sft @ Rs.	per sft per month	= Rs.
iv) ) Calculate Covered/Stilt Car park area @ 50	0% of the applicable r	ates:	
(a) Self occupied: sft @Rs.	Per sft per n	$nonth = UAV \times 10 months$	Rs.
(b) Tenanted portion sft @ Rs.	Per sft per m	$nonth = UAV \times 10 $ months	Rs.
v)	Total TA	$\overline{V}$ i.e. (ii + iii + iv) (a) / (b	Rs.
vi) Less: Depreciation % as per calculate the depreciation rate separately as ap		ons are made to the propert when additions were made	
vii) Net Taxable Annual Value = (v-vi)			Rs.
viii) Property Tax at 25	percent of (vii)		Rs.
ix) Surface parking if charged for Add lump sur	m tax for 2 wheelers	Rs. x Nos.	Rs.
x) Surface parking if charged for: Add lump sur	m tax for other vehicle	es Rs. x Nos	. Rs.
xi) Total Property	y Tax for Non-Reside	ntial use (viii) (ix) (x)	Rs.

12) Assessment of excess vacant land at prescribed rates.

i) Total extent	of land in excess of 3 times the plinth area of the building=	Rs. NIL
Rs.	per sft per month $x$ 10 months = TAV	
(a) Property ta	x @ 20% of the TAV for residential use or 25 % of TAV the for non-residential use	Rs. NIL

13) Assessment of vacant land at prescribed rates.

i) Total site measurement =	sft x rate Rs.	per sft per month x 10 months	Rs. NIL
(TAV)			
<b>(b)</b> Property tax @ 20% of the TAV for	residential use or 25	% of TAV for non-residential use	Rs.NIL

### 14) Add sub-totals of property from Residential, Non-Residential, Excess vacant land, Vacant land namely:-

10 (xi) + 11(viii) (f) + 11 A (xi) +12 (a) +13 (a)	Total Property tax payable	Rs.2,07,375.00

15) Tax on telecommunication tower erected on properties irrespective of location and usage

Telecommunication Tower	Rate per Telecommunication tower	No. of towers	Annual composite tax payable
	Rs. 12,000.00		Rs. NIL

### $16) \, \text{Tax on bill boards/hoarding including electronic/digital display board erected irrespective usage.} \\$

Zonal classification as per advertisement byelaw

	Specify	Number	Ĭ	Annual composite tax
Hoarding	Zone	erected	Rate per hoarding	payable
(a) In B zone less than 150 sft			Rs.12,000.00	Rs.
4) 1 7 7 1 1 150 0			D 15 000 00	7
(b) In B Zone More than 150 sft			Rs. 15,000.00	Rs.
(c) In other zones less than 150 sft			Rs. 7000.00	Rs.
(c) in other zones less than 130 sit			K3. 7000.00	KS.
(d) In other zones more than 150 sft			Rs. 10,000.00	Rs.
			·	
			(e) Total Rs.	NIL

### Computation of total tax payable

Add values of serial numbers 14 + 15 + 16 (e) to arrive at the total Property Tax payable:

(14)	Tax on Residential, Non-Residential, Excess vacant land, Vacant land	Rs. <b>2,07,375.00</b>
(15)	Tax on Telecommunication towers	Rs.
(16e)	Tax on Billboards/hoarding	Rs.
(17)	Total Property Tax 14 + 15 + 16 (e)	Rs. <b>2,07,375.00</b>
(18)	Cess payable @ 24 percent of (17)	Rs. <b>49,770.00</b>
(19)	Total Tax payable (17) + (18)	Rs. <b>2,57,145.00</b>
(20)	Rebate @ 5 percent of (19) for early payment <b>if paid in full</b> within the prescribed time	Rs. <b>12,857.00</b>
(21)	Net property Tax payable (19) – (20)	Rs. <b>2,44,288.00</b>
(22)	Deduct property tax for the current year if paid in advance (Enclose copy of receipt)	Rs.
(23)	Net tax payable after deduction (If paid in excess, amount to be adjusted for the next year)	Rs.
(24)	Add penalty of Rs.100/- if return is not filed within prescribed period	Rs.
(25)	Add interest @ 2% per month on (19) if paid after the due date for payment	Rs.
(26)	Net tax payable	Rs. <b>2,44,288.00</b>

Penalty for non-filing of return and interest shall be calculated & paid in cash at the office of Asst. Revenue officer

#### Example - 3

### [Mixed use-partly residential and partly commercial]

Smt Lakshmi has a residential house in Basvangudi . The house is 20 years old as on April 2008. Ground floor was constructed in 1988 and the  $1^{\rm st}$  floor was constructed in the year 2000. The total built up area is 1600 square feet built up area. Of this 800 square feet is owner occupied and 800 is commercial where she runs a tailoring unit.

The house as per the schedule comes under **C Zone**. The Unit Area Value for self occupied is Rs. 1.80 per sft per month. This monthly value has to be multiplied for 10 months to get the Taxable Annual Value.

For the 800 sft tailoring unit (Non-residential portion) which falls under **C Zone** occupied by the owner the unit area value is Rs. 5.00 per sft per month. This monthly value has to be multiplied by 10 months to arrive at the Taxable Annual Value.

The building has been constructed at different periods. Deduction for depreciation has to be calculated accordingly.

#### Working sheet showing example for calculating depreciation

Depreciation	Extent built	Number of years as on 31st March 2008	Taxable Annual Value	Depreciation @	Depreciation value	Net value after depreciation
Area built in 1988	800	20 years	Rs.14,400.00	21%	Rs.3024.00	Rs.11,376.00
Area built in 2000	800	08 years	Rs.40,000.00	09%	Rs. 3,600.00	Rs.36,400.00

Please see the working in the next page.

### FORM FOR THE FIRST YEAR IN THE BLOCK PERIOD IN RESPECT OF TAXPAYERS WHO ARE ASSIGNED $\underline{PID\ NUMBER}$

## BRUHAT BANGALORE MAHANAGARA PALIKE SELF ASSESSMENT OF PROPERTY TAX FORM /RETURN PART-I (General Information)



			T									~	ase.	
1)	Year of Assessm	nent	2008-0	)9 	I	P.I.D No.		41-	12-300					
2)	Name of the Ow (If jointly held, 1 one name.)			akshmi										
3)	Occupation: Ser	vice/Busin	ess/House V	Wife/Othe	r*	Age*			Workii	ng/Re	tired*	\$		
	Tel(R)		Tel (C	0)			Mob	)*						
	E-mail (* see be	low)												
4)	Address of the P	roperty:	1											
a.	Property No:	12	b.	Name of t	the I	Road/Cros	s: <b>12</b> ,	Bull	Temple	e Roa	ıd			
C.	Stage / Phase / E	Block No:	NA											
d.	Locality: Village	2	Basav	anagudi										
e.	Ward No.49		Name	of the Wa	ırd: l	Basavanaş	gudi							
f.	Bangalore City -	- Pin Code	No:	5		6		0	0	0			4	
g.	Postal Address f			Same as	s abo	ove				•		•		
5a	Zonal Classifica	tion	i) Zonal Clas	sification of	f the ]	property as p	er SAS	\$ 2000	A	В	С	$\mathbf{D}$	Е	F
	Residential (**	See	(ii) Zonal Cla	assification	of the	e property un	der 20	08-09	A	В	C√	D	Е	F
	below)		(iii) Zone aft						A	В	С	D	Е	F
5b	Zone classificati	on Non-	i) Zonal Clas	sification of	f the ]	property as p	er SAS	\$ 2000	A	В	C√	D	Е	F
	residential (** \$	See	(ii) Zonal Cla	assification	of the	e property un	der 20	08-09	A	В	C√	D	Е	F
	below)		(iii) Zone aft	er application	on of	Cap if any.	Гick co	lumn	A	В	С	D	Е	F
6)	a) Details of the	Vaca		/ Madras Te			Tiled / Sheet		Apt.		Spec		Hu	
	Residential use	nt site	Red oxide		Oth		Sneet		comple	X	Categ	gory	men	its
	(Please tick the correct Box)	5100	Cement floo	oring	floor	ing								
	сонествох)													
b)Si	te dimension in sq	uare feet (	Sft) 1600		c) I	Built up ar	ea: (ir	Sft)1	1600					
	umber of floors ar			ct of		Excess vac				re tha	n 3		NIL	
-	le owner/occupier	1				es the plin								
	of floors :	Plinth are	ea in sft : 80	0		1				Č				
	1+1	f	) Use of Pro	nerty	Re	sidential		No	n-Resid	entia	1		Both	V
		1	, 550 01110	Porty		Jacina		1 101	.1 10010	Jiiiu	•		Dom	'

<sup>\*</sup>Not mandatory

<sup>\*\*</sup> Please note that if any street is not found in the zonal classification list then as provided in Rule 3 (i) you will have to calculate on the highest rates applicable to nearest neighboring /street/area/locality.

### 7) a) Built up area in Sqft. (Please mention the year of construction if the building is constructed at different periods.)

Usage (Category) (I to XVIII)	Please mention the <b>Sub</b> category in respect of category VIII, IX, XI, XII, XIV, XVIII	Please mention the group in respect of category XI, XII & XIII	Year of construction		f built up area (in sft)
				Tenanted	Self occupied
I			1988		800
VI			2000		800
		Total extent of built u	up area in Sft		1600

Please use these columns to fill up for telecommunication towers and Hoarding/billboard/electronic display			
	Number erected	Zone in respect of Hoarding	
Telecommunication towers erected		NIL	
Hoarding erected		NIL	

For sub-category and Group mentioned in this table (7) please see the category and subcategory details in Notification No. Commr. BBMP/DC (Res)/PR/321-A/08-09 dated 31-01-2009 Table I for Residential Use and Table II for Non Residential Use

8) Please give details of the previous assessment of the property:

,	Residential		1 3	Non-residentia	.1
Tenanted in sft	Self occupied in sft	Total (a+b) (in sft)	Tenanted in sq. ft	Self occupied in sft	Total built up area in sft (d+e)
(a)	(b)	( c)	(d)	(e)	(f)
NIL	800	800	NIL	800	800

Usage	Property tax paid for the previous year (2007-2008)	Cess paid Rs.	Total tax paid (c) + (d)	Receipt Challan / Cheque No	Dues if any Rs
(a)	(b)	(c)	(d)	(e)	(f)
Res*	2500.00	850.00	3350.00		
NR**	6000.00	2040.00	8040.00		

<sup>\*</sup> Residential use \*\* Non-residential use

### 9) Details of appeal preferred, if any

Property tax or	iginally assessed	Property to	ax on revision	Date of revision
Property tax	Rs.	Property tax	Rs.	
Cess	Rs.	Cess	Rs.	
Total Tax	Rs.	Total Tax	Rs.	
Name of the author	ority with whom app	eal is pending		
Date of filing the	appeal	Case No.		

Note: Wherever the reference is made to the category of property it shall refer to the categories notified by the Commissioner, Bruhat Bangalore Mahanagara Palike under sub-section (2) of Section 108A of KMC Act 1976

### **PART II Assessment of Residential properties**

10) Assessment for expected returns from Residential Property at prescribed rates.

i) Self Occupied (RCC/Madras terrace) wholly cement or red-oxide flooring/other flooring* 800 sft @ Rs. 1.80 Per sft per month = UAV** x 10 months	Rs.14,000.00
ii) Self Occupied (tiled/sheet) NA sft @ Rs. NA Per sft per month = UAV x 10 months	Rs.
iii) Tenanted portion (RCC / Madras terrace) wholly cement or red-oxide flooring /other flooring sft @ Rs. Per sft per month = UAV x 10 months	Rs.
iv) Tenanted portion (Tiled/sheet) sft @ Rs. Per sft per month = UAV x 10 months	Rs.
v) Calculate Covered/Stilt Car park area @ 50% of the applicable rates :	
(a) Self occupied: sft $@$ Rs. Per sft per month = UAV x 10 months	Rs.
(b) Tenanted portion sft @ Rs. Per sft per month = UAV x 10 months.	Rs.
vi) Gross Annual Unit Area Value = $(i) + (ii) + (iii) + (iv) + (v)(a)(b)$	Rs. 14,000.00
vii) LESS: Depreciation 21 % as per Schedule I (If additions are made to the property calculate the depreciation rate separately as applicable for the year when additions were made)	Rs. 3024.00
viii) (a) Net Taxable Annual Value (TAV) (i.e. vi-vii)	Rs. 11,376.00
(b) Property tax @ 20% of viii (a)	Rs. 2,275.00
ix) Hutments (category IV) (Lump sum tax)	Rs.
x) Special Category: (V) (Lump sum tax) (a) Independent villages Houses sft Owner occupied (Lump sum Tax)	Rs.
(b) Independent villages Houses sft (Tenanted) (Lump sum tax)	Rs.
xi) <u>Sub-total</u> Property tax for residential properties: viii (b) or ix or x (a) or (b) as applicable	Rs. 2,275.00

<sup>\*</sup> If the flooring is completely of cement or red oxide then strike "other" and calculate at the rates prescribed in category II. If the flooring i.e <u>even a small portion</u> is other than cement or red oxide then calculate at the rates prescribed under category I.

### Please note: If your premise is only residential usage you need to fill only minimum details. Please see note below

*Note: I (a) If there is excess vacant land please fill up column 12.* 

- (b) If telecommunication towers and or hoarding are erected on your property then fill up column 15 and or 16 as the case maybe.
- (c) Add the sub-total in column 14 and Then compute the tax in the computation table in the columns mentioned after column 16.

Note II If your premises is purely residential and does not have either (a) or (b) as mentioned in Note (1) above, then put a neat cross mark from column 11 to 13 and 15 to 16. In column 14 enter the sub-total of column 10 (xi). Then compute the tax in the computation table in the columns mentioned after column 16.

