



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

<i>Financial Year</i>	
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Use separate form for every Financial year

Citizen ID No.	
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(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) AADHAAR 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.	<table border="1" style="width: 100%;"><thead><tr><th style="width: 30%;">Floor</th><th>Nature of Use</th></tr></thead><tbody><tr><td>Basement</td><td></td></tr><tr><td>Ground</td><td></td></tr><tr><td>First</td><td></td></tr><tr><td>Second</td><td></td></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr></tbody></table>	Floor	Nature of Use	Basement		Ground		First		Second					
Floor	Nature of Use															
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First																
Second																
4.	Total covered area (Sq. Mtr).															
5.	Category (Tick appropriate box)	<p><input type="checkbox"/> I. Ward No. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 20 &amp; 21 (Building -Rs. 30/-, Land – Rs. 10/-)*</p> <p><input type="checkbox"/> II. Ward No. 17, 18, 19, 22, 23 &amp; 24 (Building -Rs. 20/-, Land – Rs. 8/-)*</p> <p>*Above rates are per sq. mtr per month.</p>														

6.	Location of Land and Building <i>(Tick appropriate box)</i>	<input type="checkbox"/> a) Abutting road width 4 mtr or more- <b>(Factor- 1.10)</b>  <input type="checkbox"/> b) Abutting road width 2.5 mtr or more but less than 4 mtr <b>(Factor-1.00)</b>  <input type="checkbox"/> c) Other Land/Property <b>(Factor- 0.90)</b>																														
7.	Nature of Construction <i>(Tick appropriate box)</i>	<input type="checkbox"/> a)RCC building <b>(Factor- 1.00)</b>  <input type="checkbox"/> b)Semi-RCC building (Mix of RCC and Wooden) <b>(Factor-0.75)</b>  <input type="checkbox"/> c)Wooden building & Others <b>(Factor -0.50)</b>																														
8.	Nature of usage of constructed Area <i>(Tick appropriate box)</i>	<table border="1"> <thead> <tr> <th data-bbox="613 895 1015 962">Usage</th> <th data-bbox="1023 895 1136 962">Factor</th> <th data-bbox="1144 895 1404 962">Constructed Area (Sq. Mtr)</th> </tr> </thead> <tbody> <tr> <td data-bbox="613 975 1015 1042">Residential</td> <td data-bbox="1023 975 1136 1042">1.00</td> <td data-bbox="1144 975 1404 1042"></td> </tr> <tr> <td data-bbox="613 1056 1015 1271">Public use (Office/Bank/ATM/Clinic without patient/ Coaching/Tuition centre/ Industrial/Factories/ Workshop.</td> <td data-bbox="1023 1056 1136 1271">2.00</td> <td data-bbox="1144 1056 1404 1271"></td> </tr> <tr> <td data-bbox="613 1284 1015 1567">Shops/Shopping complex, Other Commercial purposes (Public entertainment -club etc Restaurant/ Eateries), Banquet Halls, Hospital (In-patient)</td> <td data-bbox="1023 1284 1136 1567"></td> <td data-bbox="1144 1284 1404 1567"></td> </tr> <tr> <td data-bbox="613 1580 1015 1647">Cineplex</td> <td data-bbox="1023 1580 1136 1647">5.00</td> <td data-bbox="1144 1580 1404 1647"></td> </tr> <tr> <td data-bbox="613 1661 1015 1782">Lodges having less than 08 rooms and not having kitchen &amp; dining facility</td> <td data-bbox="1023 1661 1136 1782"></td> <td data-bbox="1144 1661 1404 1782"></td> </tr> <tr> <td data-bbox="613 1795 1015 1889">Restaurants with Bar Licence</td> <td data-bbox="1023 1795 1136 1889"></td> <td data-bbox="1144 1795 1404 1889"></td> </tr> <tr> <td data-bbox="613 1903 1015 1997">Hotels (3 Star, 4 Star and 5 Star Category)</td> <td data-bbox="1023 1903 1136 1997">10.00</td> <td data-bbox="1144 1903 1404 1997"></td> </tr> <tr> <td data-bbox="613 2010 1015 2077">Other Hotels/Other Lodges</td> <td data-bbox="1023 2010 1136 2077">8.00</td> <td data-bbox="1144 2010 1404 2077"></td> </tr> <tr> <td data-bbox="613 2091 1015 2131" style="text-align: center;"><b>Total</b></td> <td data-bbox="1023 2091 1136 2131"></td> <td data-bbox="1144 2091 1404 2131"></td> </tr> </tbody> </table>	Usage	Factor	Constructed 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)			Cineplex	5.00		Lodges having less than 08 rooms and not having kitchen & dining facility			Restaurants with Bar Licence			Hotels (3 Star, 4 Star and 5 Star Category)	10.00		Other Hotels/Other Lodges	8.00		<b>Total</b>		
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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, Coaching/Tuition centre, Industrial/ Factories/ Workshop.	2.00						
Shops/Shopping complex, Other Commercial purposes (Public entertainment -club etc Restaurant and Eateries etc not having Bar licence), Banquet Halls, Hospital (In-patient)							
Cineplex, Lodges having less than 08 rooms and not having kitchen & dining facility, Restaurants with Bar Licence	5.00						
Hotels (3 Star, 4 Star and 5 Star Category)	10.00						
Other Hotels/Other Lodges	8.00						
<b>TOTAL</b>							

