

**The**



**Kolkata** **Gazette**

सत्यमेव जयते  
*Extraordinary*  
Published by Authority

CAITRA 11]

SATURDAY, APRIL 1, 2017

[SAKA 1939

PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

**GOVERNMENT OF WEST BENGAL**

**Department of Urban Development & Municipal Affairs**

**(Municipal Affairs Branch)**

**Poura Prashasan Bhavan**

**DD-1, Sector-I, Salt Lake City, Kolkata 700064**

**NOTIFICATION**

**No. 192/1(6)/MA/O/C-4/3R-3/2017 dated, Kolkata, the 30<sup>th</sup> March, 2017** — In exercise of the power conferred by section 600, read with sub-section (2) of section 182A of the Kolkata Municipal Corporation Act, 1980 (West Ben. Act LIX of 1980) (hereinafter referred to as the said Act), the Governor is pleased hereby to make, after previous publication as required by sub-section (1) of section 600 of the said Act, the following rules :—

**CHAPTER – I**

**1. Short title and commencement**—(1) These rules may be called the Kolkata Municipal Corporation (Self-Assessment System, Manner and Forms) Rules, 2017.

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

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

- (a) “the Act” means the Kolkata Municipal Corporation Act, 1980 (West Ben. Act LIX of 1980);
- (b) “Form “ means the forms appended to these rules;
- (c) ‘Scheme’ means scheme of Unit Area Assessment System as envisaged under the Act;
- (d) “section” means a section of the Act;

2) Words and Expressions used but not defined in these rules shall have the same meaning and expression as provided in the Act.

## CHAPTER—II

3. **Form of return** — (1) After commencement of the Scheme, as required by the Corporation, any owner of land comprising any building or any vacant land or covered space of building or any other person liable to pay the property tax or any occupier or lessee or sub-lessee, as the case may be, in the absence of such owner or person, shall file a return of self-assessment within sixty days from the date of final publication of the Scheme under section 174 in the form appended to these rules, and if the return is not filed within the stipulated period, the Corporation may assess the property and raise the demand for recovery of property tax in accordance with the law. Till the date of enforcement of a fresh annual valuation made under this Act, after final publication of the scheme, such owner or occupier or person liable to pay property tax or lessee or sub-lessee, as the case may be, shall continue to pay the property tax at the existing rate in terms of the provisions of this Act, which were in force prior to the final publication of the Scheme.

Provided that upon submission of such return, provisions contained in Chapter-XVI of the Act shall apply mutatis mutandis and bills shall be generated for payment of tax, admitted as per such return:

Provided further that before raising any bill etc. under chapter XVI of the Act, it may be verified that the self-assessment so submitted is in consonance with Chapter XII of the Act:

Provided also that whenever a fresh annual valuation of any land comprising building or vacant land or covered space of building is enforced under this Act after the final publication of the Scheme, such annual valuation shall take effect from the date of commencement of the Scheme:

Provided also that in case the owner or person liable to pay the property tax or the occupier or lessee or sub-lessee, as the case may be, fails or neglects to pay property tax at the existing rate till the date of enforcement of fresh valuation under the Scheme, such owner or person liable to pay property tax or the occupier or lessee or sub-lessee, as the case may be, shall also be liable to pay penalty and interest as per provisions under Chapter-XVI of the Act.

(2) The return of self-assessment under sub-rule (1), if required by the Corporation, shall be certified by a degree holder in valuation from a recognized university or an Architect registered under Architects Act, 1972 (20 of 1972), or any Licensed Building Architect or Licensed Building Surveyor enlisted with the Corporation, or a Valuer holding a diploma from the Institution of Surveyors and enlisted with the Corporation for such valuation.

(3) The owners or occupiers or lessee or sub-lessee or person liable to pay tax, as the case may be, will be required to deposit taxes due as per return within sixty days from the date of commencement of the scheme.

4. **Failure to submit return** — (1) In the event, if the owners or occupiers or lessee or sub-lessee or person liable to pay tax, as the case may be, fails to furnish return within the period referred to in rule 3, the relevant provision of the Act for non submission of return shall be followed.

(2) The Corporation shall raise or generate bills on the basis of the return so submitted by the owner or any other person liable to pay the property tax or any occupier or lessee or sub-lessee, as the case may be, in the absence of such owner or person, for the subsequent quarter or quarters, and the said bills will also indicate rebate, if any, and the rate of interest chargeable, if any, in case of delayed payment of taxes in accordance with the provisions of Chapter-XVI of the Act.

(3) The owner or any other person liable to pay the property tax or any occupier or lessee or sub-lessee, as the case may be, in the absence of such owner or person, will be required to submit its annual return within thirty days from the beginning of first quarter of every financial year.

(4) Whenever any circumstance of revision arises as specified under sub section (2) of section 180 of the Act the owner or any other person liable to pay the property tax or any occupier or lessee or sub-lessee, as the case may be, in the absence of such owner or person, shall indicate in the return such circumstance and accordingly compute the revised taxes to be payable thereon.

(5) Municipal Commissioner shall present bills on the basis of such declaration made by the owner or any other person liable to pay the property tax or any occupier or lessee or sub-lessee, as the case may be, in the absence of such owner or person, in the said annual return subject to the provision of the Act.

- 5. Submission of return and property tax in case of new building after scheme** — In the case of any new building for which an occupancy certificate has been granted or which has been taken possession of after the final publication of the Scheme, such payment shall be made, and such return shall be furnished, within thirty days of the expiry of the quarter in which such occupancy certificate is granted or such possession is taken, whichever earlier, and bills shall be raised thereupon as per the provision of the Act.

*Explanation.*— Occupancy certificate for the purpose of these rules may be provisional or final and may be for the whole or any part of the building; possession may be of the whole or any part of a building.

- 6. Adjustment etc. of property tax** – (1) If upon verification or scrutiny of return, it is found that the amount of property tax, paid upon such self-assessment, exceeds the amount of tax ascertained on verification or scrutiny, the excess amount, so deposited by the owner or person liable to pay the property tax or any occupier or lessee or sub-lessee, as the case may be, in the absence of such owner or person, will have to be adjusted against the actual tax payable by the assessee.

(2) If no return is furnished by the owner or any other person liable to pay the property tax or any occupier or lessee or sub-lessee, as the case may be, in the absence of such owner or person, for any subsequent financial year or if it is found that the amount of property tax, paid upon such self-assessment, is less than the amount of tax, ascertained on verification and scrutiny, the owner or person liable to pay the property tax will be required to pay the balance amount of property tax, so ascertained.

Provided that no order under this rule shall be made without giving the owner or person liable to pay the property tax or any occupier or lessee or sub-lessee, as the case may be, in the absence of such owner or person, an opportunity of being heard.

Provided further that if it is found upon such scrutiny and verification of such returns that the owner or person liable to pay the property tax or any occupier or lessee or sub-lessee, as the case may be, in the absence of such owner or person, has furnished wrong information or made willful suppression of facts a penalty may be levied which shall not exceed thirty percent of such difference in the property tax, so ascertained, besides the interest thereon and which shall be in addition to any other penal measure provided under this Act:

Provided also that, in such cases, the certifying Licensed Building Architect or Licensed Building Surveyor or Valuer shall also be liable for same amount of penalty, as determined under the second proviso, after giving the person an opportunity of being heard.

- 7. Form of Return** - Return shall be furnished in the Form as appended with these rules.

## KOLKATA MUNICIPAL CORPORATION FORM FOR RETURN AND SELF ASSESSMENT OF PROPERTY TAX

(under section 182A. Applicable for first time and any Intermediate Assessment under UAA System and as per KMC (Self Assessment System, Manner and Forms) Rules 2017)

ASSESSMENT  
Year & Qtr.

Fields marked with \* have to be filled. They cannot be left blank. Please read the Instructions carefully in each section and at the end of the form

### 1. Assessee identification

a) Whether the property is already mutated / assessed and is having separate Assessee Number ?  Y/N

b) If answer to (a) is 'Y', Assessee Number of property ?

c) If answer to (a) is 'N' whether property is un-assessed land / land with structure ?  Y/N

d) If answer to (a) is 'N', and property is a flat/apportioned unit or portion separated from existing assessee, mention Mother Assessee No.

e) Have you applied for mutation / separation / apportionment / Amalgamation?  Y/N

f) If answer to (e) is 'Y', Mutation Case No.

Note : Mother Assessee No. is the Assessee No. of the original premises prior to separation of any portion from such premises or construction of new flat / appd. units/ apartment over the same.

### Details of the person filing the self assessment return

(Please attach relevant document which proves your relation to property for which return is submitted)

g) Full Name \*: Mr/Mrs/Ms

h) Relation to property\*: Recorded Owner  Present Owner/Person Liabale  Tenant/Occupier  Others

If others, please specify: .....