<sup>\*\*</sup>UAV "Unit Area Value" per month x10 months= Gross Annual Unit Area Value

### PART III Assessment of Non-residential properties

11) Assessment of expected returns from Categories of Non-Residential Property falling under category VI to VIII, XI (ii) (iii) (iv) (Note: Self-occupied & Tenanted is applicable only for category VI excluding those under this category that have Central AC & Escalators)

i) Self Occupied 800	sft @ Rs. 5.00	Per sft per month = UAV	x 10 months*	Rs.40,000
ii) Tenanted portion NA	sft @ Rs. NA	Per sft per month = UAV	x 10 months	Rs.
iii) For categories VII, VIII, month = UAV x 10 months	XI (ii) and XIII	sft @ Rs.	Per sft per	Rs.
iv) Calculate Covered/Stilt (	Car park area @ 50% o	of the applicable rates		
(a) Self occupied : 10 months	sft @ Rs.	Per sft per month	= UAV $x$	Rs.
<b>(b)</b> Tenanted portion 10 months	sft @ Rs.	Per sft per month	= UAV x	Rs.
v)		Total of I	V (a) & (b)	Rs.
*)				
,	Value = $(i) + (ii) + (iii)$			Rs. 40,000.00
vi) Gross Annual Unit Area Vii) LESS: Depreciation 9 %	as per Schedule I (l	+(v)  If additions are made to the pr		Rs. 40,000.00 Rs. 3,600.00
vi) Gross Annual Unit Area V vii) LESS: Depreciation 9 % calculate the depreciation ra	as per Schedule I (late separately as applica	+(v)	were made)	
vi) Gross Annual Unit Area V vii) LESS: Depreciation 9 % calculate the depreciation ra	as per Schedule I (late separately as applica	+(v)  If additions are made to the proble for the year when additions annual Value (TAV) (i.e. vi-vi-vi-vi-vi-vi-vi-vi-vi-vi-vi-vi-vi-v	were made)	Rs. 3,600.00
vi) Gross Annual Unit Area V vii) LESS: Depreciation 9 % calculate the depreciation ra	as per Schedule I (late separately as applica (a) Net Taxable Ar (b) Property tax @	+(v)  If additions are made to the proble for the year when additions annual Value (TAV) (i.e. vi-vi-vi-vi-vi-vi-vi-vi-vi-vi-vi-vi-vi-v	were made)	Rs. 3,600.00
vi) Gross Annual Unit Area V vii) LESS: Depreciation 9 % calculate the depreciation ra (viii)	as per Schedule I (late separately as applica (a) Net Taxable Ar (b) Property tax @  or: (c) Add lump sum	+(v)  If additions are made to the proble for the year when additions annual Value (TAV) (i.e. vi-vi-vi-vi-vi-vi-vi-vi-vi-vi-vi-vi-vi-v	were made) i)	Rs. 3,600.00  Rs. 36,400.00  Rs. 9,100.00
vi) Gross Annual Unit Area V vii) LESS: Depreciation 9 % calculate the depreciation ra (viii)  Surface parking if charged for	as per Schedule I (late separately as applica (a) Net Taxable Ar (b) Property tax @  or: (c) Add lump sum  or: (d) Add lump sum	+(v)  If additions are made to the proble for the year when additions annual Value (TAV) (i.e. vi-vi-vi-vi-vi-vi-vi-vi-vi-vi-vi-vi-vi-v	x Nos.  x Nos	Rs. 3,600.00  Rs. 36,400.00  Rs. 9,100.00  Rs

## 11 A) Assessment of expected returns from categories of Non-Residential Property falling under IX, X, XI (i), XII, XIII & XIV to avail for 25 % from the total area used for the respective category as service area

i) Total Built up area for non-residential (exclu	ding parking area)=	sft.		Rs.
ii) 75 percent of (i) at full rate = UAV x10 months	sft @ Rs.	per sft per m	onth =	Rs.
iii) 25 percent of (i) at half-rate= UAV x10 month	sft @ Rs.	per sft per	month =	Rs.
iv) Calculate Covered/Stilt Car park area @ 5				
(a) Self occupied: sft @Rs.	Per sft per m	onth = $UAV \times 10$	months	Rs.
(b) Tenanted portion sft @ Rs.	Per sft per mo	$onth = UAV \times 10$	months	Rs.
v)	Total TAV	V i.e. (ii + iii + iv)	(a) / (b)	Rs.
vi) Less: Depreciation % as pe calculate the depreciation rate separately as a	r Schedule 1 (If addition applicable for the year w	`		Rs.
vii) Net Taxable Annual Value = (v-vi)			/	Rs.
viii) Property Tax at 2:	5 percent of (vii)			Rs.
ix) Surface parking if charged for Add lump s	Nos.	Rs.		
x) Surface parking if charged for: Add lump s	um tax for other vehicle	s Rs. x	Nos.	Rs.
xi) Total Proper	rty Tax for Non-Residen	tial use (viii) (ix)	(x)	Rs.
	37			

12) Assessment of excess vacant land at prescribed rates.

i) Total extent o	f land in excess of 3 times the plinth area of the building=	sft x	Rs.NIL
Rs.	per sft per month $x$ 10 months = TAV		
(a) Property tax	Rs.NIL		

13) Assessment of vacant land at prescribed rates.

i) Total site measurement =	sft x rate Rs.	per sft per month x 10 months	Rs.NIL
(TAV)			
(c) Property tax @ 20% of the TAV	for residential use or 25	% of TAV for non-residential use	Rs.NIL

### 14) Add sub-totals of property from Residential, Non-Residential, Excess vacant land, Vacant land namely:-

10 (xi) + 11(viii) (f) + 11 A (xi) + 12 (a) + 13 (a)	Total Property tax payable	Rs.11,375.00

15) Tax on telecommunication tower erected on properties irrespective of location and usage

Telecommunication Tower	Rate per Telecommunication tower	No. of towers	Annual composite tax payable
	Rs. 12,000.00		Rs.NIL

16) Tax on billboards/hoarding including electronic/digital display board erected irrespective usage.