**(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)	
	<b>Total</b>	

**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) of B-3}	Tax Rate (0% to 10%)*	Property Tax on Building
(i)	(ii)	(iii)

\*The rate of Property Tax on Building shall be from 0% to 10% of the Annual Value as per slabs provided in clause-4 (a) of the PBMC Property Tax Bye-Laws notified vide gazette notification dated 16.12.1999:

Annual Value for Building		Tax Rate
1.	Upto Rs.1500/-.	Nil
2.	Above Rs.1500/- but upto Rs.3500/-.	1.5%
3.	Above Rs.3500/- but upto Rs.5, 500/-.	3.0%
4.	Above Rs.5, 500/- but upto Rs.7, 500/-.	4.5%
5.	Above Rs.7,500/- but upto Rs.10,000/-	6.0%
6.	Above Rs.10, 000/- but upto Rs.25, 000/-.	7.5%
7.	Above Rs.25,000/-	10.0%

**PART-C: PROPERTY TAX ON LAND**

Base Rental Value (Refer 5 above)	Location Factor (Refer 6 above)	Total covered 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 BEFORE DISCOUNT & REBATE**

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)

**PART – E : NET PROPERTY TAX AFTER DISCOUNT**

Total Property Tax (Rs.) { Column (iii) of Part-D }	Applicable Discounts*	Net Property Tax (Rs.) { (i) - (ii) }
(i)	(ii)	(iii)

**\*Discounts for Residential Properties :**

The total property tax calculated as per above under the Unit Area Rental Value method, will be subject to following discounts. However eligible person can avail only one of the discounts at a time:-

1. 25% discount in case of the Residential Property recorded exclusively in the name of widow as per the Revenue Records.
2. 25% discount in case of the Residential Property recorded exclusively in the name of handicapped person as per the certificate issued by the Social Welfare Department.
3. 10% discount in case of the Residential Property recorded exclusively in the name of a female as per the Revenue Records.

**PART – F: PAYABLE PROPERTY TAX AFTER REBATE**

Net Property Tax (Rs.) { Column (iv) of Part-E }	10 % rebate*	Payable Property Tax (Rs.) { (i) - (ii) }
(i)	(ii)	(iii)

**\*Rebate for early payment of property tax on all type of properties :**

Net Property Tax will be eligible for 10% rebate in case of payment in advance of the financial year i.e by 30<sup>th</sup> June. For example to avail this rebate, the property tax for the year 2017-18 need to be paid before 30<sup>th</sup> June 2017 and the property tax for the year 2018-19 needs to be paid before 30<sup>th</sup> June 2018 and so on. However, for the period upto 30<sup>th</sup> June 2017, if some eligible person chooses to clear the past dues of property tax (for 2016-17 and earlier years) under the Revised Unit Area Rental Value Method, the rebate of 10% will be available as an exception.

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: