



F.No. 30-432/Tax/MC/PT/2013 (Part-I)/ R-3621
PORT BLAIR MUNICIPAL COUNCIL

Dated: 29.03.2017

Public Notice

Property Tax on Revised Unit Area Rental Value basis

Port Blair Municipal Council vide Resolution No. 250/MC/2016 dated 08/12/2016 resolved to adopt the method for calculation of Annual Value for Property Tax on Land and building on Unit Area Rental Value basis. Further the Council in its meeting held on 11.03.2017 vide Resolution No.35 / MC/2017 dt. 11/03/2017 has resolved to revise the property tax calculation. However the rate of Property Tax will remain un-changed i.e. as provided in the By-Law-4 of the PBMC Property Tax Bye-Laws-1999. The revised methodology to work out the Annual Value is as under:-

A- FOR BUILDING (Constructed Floor Area)

I. Base Rental Value for Building

Category	Ward No.	Rate per sq. mtr per month in rupees
I	1, 2, 3, 4, 5, 6, 7,8, 9, 10,11, 12, 13, 14, 15, 16, 20 & 21	30/-
II	17, 18, 19, 22, 23 & 24	20/-

II. Multiplicative factors:-

2.	Location	Factor value
a).	Land/Property abutting road width 4 mtr or more	1.10
b).	Land/Property abutting road width 2.5 mtr or more but less than 4 mtr	1.00
c).	Other Land/Property	0.90

3.	Nature of construction	Factor value
a).	RCC building	1.00
b).	Semi-RCC building (Mix of RCC and Wooden)	0.75
c).	Wooden building & Others	0.50

4.	Nature of Usage	Factor value
a).	Residential	1.00
b).	Public use (Office/Bank/ATM), Clinic, Coaching/Tuition centre, Industrial/ Factories/ Workshop. Shops/Shopping complex, Other Commercial purposes (Public entertainment –club etc Restaurant and Eateries etc not having Bar licence), Banquet Halls, Hospital (In-patient)	2.00
c).	Cineplex Lodges having less than 08 rooms and not having kitchen & dining facility Restaurants with Bar Licence	5.00
d).	Hotels (3 Star, 4 Star and 5 Star Category) Other Hotels	10.00 8.00

III. Deductions as per A&N Municipal Council Regulations -1994* (For let-out buildings only).

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)

* No deduction is allowed for self-occupied properties. In case of let out properties, the deductions as per 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. FOR LAND(Only covered/constructed area)

I.Base Rental Value for Land

Category	Ward No.	Rate per sq. mtr per month in rupees
I	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 20 & 21	10/-
II	17, 18, 19, 22, 23 & 24	08/-

II.Multiplicative factors:-

2.	Location	Factor value
a).	Land/Property abutting road width 4 mtr or more	1.10
b).	Land/Property abutting road width 2.5 mtr or more but less than 4 mtr	1.00
c).	Other Land/Property	0.90

Property Tax

1. 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 uptoRs.3500/-.	1.5%
3.	Above Rs.3500/- but uptoRs.5, 500/-.	3.0%
4.	Above Rs.5, 500/- but uptoRs.7, 500/-.	4.5%
5.	Above Rs.7,500/- but upto Rs.10,000/-	6.0%
6.	Above Rs.10, 000/- but uptoRs.25, 000/-.	7.5%
7.	Above Rs.25,000/-	10.0%

2. The rate of Property Tax on Land shall be 3% of the Annual Value as per clause-4 (a) of the PBMC Property Tax Bye-Laws notified vide gazette notification dated 16.12.1999
3. Total Property Tax payable shall be sum of (1) & (2) above.

Discountsfor 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 discountsat 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.

Rebate for early payment of property tax on all type of properties

Total property tax minus discount as per above, will be eligible for 10 % rebate on payment of property tax in advance of the financial year i.e by 30th June. For example to avail this rebate, the property tax for the year 2017-18 need to be paid before 30th June 2017 and the property tax for the year 2018-19 needs to be paid before 30th June 2018 and so on. This rebate will not be available for payment of earlier dues of property tax.

Exception: For the period upto 30th 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. There after the rebate of 10% for early payment will not be available for dues of property tax for earlier years.

Terms and Conditions:

1. The revised Unit Area Rental Value method of assessment will be applicable w.e.f 01.04.2017.
2. For the period prior to 01.04.2017, the revised Unit Area Rental Value method of assessment can be adopted by the eligible persons as their choice. Accordingly those persons who have not yet paid property tax for the year 2016-17 or of earlier years, they may either pay as per the existing system (where the assessor will visit and calculate the tax) or may avail following options:
 - i) In case of hotels to have self-assessment as per the revised Unit Area Rental value method of assessment and clear the dues by 30.06.2017 with interest @12% per annum from 01.01.2011 onwards.
 - ii) In case of other properties to have self-assessment as per the revised Unit Area Rental Value method of assessment and clear the dues by 30.06.2017.
3. Those persons, who have already paid their applicable property tax, are not eligible for re-assessment and claim of refund.

All concerned may down load the self-assessment form from the website of www.andaman.gov.in. Further the self-assessment forms can also be obtained from the Revenue Section, Port Blair Municipal Council on any working day.

(YashpalGarg)
Secretary
Port Blair Municipal Council

Copy to:-

1. The Director IP&T, A&N Administration, Port Blair along with its Hindi version with the request to kindly publish the above Auction Notice in the Daily Telegram on for 2 consecutive days.
2. The Manager, Govt. Press, Port Blair for information and necessary action.
3. The Director, Doordarshan Kendra, Port Blair with the request to broadcast the news in their programme of DweepDarpan.
4. The News Editor, All India Radio with the request to broadcast the news in their bulletin of PradeshikSamachar.
5. The Chief Editor, “**Andaman Express**”, Port Blair with the request to publish the above matter in the daily for one day.
6. The Chief Editor, “**Andaman Sheekha**”, Port Blair with the request to publish the above matter in the daily for one day.
7. The Chief Editor, “**Andaman Chronicle**” Port Blair with the request to publish the above matter in the daily for one day.
8. The Editor, “**Aspect**”, Port Blair with the request to publish the above matter in the daily for one day.
9. The Editor, “**Echo of India**”, Port Blair with the request to publish the above matter in the daily for one day.
10. The Cashier, Municipal Council, Port Blair for information.
11. Notice Board of the Municipal Council Port Blair.

(YashpalGarg)
Secretary
Port Blair Municipal Council