Zonal classification as per advertisement byelaw

Zonu cussification as per auterusement byeaut							
Hoarding	Specify Number Zone erected Rate p		Rate per hoarding	Annual composite tax payable			
(a) In B zone less than 150 sft			Rs.12,000.00	Rs.			
(b) In B Zone More than 150 sft			Rs. 15,000.00	Rs.			
(c ) In other zones less than 150 sft			Rs. 7000.00	Rs.			
(d) In other zones more than 150 sft			Rs. 10,000.00	Rs.			
			(e) Total Rs.				
				NIL			

### Computation of total tax payable

Add values of serial numbers 14 + 15 + 16 (e) to arrive at the total Property Tax payable:

(14)	Tax on Residential, Non-Residential, Excess vacant land, Vacant land	Rs. 11,375.00
(15)	Tax on Telecommunication towers	Rs.
(16e)	Tax on Billboards/hoarding	Rs.
(17)	Total Property Tax 14 + 15 + 16 (e)	Rs. 11,375.00
(18)	Cess payable @ 24 percent of (17)	Rs. 2,730.00
(19)	Total Tax payable (17) + (18)	Rs. 14,105.00
(20)	Rebate @ 5 percent of (19) for early payment <b>if paid in full</b> within the prescribed time	Rs.
(21)	Net property Tax payable (19) – (20)	Rs. 14,105.00
(22)	Deduct property tax for the current year if paid in advance (Enclose copy of receipt)	Rs.
(23)	Net tax payable after deduction (If paid in excess, amount to be adjusted for the next year)	Rs.
(24)	Add penalty of Rs.100/- if return is not filed within prescribed period	Rs.
(25)	Add interest @ 2% per month on (19) if paid after the due date for payment	Rs.
(26)	Net tax payable	Rs. 14,105.00

Penalty for non-filing of return and interest shall be calculated & paid in cash at the office of Asst. Revenue officer

### Example - 4 [Nursing Home]

A Nursing home in Bangalore is 40 years and has a total built up area of 15,000 sft. It is a 50 beds hospital. Out of the total built up area 1000 sft is given on rent to a canteen and 500 sft to drug store.

Under the schedule Nursing homes/hospitals do not fall under any zone. They are classified based on the year of commencement and the number of beds. The nursing home is 40 years old i.e it was built during 1968 and has 50 beds. From the schedule the said hospital falls under category XII (iv) (C) and the Unit Area Value is Rs. 3.00 per sft

The hospital has rented out 1000 sft to a canteen and 500 sft to a drug stores. These two usages fall under category VI and the UAV is Rs.8.00 since it is tenanted. The net area of the hospital is thus 13,500 sft

Under the schedule 25 % of the area utilized by the nursing home can be treated as service area and the UAV applicable for service area is 50% of the rate applicable for Nursing home. The 1500 sft area of the drug stores and canteen is not eligible for service area. The calculation for service area and depreciation is as under:

#### Working sheet showing example for calculating service area

Nature of business activity	Nursing Hospital	Canteen	Drug Store	Total
Area (in sft)	13,500	1000	500	
Extent allowed as service area at 50% of the regular rate	3375	NIL	Nil	3625
Balance area at full rate	10125	1000	500	11375

#### Working sheet showing example for calculating depreciation

Depreciation	Extent built	Number of years as on 31st March 2008	Taxable Annual Value	Depreciation @	Depreciation value	Net value after depreciation
Area of Drug	1500	48 years	Rs.1,20,000.00	51%	Rs.61,200.00	Rs.58,800.00
store and						
canteen						
Area of	Service	48 years	Rs.50,625.00			
nursing	area			51%	1,80,731.00	1,73,644.00
home	3375					
	10,125	48 years	Rs.3,03,750.00			

Please see the working in the Next page.

Please see the working below

## FORM FOR THE FIRST YEAR IN THE BLOCK PERIOD IN RESPECT OF TAXPAYERS WHO ARE ASSIGNED $\underline{PID\ NUMBER}$

# BRUHAT BANGALORE MAHANAGARA PALIKE SELF ASSESSMENT OF PROPERTY TAX FORM /RETURN PART-I (General Information)



1)	Year of Assess	sment	2008	2008-09		P.I.D No. 9-11		1-267	1						
2)	Name of the O (If jointly held one name.)			Lajago	pal			·							
3)	Occupation: So	ervice/Busin	ness/House	Wife	Other*	r* Age*				Working/Retired*					
	Tel(R)		Tel	(O)		,		Mob*	:						
	E-mail (* see l														
4)	Address of the	Property :	No.267,Sul												
a.	Property No:	267	b.		ne of the	e Roac	/Cros	s: Subi	rama	anaya	a Na	gara,	Raj	ajinag	ar
c.	Stage / Phase /	Block No:	2 <sup>nd</sup> S	tage											
d.	Locality: Villa	ge	NA												
e.	Ward No. 9		Namo	Name of the Ward: Subramanya Nagar											
f.	Bangalore City	/ – Pin Cod	e No:		5	(	5	0		0	3	,		0	
g.	Postal Address	for Corres	pondence:	Sai	me as a	bove									
5a	Zonal Classific	cation	i) Zonal Cl	assifica	tion of th	ne prope	rty as p	per SAS	2000	Α	В	С	D	Е	F
	Residential (*		(ii) Zonal C	Classific	cation of	the prop	erty ur	nder 200	8-09	Α	В	С	D	Е	F
	below)		(iii) Zone a	fter app	olication	of Cap	f any.	Tick colu	ımn	Α	В	С	D	Е	F
5b	Zone classifica		i) Zonal Cl				-			A	В	С	D	E√	F
	residential (**	See	(ii) Zonal C							A	В	C√	D	Е	F
	below)		(iii) Zone a	fter app	olication	of Cap	if any.	Tick colu	ımn	A	В	C	D٧	Е	F
5)	a) Details of the	Vacan	R(	C / Ma	adras Ter	race		Tiled /	_	Ap	ıt	Sne	ecial	Hı	nt
"	Residential use	t site	Red oxi			Other	1	Sheet		comp			egory	me	
	(Please tick the correct Box)		Cement 1			looring									
1	n)Sita dimansion	in cauara i	faat (Sft) <b>9</b> 1	Moeft		a) Buil	t un a	rea: (in	SA)	15 00	nn ef	<b>'</b>			
	b)Site dimension in square feet (Sft) <b>8000sft</b> Number of floors and plinth area in respect of					/		cant la					3	NII	
/	e owner/occupie		11 10 11 10 Sp	,cci 01				nth are					5	1111	1
	of floors :		rea in sft :5	5000 st		sft	• P11		01			81			
	1+2		f) Use of F	ropert	ty	Resid	ential		Re	Non sider		1	V	Both	
T	1 ,														

<sup>\*</sup>Not mandatory

<sup>\*\*</sup> Please note that if any street is not found in the zonal classification list then as provided in Rule 3 (i) you will have to calculate on the highest rates applicable to nearest neighboring /street/area/locality.

7) a) Built up area in Sqft. (Please mention the year of construction if the building is constructed at different periods.)

Usage (Category) (I to XVIII)	Please mention the <b>Sub</b> category in respect of category VIII, IX, XI, XII, XIV, XVIII	Please mention the group in respect of category XI, XII & XIII	Year of construction		ouilt up area sft)
				Tenanted	Self occupied
XII	(iv)				13,500
VI				1500	
		Total extent of built u	up area in Sft	1500	13,500

Please use these columns to fill up for telecommunication towers and Hoarding/billboard/electronic display						
	Number erected Zone in respect of Hoardin					
Telecommunication towers erected		NIL				
Hoarding erected		NIL				

For sub-category and Group mentioned in this table (7) please see the category and subcategory details in Notification No. Commr. BBMP/DC (Res)/PR/321-A/08-09 dated 31-01-2009 Table I for Residential Use and Table II for Non Residential Use

8) Please give details of the previous assessment of the property: (Not calculated) as the example is assumed

0) 1100000 8110 1	setting of the press	C GID GIDD C DDITTETIC C	of the property: (Froe enreumeen) as the enample is assumen			
Residential			Non-residential			
		Total (a+b) (in sft)	Tenanted in sq. ft	Self occupied in sft   .		
(a)	(a) (b)		(d)	(e)	(f)	
				$\sqrt{}$		

Usage	Property tax paid for the previous year (2007-2008)	Cess paid Rs.	Total tax paid (c) + (d)	Receipt Challan / Cheque No	Dues if any Rs
(a)	(b)	(c)	(d)	(e)	(f)
Res*					
NR**					

<sup>\*</sup> Residential use \*\* Non-residential use

### 9) Details of appeal preferred, if any

Property tax originally assessed		Property tax on revision		Date of revision				
Property tax	Rs.	Property tax	Rs.					
Cess	Rs.	Cess	Rs.					
Total Tax	Rs.	Total Tax	Rs.					
Name of the authority with whom appeal is pending								
Date of filing the	appeal	Case No.						

Note: Wherever the reference is made to the category of property it shall refer to the categories notified by the Commissioner, Bruhat Bangalore Mahanagara Palike under sub-section (2) of Section 108A of KMC Act 1976

#### **PART II Assessment of Residential properties**

10) Assessment for expected returns from Residential Property at prescribed rates.

:\C-1f (\) \( \) \					
i)Self Occupied (RCC/Madras terrace) who flooring* sft @ Rs. Per	ement or red-oxide flooring/other month = UAV** x 10 months				
sit w ks.	monui – UAV·· X 10 monuis				
ii) Self Occupied (tiled/sheet) s	s. Per sft per month =				
UAV x 10 months	Rs.				
OTT X TO THOMAS	14.5,				
iii) Tenanted portion (RCC / Madras terrace) v	cement or red-oxide flooring /other Rs.				
flooring sft @ Rs.	ft per month = UAV x 10 months				
	s. Per sft per month =				
UAV x 10 months	Rs.				
v) Calculate Covered/Stilt Car park area @ 50%	applicable rates :				
(a) Self occupied: sft @ Rs	sft per month = $UAV \times 10$ months <b>Rs.</b>				
(b) Tenanted portion sft @ Rs.	sft per month = UAV x 10 months. <b>Rs.</b>				
vi) Gross Annual Unit Area Value = $(i) + (ii) + (iii) + (iv) + (v)(a)(b)$					
vii) LESS: Depreciation % as per Schedule I (If additions are made to the					
property calculate the depreciation rate separately as applicable for the year when					
additions were made)					
viii) (a) Net Taxal	nual Value (TAV) (i.e. vi-vii) Rs.				
(b) Property	20% of viii (a) <b>Rs.</b>				
ix) Hutments (category IV) (Lump sum tax)	Rs.				
x) Special Category: (V) (Lump sum tax)	Rs.				
(a) Independent villages Houses sft	Owner occupied (Lump sum Tax)				
(b) Independent villages Houses sft	(Tenanted) (Lump sum tax) Rs.				
(o) macpendent vinages frouses sit	(Lump sum way				
xi) <b>Sub-total</b> Property tax for residential propert	i (b) or ix or x (a) or (b) as Rs.				
applicable					

<sup>\*</sup> If the flooring is completely of cement or red oxide then strike "other" and calculate at the rates prescribed in category II. If the flooring i.e even a small portion is other than cement or red oxide then calculate at the rates prescribed under category I.

#### Please note: If your premise is only residential usage you need to fill only minimum details. Please see note below

Note: I (a) If there is excess vacant land please fill up column 12.

- (b) If telecommunication towers and or hoarding are erected on your property then fill up column 15 and or 16 as the case maybe.
- (c) Add the sub-total in column 14 and Then compute the tax in the computation table in the columns mentioned after column 16.

Note II If your premises is purely residential and does not have either (a) or (b) as mentioned in Note (1) above, then put a neat cross mark from column 11 to 13 and 15 to 16. In column 14 enter the sub-total of column 10 (xi). Then compute the tax in the computation table in the columns mentioned after column 16.

<sup>\*\*</sup>UAV "Unit Area Value" per month x10 months = Gross Annual Unit Area Value

### **PART III Assessment of Non-residential properties**

11) Assessment of expected returns from Categories of Non-Residential Property falling under category VI to VIII, XI (ii) (iii) (iv) (Note: Self -occupied & Tenanted is applicable only for category VI excluding those under this category that have Central AC & Escalators)

i) Self Occupied					
i) beli occupicu	sft @ Rs.	Per sft per month = $UAV$	x 10 months*	Rs.	
ii) Tenanted portion 1500	sft @ Rs. 8.00	Per sft per month = UAV	/ x 10 months	Rs.1	,20,000.00
iii) For categories VII, VIII, month = UAV x 10 months	XI (ii) and XIII	sft @ Rs.	Per sft per	Rs.	
iv) ) Calculate Covered/Stilt	Car park area @ 50% o	of the applicable rates			
(a) Self occupied : 10 months	sft @ Rs.	Per sft per montl	n = UAV x	Rs.	
(b) Tenanted portion 10 months	sft @ Rs.	Per sft per month	n = UAV x	Rs.	
v)		Total of	IV (a) & (b)	Rs.	
vi) Gross Annual Unit Area	Rs. 1	,20,000.00			
vii) LESS: Depreciation 5	as per Scheo				
, .		dule I (If additions are made ble for the year when addition		Rs.	61,200.00
calculate the depreciation rat	te separately as applicat		ns were made)	Rs.	61,200.00 58,800.00
calculate the depreciation rat	te separately as applicat	ble for the year when additionual Value (TAV) (i.e. vi-v	ns were made)		
calculate the depreciation rat	te separately as applicat  (a) Net Taxable An  (b) Property tax @	ble for the year when additionual Value (TAV) (i.e. vi-vi-vi-vi-vi) of vii (a)	ns were made)	Rs.	58,800.00
calculate the depreciation rat (viii)	te separately as applicate  (a) Net Taxable An  (b) Property tax @  cor: (c) Add lump sum to	ble for the year when additionual Value (TAV) (i.e. vi-vi-vi-vi-vi) (25% of vii (a) (ax for 2 wheelers Rs.	ns were made)	Rs.	58,800.00
calculate the depreciation rate (viii)  Surface parking if charged for	te separately as applicate  (a) Net Taxable An  (b) Property tax @  or: (c) Add lump sum to  or: (d) Add lump sum to	ble for the year when additionual Value (TAV) (i.e. vi-vi-vi-vi-vi) (25% of vii (a) (ax for 2 wheelers Rs.	x Nos.  x Nos.	Rs. Rs.	58,800.00

