

URBAN DEVELOPMENT SECRETARIAT

NOTIFICATION

No. UDD 220 MNU 2006 (P), Bangalore, Dated : 13th January, 2009

Whereas the draft of the following rules was published as required under sub-section (1) of 421 of the Karnataka Municipal Corporations Act, 1976 (Karnataka Act 14 of 1977), in Notification No. UDD 220 MNU 2006 (P) Bangalore dated 18th November, 2008 in Part IV A of the Karnataka Gazette Extraordinary dated 18th November 2008 inviting objections and suggestions from all persons likely to be affected within fifteen days from the date of its publication.

Whereas the said Gazette was made available to the public on 18th November 2008

And whereas objections and suggestions received have been considered by the State Government

Now, therefore in exercise of the powers conferred by sub-section (1) of section 421 read with section 108A and sub-section (2) of section 110 of the Karnataka Municipal Corporations Act, 1976 (Karnataka Act 14 of 1977), the Government of Karnataka hereby makes the following rules, namely:-

RULES

1. Title and commencement.- (1) These rules may be called the Bruhat Bangalore Mahanagara Palike Property Tax Rules, 2009.

(2) They shall come into force from the date of their publication in the official Gazette.

2. Definitions.- (1) In these rules, unless the context otherwise requires,-

- (i) **"Act"** means the Karnataka Municipal Corporations Act, 1976 (Karnataka Act 14 of 1977);
- (ii) **'Alteration'** means structural change or modifications resulting in additions or deletion to the existing built up area;
- (iii) **'Block period'** means block of three years for the purpose of revision of property tax.
- (iv) **Bruhat Bangalore Mahanagra Palike**, means the Corporation of the city of Bangalore established under the Karnataka Municipal Corporations Act, 1979.
- (v) **"Building"** also includes towers and hoardings;
- (vi) **"Built up area"** means total area covered by building or high rise buildings above the plinth level, and including all covered area like basement, mezzanine flooring, balcony whether covered or not; garage area, constructed boundary of swimming pool, fuel storage tanks constructed underground or above the ground, storage of merchandise in open space like timber, granite, bricks etc, stilts meant for parking and telecommunication and other towers and hoardings erected on the surface or top or any other open space of land or building but does not include,-
 - (a) court yard at the ground level, garden, rocky area, well and well structures, plant, nursery platform around a tree, overhead water tank, fountain, bench with open top and the like;
 - (b) drainage, culvert, conduit, catch-pit, gully pit, chamber gutter and the like;
 - (c) compound or boundary wall, chejja, uncovered staircase, watchman booth/pump house not exceeding three-square meters and sump tank.

Explanation.- For the purpose of this clause: (a) Apartment or flat or commercial complex includes common area and facilities shared by more than one owner or occupier and the words and expressions used but not defined in these rules shall have the same meaning assigned to them in the Karnataka Apartment Ownership Act, 1972 or the Karnataka Ownership Flat (Regulation of the Promotion of Construction, Sale, Management and Transfer) Act, 1972 as the case may be;

- (b) telecommunication towers include the area covered by the extremities of foundation multiplied by the total height;
- (c) hoarding, include the area covered by the hording or the size of the hoarding whether erected on poles or fixed to wall surface or erected on top of the building or by erected by any other means within the land or building;
- (d) sports arena include all covered area meant for spectators gallery;
- (e) 'Balcony' means and includes a horizontal cantilever projection including a handrail or balustrade, to serve as passage or sit out place;
- (f) 'Mezzanine floor' means an intermediate floor between two floors with access from the lower floor.

- (vii) **"Charge for parking"** means where a charge or a fee is collected for surface parking slot by the owner or an occupier of a non-residential building either by themselves or through an agency;
- (viii) **'Commercial or non-residential building'** means a building or part of a building, which is used for commercial or non-residential purpose and include which are used for shops or market, for display and sale of merchandise either wholesale or retail, for transaction of business, for keeping of accounts, records, for providing professional or other service facilities, corporate offices, software services, office of commercial undertakings and companies, petrol bunk, restaurants, lodges, service apartments/homes, paying guest accommodation, hospital, nursing homes, cinema theatres, banks, clubs/association/institutes and for other purposes of non-residential natures. Storage and service facilities incidental to the sale of merchandise and parking slots located in the same building or premises;
- (ix) **"Current year"** means the year for which property tax is being paid.
- (x) **"Excess Vacant Land"** means area of vacant land appurtenant to the building in excess of three times the plinth area of the building by excluding the plinth area;
- (xi) **"Form"** means forms appended to these rules;
- (xii) **"Hoarding"** means boards or electronic devises used to display of advertisements erected on poles or affixed on wall surface or by any other means on the land or on the building and includes electronic and digital display hoarding;
- (xiii) **"Industrial Building"** means a building used for industrial purpose;
- (xiv) **"Multiplex Cinema"** means premises having more than two cinema screens.
- (xv) **"Parking area,"** means surface parking slots or parking slots under stilts meant for parking; or any other area where parking slot is provided;
- (xvi) **"Parking slot"** means an area in a covered or open space sufficient in size to park a vehicle;
- (xvii) **"Previous year"** means the financial year immediately preceding the current year.
- (xviii) **"Residential building"** means a building used or constructed or adopted to be used wholly for human habitation and includes garages, and other out-houses necessary for the normal use of the building as a residence.
- (xix) **"Return"** means self assessment return form of the property tax to be filed by an assessee declaring property particulars and payment of property tax thereon;
- (xx) **"Schedule"** means Schedule appended to these rules;
- (xxi) **"Section"** means section of the Act;
- (xxii) **"Star Hotel"** means a hotel classified as such by the Ministry of Tourism, Government of Karnataka or Government of India;
- (xxiii) **"Taxable Annual Value"** means unit area value multiplied with the total built up area of a building or total area of excess vacant land or both for ten months minus depreciation specified in rule 6 depending on the age of the building;

(xxiv) **“Towers”** includes telecommunication tower erected for mobile telephone purposes;

(xxv) **“Zone”** means classification of different area or street into value zones.

(2) **Words and expressions** used in these rules but not defined herein shall have the same meaning respectively assigned to them in the Act and byelaws;

3. Classification of Zones.- For the purpose of determination of unit area value of a property, the Commissioner, Bruhat Bangalore Mahanagara Palike may,-

- (i) classify both residential and non-residential property in different area or street in the Bruhat Bangalore Mahanagara Palike area into as many zones as he deems fit and assign them as Zone A, B etc.,. While doing so, the Commissioner shall, as far as it may be possible, group streets/area/locality falling under each value zone together and publish:

Provided that if the name of any street/area/locality does not figure in the classification so published, then the Commissioner shall classify and publish such street/area/locality as a appropriate zone subsequently during the year. Until such time the tax thereof shall be calculated based on the highest rates applicable to nearest neighboring /street/area/locality.

- (ii) suitably classify the hoardings
 (iii) suitably classify the cinema theaters;
 (iv) suitably classify the telecommunication tower;
 (v) classify the specific class of residential or non-residential properties without reference to any zones i.e irrespective of zonal classification; and

4. Categorization of use of building.- For the purpose of determination of unit area value, the Commissioner may categorize the buildings used for residential purpose as Reinforced Concrete Construction (RCC), tiled or sheet of any kind, houses allotted by the Government for the poor and such other categorization as he deems fit. For commercial or non-residential building, the Commissioner, may follow a different categorization based on the nature of commercial use of the building or the quality and facilities offered therein.

5. Determination of taxable annual value.- The taxable annual value of a property shall be determined by the assessee by multiplying the rate of the unit area value with built up area of such building and excess vacant land, for ten months and deduct depreciation at the rate specified in rule 6 depending on the age of the building and shall also include composite tax if any, fixed for charged surface parking slots or telecommunication tower and hoarding as the case may be.

6. Allowance for depreciation.- The depreciation to be allowed for a building shall be based on the age of the building which shall be at such rate as specified in the Schedule to these rules:

Provided that no depreciation shall be calculated and allowed during the middle of the block period:

Provided further that where there is any addition made to the existing building, within the same block period, the rate of depreciation shall continue to be the same for that block period.

7. Assessment of Excess vacant land.- Assessment of excess vacant land liable to tax shall be calculated on the land that is in excess of three times the plinth area of the building by excluding the plinth area.

8. Submission of self assessment return Forms.- (1) Every owner or occupier who is liable to pay property tax shall submit the following self assessment return forms to the Commissioner or the officer authorized by him along with the property tax and penalty or interest payable, if any, calculated by him,-

- (a) for property that is assessed and assigned with Katha and Property Index number (PID), the return shall be filed for the first year in a block period in Form I and for the subsequent years within the same block period in Form IV;
 (b) for property that is assessed and not assigned with Property Index number (PID) but possess Katha or a holder Katha and municipal number (in common

parlance called Katha) shall file return for the first year in a block period in Form II and for the subsequent years within the same block period in Form IV;

- (c) for property that are un-assessed and do not have municipal number (in common parlance without Katha), the return shall be filed for the first year in a block period in Form III and for the subsequent years during the same block year in Form V;
- (d) for such building exempted under section 110 of the Act shall file a return in Form VI for the first year in a block period and for the subsequent years in Form VII;

(2) Every owner or occupier may file revised return, if he so desires to effect corrections and payment of taxes if any, in a new Form applicable to him, super-scribing on it as "Revised Return".

9. Mode of payment.- (1) Where the property tax payable is Rs.1000-00 and above, it shall be paid only by cheque/demand draft/pay order drawn on any bank payable in Bangalore in favour of the Commissioner, Bruhat Bangalore Mahanagara Palike or through electronic medium as may be specified by the Commissioner.

(2) Where the total tax payable is less than Rs.1000-00, it shall be paid in cash at the office of the respective jurisdictional Assistant Revenue offices at the office or agency authorized by him in this behalf.

(3) The property tax paid in advance for the current year, if any, shall be deducted from the total tax payable for the current year and the remaining amount of tax shall be paid while submitting the returns. If the tax paid in advance is still in excess, it shall be deducted from the total tax payable in the subsequent year.

10. Levy of service charges for the buildings exempted from property tax.- Service charges for providing civic amenities in respect of buildings exempted from property tax under section 110 excluding places of worship shall be charged at the rate of 25 percent of the property tax exempted plus cess as applicable to such land or building or both:

Provided that subject to clause (b) of sub-section (1) of section 110, such exempted properties that are let out for commercial purpose shall be charged at regular rates of property tax applicable for that zone and category.

11. Property Register.- The property tax collected from the owner or occupier in respect of property assessed to tax shall be maintained in Property Tax register in Form A and in respect of un-assessed properties shall be maintained in a register in Form B.

12. Method of random scrutiny.- (1) Every returns filed by a owner or occupier shall be given a continuous serial number in a chronological order by the computer and thereafter it shall be taken up for random scrutiny on the basis of random computer generated numbers under supervision of an officer authorized by the Commissioner.

(2) The cases selected for random scrutiny shall not exceed 10 percent of the returns filed in each zonal office in each year within the block period. While selecting the returns for random scrutiny within this percentage, the Commissioner may stagger the scrutiny spread over the financial year.

(3) Selection of cases for random scrutiny and detail inspection shall have the approval of the Commissioner and be done in the following manner, namely:-

- (a) The cases selected for random scrutiny and detail inspection shall be displayed on notice boards of the respective Zones, sub-divisional offices and also posted in the official website of the Bruhat Bangalore Mahanagara Palike.
- (b) The Commissioner or his authorized officer concerned shall inform in writing to the taxpayer the date and time set for scrutiny of the return filed and in respect of the property, if necessary.
- (c) Cases that have already been taken up for scrutiny shall not be taken for scrutiny again within the same block period provided the taxpayer has not made further changes to the property.

- (d) Cases once selected for random scrutiny and detail inspection shall not be excluded from inspection even if the tax payer files a revised return.
- (e) All cases selected for random scrutiny shall be completed within the financial year, failing which they shall lapse. However the lapsed cases may figure for the random scrutiny for the next financial year in the manner specified in sub-rule (1).

(4) Cases taken up for random scrutiny and the details of its inspection shall be recorded in the checklist in Form VIII.

(5) The cases taken up for random scrutiny shall be taken up for inspection and assessment by an officer not below the rank of Assistant Revenue Officer.

(6) The Commissioner may also assign the cases for inspection to any officer other than jurisdictional officers.

(7) The owner or the occupier of the property shall sign the checklist in Form VIII. If the owner or occupier does not sign the checklist, the officer shall record as such and proceed with action contemplated under Section 108A (13).

(8) After detail inspection, where discrepancy is noticed between the return filed and actual nature of the property, resulting in short payment of tax, he shall issue a notice to the taxpayer giving him an opportunity to file his objections. On receipt of the objections, if any, and after due consideration the inspecting officer shall pass orders as he deems fit.

(9) All cases taken up for random scrutiny shall be maintained in a separate register in Form IX.

By order and in the name of the Governor of Karnataka,

S.N. KRISHNAKUMAR

Under Secretary to Government
Urban Development Department

Schedule

(see rule 6)

DEPRECIATION TABLE

Sl. No.	Age of the building	Depreciation rate in percentage on taxable annual value
(1)	Does not exceed 3 years	3
(2)	Exceeds 3 years but does not exceed 6 years	6
(3)	Exceeds 6 years but does not exceed 9 years	9
(4)	Exceeds 9 years but does not exceed 12 years	12
(5)	Exceeds 12 years but does not exceed 15 years	15
(6)	Exceeds 15 years but does not exceed 18 years	18
(7)	Exceeds 18 years but does not exceed 21 years	21
(8)	Exceeds 21 years but does not exceed 24 years	24
(9)	Exceeds 24 years but does not exceed 27 years	27
(10)	Exceeds 27 years but does not exceed 30 years	30
(11)	Exceeds 30 years but does not exceed 33 years	33
(12)	Exceeds 33 years but does not exceed 36 years	36
(13)	Exceeds 36 years but does not exceed 39 years	39
(14)	Exceeds 39 years but does not exceed 42 years	42
(15)	Exceeds 42 years but does not exceed 45 years	45
(16)	Exceeds 45 years but does not exceed 48 years	48
(17)	Exceeds 48 years but does not exceed 51 years	51
(18)	Exceeds 51 years but does not exceed 54 years	54
(19)	Exceeds 54 years but does not exceed 57 years	57
(20)	Exceeds 57 years but does not exceed 60 years	60
(21)	Exceeds 60 years	70

S.N.KRISHNAKUMAR

Under Secretary to Government
Urban Development Department

FORM I

[(See Rule 8 (a)]

FORM FOR THE FIRST YEAR IN THE BLOCK PERIOD IN RESPECT OF TAXPAYERS WHO ARE ASSIGNED PID NUMBER

**BRUHAT BANGALORE MAHANAGARA PALIKE
SELF ASSESSMENT OF PROPERTY TAX FORM / RETURN**

PART-I (General Information)

1)	Year of Assessment		P.I.D No.						
2)	Name of the Owner Shri/Smt (If jointly held, mention any one name.								
3)	Occupation: Service/Business/House Wife/Other*		Age*	Working/Retired*					
	Tel(R)	Tel (O)	Mob*						
	E-mail *								
4)	Address of the Property								
a	Ward No.		b. Name of the Ward						
			i) Zonal Location of the property as per SAS 2000	A	B	C	D	E	F
			(ii) Zonal Location of the property under 2008-09	A	B	C	D	E	F
			(iii) Cap on Zone applied if any. Tick column	A	B	C	D	E	F
c	Property No:		d	Name of the Road/Cross:					
e	Stage / Phase / Block No:								
f	Locality: Village								
	Bangalore City – Pin Code No:		5	6	0				
5)	Postal Address for Correspondence:								

6)	a) Details of the property (Please tick the correct Box)	Vacant site	Independent house/building	Apartment/complex	Special Category	Hutments
	b) Site dimension in square feet (Sft)	c) Built up area: (in Sft)				
	d) Number of floors and plinth area in respect of single owner/occupier	e) Excess vacant land if it is more than 3 times the plinth area of the building in sft				
	No. of floors	Plinth area in sft				
		f) Use of Property		Residential	Non-Residential	Both

* Not mandatory

PART II Assessment of Residential properties**10) Assessment for expected returns from Residential Property at prescribed rates.**

i) Self Occupied (RCC)	sft @ Rs.	Per sft per month = 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)	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 Car park area @	% of the applicable rates		Rs.
vi) Gross Annual Unit Area Value = (i) + (ii) +(iii)+(iv)+(v)			Rs.
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)			Rs.
viii)	(a) Net Taxable Annual Value (TAV) (i.e. vi-vii)		Rs.
	(b) Property tax @ % of viii (a)		Rs.
ix) Hutments (Lump sum tax)			Rs.
x) Special Category : Independent Houses / Apartments (Lump sum Tax)			Rs.
	(a) Total built up area (Owner) Lump sum tax		Rs.
	(b) Total built up area (Tenanted) Lump sum tax		Rs.
xi) Sub-total Property tax for residential properties : viii (b) or ix or x (a) or (b) as applicable			Rs.

(*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 V to VII, X (ii) (iii) (iv) (Note: Self-occupied & Tenanted is applicable only for category V)**

i) Self Occupied	sft @ Rs.	Per sft per month = UAV x 10 months*	Rs.
ii) Tenanted portion	sft @ Rs.	Per sft per month = UAV x 10 months	Rs.
iii) For categories VI,VII,X(ii),(iii),(iv) and XII	sft @ Rs.	Per sft per month = UAV x 10 months	
iv) Covered car park area @	% of the applicable rates		Rs.
v) Gross Annual Unit Area Value = (i) + (ii) +(iii) +(iv)			Rs.
vi) 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)			Rs.
vii)	(a) Net Taxable Annual Value (TAV) (i.e. v-vi)		Rs.
	(b) Property tax @ % of vii (a)		Rs.
Surface parking if charged for:	(c) Add lump sum tax for 2 wheelers	Rs. x Nos.	Rs.
Surface parking if charged for:	(d) Add lump sum tax for other vehicles	Rs. x Nos	Rs.
	(e) Add lump sum tax for Touring /semi-permanent theater		Rs.
	(f) Property Tax for Non-Residential use (b)+(c)+(d)+(e)		Rs.

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

i) Total Built up area for non-residential =	sft.		
ii) 75 percent of (i) at full rate =	sft @ Rs.	per sft per month = UAV x10 months	Rs.
iii) 25 percent of (i) at half the applicable rate =	Rs.	per sft per month = UAV x10 months	Rs.
iv) Total TAV i.e. (ii +iii)			Rs.
v) Less: Depreciation 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.
vi) Net Taxable Annual Value = (iv -v)			Rs.
vii) Property Tax at	percent of (vi)		Rs.
viii) Surface parking if charged for	Add lump sum tax for 2 wheelers	Rs. x Nos.	Rs.
ix) Surface parking if charged for:	Add lump sum tax for other vehicles	Rs. x Nos	Rs.
x) Property Tax for Non-Residential use (vii) (viii) (ix)			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 rate	Rs.
Rs. per sft per month x 10 months = TAV		
(a) Property tax @ % of the TAV for residential use or % of TAV the for non-residential use		Rs.

13) Assessment of vacant land at prescribed rates.

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

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

10(xi) + 11(vii)(f) + 11 A (x) +12 (a) +13 (a)	Total Property tax payable	Rs.
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15) Assessment of expected returns from telecommunication towers

Telecommunication Tower	Rate per Telecommunication tower	No. of towers	Annual composite tax payable
(a) On Residential building/premises	Rs.		Rs.
(b) On non-residential building/premises	Rs.		Rs.
(c) Total			Rs.

16. Assessment of expected returns from billboards/hoarding including electronic/digital display board.**Zonal classification as per advertisement byelaw**

Hoarding	Specify Zone	Number erected	Rate per hoarding on Residential building/premises	Rate per hoarding on Non-residential building/premises	Annual composite tax payable
(a) In B zone less than 150 sft			Rs.	Rs.	Rs.
(b) In B Zone More than 150 sft			Rs.	Rs.	Rs.
(c) In other zones less than 150 sft			Rs.	Rs.	Rs.
(d) In other zones more than 150 sft			Rs.	Rs.	Rs.
(e) Total					Rs.

Computation of total tax payable

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

(14)	Tax on Residential, Non-Residential, Excess vacant land, Vacant land	Rs.
(15c)	Tax on Telecommunication towers	Rs.
(16e)	Tax on Billboards/hoarding	Rs.
(17)	Total Property Tax 14 + 15 (c) + 16 (e)	Rs.
(18)	Cess payable @ percent of (17)	Rs.
(19)	Total Tax payable (17) + (18)	Rs.
(20)	Rebate @ 5 percent of (19) if paid in full within prescribed time	Rs.
(21)	Net property Tax payable (19) – (20)	Rs.
(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.