Contact details of the property owner / person liable to pay tax / person filing return :

i) Address\*

PIN Code

j) Telephone : (i) Office  (ii) Residence

(iii) Mobile\*  E-mail ID

### 2. Details of the property concerned

**Note: To fill-up Block ID and Category refer to Annexure-1 and for further clarification you may refer to notification as displayed in KMC offices / office of the Assessor- Collector concerned. This information may also be found online at <https://www.kmcgov.in> Irrespective of location / block,**

(i) all recognised R.R. Colony and Settlements under Govt, notified EWS & BSUP Schemes will be treated under category 'E' unless these are already situated under category 'F' or 'G' & (ii) Slum I Bustee I Thika Tenanted Properties will be treated under category 'G'

a) Ward number\*  Block ID\*  Category\*  KMC Street Code   
(6th and 7th digit of Assessee No.)

b) KMC Premises No.\*  # Mention adjacent Premises No. in case of un-assessed land / land with structure

c) KMC Street Name\*

d) Frontage Road Name\*

e) Nearest Prominent landmark\*

f) The property is situated in a Bustee/Slum  RR & R Colony  Govt. notified EWS/BSUP Scheme  Others

g) In case the property is located in a colony, has it been allotted patta  Y/N

h) Nearest Lamp Post number:\* \_\_\_\_\_  
(as may be found in CESC bill)

i) Type of Property \* (put tick) Single unit building/ hut with single assessee No.  Apartment / Flat / Apportioned Unit

Vacant land  Separately transferred roof having no construction  Separately transferred roof with construction

**3. More details of the property** (If the property or portion of it belongs to any of the following user type please put tick against the specific one.)

- Exclusively used for public charity or for the purpose of medical relief to or education of the poor, free of charge.
- Space used for public play ground / public park / street.  ● Entire land or building / portion of it / land is used for sporting activity.
- Building / portion of it is used for IT Industry or IT Enabled Services (please submit a certificate, issued by Dept. IT, Govt. of WB)  ● The property belongs to an Ex- Serviceman / family of a deceased soldier or Ex-Serviceman.  ● The property, AV of which does not exceed Rs. 1000 and owned singly or jointly by citizen(s) with age of 65 years or more or by widow/ deserted woman, irrespective of age or physically challenged person, irrespective of age.  ● The calculated gross Annual Value of the property is less than Rs. 500  ● A pond / tank water body in nature (other than swimming pool or alike), either whole or a part thereof and it is preserved in such manner so as to maintain ecological balance of the locality

**Mention specific nature of use, with relevant Use Code** (as mentioned in Annexure for Usage Multiplicative Factor. Use separate row / box for different Usage Type under this Assessee with portion / floor of the construction) [Use additional sheet, if required]

|          |  |          |  |  |          |  |          |  |  |
|----------|--|----------|--|--|----------|--|----------|--|--|
| Sl 1 Use |  | Use Code |  |  | Sl 2 Use |  | Use Code |  |  |
| Sl 3 Use |  | Use Code |  |  | Sl 4 Use |  | Use Code |  |  |
| Sl 5 Use |  | Use Code |  |  | Sl 6 Use |  | Use Code |  |  |

**4. Details of change in the nature and character of the property, if any.**

- a. Last assessment effective from  Quarter of the Year  AV fixed at Rs.
- b.\* Whether there is any change in nature and character of the property since last assessment period as referred to in 4a? Yes  No
- c.\* If 4b is 'Yes'; mention change in nature & character of property (Put Tick / multiple tick may be given)
- i) Nature / Type of use changed  ii) Tenant inducted  iii) Rent changed  iv) Tenant vacated
  - v) New construction / addition / alteration of structure
  - vi) Old structure demolished for the purpose of new construction
  - vii) Property suffered substantial demolition from accident or calamity
  - vii) Acquired fully or partly by State Govt. or any Statutory Body
  - ix) Sold or otherwise transferred by State Govt. or any Statutory Body
  - x) Others  Mention change if 'Others'
- d.\* Date of effect of such change

**5. Gross quarterly tax payable after tax capping, if applicable**

(For calculation of Tax please go to format 'A' or 'B' or 'C', as applicable)

|  |   |
|--|---|
| a. Gross Quarterly Tax Payable (as calculated in format A or B or C)*under UAA System in Rs.     | <input style="width: 100%;" type="text"/> |
| b. Gross Quarterly Tax Payable (as per existing / last assessment under old /ARV system)* in Rs. | <input style="width: 100%;" type="text"/> |
| c. Change in amount in gross quarterly tax for already assessed portion                          | <input style="width: 100%;" type="text"/> |
| d. The % change in gross quarterly tax * (for already assessed portion)                          | <input style="width: 100%;" type="text"/> |
| e. Gross Quarterly Property Tax payable (after capping)* in Rs.                                  | <input style="width: 100%;" type="text"/> |

(For applicable case. Refer to Table hereafter)