## 11 A) Assessment of expected returns from categories of Non-Residential Property falling under IX, X, XI (i), XII, XIII & XIV to avail for 25 % from the total area used for the respective category as service area

i) Total Built up area for non-residential (excluding parking area)= 13,500 sft.	Rs.
ii) 75 percent of (i) at full rate =10,125 sft @ Rs. 3.00 per sft per month = UAV x10 months	Rs.3,03,750.00
iii) 25 percent of (i) at half rate= 3,370 sft @ Rs. 1.50 per sft per month = UAV x10 month	Rs. 50,625.00
iv) Calculate Covered/Stilt Car park area @ 50% of the applicable rates:	
(a) Self occupied : $sft @ Rs$ . Per $sft$ per month = UAV x 10 months	Rs.
(b) Tenanted portion $\operatorname{sft} @ \operatorname{Rs}.$ Per sft per month = UAV x 10 months	Rs.
v) Total TAV i.e. $(ii + iii + iv) (a) / (b)$	Rs.3,54,375.00
vi) Less: Depreciation 51 % as per Schedule 1 (If additions are made to the property calculate the depreciation rate separately as applicable for the year when additions were made)	Rs.1,80,731.00
vii) Net Taxable Annual Value = (v-vi)	Rs.1,73,644.00
viii) Property Tax at 25 percent of (vii)	Rs. 43,411.00
ix) Surface parking if charged for Add lump sum tax for 2 wheelers Rs. x Nos.	Rs. NIL
x) Surface parking if charged for: Add lump sum tax for other vehicles Rs. x Nos.	Rs. NIL
xi) Total Property Tax for Non-Residential use (viii) (ix) (x) 43	Rs.43,411.00

12	Assessment of excess vacant land at	prescribed rates.
14	Assessincin di cacess vacant ianu at	proserrou races

i) Total extent of land in excess of 3 times the plinth area of the building sft x			
Rs. $per sft per month x 10 months = TAV$			
(a) Property tax @ 20% of the TAV for residential use or 25 % of TAV the for non-residential use	Rs. NIL		

### 13) Assessment of vacant land at prescribed rates.

i) Total site measurement =	sft x rate Rs.	per sft per month x 10 months	Rs. NIL
(TAV)			
(d) Property tax @ 20% of the TAV f	or residential use or 25	% of TAV for non-residential use	Rs. NIL

## 14) Add sub-totals of property from Residential, Non-Residential, Excess vacant land, Vacant land namely:-

10 (xi) + 11(viii) (f) + 11 A (xi) +12 (a) +13 (a)	Total Property tax payable	Rs.58,111.00

15) Tax on telecommunication tower erected on properties irrespective of location and usage

Telecommunication Tower	Rate per Telecommunication tower	No. of towers	Annual composite tax
			payable
	Rs. 12,000.00		Rs.
			NIL

### 16) Tax on billboards/hoarding including electronic/digital display board erected irrespective usage.

Zonal classification as per advertisement byelaw

Zona cassification as per advertisement dycian					
Hoarding	Specify Zone	Number erected	Rate per hoarding	Annual composite tax payable	
(a) In B zone less than 150 sft			Rs.12,000.00	Rs.	
(b) In B Zone More than 150 sft			Rs. 15,000.00	Rs.	
(c) In other zones less than 150 sft			Rs. 7000.00	Rs.	
(d) In other zones more than 150 sft			Rs. 10,000.00	Rs.	
			(e) Total Rs.	NIL	

### Computation of total tax payable

Add values of serial numbers 14 + 15 + 16 (e) to arrive at the total Property Tax payable:

(14)	Tax on Residential, Non-Residential, Excess vacant land, Vacant land	Rs.58,111.00
(15)	Tax on Telecommunication towers	Rs.
(16e)	Tax on Billboards/hoarding	Rs.
(17)	Total Property Tax 14 + 15 + 16 (e)	Rs.58,111.00
(18)	Cess payable @ 24 percent of (17)	Rs. 13947.00
(19)	Total Tax payable (17) + (18)	Rs. 72058.00
(20)	Rebate @ 5 percent of (19) for early payment <b>if paid in full</b> within the prescribed time	Rs. 3602.00
(21)	Net property Tax payable (19) – (20)	Rs. 68454.00
(22)	Deduct property tax for the current year if paid in advance (Enclose copy of receipt)	Rs.
(23)	Net tax payable after deduction (If paid in excess, amount to be adjusted for the next year)	Rs.
(24)	Add penalty of Rs.100/- if return is not filed within prescribed period	Rs.
(25)	Add interest @ 2% per month on (19) if paid after the due date for payment	Rs.
(26)	Net tax payable	Rs. 68454.00

Penalty for non-filing of return and interest shall be calculated & paid in cash at the office of Asst. Revenue officer

#### Example - 5

### [Commercial Complex 30000 sft]

Shri Venkata Reddy has 40,000 sft Commercial centrally air-conditioned complex in Sajjapura main road of which 30,000 sft is rented to a software company and 10,000 sft for a private firm. The building is 10 years old.

Under the schedule Commercial complex which are centrally air-conditioned and where on occupier has occupied more than 20000 sft it falls under category VIII (i) and the unit area value is Rs. 20.00 per sft per month. The monthly Unit Area Value has to be multiplied by 10 months to arrive at the Taxable Annual Value. Hence property tax for the 30,000 sft occupied by the software firm has to be computed accordingly.

The balance area of 10,000 sft being centrally air-conditioned, also falls under the same category VIII (i) and the monthly unit area value applicable is Rs. 20.00 per sft per month. The monthly Unit Area Value has to be multiplied by 10 months to arrive at the Taxable Annual Value.

He also has provided stilt parking for the tenant use. This area is 8,000 sft. For the parking area 50% of the prescribed rate for the category is applicable. Hence the rate for car paking area is Rs.10.00 per sft.

On the building one telecommunication tower has been erected. This tower falls under category XVII and a lump sum tax of Rs.12,000.00 + Cess is prescribed.

He has also one hoarding measuring 250 sft. The area falls in under D zone under the Adverting byelaw. The lump sum tax for the hording in this zone is Rs.10,000.00 plus cess under category XVIII (iv).

#### Working sheet showing example for computing area and deprecation separately

Total area	Year of construction	Unit Area Value for 10 months	Depreciation @ 12 %	Net value
40,000	1998	Rs.80,00,000.00	Rs.9,60,000.00	Rs. 70,40,000.00
Stilt parking 8,000 sft	1998	Rs.8,00,000.00	Rs. 96,000.00	Rs.7,04,000.00

This example is worked out in the following page.

