



**PORT BLAIR MUNICIPAL COUNCIL
SELF ASSESSMENT FORM FOR PROPERTY TAX**

Financial Year	
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Citizen ID No. (Refer PBMC receipts of water charges/property tax)	
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PART- A : General Information			
1	(a) Name		
	(b) S/o, D/o, W/o		
	(c) Sex		
	(d) Date of Birth/Age		
	(e) AADHAR No		
	(f) Mobile No.		
	(g) E-Mail Address		
2.	(a) Address of the Land & Property with survey number, landmark		
	(b) Ward No.		
3.	Floor/Floors for which Property Tax is being paid	Floor	Nature of Use
		Basement	
		Ground	
		First	
		Second	
4.	Total Land area (Sq. Mtr)		
5.	Category (Tick appropriate box)	<input type="checkbox"/> I. Ward No. 3,4,5,6,13 (Building -Rs. 50/-, Land – Rs. 12/-) <input type="checkbox"/> II. Ward No. 1,2,7,8,10,11,16,17 (Building -Rs. 40/-, Land – Rs. 10/-) <input type="checkbox"/> III. Ward No. 9, 12, 14, 15, 18, 19, 20, 21, 22, 23, 24 (Building -Rs. 30/-, Land – Rs. 8/-) *Above rates are per sq. mtr per month.	

6.	Location of Land and Building <i>(Tick appropriate box)</i>	<input type="checkbox"/> a) Abutting road width 4 mtr or more- (Factor- 1.25) <input type="checkbox"/> b) Abutting road width 2.5 mtr or more but less than 4 mtr (Factor-1.00) <input type="checkbox"/> c) Other Land/Property (Factor- 0.75)																							
7.	Nature of Construction <i>(Tick appropriate box)</i>	<input type="checkbox"/> a)RCC building (Factor- 1.00) <input type="checkbox"/> b)Semi-RCC building (Mix of RCC and Wooden) (Factor-0.75) <input type="checkbox"/> c)Wooden building & Others (Factor -0.50)																							
8.	Nature of usage of constructed Area <i>(Tick appropriate box)</i>	<table border="1" data-bbox="748 594 1425 1377"> <thead> <tr> <th data-bbox="748 594 1102 701">Usage</th> <th data-bbox="1102 594 1219 701">Factor</th> <th data-bbox="1219 594 1425 701">Contracted Area (Sq. Mtr)</th> </tr> </thead> <tbody> <tr> <td data-bbox="748 701 1102 737">Residential</td> <td data-bbox="1102 701 1219 737">1.00</td> <td data-bbox="1219 701 1425 737"></td> </tr> <tr> <td data-bbox="748 737 1102 951">Public use (Office/Bank/ATM/Clinic without patient/Coaching/Tuition centre/ Industrial/ Factories/ Workshop)</td> <td data-bbox="1102 737 1219 951">2.00</td> <td data-bbox="1219 737 1425 951"></td> </tr> <tr> <td data-bbox="748 951 1102 1199">Shops/Shopping complex, Other Commercial purposes (Public entertainment - club etc Restaurant/ Eateries), Banquet Halls, Hospital (In-patient)</td> <td data-bbox="1102 951 1219 1199">3.00</td> <td data-bbox="1219 951 1425 1199"></td> </tr> <tr> <td data-bbox="748 1199 1102 1268">Cineplex</td> <td data-bbox="1102 1199 1219 1268">4.00</td> <td data-bbox="1219 1199 1425 1268"></td> </tr> <tr> <td data-bbox="748 1268 1102 1337">Hotel</td> <td data-bbox="1102 1268 1219 1337">5.00</td> <td data-bbox="1219 1268 1425 1337"></td> </tr> <tr> <td data-bbox="748 1337 1102 1377">TOTAL</td> <td data-bbox="1102 1337 1219 1377"></td> <td data-bbox="1219 1337 1425 1377"></td> </tr> </tbody> </table>			Usage	Factor	Contracted Area (Sq. Mtr)	Residential	1.00		Public use (Office/Bank/ATM/Clinic without patient/Coaching/Tuition centre/ Industrial/ Factories/ Workshop)	2.00		Shops/Shopping complex, Other Commercial purposes (Public entertainment - club etc Restaurant/ Eateries), Banquet Halls, Hospital (In-patient)	3.00		Cineplex	4.00		Hotel	5.00		TOTAL		
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PART - B: CALCULATION OF PROPERTY TAX ON BUILDING

(B-1) Annual Value of Building

Nature of Use	Usage Factor (Refer 8 above)	Constructed Area in Sq. Mtr (Refer 8 above)	Base Rental value (Refer 5 above)	Location Factor (Refer 6 above)	Construction Factor (Refer 7 above)	No. of Months- 12	Annual Value (Rs) {Multiply (ii)x(iii)x(iv)x(v)x(vi)x(vii)}
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)
Residential	1.00						
Public use (Office/Bank/ATM/Clinic without patient/ Coaching/Tuition centre/ Industrial/ Factories/ Workshop	2.00						
Shops/Shopping complex, Other Commercial purposes (Public entertainment –club etc Restaurant/ Eateries), Banquet Halls, Hospital (In-patient)	3.00						
Cineplex	4.00						
Hotel	5.00						
TOTAL							

(B-2) Deductions in case of let- out buildings only:

	Deduction allowed as per A&N Municipal Council Regulations -1994	Amount (Rs)
a).	Upto 20% but limited to actual expenditure for furniture and fixtures under section --79 (b) (i)	
b).	After allowing deduction as per (a) above, 10% for maintenance under section --79 (b) (ii)	
c).	After allowing deduction as per (a & b) above, 20% but limited to actual expenditure for upkeep of land under section--79 (b) (iii)	
	Total	

Note: No deduction is allowed for self-occupied properties. In case of let out properties, the deductions as above are allowed subject to furnishing proof of let out and deposit of rent in bank account. The owner may be asked to submit proof of inclusion of such rent in his/her income tax return.

(B-3) Taxable Annual Value of Building (B1-B2)

Annual Value as per B-1	If let out, deductions as per B-2.	Taxable Annual Value {(i)-(ii)}
(i)	(ii)	(iii)

(B-4) Property Tax on Building:

Taxable Annual Value {(iii) if B-3}	Tax Rate	Property Tax on Building
(i)	(ii)	(iii)
	10% of Taxable Annual Value	

PART-C: PROPERTY TAX ON LAND

Base Rental Value (Refer 5 above)	Location Factor (Refer 6 above)	Total Land area (Sq. Mtr)- (Refer 4 above)	No. of Months- 12	Annual Value (Rs) {Multiply (i)x(ii)x(iii)x (iv)}	Property Tax on land {3% of (v) }
(i)	(ii)	(iii)	(iv)	(v)	(vi)

PART – D : TOTAL PROPERTY TAX

Property Tax on Building (Rs.) { Column (iii) of B-4 }	Property Tax on Land (Rs.) { Column (vi) of Part-C }	Total Property Tax(Rs.) {(i)+(ii)}
(i)	(ii)	(iii)

I hereby certify that the information furnished above is true and correct. In case the information is found to be false or incorrect, then I shall be liable to face the legal and other consequences in this regard. I also understand that payment of property tax does not confer any ownership right.

(Name and Signature of the Applicant)

Date:

Place:

Example

Consider a residential house having covered space of 50 Sq.mtr in a land of 150 Sq.mtr and located abutting road width 2.5 mtr in Ward No. 1.

Calculation of Property Tax on Building:

Usage Factor	Constructed Area in sq. mtr	Base Rental(Rs)	Location Factor	Nature of Construction Factor	Months
1	50	40	1	1	12

Annual Value = $1 \times 50 \times 40 \times 1 \times 1 \times 12 = \text{Rs. } 24,000/-$

Property Tax @ 10 % of the Annual Value i.e. Rs. 24,000/- = Rs. 2400/-... **(A)**

Calculation of Property Tax on Land:

Base Rental Value (Rs.)	Location Factor	Total Land Area (Sqmtr)	Months
10	1	150	12

Annual Value = $10 \times 1 \times 150 \times 12 = \text{Rs. } 18,000/-$

Property Tax @ 3 % of the Annual Value i.e. Rs. 18,000/- = Rs. 540/-... **(B)**

Total Annual Property Tax = Tax on Building + Tax on Land

A+B = Rs. 2400/- +Rs. 540/- = Rs. 2,940/-

Note: The above illustration is for residential building. In case of public usagelike office, bank, tuition Centre etc the property tax on building will be Rs. 4,800/- and for commercial usage the property tax on building will be Rs. 7,200/-. However the property tax on land will remain same irrespective of usage.