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

Payment particulars

I/we am herewith enclosing Property tax of **Rs.** (in words) _____
 _____ only payable by me for the half/full year of _____ by
 Cheque/DD/pay-order bearing No. _____ Dated _____ drawn on _____
 Branch _____ Bank. The balance payable is Rs. _____ which I/we shall pay before
 the end of second half year. I have paid penalty of Rs.100/- for delayed filing of return & interest of
 Rs. _____ by cash & have obtained receipt No. _____ dated _____.

I certify that the particulars furnished in this form have been duly filled up by me and the details furnished are true and correct to the best of my knowledge. I understand that for false declarations there will be penal actions.

Bangalore
 Date:

Signature of the Property owner or person liable to pay property tax
 Name in block letters:

For Office Use

Received application on _____ along with Cheque/DD on _____
 Cheque sent for realization on _____ Cheque realized on _____
 Date of forwarding to data center: _____ Date of Data entry: _____
 Any apparent errors generated by computer program: Yes _____/No _____
 Brief Nature of error and difference of tax payable: _____
 If yes, has notice been sent for apparent errors: Yes _____/No _____
 If yes, date of dispatch/service of notice _____
 Date of payment received for difference in tax paid: _____
 Entered in property register at page No. _____ on _____
 Entered by (Name & Designation)
 Date:

Signature of ARO

Bruhat Bangalore Mahanagara Palike
Acknowledgement

Received Property Tax returns from Smt/Shri/M/s-----for
property
No. ----- at-----
-----along with Cheque/Demand
Draft/Pay order No.-----dated-----for Rs----- (in words) Rs.-----
-----on-----
-----Bank (Branch)-----, All modes of
payments are received subject to realization. The Assistant Revenue Officer -----
-----Bangalore will mail the tax paid receipt subsequently.

(Seal of receiving center)
Bruhat Bangalore Mahanagara Palike

Bangalore

Date:

-----Cut Here-----

Bruhat Bangalore Mahanagara Palike
Acknowledgement

Received Property Tax returns from Smt/Shri/M/s-----for
property
No. ----- at-----
-----along with Cheque/Demand
Draft/Pay order No.-----dated-----for Rs----- (in words) Rs.-----
-----on-----
-----Bank (Branch)-----, All modes of
payments are received subject to realization. The Assistant Revenue Officer -----
-----Bangalore will mail the tax paid receipt subsequently.

(Seal of receiving center)
Bruhat Bangalore Mahanagara Palike

Bangalore

Date:

FORM II
[(See Rule 8 (b))]

**FORM FOR THE FIRST YEAR IN THE BLOCK PERIOD IN RESPECT OF TAXPAYERS WHO DO NOT HAVE
PID NO. BUT HAVE A KATHA NUMBER**

**BRUHAT BANGALORE MAHANAGARA PALIKE
SELF ASSESSMENT OF PROPERTY TAX FORM / RETURN**

PART-I (General Information)

1)	Year of Assessment		Katha No.	
2)	Name of the Owner Shri/Smt (If jointly held, mention any one name.			
3)	Occupation: Service/Business/House Wife/Other*	Age*	Working/Retired*	
	Tel(R)	Tel (O)	Mob*	
	E-mail *			
4)	Address of the Property			
a	Ward No.	b. Name of the Ward or village if available		
		Zonal Classification		A B C D E F
c	Property No:	d	Name of the Road/Cross:	
e	Stage / Phase / Block No:			
f	Locality: Village			
	Bangalore City – Pin Code No:	5	6	0
5)	Postal Address for Correspondence:			

6)	a) Details of the property (Please tick the correct Box)	Vacant site	Independent house/building	Apartment/complex	Special Category	Hutments
	b) Site dimension in square feet (Sft)	c) Built up area: (in Sft)				
	d) Number of floors and plinth area in respect of single owner/occupier	e) Excess vacant land if it is more than 3 times the plinth area of the building in sft				
	No. of floors	Plinth area in sft				
		f) Use of Property	Residential	Non-Residential	Both	

* Not mandatory

PART II Assessment of Residential properties**10) Assessment for expected returns from Residential Property at prescribed rates.**

i) Self Occupied (RCC)	sft @ Rs.	Per sft per month = 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)	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 Car park area @ % of the applicable rates			Rs.
vi) Gross Annual Unit Area Value = (i) + (ii) +(iii)+(iv)+(v)			Rs.
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)			Rs.
viii)	(a) Net Taxable Annual Value (TAV) (i.e. vi-vii)		Rs.
	(b) Property tax @ % of viii (a)		Rs.
ix) Hutments (Lump sum tax)			Rs.
x) Special Category : Independent Houses / Apartments (Lump sum Tax)			Rs.
	(a) Total built up area (Owner) Lump sum tax		Rs.
	(b) Total built up area (Tenanted) Lump sum tax		Rs.
xi) Sub-total Property tax for residential properties : viii (b) or ix or x (a) or (b) as applicable			Rs.

(*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 V to VII, X (ii) (iii) (iv) (Note: Self-occupied & Tenanted is applicable only for category V)**

i) Self Occupied	sft @ Rs.	Per sft per month = UAV x 10 months*	Rs.
ii) Tenanted portion	sft @ Rs.	Per sft per month = UAV x 10 months	Rs.
iii) For categories VI, VII, X(ii),(iii),(iv) and XII	sft @ Rs.	Per sft per month = UAV x 10 months	
iv) Covered car park area @ % of the applicable rates			Rs.
v) Gross Annual Unit Area Value = (i) + (ii) +(iii) +(iv)			Rs.
vi) 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)			Rs.
vii)	(a) Net Taxable Annual Value (TAV) (i.e. v-vi)		Rs.
	(b) Property tax @ % of vii (a)		Rs.
Surface parking if charged for:	(c) Add lump sum tax for 2 wheelers Rs. x Nos.		Rs.
Surface parking if charged for:	(d) Add lump sum tax for other vehicles Rs. x Nos		Rs.
	(e) Add lump sum tax for Touring /semi-permanent theater		Rs.
	(f) Property Tax for Non-Residential use (b)+(c)+(d)+(e)		Rs.

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

i) Total Built up area for non-residential =	sft.		
ii) 75 percent of (i) at full rate =	sft @ Rs.	per sft per month = UAV x10 months	Rs.
iii) 25 percent of (i) at 50% rate=	sft @ Rs.	per sft per month = UAV x10 months	Rs.
iv) Total TAV i.e. (ii +iii)			Rs.
v) Less: Depreciation 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.
vi) Net Taxable Annual Value = (iv -v)			Rs.
vii) Property Tax at percent of (vi)			Rs.
viii) Surface parking if charged for Add lump sum tax for 2 wheelers	Rs. x Nos.		Rs.
ix) Surface parking if charged for: Add lump sum tax for other vehicles	Rs. x Nos		Rs.
(x) Property Tax for Non-Residential use (vii) (viii) (ix)			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 rate	Rs.
Rs. per sft per month x 10 months = TAV		
(a) Property tax @ % of the TAV for residential use or % of TAV the for non-residential use		Rs.

13) Assessment of vacant land at prescribed rates.

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

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

10(xi) + 11(vii)(f) + 11 A (x) +12 (a) +13 (a)	Total Property tax payable	Rs.
--	----------------------------	-----

Bruhat Bangalore Mahanagara Palike

Acknowledgement

Received Property Tax returns from Smt/Shri/M/s-----for
property

No. ----- at-----

-----along with Cheque/Demand

Draft/Pay order No.-----dated-----for Rs----- (in words) Rs.-----

-----on-----

-----Bank (Branch)-----.

All modes of payments are received subject to realization. The Assistant Revenue Officer -----

-----Bangalore will mail the tax paid receipt subsequently.

(Seal of receiving center)

Bruhat Bangalore Mahanagara Palike

Bangalore

Date:

-----Cut Here-----

Bruhat Bangalore Mahanagara Palike

Acknowledgement

Received Property Tax returns from Smt/Shri/M/s-----for
property

No. ----- at-----

-----along with Cheque/Demand

Draft/Pay order No.-----dated-----for Rs----- (in words) Rs.-----

-----on-----

-----Bank (Branch)-----.

All modes of payments are received subject to realization. The Assistant Revenue Officer -----

-----Bangalore will mail the tax paid receipt subsequently.

(Seal of receiving center)

Bruhat Bangalore Mahanagara Palike

Bangalore

Date:

FORM III
[(See Rule 8 (c))]

**FORM FOR THE FIRST YEAR IN THE BLOCK PERIOD IN RESPECT OF TAXPAYERS WHO
DO NOT HAVE A PID NUMBER OR A KATHA NUMBER.**

**BRUHAT BANGALORE MAHANAGARA PALIKE
SELF ASSESSMENT OF PROPERTY TAX FORM / RETURN**

PART-I (General Information)

1)	Year of Assessment		Revenue survey No.				
2)	Name of the Owner Shri/Smt (If jointly held, mention any one name.						
3)	Occupation: Service/Business/House Wife/Other*		Age*	Working/Retired*			
	Tel(R)	Tel (O)	Mob*				
	E-mail *						
4)	Address of the Property						
a	Ward No.	b. Name of the Ward or village if available					
		Zonal Classification	A	B	C	D	E
c	Property No:	d	Name of the Road/Cross:				
e	Stage / Phase / Block No:						
f	Locality: Village						
	Bangalore City – Pin Code No:	5	6	0			
5)	Postal Address for Correspondence:						

6)	a) Details of the property (Please tick the correct Box)	Vacant site	Independent house/building	Apartment/complex	Special Category	Hutments
	b) Site dimension in square feet (Sft)	c) Built up area: (in Sft)				
	d) Number of floors and plinth area in respect of single owner/occupier	e) Excess vacant land if it is more than 3 times the plinth area of the building in sft				
	No. of floors	Plinth area in sft				
		f) Use of Property		Residential	Non-Residential	Both

* Not mandatory

PART II Assessment of Residential properties**10) Assessment for expected returns from Residential Property at prescribed rates.**

i) Self Occupied (RCC)	sft @ Rs.	Per sft per month = 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)	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 Car park area @ % of the applicable rates			Rs.
vi) Gross Annual Unit Area Value = (i) + (ii) +(iii)+(iv)+(v)			Rs.
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)			Rs.
viii)	(a) Net Taxable Annual Value (TAV) (i.e. vi-vii)		Rs.
	(b) Property tax @ % of viii (a)		Rs.
ix) Hutments (Lump sum tax)			Rs.
x) Special Category : Independent Houses / Apartments (Lump sum Tax)			Rs.
	(a) Total built up area (Owner) Lump sum tax		Rs.
	(b) Total built up area (Tenanted) Lump sum tax		Rs.
xi) Sub-total Property tax for residential properties : viii (b) or ix or x (a) or (b) as applicable			Rs.