### FORM FOR THE FIRST YEAR IN THE BLOCK PERIOD IN RESPECT OF TAXPAYERS WHO DO NOT HAVE PID NUMBER BUT HAVE A KATHA NUMBER

# BRUHAT BANGALORE MAHANAGARA PALIKE SELF ASSESSMENT OF PROPERTY TAX FORM /RETURN PART-I (General Information)



1)	Year of Assessi	ment	2008-0	9	Kat	tha		No.12	2/Do	ddal	kana	hali	Sy No	. 112
2)	Name of the Ov (If jointly held, one name.)	mention any		ta Reddy & I	Broth	ners								
3)	Occupation: Se	rvice/Business/I	House W	/ife/Other*	Α	Age*			Wo	orkin	g/R	etire	d*	
	Tel(R)		Tel (C	))	•		Mob'	k	934	456-	0987	76		
	E-mail (* see b	elow)	venkate@hotmail.com											
4)	Address of the	Property: No.12	2, Sajapı	ır Road,										
a.	Property No:	12	b.	Name of the	Roa	d/Cros	ss: Saja <sub>l</sub>	our R	oad					
C.	Stage / Phase /	Block No:	NA											
d.	Locality: Villag	ge	Dodda	anahalli										
e.	. Ward No. NIL Name of the Ward: Bomanahalli													
f.	Bangalore City	- Pin Code No:	•	5		6		0		)				
g.	Postal Address	for Corresponde	ence:	121, 11 <sup>th</sup> C	ross	Lalba	gh Road	, Wils	on (	Gard	len ,	Ban	igaloi	e 25
5a	Zonal Classific Residential (**		Zo 200	nal Classificat 08-09	tion c	of the p	property u	nder	A	В	С	D	Е	F
5b	Zone classificate residential (**	tion Non-		nal Classificat 08-09	tion c	of the p	property u	nder	A	В	С	D	E√	F
							, ,		1			1		
6)	a) Details of the Residential use			ras Terrace		Tiled / Sheet		Apt. nplex		Spe Cate	cial		Hu men	
	(Please tick the	ant   Red ox   Cen		Other flooring		Silver		np.e			801)			
	correct Box)	floor												
b)Sit	e dimension in sq	uare feet (Sft) 6	0,000	c) Built u										
	d) Number of floors and plinth area in respect e) Excess vacant land if it is more than 3 NIL													
	of single owner/occupier times the plinth area of the building in sft No. of floors: Plinth area in sft:													
INO. (	OI HOOFS:	20,000												
	1+1	f) Use of Pr		Resident	ial		Non-Re	sident	ial	1	V	В	oth	
		1											L	

<sup>\*</sup>Not mandatory

<sup>\*\*</sup> Please note that if any street is not found in the zonal classification list then as provided in Rule 3 (i) you will have to calculate on the highest rates applicable to nearest neighboring /street/area/locality.

7) a) Built up area in Sqft. (Please mention the year of construction if the building is constructed at different periods.)

Usage (Category) (I to XVIII)	Please mention the <b>Sub</b> category in respect of category VIII, IX, XI, XII, XIV, XVIII	Please mention the group in respect of category XI, XII & XIII	Year of construction		of built up (in sft)
				Tenanted	Self occupied
VIII	(i)			40,000	
		Total extent of built u	up area in Sft	40,000	

Please use these columns to fill up for telecommunication towers and Hoarding/billboard/electronic display					
Number erected Zone in respect of Hoarding					
Telecommunication towers erected	1				
Hoarding erected	1	D Zone			

For sub-category and Group mentioned in this table (7) please see the category and subcategory details in Notification No. Commr. BBMP/DC (Res)/PR/321-A/08-09 dated 31-01-2009 Table I for Residential Use and Table II for Non Residential Use

8) Please give details of the previous assessment of the property: (Not entered since data assumed)

	Residential		Non-residential		
Tenanted in sft	Self occupied in sft	Total (a+b) (in sft)	Tenanted in sq. ft	Self occupied in sft	Total built up area in sft (d+e)
(a)	(b)	( c)	(d)	(e)	(f)

Usage	Property tax paid for the previous year (2007-2008)	Cess paid Rs.	Total tax paid (c) + (d)	Receipt Challan / Cheque No	Dues if any Rs
(a)	(b)	(c)	(d)	(e)	(f)
Res*					
NR**					

<sup>\*</sup> Residential use \*\* Non-residential use

### 9) Details of appeal preferred, if any

Property tax or	iginally assessed	Property tax on revision		Date of revision			
Property tax	Rs.	Property tax	Rs.				
Cess	Rs.	Cess	Rs.				
Total Tax	Rs.	Total Tax	Rs.				
Name of the author	Name of the authority with whom appeal is pending						
Date of filing the	appeal	Case No.					

Note: Wherever the reference is made to the category of property it shall refer to the categories notified by the Commissioner, Bruhat Bangalore Mahanagara Palike under sub-section (2) of Section 108A of KMC Act 1976

### **PART II Assessment of Residential properties**

10) Assessment for expected returns from Residential Property at prescribed rates.

(RCC/Madras terrace) wholly cement or red-oxide flooring/other	
flooring* sft @ Rs. Per sft per month = UAV** x 10 months	Rs.
ii) Self-Occupied (tiled/sheet) sft @ Rs. Per sft per month =	
UAV x 0 months	Rs.
iii) Tenanted portion (RCC / Madras terrace) wholly cement or red-oxide flooring /other	Rs.
flooring $\int sft @ Rs.$ Per sft per month = UAV x 10 months	
iv) Tenanted portion (Tiled/sheet) sft @ Rs. Per sft per month =	
UAV x 10 months	Rs.
v) Calculate Covered/Stilt Car park area @ 50% of the applicable rates :	
(a) Self occupied: sft $@$ Rs. Per sft per month = UAV x 10 months	Rs.
	_
(b) Tenanted portion $\operatorname{sft} @ \operatorname{Rs}.$ Per sft per month = UAV x 10 months.	Rs.
vi) Gross Annual Unit Area Value = (i) + (ii) +(iii)+(iv)+(v)(a)(b)	Rs.
vii) LESS: Depreciation % as per Schedule I (14 additions are made to the	D.
vii) LESS: Depreciation % as per Schedule I (If additions are made to the property calculate the depreciation rate separately as applicable for the year when	Rs.
additions were made)	
viii) (a) Net Taxable Annual Value (TAV) (i.e. vi-vii)	Rs.
(a) Not Taxable Militar Variae (TMV) (i.e. VI-VII)	KS.
(b) Property tax @ 20% of viii (a)	Rs.
(0)110porty tan (0) 2070 01 7111 (u)	143.
ix) Hutments (category IV) (Lump sum tax)	Rs.
) (g. ) .) ( 1 )	
x) Special Category: (V) (Lump sum tax)	Rs.
(a) Independent villages Houses sft Owner occupied (Lump sum Tax)	
(b) Independent villages Houses sft (Tenanted) (Lump sum tax)	Rs.
xi) <u>Sub-total</u> Property tax for residential properties: viii (b) or ix or x (a) or (b) as	Rs.
applicable	13.
appriouoto	
L	

<sup>\*</sup> If the flooring is completely of cement or red oxide then strike "other" and calculate at the rates prescribed in category II. If the flooring i.e <u>even a small portion</u> is other than cement or red oxide then calculate at the rates prescribed under category I.

#### Please note: If your premise is only residential usage you need to fill only minimum details. Please see note below

Note: I (a) If there is excess vacant land please fill up column 12.

- (b) If telecommunication towers and or hoarding are erected on your property then fill up column 15 and or 16 as the case maybe.
- (c) Add the sub-total in column 14 and Then compute the tax in the computation table in the columns mentioned after column 16.

Note II If your premises is purely residential and does not have either (a) or (b) as mentioned in Note (1) above, then put a neat cross mark from column 11 to 13 and 15 to 16. In column 14 enter the sub-total of column 10 (xi). Then compute the tax in the computation table in the columns mentioned after column 16.

<sup>\*\*</sup>UAV "Unit Area Value" per month x10 months= Gross Annual Unit Area Value

### PART III Assessment of Non-residential properties

11) Assessment of expected returns from Categories of Non-Residential Property falling under category VI to VIII, XI (ii) (iii) (iv)

i) Self Occupied NIL sft @ Rs. NIL Per sft per month = $UAV \times 10 \text{ months}^*$	Rs.
ii) Tenanted portion 40,000 sft @ Rs. 20.00 Per sft per month = UAV x 10 months	Rs.80,00,000.00
iii) For categories VII, VIII, XI (ii) and XIII NA sft @ Rs. NA Per sft per month = UAV x 10 months	Rs.
(v) ) Calculate Covered/Stilt Car park area @ 50% of the applicable rates	
(a) Self occupied: NIL sft @ Rs. Per sft per month = UAV x 10 months	Rs.
<b>(b)</b> Tenanted portion 8,000 sft @ Rs. 10.00 Per sft per month = UAV x 10 months	Rs. 8,00,000.00
Total of IV (a) & (b)	Rs. 8,00,000.00
vi) Gross Annual Unit Area Value = (i) + (ii) +(iii) +(v)	Rs. 88,00,000.00
vii) LESS: Depreciation 12 % as per Schedule I (If additions are made to the property calculate the depreciation rate separately as applicable for the year when additions were made)	Rs. 10,56,000.00
(viii) (a) Net Taxable Annual Value (TAV) (i.e. vi-vii)	Rs. 77,44,000.00
(b) Property tax @ 25% of vii (a)	Rs. 19,36,000.00
Surface parking if charged for: (c) Add lump sum tax for 2 wheelers Rs. NA x Nos.	Rs
Surface parking if charged for: (d) Add lump sum tax for other vehicles Rs. NA x NA Nos	Rs.
(e) Add lump sum tax for Touring /semi-permanent theater	Rs.
(f) Property Tax for Non-Residential use VIII (b)+(c)+(d)+(e)	Rs. 19,36,000.00

### 11 A) Assessment of expected returns from categories of Non-Residential Property falling under IX, X, XI (i), XII, XIII & XIV to avail for 25 % from the total area used for the respective category as service area

i) Total Built up area for non-residential (exclud	ling parking area)=	sft.	Rs.
ii) 75 percent of (i) at full rate = UAV x10 months	sft @ Rs.	per sft per month =	Rs.
iii) 25 percent of (i) at half rate= UAV x10 month	sft @ Rs.	per sft per month =	Rs.
iv) Calculate Covered/Stilt Car park area @ 50	* *		
(a) Self occupied: sft @ Rs.	Per sft per m	onth = $UAV \times 10$ months	Rs.
(b) Tenanted portion sft @ Rs.	Per sft per m	onth = $UAV \times 10$ months	Rs.
v)		V i.e. $(ii + iii + iv) (a) / (b)$	
vi) Less: Depreciation % as per calculate the depreciation rate separately as an		ns are made to the property when additions were made)	Rs.
vii) Net Taxable Annual Value = (v-vi)			Rs.
viii) Property Tax at 25	percent of (vii)		Rs.
ix) Surface parking if charged for Add lump su	m tax for 2 wheelers	Rs. x Nos.	Rs.
x) Surface parking if charged for: Add lump su	ım tax for other vehicle	es Rs. x Nos.	Rs.
xi) Total Propert	y Tax for Non-Residen	ntial use (viii) (ix) (x)	Rs.

12) Assessment of excess vacant land at prescribed rates.

i) Total extent of land in excess of 3 times the plinth area of the building= sft x	Rs. NIL
Rs. $per sft per month x 10 months = TAV$	
(a) Property tax @ 20% of the TAV for residential use or 25 % of TAV the for non-residential use	Rs. NIL

13) Assessment of vacant land at prescribed rates.

i) Total site measurement =	sft x rate Rs.	per sft per month x 10 months	Rs. NIL
(TAV) (e) Property tax @ 20% of the TAV for	residential use or 25	% of TAV for non-residential use	Rs. NIL

### 14) Add sub-totals of property from Residential, Non-Residential, Excess vacant land, Vacant land namely:-

10 (xi) + 11(viii) (f) + 11 A (xi) + 12 (a) + 13 (a) Total P	erty tax payable <b>Rs.19,36,000.00</b>
--	---

15) Tax on telecommunication tower erected on properties irrespective of location and usage

Telecommunication Tower	Rate per Telecommunication tower	No. of towers	Annual composite tax payable
	Rs. 12,000.00	1	Rs.12,000.00

### 16) Tax on billboards/hoarding including electronic/digital display board erected irrespective usage.

Zonal classification as per advertisement byelaw

20 na cassification as per auterusement dyetan					
Hoarding	Specify Zone	Number erected	Rate per hoarding	Annual composite tax payable	
(a) In B zone less than 150 sft			Rs.12,000.00	Rs.	
(b) In B Zone More than 150 sft			Rs. 15,000.00	Rs.	
(c) In other zones less than 150 sft			Rs. 7000.00	Rs.	
(d) In other zones more than 150 sft	D	1	Rs. 10,000.00	Rs.10,000.00	
			(e) Total Rs.	Rs.10,000.00	

### Computation of total tax payable

Add values of serial numbers 14 + 15 + 16 (e) to arrive at the total Property Tax payable:

(14)	Tax on Residential, Non-Residential, Excess vacant land, Vacant land	Rs. 19,36,000.00
(15)	Tax on Telecommunication towers	Rs. 12,000.00
(16e)	Tax on Billboards/hoarding	Rs. 10,000.00
(17)	Total Property Tax 14 + 15 + 16 (e)	Rs. 19,58,000.00
(18)	Cess payable @ 24 percent of (17)	Rs. 4,69,920.00
(19)	Total Tax payable (17) + (18)	Rs. 24,27,920.00
(20)	Rebate @ 5 percent of (19) for early payment <b>if paid in full</b> within the prescribed time	Rs. 1,21,396.00
(21)	Net property Tax payable (19) – (20)	Rs. 23,06,524.00
(22)	Deduct property tax for the current year if paid in advance (Enclose copy of receipt)	Rs.
(23)	Net tax payable after deduction (If paid in excess, amount to be adjusted for the next year)	Rs.
(24)	Add penalty of Rs.100/- if return is not filed within prescribed period	Rs.
(25)	Add interest @ 2% per month on (19) if paid after the due date for payment	Rs.
(26)	Net tax payable	Rs. 23,06,524.00

Penalty for non-filing of return and interest shall be calculated & paid in cash at the office of Asst. Revenue officer