(*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 V to VII, X (ii) (iii) (iv) (Note: Self-occupied & Tenanted is applicable only for category V)**

i) Self Occupied	sft @ Rs.	Per sft per month = UAV x 10 months*	Rs.
ii) Tenanted portion	sft @ Rs.	Per sft per month = UAV x 10 months	Rs.
iii) For categories VI,VII,X(ii),(iii),(iv) and XII	sft @ Rs.	Per sft per month = UAV x 10 months	
iv) Covered car park area @ % of the applicable rates			Rs.
v) Gross Annual Unit Area Value = (i) + (ii) +(iii) +(iv)			Rs.
vi) 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)			Rs.
vii)	(a) Net Taxable Annual Value (TAV) (i.e. v-vi)		Rs.
	(b) Property tax @ % of vii (a)		Rs.
Surface parking if charged for:	(c) Add lump sum tax for 2 wheelers Rs. x Nos.		Rs.
Surface parking if charged for:	(d) Add lump sum tax for other vehicles Rs. x Nos		Rs.
	(e) Add lump sum tax for Touring /semi-permanent theater		Rs.
	(f) Property Tax for Non-Residential use (b)+(c)+(d)+(e)		Rs.

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

i) Total Built up area for non-residential =	sft.		
ii) 75 percent of (i) at full rate =	sft @ Rs.	per sft per month = UAV x10 months	Rs.
iii) 25 percent of (i) at 50% rate=	sft @ Rs.	per sft per month = UAV x10 months	Rs.
iv) Total TAV i.e. (ii +iii)			Rs.
v) 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)			Rs.
vi) Net Taxable Annual Value = (iv -v)			Rs.
vii) Property Tax at percent of (vi)			Rs.
viii) Surface parking if charged for Add lump sum tax for 2 wheelers	Rs. x Nos.		Rs.
ix) Surface parking if charged for: Add lump sum tax for other vehicles	Rs. x Nos		Rs.
(x) Property Tax for Non-Residential use (vii) (viii) (ix)			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 rate	Rs.
Rs. per sft per month x 10 months = TAV		
(a) Property tax @ % of the TAV for residential use or % of TAV the for non-residential use		Rs.

13) Assessment of vacant land at prescribed rates.

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

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

10(xi) + 11(vii)(f) + 11 A (x) +12 (a) +13 (a)	Total Property tax payable	Rs.
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15) Assessment of expected returns from telecommunication towers

Telecommunication Tower	Rate per Telecommunication tower	No. of towers	Annual composite tax payable
(a) On Residential building/premises	Rs.		Rs.
(b) On non-residential building/premises	Rs.		Rs.
(c) Total			Rs.

16. Assessment of expected returns from billboards/hoarding including electronic/digital display board.**Zonal classification as per advertisement byelaw**

Hoarding	Specify Zone	Number erected	Rate per hoarding on Residential building/premises	Rate per hoarding on Non-residential building/premises	Annual composite tax payable
(a) In B zone less than 150 sft			Rs.	Rs.	Rs.
(b) In B Zone More than 150 sft			Rs.	Rs.	Rs.
(c) In other zones less than 150 sft			Rs.	Rs.	Rs.
(d) In other zones more than 150 sft			Rs.	Rs.	Rs.
(e) Total					Rs.

Computation of total tax payable

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

(14)	Tax on Residential, Non-Residential, Excess vacant land, Vacant land	Rs.
(15c)	Tax on Telecommunication towers	Rs.
(16e)	Tax on Billboards/hoarding	Rs.
(17)	Total Property Tax 14 + 15 (c) + 16 (e)	Rs.
(18)	Cess payable @ percent of (17)	Rs.
(19)	Total Tax payable (17) + (18)	Rs.
(20)	Rebate @ 5 percent of (19) if paid in full within prescribed time	Rs.
(21)	Net property Tax payable (19) – (20)	Rs.
(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.

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

Payment particulars

I/we am herewith enclosing Property tax of **Rs.** (in words) -----
 ----- **only** payable by me for the half/full year of----- by
 Cheque/DD/pay-order bearing No-----Dated-----drawn on -----
 Branch ----- Bank. The balance payable is Rs. which I/we shall pay before
 the end of second half year. I have paid penalty of Rs.100/- for delayed filing of return & interest of
 Rs. by cash & have obtained receipt No.....dated.....

I certify that the particulars furnished in this form have been duly filled up by me and the details furnished are true and correct to the best of my knowledge. I understand that for false declarations there will be penal actions.

Bangalore
 Date:

Signature of the Property owner or person liable to pay property tax
 Name in block letters:

For Office Use

Received application on -----along with Cheque/DD on -----
 Cheque sent for realization on-----Cheque realized on-----
 Date of forwarding to data center:-----Date of Data entry-----
 Any apparent errors generated by computer program: Yes-----/No-----
 Brief Nature of error and difference of tax payable: -----
 If yes, has notice been sent for apparent errors: Yes-----No-----
 If yes, date of dispatch/service of notice -----
 Date of payment received for difference in tax paid:-----
 Entered in property register at page No.-----on-----
 Entered by (Name & Designation)
 Date:

Signature of ARO

Bruhat Bangalore Mahanagara Palike
Acknowledgement

Received Property Tax returns from Smt/Shri/M/s-----for
property

No. ----- at-----

-----along with Cheque/Demand

Draft/Pay order No.-----dated-----for Rs----- (in words) Rs.-----

-----on-----

-----Bank (Branch)-----. All modes of

payments are received subject to realization. The Assistant Revenue Officer -----

-----Bangalore will mail the tax paid receipt subsequently.

(Seal of receiving center)

Bruhat Bangalore Mahanagara Palike

Bangalore

Date:

-----Cut Here-----

Bruhat Bangalore Mahanagara Palike

Acknowledgement

Received Property Tax returns from Smt/Shri/M/s-----for
property

No. ----- at-----

-----along with Cheque/Demand

Draft/Pay order No.-----dated-----for Rs----- (in words) Rs.-----

-----on-----

-----Bank (Branch)-----. All modes of

payments are received subject to realization. The Assistant Revenue Officer -----

-----Bangalore will mail the tax paid receipt subsequently.

(Seal of receiving center)

Bruhat Bangalore Mahanagara Palike

Bangalore

Date:

FORM IV
[(See Rule 8 (d))]

Form for the second and subsequent year in the block period in respect of taxpayers who have filed returns in Form I or Form II in the previous years, that is, properties that are assigned either PID Number or Katha Number

BRUHAT BANGALORE MAHANAGARA PALIKE
SELF ASSESSMENT OF PROPERTY TAX FORM / RETURN

If there is no change in the property whatsoever than what was declared in the property tax return filed for the previous year either in the extent of built up area, usage and its occupancy, enter the details in Part I and certify accordingly at page 2. Fill up tax payable in page 4.

PART-I (General Information)

1)	Year of Assessment		P.I.D. No.			
			Katha No.			
2)	Name of the Owner Shri/Smt (If jointly held, mention any one name.					
3)	Occupation: Service/Business/House Wife/Other*			Age*		Working/Retired*
	Tel(R)	Tel (O)		Mob*		
	E-mail *					
4)	Address of the Property					
a	Ward No.		b. Name of the Ward			
	(i) Zonal Location of the property				A	B
c	Property No:		d Name of the Road/Cross:			
e	Stage / Phase / Block No:					
f	Locality: Village					
	Bangalore City – Pin Code No:		5	6	0	
5)	Postal Address for Correspondence:					

6)	a) Details of the property (Please tick the correct Box)	Vacant site	Independent house/building	Apartment/complex	Special Category	Hutments
b) Site dimension in square feet (Sft)			c) Built up area: (in Sft)			
d) Number of floors and plinth area in respect of single owner/occupier			e) Excess vacant land if it is more than 3 times the plinth area of the building in sft			
No. of floors		Plinth area in sft				
f) Use of Property			Residential	Non-Residential	Both	

* Not mandatory

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

Usage (Category) (I to XVII)	Please mention the Sub category in respect of category IV, VIII, VIII, X, XI XIII, XVI & XVII Like (i), (ii), (iii) etc.	Please mention the group in respect of category X, XI & XII like (A), (B) (C) etc.	Year of construction	Extent of built up area (in sft)	
				Tenanted	Self occupied
Total extent of built up area in Sft					

For sub-category and Group mentioned in this table (7) please see the category and subcategory details in Notification No.....Part I for Residential Use and Part II for Non Residential Use

Certificate

I/we hereby declare that the property tax return filed for the year previous year,----- (mention year) holds good for the current year, ----- (mention year) as I/we have not made any changes to the property either by:

- i) increasing or decreasing the built up area,
- ii) changing the usage from residential to non-residential use or from Non-residential use to residential use,
- iii) or owner occupied to tenanted or tenanted to owner occupied.

I/we are fully aware that if this declaration is false, I/we can be prosecuted as provided under law besides taking action to recover appropriate property tax, penalty and interest from me/us.

I have also filled the tax payable at page 4 of this return form

Bangalore

Signature of the Property owner or person
liable to pay property tax
Name in block letters:

Date:

PART I

General information regarding additions/deletions made to the property for second and subsequent year in the same block period. Column 11 to be filled up only to the extent of additions built up area or change in usage (residential to commercial or visa versa) or status residential to tenanted or visa versa).

8) Additions Made:

Year	As declare in previous return	Additions to declare for current year	Total in sft
Residential (in sq.ft.) RCC portion			
Tiled/sheet portion			
Non-residential (in sq.ft.)			
Number of floors and plinth area in respect of single owner/occupier	No. of floors	Plinth area in sft.	

9) Change in usage during the current year:-

Year	Residential		Non-residential	
	Tenanted in sft	Self occupied in sft	Extent in sft	
Previous year			Self occupied	Tenanted
Current year				

10) Give details of the return filed for the previous year in the same block period

Usage	Total Annual Value declared for previous year	Property tax paid for the previous year	Cess paid Rs.	Total Tax (c) + (d)	Rebate for early payment availed Rs.	Total property tax payable Rs. (e)-(f)	Receipt Challan / Cheque No	Dues if any Rs..
(a)	(b)	(c)	(d)	(e)	(f)	(g)		
Res								
NR								

PART II Assessment of Residential properties**11) Assessment for expected returns from Residential Property at prescribed rates.**

i) Self Occupied (RCC)	sft @ Rs.	Per sft per month = 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)	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 Car park area @ % of the applicable rates			Rs.
vi) Gross Annual Unit Area Value = (i) + (ii) + (iii) + (iv) + (v)			Rs.
vii) LESS: Depreciation limited only to 3 % on extent of the additions built up area.			Rs.
viii)	(a) Net Taxable Annual Value (TAV) (i.e. vi-vii)		Rs.
	(b) Property tax @ % of viii (a)		Rs.
ix) Hutments (Lump sum tax)			Rs.
x) Special Category : Independent Houses / Apartments (Lump sum Tax)			Rs.
	(a) Total built up area (Owner) Lump sum tax		Rs.
	(b) Total built up area (Tenanted) Lump sum tax		Rs.
xi) Sub-total Property tax for residential properties : viii (b) or ix or x (a) or (b) as applicable			Rs.

(*UAV "Unit Area Value" per month x 10 months = Gross Annual Unit Area Value)

PART III Assessment of Non-residential properties**12) Assessment of expected returns from Categories of Non-Residential Property falling under category V to VII, X (ii) (iii) (iv) (Note: Self-occupied & Tenanted is applicable only for category V)**

i) Self Occupied	sft @ Rs.	Per sft per month = UAV x 10 months*	Rs.
ii) Tenanted portion	sft @ Rs.	Per sft per month = UAV x 10 months	Rs.
iii) For categories VI, VII, X(ii), (iii), (iv) and XII	sft @ Rs.	Per sft per month = UAV x 10 months	
iv) Covered car park area @ % of the applicable rates			Rs.
v) Gross Annual Unit Area Value = (i) + (ii) + (iii) + (iv)			Rs.
vi) LESS: Depreciation limited only to 3 % on extent of the additions built up area.			Rs.
vii)	(a) Net Taxable Annual Value (TAV) (i.e. v-vi)		Rs.
	(b) Property tax @ % of vii (a)		Rs.
Surface parking if charged for:	(c) Add lump sum tax for 2 wheelers Rs. x Nos.		Rs.
Surface parking if charged for:	(d) Add lump sum tax for other vehicles Rs. x Nos		Rs.
	(e) Add lump sum tax for Touring /semi-permanent theater		Rs.
	(f) Property Tax for Non-Residential use (b)+(c)+(d)+(e)		Rs.

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

i) Total Built up area for non-residential =	sft.		
ii) 75 percent of (i) at full rate =	sft @ Rs.	per sft per month = UAV x 10 months	Rs.
iii) 25 percent of (i) at 50% rate =	sft @ Rs.	per sft per month = UAV x 10 months	Rs.
iv) Total TAV i.e. (ii + iii)			Rs.
v) Less: Depreciation limited only to 3 % on extent of the additions built up area.			Rs.
vi) Net Taxable Annual Value = (iv - v)			Rs.
vii) Property Tax at percent of (vi)			Rs.
viii) Surface parking if charged for Add lump sum tax for 2 wheelers	Rs. x Nos.		Rs.
ix) Surface parking if charged for: Add lump sum tax for other vehicles	Rs. x Nos		Rs.
(x) Property Tax for Non-Residential use (vii) (viii) (ix)			Rs.

13) 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 rate	Rs.
Rs. per sft per month x 10 months = TAV		
(a) Property tax @ % of the TAV for residential use or % of TAV the for non-residential use		Rs.

14) Assessment of vacant land at prescribed rates.

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

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

11(xi) + 12(vii)(f) + 12 A (x) + 13 (a) + 14 (a)	Total Property tax payable	Rs.
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16) Assessment of expected returns from telecommunication towers

Telecommunication Tower	Rate per Telecommunication tower	No. of towers	Annual composite tax payable
(a) On Residential building/premises	Rs.		Rs.
(b) On non-residential building/premises	Rs.		Rs.
(c) Total			Rs.

17) Assessment of expected returns from billboards/hoarding including electronic/digital display board.**Zonal classification as per advertisement byelaw**

Hoarding	Specify Zone	Number erected	Rate per hoarding on Residential building/premises	Rate per hoarding on Non-residential building/premises	Annual composite tax payable
(a) In B zone less than 150 sft			Rs.	Rs.	Rs.
(b) In B Zone More than 150 sft			Rs.	Rs.	Rs.
(c) In other zones less than 150 sft			Rs.	Rs.	Rs.
(d) In other zones more than 150 sft			Rs.	Rs.	Rs.
(e) Total					Rs.

Computation of total tax payable

Add values of serial numbers 15 + 16 (c) + 17 (e) to arrive at the total Property Tax payable:

(15)	Tax on Residential, Non-Residential, Excess vacant land, Vacant land	Rs.
(16c)	Tax on Telecommunication towers	Rs.
(17e)	Tax on Billboards/hoarding	Rs.
(18)	Total Property Tax 15 + 16 (c) + 17 (e)	Rs.
(19)	Cess payable @ _____ percent of (18)	Rs.
(20)	Tax payable for the additional built up area or change in usage or status (18) + (19)	Rs.
(21)	Property tax paid in the previous year (i.e. before rebate, refer column 10 (c) of application)	Rs.
(22)	Total Property tax payable for the current year 20+21	Rs.
(23)	Rebate @ 5 percent of (22) if paid in full within prescribed time	Rs.
(24)	Net property Tax payable for the current (22) – (23)	Rs.
(25)	Deduct property tax for the current year if paid in advance (Enclose copy of receipt)	Rs.
(26)	Net tax payable after deduction (If paid in excess, amount to be adjusted for the next year)	Rs.
(27)	Add penalty of Rs.100/- if return is not filed within prescribed period	Rs.
(28)	Add interest @ 2% per month on (22) if paid after the due date for payment	Rs.

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

Payment particulars

I/we am herewith enclosing Property tax of **Rs.** _____ (in words) _____
 _____ **only** payable by me for the half/full year of _____ by
 Cheque/DD/pay-order bearing No. _____ Dated _____ drawn on _____
 Branch _____ Bank. The balance payable is Rs. _____ which I/we shall pay before
 the end of second half year. I have paid penalty of Rs.100/- for delayed filing of return & interest of
 Rs. _____ by cash & have obtained receipt No. _____ dated _____

I certify that the particulars furnished in this form have been duly filled up by me and the details furnished are true and correct to the best of my knowledge. I understand that for false declarations there will be penal actions.

Bangalore
Date:

Signature of the Property owner or person liable to pay property tax
Name in block letters:

Bruhat Bangalore Mahanagara Palike
Acknowledgement

Received Property Tax returns from Smt/Shri/M/s-----for
property

No. ----- at-----

-----along with Cheque/Demand

Draft/Pay order No.-----dated-----for Rs----- (in words) Rs.-----

-----on-----

-----Bank (Branch)-----. All modes of

payments are received subject to realization. The Assistant Revenue Officer -----

-----Bangalore will mail the tax paid receipt subsequently.

(Seal of receiving center)

Bruhat Bangalore Mahanagara Palike

Bangalore

Date:

-----Cut Here-----

Bruhat Bangalore Mahanagara Palike

Acknowledgement

Received Property Tax returns from Smt/Shri/M/s-----for
property

No. ----- at-----

-----along with Cheque/Demand

Draft/Pay order No.-----dated-----for Rs----- (in words) Rs.-----

-----on-----

-----Bank (Branch)-----. All modes of

payments are received subject to realization. The Assistant Revenue Officer -----

-----Bangalore will mail the tax paid receipt subsequently.

(Seal of receiving center)

Bruhat Bangalore Mahanagara Palike

Bangalore

Date:

FORM V

[(See Rule 8 (d))]

FORM FOR THE SECOND AND SUBSEQUENT YEAR IN THE BLOCK PERIOD IN RESPECT OF TAXPAYERS WHO HAVE FILED RETURNS IN FORM III IN THE PREVIOUS YEARS FOR PROPERTIES THAT DO NOT HAVE PID NUMBER OR KATHA NUMBER**BRUHAT BANGALORE MAHANAGARA PALIKE
SELF ASSESSMENT OF PROPERTY TAX FORM / RETURN**

If there is no change in the property whatsoever than what was declared in the property tax return filed for the previous year either in the extent of built up area, usage and its occupancy, enter the details in Part I and certify accordingly at page 2. Fill up tax payable in page 4.

PART-I (General Information)

1)	Year of Assessment		Revenue survey No.					
2)	Name of the Owner Shri/Smt (If jointly held, mention any one name.							
3)	Occupation: Service/Business/House Wife/Other*	Age*	Working/Retired*					
	Tel(R)	Tel (O)	Mob*					
	E-mail *							
4)	Address of the Property							
a	Ward No.	b. Name of the Ward						
	(i) Zonal Location of the property			A	B	C	D	E
c	Property No:	d Name of the Road/Cross:						
e	Stage / Phase / Block No:							
f	Locality: Village							
	Bangalore City – Pin Code No:	5	6	0				
5)	Postal Address for Correspondence:							

6)	a) Details of the property (Please tick the correct Box)	Vacant site	Independent house/building	Apartment/complex	Special Category	Hutments
	b) Site dimension in square feet (Sft)			c) Built up area: (in Sft)		
	d) Number of floors and plinth area in respect of single owner/occupier			e) Excess vacant land if it is more than 3 times the plinth area of the building in sft		
	No. of floors	Plinth area in sft				
	f) Use of Property		Residential	Non-Residential	Both	

* Not mandatory

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

Usage (Category) (I to XVII)	Please mention the Sub category in respect of category IV, VIII, VIII, X, XI XIII, XVI & XVII Like (i), (ii), (iii) etc.	Please mention the group in respect of category X, XI & XII like (A), (B) (C) etc.	Year of construction	Extent of built up area (in sft)	
				Tenanted	Self occupied
Total extent of built up area in Sft					

For sub-category and Group mentioned in this table (7) please see the category and subcategory details in Notification No.....Part I for Residential Use and Part II for Non Residential Use

Certificate

I/we hereby declare that the property tax return filed for the year previous year,----- (mention year) holds good for the current year, ----- (mention year) as I/we have not made any changes to the property either by:

- iv) increasing or decreasing the built up area,
- v) changing the usage from residential to non-residential use or from Non-residential use to residential use,
- vi) or owner occupied to tenanted or tenanted to owner occupied.

I/we are fully aware that if this declaration is false, I/we can be prosecuted as provided under law besides taking action to recover appropriate property tax, penalty and interest from me/us.

I have also filled the tax payable at page 4 of this return form

Bangalore

Signature of the Property owner or person
liable to pay property tax
Name in block letters:

Date:

PART I

General information regarding additions/deletions made to the property for second and subsequent year in the same block period. Column 11 to be filled up only to the extent of additions built up area or change in usage (residential to commercial or visa versa) or status residential to tenanted or visa versa).

8) Additions Made:

Year	As declare in previous return	Additions to declare for current year	Total in sft
Residential (in sq.ft.) RCC portion			
Tiled/sheet portion			
Non-residential (in sq.ft.)			
Number of floors and plinth area in respect of single owner/occupier	No. of floors	Plinth area in sft.	

9) Change in usage during the current year:-

Residential			Non-residential	
Year	Tenanted in sft	Self occupied in sft	Extent in sft	
Previous year			Self occupied	Tenanted
Current year				

10) Give details of the return filed for the previous year in the same block period

Usage	Total Annual Value declared for previous year	Property tax paid for the previous year	Cess paid Rs.	Total Tax (c) + (d)	Rebate for early payment availed Rs.	Total property tax payable Rs. (e)-(f)	Receipt Challan / Cheque No	Dues if any Rs..
(a)	(b)	(c)	(d)	(e)	(f)	(g)		
Res								
NR								

PART II Assessment of Residential properties

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

i) Self Occupied (RCC)	sft @ Rs.	Per sft per month = 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)	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 Car park area @	% of the applicable rates		Rs.
vi) Gross Annual Unit Area Value = (i) + (ii) + (iii) + (iv) + (v)			Rs.
vii) LESS: Depreciation limited only to 3 % on extent of the additions built up area.			Rs.
viii)	(a) Net Taxable Annual Value (TAV) (i.e. vi-vii)		Rs.
	(b) Property tax @	% of viii (a)	Rs.
ix) Hutments (Lump sum tax)			Rs.
x) Special Category : Independent Houses / Apartments (Lump sum Tax)			Rs.
	(a) Total built up area (Owner) Lump sum tax		Rs.
	(b) Total built up area (Tenanted) Lump sum tax		Rs.
xi) Sub-total Property tax for residential properties : viii (b) or ix or x (a) or (b) as applicable			Rs.

(*UAV "Unit Area Value" per month x 10 months = Gross Annual Unit Area Value)

PART III Assessment of Non-residential properties

12) Assessment of expected returns from Categories of Non-Residential Property falling under category V to

VII, X (ii) (iii) (iv) (Note: Self-occupied & Tenanted is applicable only for category V)

i) Self Occupied	sft @ Rs.	Per sft per month = UAV x 10 months*	Rs.
ii) Tenanted portion	sft @ Rs.	Per sft per month = UAV x 10 months	Rs.
iii) For categories VI, VII, X(ii), (iii), (iv) and XII months	sft @ Rs.	Per sft per month = UAV x 10 months	
iv) Covered car park area @	% of the applicable rates		Rs.
v) Gross Annual Unit Area Value = (i) + (ii) + (iii) + (iv)			Rs.
vi) LESS: Depreciation limited only to 3 % on extent of the additions built up area.			Rs.
vii)	(a) Net Taxable Annual Value (TAV) (i.e. v-vi)		Rs.
	(b) Property tax @	% of vii (a)	Rs.
Surface parking if charged for:	(c) Add lump sum tax for 2 wheelers	Rs. x Nos.	Rs.
Surface parking if charged for:	(d) Add lump sum tax for other vehicles	Rs. x Nos.	Rs.
	(e) Add lump sum tax for Touring /semi-permanent theater		Rs.
	(f) Property Tax for Non-Residential use (b)+(c)+(d)+(e)		Rs.

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

i) Total Built up area for non-residential =	sft.		
ii) 75 percent of (i) at full rate =	sft @ Rs.	per sft per month = UAV x 10 months	Rs.
iii) 25 percent of (i) at 50% rate =	sft @ Rs.	per sft per month = UAV x 10 months	Rs.
iv) Total TAV i.e. (ii + iii)			Rs.
v) Less: Depreciation limited only to 3 % on extent of the additions built up area.			Rs.
vi) Net Taxable Annual Value = (iv - v)			Rs.
vii) Property Tax at	percent of (vi)		Rs.
viii) Surface parking if charged for Add lump sum tax for 2 wheelers	Rs. x Nos.		Rs.
ix) Surface parking if charged for: Add lump sum tax for other vehicles	Rs. x Nos.		Rs.
(x) Property Tax for Non-Residential use (vii) (viii) (ix)			Rs.

13) 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 rate	Rs.
Rs. per sft per month x 10 months = TAV		
(a) Property tax @	% of the TAV for residential use or % of TAV the for non-residential use	Rs.

14) Assessment of vacant land at prescribed rates.

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

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

11(xi) + 12(vii)(f) + 12 A (x) + 13 (a) + 14 (a)	Total Property tax payable	Rs.
--	----------------------------	------------

16) Assessment of expected returns from telecommunication towers

Telecommunication Tower	Rate per Telecommunication tower	No. of towers	Annual composite tax payable
(a) On Residential building/premises	Rs.		Rs.
(b) On non-residential building/premises	Rs.		Rs.
(c) Total			Rs.

17) Assessment of expected returns from billboards/hoarding including electronic/digital display board.**Zonal classification as per advertisement byelaw**

Hoarding	Specify Zone	Number erected	Rate per hoarding on Residential building/premises	Rate per hoarding on Non-residential building/premises	Annual composite tax payable
(a) In B zone less than 150 sft			Rs.	Rs.	Rs.
(b) In B Zone More than 150 sft			Rs.	Rs.	Rs.
(c) In other zones less than 150 sft			Rs.	Rs.	Rs.
(d) In other zones more than 150 sft			Rs.	Rs.	Rs.
(e) Total					Rs.

Computation of total tax payable

Add values of serial numbers 15 + 16 (c) + 17 (e) to arrive at the total Property Tax payable:

(15)	Tax on Residential, Non-Residential, Excess vacant land, Vacant land	Rs.
(16c)	Tax on Telecommunication towers	Rs.
(17e)	Tax on Billboards/hoarding	Rs.
(18)	Total Property Tax 15 + 16 (c) + 17 (e)	Rs.
(19)	Cess payable @ _____ percent of (18)	Rs.
(20)	Tax payable for the additional built up area or change in usage or status (18) + (19)	Rs.
(21)	Property tax paid in the previous year (i.e. before rebate, refer column 10 (c) of application)	Rs.
(22)	Total Property tax payable for the current year 20+21	Rs.
(23)	Rebate @ 5 percent of (22) if paid in full within prescribed time	Rs.
(24)	Net property Tax payable for the current (22) – (23)	Rs.
(25)	Deduct property tax for the current year if paid in advance (Enclose copy of receipt)	Rs.
(26)	Net tax payable after deduction (If paid in excess, amount to be adjusted for the next year)	Rs.
(27)	Add penalty of Rs.100/- if return is not filed within prescribed period	Rs.
(28)	Add interest @ 2% per month on (22) if paid after the due date for payment	Rs.

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

Payment particulars

I/we am herewith enclosing Property tax of **Rs.** _____ (in words) _____
 _____ **only** payable by me for the half/full year of _____ by
 Cheque/DD/pay-order bearing No. _____ Dated _____ drawn on _____
 Branch _____ Bank. The balance payable is Rs. _____ which I/we shall pay before
 the end of second half year. I have paid penalty of Rs.100/- for delayed filing of return & interest of
 Rs. _____ by cash & have obtained receipt No. _____ dated _____

I certify that the particulars furnished in this form have been duly filled up by me and the details furnished are true and correct to the best of my knowledge. I understand that for false declarations there will be penal actions.

Bangalore
Date:

Signature of the Property owner or person liable to pay property tax
Name in block letters:

Bruhat Bangalore Mahanagara Palike
Acknowledgement

Received Property Tax returns from Smt/Shri/M/s-----for
property

No. ----- at-----

-----along with Cheque/Demand

Draft/Pay order No.-----dated-----for Rs----- (in words) Rs.-----

-----on-----

-----Bank (Branch)-----. All modes of

payments are received subject to realization. The Assistant Revenue Officer -----

-----Bangalore will mail the tax paid receipt subsequently.

(Seal of receiving center)

Bruhat Bangalore Mahanagara Palike

Bangalore

Date:

-----Cut Here-----

Bruhat Bangalore Mahanagara Palike

Acknowledgement

Received Property Tax returns from Smt/Shri/M/s-----for
property

No. ----- at-----

-----along with Cheque/Demand

Draft/Pay order No.-----dated-----for Rs----- (in words) Rs.-----

-----on-----

-----Bank (Branch)-----. All modes of

payments are received subject to realization. The Assistant Revenue Officer -----

-----Bangalore will mail the tax paid receipt subsequently.

(Seal of receiving center)

Bruhat Bangalore Mahanagara Palike

Bangalore

Date:

FORM VI

[(See Rule 8 (d))]

FOR THE FIRST YEAR IN THE BLOCK PERIOD IN RESPECT OF THE PROPERTY EXEMPTED FROM PAYMENT OF PROPERTY TAX BUT LIABLE FOR SERVICE CHARGES UNDER SECTION 110 OF THE KARNATAKA MUNICIPAL CORPORATIONS ACT 1976.

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

1)	Year of Assessment		PID No.						
			Katha No.						
			Revenue Survey No.						
2)	Name of the Owner Shri/Smt (If jointly held, mention any one name.								
3)	Occupation: Service/Business/House Wife/Other*			Age*		Working/Retired*			
	Tel(R)		Tel (O)		Mob*				
	E-mail *								
4)	Address of the Property								
a	Ward No.		b. Name of the Ward						
			i) Zonal Location of the property		A	B	C	D	E
c	Property No:		d	Name of the Road/Cross:					
e	Stage / Phase / Block No:								
f	Locality: Village								
	Bangalore City – Pin Code No:		5	6	0				
5)	Postal Address for Correspondence:								

6)	a) Details of the property (Please tick the correct Box)	Vacant site	Independent house/building	Apartment/complex	Special Category	Hutments
	b) Site dimension in square feet (Sft)			c) Built up area: (in Sft)		
	d) Number of floors and plinth area in respect of single owner/occupier			e) Excess vacant land if it is more than 3 times the plinth area of the building in sft		
No. of floors		Plinth area in sft				
f) Use of Property			Residential	Non-Residential	Both	

* Not mandatory

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 XVII)	Please mention the Sub category in respect of category IV, VIII, VIII, X, XI XIII, XVI & XVII Like (i), (ii), (iii) etc.	Please mention the group in respect of category X, XI & XII like (A), (B) (C) etc.	Year of construction	Extent of built up area (in sft)	
				Tenanted	Self occupied
Total extent of built up area in Sft					

For sub-category and Group mentioned in this table (7) please see the category and subcategory details in Notification No.....Part I for Residential Use and Part II for Non Residential Use

8) Grant of Exemption:

Reason for claiming exemption under Section 110	
Date of filing application for exemption	
Whether exemption has been granted, if so No. and date of grant	

NOTE: IF ANY PORTIONS OF THE PROPERTY THAT HAS BEEN GRANTED EXEMPTION IS USED FOR ANY OTHER PURPOSES, LIKE QUARTERS, CANTEEN, HOARDING, TELECOMMUNICATION TOWERS, COMMERCIAL SHOPS ETC, THEN FOR SUCH PORTIONS A SEPARATE APPLICATION MUST BE SUBMITTED IN FORM I OR FORM II OR FORM III AS THE CASE MAY BE, AND FOR SUCH PORTIONS THE PROPERTY TAX SHALL BE AT THE RATES AS APPLICABLE TO THE NON EXEMPTED PROPERTY.

PART II (ASSESSMENT OF PROPERTY TAX)

9) Assessment for expected returns from Residential Property at prescribed rates for property exempted under the act used as for residential to house destitute/animals/orphanages/home & schools for the deaf, dumb & asylum for the aged.

i) Self Occupied (RCC)	sft @ Rs.	Per sft per month = UAV x 10 months*	Rs.
ii) Self Occupied (tiled/sheet)	sft @ Rs.	Per sft per month = UAV x 10 months	Rs.
iii) Calculate Covered Car park area @	% of the applicable rates		Rs.
iv) Gross Annual Unit Area Value = (i) + (ii) +(iii)			Rs.
v) 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)			Rs.
vi)	(a) Net Taxable Annual Value (TAV) (i.e. iv-v)		Rs.
	(b) Property tax payable @ % of vi (a)		Rs.
	(c) Service charges @ 25 % of (b)		Rs.
	(d) Cess payable 24% of (c)		Rs.
	(f) Total Service Charges payable (c)+(d)		Rs.
	(g) Rebate of for early payment 5% of (f)		Rs.
	(h) Net Service charges payable (f) – (g)		Rs.
Add penalty of Rs.100/- if return is not filed within prescribed period			Rs.
Add interest @ 2% per month on (f) if paid after the due date for payment			Rs.

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

(*UAV “Unit Area Value” per month x10 months= Gross Annual Unit Area Value)

10) Assessment for expected returns from Non-Residential use of Property for which exemption is granted

i) Self Occupied (RCC)	sft @ Rs.	Per sft per month = UAV x 10 months*	Rs.
ii) Self Occupied (tiled/sheet)	sft @ Rs.	Per sft per month = UAV x 10 months	Rs.
iii) Calculate Covered Car park area @	% of the applicable rates		Rs.
iv) Gross Annual Unit Area Value = (i) + (ii) + (iii)			Rs.
v) 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)			Rs.
vi)	(a) Net Taxable Annual Value (TAV) (i.e. iv-v)		Rs.
	(b) Property tax payable @ % of vi (a)		Rs.
	(c) Service charges @ 25 % of (b)		Rs.
	(d) Cess payable 24% of (c)		Rs.
	(f) Total Service Charges payable (c)+(d)		Rs.
	(g) Rebate of for early payment 5% of (f)		Rs.
	(h) Net Service charges payable (f) – (g)		Rs.
Add penalty of Rs.100/- if return is not filed within prescribed period			Rs.
Add interest @ 2% per month on (f) if paid after the due date for payment			Rs.

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

(*UAV “Unit Area Value” per month x10 months= Gross Annual Unit Area Value)

Payment particulars

I/we am herewith enclosing Property tax (Service Charges) of Rs. (in words) -----
 ----- only payable by me for the half/full year of-----
 ----- by Cheque/DD/pay-order bearing No-----Dated-----drawn on -----
 ----- Branch ----- Bank. The balance payable is Rs. which I/we shall
 pay before the end of second half year. I have paid penalty of Rs.100/- for delayed filing of return &
 interest of Rs. by cash & have obtained receipt
 No.....dated.....

I certify that the particulars furnished in this form have been duly filled up by me and the details furnished are true and correct to the best of my knowledge. I understand that for false declarations there will be penal actions.

Bangalore
Date:

Signature of the Property owner or person liable to pay property tax
Name in block letters:

For Office Use

Received application on -----along with Cheque/DD on -----
 Cheque sent for realization on-----Cheque realized on-----
 Date of forwarding to data center:-----Date of Data entry-----
 Any apparent errors generated by computer program: Yes-----/No-----
 Brief Nature of error and difference of tax payable: -----
 If yes, has notice been sent for apparent errors: Yes-----No-----
 If yes, date of dispatch/service of notice -----
 Date of payment received for difference in tax paid:-----
 Entered in property register at page No.-----on-----
 Entered by (Name & Designation)
Date:

Signature of ARO

Bruhat Bangalore Mahanagara Palike
Acknowledgement

Received Property Tax returns from Smt/Shri/M/s-----for
property

No. ----- at-----

-----along with Cheque/Demand

Draft/Pay order No.-----dated-----for Rs----- (in words) Rs.-----

-----on-----

-----Bank (Branch)-----.

All modes of payments are received subject to realization. The Assistant Revenue Officer -----

-----Bangalore will mail the tax paid receipt subsequently.

(Seal of receiving center)

Bruhat Bangalore Mahanagara Palike

Bangalore

Date:

-----Cut Here-----

Bruhat Bangalore Mahanagara Palike

Acknowledgement

Received Property Tax returns from Smt/Shri/M/s-----for
property

No. ----- at-----

-----along with Cheque/Demand

Draft/Pay order No.-----dated-----for Rs----- (in words) Rs.-----

-----on-----

-----Bank (Branch)-----.

All modes of payments are received subject to realization. The Assistant Revenue Officer -----

-----Bangalore will mail the tax paid receipt subsequently.

(Seal of receiving center)

Bruhat Bangalore Mahanagara Palike

Bangalore

Date:

FORM VII

[(SEE RULE 8 (D))]

FORM FOR THE SECOND AND SUBSEQUENT YEAR IN THE BLOCK PERIOD IN RESPECT OF PROPERTY EXEMPTED FROM PAYMENT OF PROPERTY TAX BUT LIABLE FOR SERVICE CHARGES UNDER SECTION 110 OF THE KARNATAKA MUNICIPAL CORPORATIONS ACT 1976.

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

1)	Year of Assessment		PID No.						
			Katha No.						
			Revenue Survey No.						
2)	Name of the Owner Shri/Smt (If jointly held, mention any one name.								
3)	Occupation: Service/Business/House Wife/Other*			Age*		Working/Retired*			
	Tel(R)		Tel (O)		Mob*				
	E-mail *								
4)	Address of the Property								
a	Ward No.		b. Name of the Ward						
			i) Zonal Location of the property		A	B	C	D	E
c	Property No:		d	Name of the Road/Cross:					
e	Stage / Phase / Block No:								
f	Locality: Village								
	Bangalore City – Pin Code No:		5	6	0				
5)	Postal Address for Correspondence:								
6)	a) Details of the property (Please tick the correct Box)		Vacant site	Independent house/building	Apartment/complex	Special Category	Hutments		
	b) Site dimension in square feet (Sft)			c) Built up area: (in Sft)					
	d) Number of floors and plinth area in respect of single owner/occupier			e) Excess vacant land if it is more than 3 times the plinth area of the building in sft					
	No. of floors	Plinth area in sft							
	f) Use of Property			Residential	Non-Residential	Both			

* Not mandatory

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

Usage (Category) (I to XVII)	Please mention the Sub category in respect of category IV, VIII, VIII, X, XI XIII, XVI & XVII Like (i), (ii), (iii) etc.	Please mention the group in respect of category X, XI & XII like (A), (B) (C) etc.	Year of construction	Extent of built up area (in sft)	
				Tenanted	Self occupied
Total extent of built up area in Sft					

For sub-category and Group mentioned in this table (7) please see the category and subcategory details in Notification No.....Part I for Residential Use and Part II for Non Residential Use

8) Grant of Exemption:

Reason for claiming exemption under Section 110	
Date of filing application for exemption	
Whether exemption has been granted, if so No. and date of grant	

Certificate

I/we hereby declare that the property tax return filed for the year previous year,----- (mention year) holds good for the current year, ----- (mention year) as I/we have not made any changes to the property either by:

- vii) increasing or decreasing the built up area,
- viii) changing the usage from residential to non-residential use or from Non-residential use to residential use,
- ix) or owner occupied to tenanted or tenanted to owner occupied.

I/we are fully aware that if this declaration is false, I/we can be prosecuted as provided under law besides taking action to recover appropriate property tax, penalty and interest from me/us.

I have also filled the tax payable at page 4 of this return form

Bangalore

Date:

Signature of the Property owner or person
liable to pay property tax
Name in block letters:

PART I**General information regarding additions/deletions made to the property for second and subsequent year in the same block period****9) Additions Made:**

Year	As declare in previous return	Additions to declare for current year	Total in sft
Residential (in sq.ft.) RCC portion			
Tiled/sheet portion			
Non-residential (in sq.ft.)			
Number of floors and plinth area in respect of single owner/occupier	No. of floors	Plinth area in sft.	

10) Change in usage during the current year:-

Residential			Non-residential	
Year	Tenanted in sft	Self occupied in sft	Extent in sft	
Previous year			Self occupied	Tenanted
Current year				

11) Give details of the return filed for the previous year in the same block period

Usage	Total Annual Value declared for previous year	Property tax paid for the previous year	Cess paid Rs.	Total Tax (c) + (d)	Rebate for early payment availed Rs.	Total property tax payable Rs. (e)-(f)	Receipt Challan / Cheque No	Dues if any Rs..
(a)	(b)	(c)	(d)	(e)	(f)	(g)		
Res								
NR								

NOTE: IF ANY PORTIONS OF THE PROPERTY THAT HAS BEEN GRANTED EXEMPTION IS USED FOR ANY OTHER PURPOSES, LIKE QUARTERS, CANTEEN, HOARDING, TELECOMMUNICATION TOWERS, COMMERCIAL SHOPS ETC, THEN FOR SUCH PORTIONS A SEPARATE APPLICATION MUST BE SUBMITTED IN FORM I OR FORM II OR FORM III AS THE CASE MAY BE, AND FOR SUCH PORTIONS THE PROPERTY TAX SHALL BE AT THE RATES AS APPLICABLE TO THE NON EXEMPTED PROPERTY.

PART II (ASSESSMENT OF PROPERTY TAX)

12) Assessment for expected returns from Residential Property at prescribed rates for property exempted under the act used as for residential to house destitute/animals/orphanages/home & schools for the deaf, dumb & asylum for the aged.

i) Self Occupied (RCC)	sft @ Rs.	Per sft per month = UAV x 10 months*	Rs.
ii) Self Occupied (tiled/sheet)	sft @ Rs.	Per sft per month = UAV x 10 months	Rs.
iii) Calculate Covered Car park area @	% of the applicable rates		Rs.
iv) Gross Annual Unit Area Value = (i) + (ii) +(iii)			Rs.
v) LESS: Depreciation limited only to 3 % on the extent of the additions built up area.			Rs.
vi) (a) Net Taxable Annual Value for additional construction (TAV) (i.e. iv-v)			Rs.
(b) Property tax payable @ % of (vi)			Rs.
(c) Service charges @ 25 % of (b)			Rs.
(d) Cess payable 24% of (c)			Rs.
(f) Total Service Charges payable for additional area built (c)+(d)			Rs.
(g) Property tax paid in the previous year (i.e. before rebate, refer column 11 (f) of application			Rs.
(h) Total Property tax payable for the current year (f) + (g)			Rs.
(i) Rebate of for early payment 5% of (h)			Rs.
(h) Net Service charges payable (h) – (i)			Rs.
Add penalty of Rs.100/- if return is not filed within prescribed period			Rs.
Add interest @ 2% per month on (h) if paid after the due date for payment			Rs.

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

(*UAV “Unit Area Value” per month x10 months= Gross Annual Unit Area Value)

13) Assessment for expected returns from Non-Residential use of Property for which exemption is granted

i) Self Occupied (RCC)	sft @ Rs.	Per sft per month = UAV x 10 months*	Rs.
ii) Self Occupied (tiled/sheet)	sft @ Rs.	Per sft per month = UAV x 10 months	Rs.
iii) Calculate Covered Car park area @	% of the applicable rates		Rs.
iv) Gross Annual Unit Area Value = (i) + (ii) +(iii)			Rs.
v) LESS: Depreciation limited only to 3 % on the extent of the additions built up area.			Rs.
vi) (a) Net Taxable Annual Value for additional construction (TAV) (i.e. iv-v)			Rs.
(b) Property tax payable @ % of (vi)			Rs.
(c) Service charges @ 25 % of (b)			Rs.
(d) Cess payable 24% of (c)			Rs.
(f) Total Service Charges payable for additional area built (c)+(d)			Rs.
(g) Property tax paid in the previous year (i.e. before rebate, refer column 11 (f) of application			Rs.
(h) Total Property tax payable for the current year (f) + (g)			Rs.
(i) Rebate of for early payment 5% of (h)			Rs.
(h) Net Service charges payable (h) – (i)			Rs.
Add penalty of Rs.100/- if return is not filed within prescribed period			Rs.
Add interest @ 2% per month on (h) if paid after the due date for payment			Rs.

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

(*UAV “Unit Area Value” per month x10 months= Gross Annual Unit Area Value)

Payment particulars

I/we am herewith enclosing Property tax (Service Charges) of **Rs.** (in words) -----
 ----- **only** payable by me for the half/full year of-----
 ----- by Cheque/DD/pay-order bearing No-----Dated-----drawn on-----
 ----- Branch ----- Bank. The balance payable is Rs. which I/we shall
 pay before the end of second half year. I have paid penalty of Rs.100/- for delayed filing of return &
 interest of Rs. by cash & have obtained receipt
 No.....dated.....

I certify that the particulars furnished in this form have been duly filled up by me and the details furnished are true and correct to the best of my knowledge. I understand that for false declarations there will be penal actions.

Bangalore
Date:

Signature of the Property owner or person liable to pay property tax
Name in block letters:

For Office Use

Received application on -----along with Cheque/DD on -----
 Cheque sent for realization on-----Cheque realized on-----
 Date of forwarding to data center:-----Date of Data entry-----
 Any apparent errors generated by computer program: Yes-----/No-----
 Brief Nature of error and difference of tax payable: -----
 If yes, has notice been sent for apparent errors: Yes-----No-----
 If yes, date of dispatch/service of notice -----
 Date of payment received for difference in tax paid:-----
 Entered in property register at page No.-----on-----
 Entered by (Name & Designation)
Date:

Signature of ARO

Bruhat Bangalore Mahanagara Palike
Acknowledgement

Received Property Tax returns from Smt/Shri/M/s-----for
property

No. ----- at-----

-----along with Cheque/Demand

Draft/Pay order No.-----dated-----for Rs----- (in words) Rs.-----

-----on-----

-----Bank (Branch)-----. All modes of

payments are received subject to realization. The Assistant Revenue Officer -----

-----Bangalore will mail the tax paid receipt subsequently.

(Seal of receiving center)

Bruhat Bangalore Mahanagara Palike

Bangalore

Date:

-----Cut Here-----

Bruhat Bangalore Mahanagara Palike

Acknowledgement

Received Property Tax returns from Smt/Shri/M/s-----for
property

No. ----- at-----

-----along with Cheque/Demand

Draft/Pay order No.-----dated-----for Rs----- (in words) Rs.-----

-----on-----

-----Bank (Branch)-----. All modes of

payments are received subject to realization. The Assistant Revenue Officer -----

-----Bangalore will mail the tax paid receipt subsequently.

(Seal of receiving center)

Bruhat Bangalore Mahanagara Palike

Bangalore

Date:

Form VIII
(See rule 12 (4) Taxation Rules, 2008)
Checklist for cases taken for random scrutiny and inspection

Sl. No. of the Computer generated random number	Date of intimation to the owner/occupier set for random inspection	Property PID No/Katha No./ PH No.	Date of inspection & name of the person present at the premises	Address of the property
(1)	(2)	(3)	(4)	

Inspection details

Inspection details after spot inspection	Property Details			Status of occupancy		Usage	
	Site dimensions	Built up area	Vacant land/excess Vacant land	Owner occupied	Tenanted	Residential	Non-residential
	(5)	(6)	(7)	(8)	(9)	(10)	(11)
As declared in the return							
As per actual inspection							

	Category or categories of building as per UAV	No of Charged Vehicle slots (Non- Residential)		No of Telecommunication towers		No. of Hoardings	
		2 wheelers	others	Residential	NR	Residential	NR
	(12)	(13)	(14)	(15)	(16)	(17)	(18)
As declared in the return							
As per actual inspection							

Signature of the property owner/occupier
Date:

Signature of the inspecting authority
Date:

Form IX
(See rule 12(9) Taxation Rules, 2008)
Register for cases taken for random scrutiny and inspection

Sl. No. of the Computer generated random number	Date of intimation to the owner/occupier set for random inspection	Property PID No/Katha No./ PH No.	Address of the property	Name of the Owner or occupier
(1)	(2)	(3)	(4)	

Inspection Details

Inspection details after spot inspection	Property Details			Status of occupancy		Usage	
	Site dimensions	Built up area	Vacant land/excess Vacant land	Owner occupied	Tenanted	Residential	Non-residential
	(5)	(6)	(7)	(8)	(9)	(10)	(11)
As declared in the return							
As per actual inspection							

	Category or categories of building as per UAV	No of Charged Vehicle slots (Non- Residential)		No of Telecommunication towers		No. of Hoardings	
		2 wheelers	others	Residential	NR	Residential	NR
	(12)	(13)	(14)	(15)	(16)	(17)	(18)
As declared in the return							
As per actual inspection							

Total Tax paid	As Declared	Actual payable as per actual inspection details	Action taken
Residential			
Non-residential			
Vacant Land			
Excess Vacant Land			
Parking in NR			
Telecommunication Towers			
Hoarding			
Cess			

Date

Signature of ARO

Form A
Property Register
(See rule 11 Taxation Rules, 2008)
Register maintained for Properties having PID numbers
During the Block Period

Sl. No.	Property No.	PID No. / Katha No.	Name of the Owner or occupier	Property Details			Status of occupancy		Usage	
				Site dimensions	Built up area	Vacant land	Owner occupied	Tenanted	Residential	Non-residential
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

Category or categories and Zone of building as per UAV	No of Charged Vehicle slots (Non- Residential)		No of Telecommunication towers		No. of Hoardings	
	2 wheelers	others	Residential	Non-Res	Residential	NR
(12)	(13)	(14)	(15)	(16)	(17)	(18)

Total Annual UAV						
Res	NR	Vacant Land	Excess Vacant Land	Parking in Non-Res	Telecommunication Tower	Hoarding
(19)	(20)	(21)	(22)	(23)	(24)	(25)

Total Tax paid	Declared	Revision Remarks	Date of revision
Residential			
Non-residential			
Vacant Land			
Excess Vacant Land			
Parking in NR			
Telecommunication Towers			
Hoarding			
Cess			

Date & Entered by

Signature of the ARO

Form B
Property Register
(See rule 11 Taxation Rules, 2008)
Register maintained for Properties without Katha / PID numbers
During the Block Period

Sl. No.	Property No.	PID No. / Katha No.	Name of the Owner or occupier	Property Details			Status of occupancy		Usage	
				Site dimensions	Built up area	Vacant land	Owner occupied	Tenanted	Residential	Non-residential
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

Category or categories and Zone of building as per UAV	No of Charged Vehicle slots (Non- Residential)		No of Telecommunication towers		No. of Hoardings	
	2 wheelers	others	Residential	Non-Res	Residential	NR
(12)	(13)	(14)	(15)	(16)	(17)	(18)

Total Annual UAV						
Res	NR	Vacant Land	Excess Vacant Land	Parking in Non-Res	Telecommunication Tower	Hoarding
(19)	(20)	(21)	(22)	(23)	(24)	(25)

Total Tax paid	Declared	Revision Remarks	Date of revision
Residential			
Non-residential			
Vacant Land			
Excess Vacant Land			
Parking in NR			
Telecommunication Towers			
Hoarding			
Cess			

Date & Entered by

Signature of the ARO

S.N. KRISHNAKUMAR
Under Secretary to Government
Urban Development Department