**Guide to compute the final gross quarterly tax**(Please refer to relevant Regulation for Tax Capping available at Annexure 5 or <https://www.kmcgov.in>)

| % Change in gross tax (value in 5d)   | Remarks  |
|---|--|
| <b>Case 1:</b> For increase in gross quarterly tax payable by over 20% ( i.e.5d >20%) for already assessed portion, within the meaning of relevant regulation.  | Tax capping is applicable. Maximum rise in tax payable is 20% from existing / last Gross quarterly tax paid / payable in old / ARV system for already assessed portion.  |
| <b>Case 2:</b> For decrease in gross quarterly tax payable by over 20% (i.e.5d<20%) for already assessed portion, within the meaning of relevant regulation.  | Tax capping is applicable. Maximum fall in tax payable is 20% from existing / last Gross quarterly tax paid / payable in old / ARV system for already assessed portion.  |
| <b>Case 3:</b> For unassessed property / portion of a property which is assessed for the first time and/or Assessee No. is assigned after the final publication of scheme for UAA and / or event of change in nature & character of property happens upon commencement of Scheme. | For unassessed property / portion of a property which is assessed for the first time and/ or Assessee No. is assigned after the final publication of scheme for UAA and/or event of change in nature & character of property happens upon commencement of Scheme, tax capping is not applicable. |

**6. Details of Tax Payment (Refer to Annexure 6 for calculating rebate on tax payment)**

- a. Gross Quarterly Tax payable\* (after capping if applicable) in Rs.
- b. Net Quarterly tax payable after rebate\* (based on Table in Annexure 6) in Rs.
- c. Whether any tax for the current financial year is paid or not. (put tick) Yes  No
- d. If '6c.' is yes, mention Amount Rs.  and for Quarter(s) 1st  2nd  3rd  4th
- e. Total Tax payable (adjusting payment already made for current year)  
for the current financial year under UAA System Rs.

**BILLS WILL BE GENERATED THROUGH SYSTEMS AFTER ENTRY OF DATA FURNISHED IN THE RETURN  
WRONG AND WILFUL SUPPRESSION OF FACT MAY INVITE PENALTY**

**Declaration:**

I certify that the particulars filled in this form are true and correct to the best of my knowledge and belief and I am authorized to sign this form. I am aware of the penal provisions of the Kolkata Municipal Corporation Act, 1980 (as amended) which shall be attracted on willful suppression and submission of false and incorrect particulars.

Name : \_\_\_\_\_ Date: \_\_\_\_\_

PAN  AADHAR  EPIC  Passport  Driving Licence 

Mention Card No. \_\_\_\_\_ Signature in full: \_\_\_\_\_

**For Office Use Only**

| # ( for offline submission of form )              | Name | Emp ID | Signature | Designation | Date |
|---|------|--------|-----------|-------------|------|
| Form checked & Entered in computer database by #  |      |        |           |             |      |
| Property is physically checked (for verification) |      |        |           |             |      |
| Comments of verifier                              |      |        |           |             |      |

**Format 'A'****For single unit building / hut having single assessee & premises No. (for already assessed property) or having no assessee & premises No. (for still unassessed property)****(other than flats/apartments/apportioned units / vacant land & such other property as in Format B & C)****A1. Details of Vacant Land/ Plot under the premises****Note:**

- Vacant Land for the purpose of property tax assessment means land with no construction or in case there is construction, it is the land that remains vacant after construction where the covered area at plinth/ ground floor level is below a certain limit (a percentage of total plot area) as given under Annexure 2B
- Refer to Annexure 2C for conversion table.

|   |  |  |  |  |   |   |   |            |
|---|--|--|--|--|---|---|---|------------|
| A1a. Total Plot Area (including water body, if any)                 |  |  |  |  |   |   |   | in sq. ft. |
| A1aa. Total area of waterbody (if any)                              |  |  |  |  |   |   |   | in sq. ft. |
| A1b. Total Covered area at Plinth level/ Ground floor Area          |  |  |  |  |   |   |   | in sq. ft. |
| A1c. Remaining Land area after construction (A1a – A1b)             |  |  |  |  |   |   |   | in sq. ft. |
| A1d. Percentage limit specified in Annexure 2 B for ground coverage |  |  |  |  | 4 | 0 | % |            |
| A1e. Actual percentage of ground covered (A1b ÷ A1a) × 100          |  |  |  |  |   |   | % |            |

**Calculation of Annual Value and Annual Tax for assessable Vacant Land, appurtenant to building**

# If A1e > A1d and it remains vacant and is not used for any other purpose then appurtenant vacant land is not taxable and in that case straightway go to A2. However if such appurtenant vacant land is used for any other purpose then it will be taxable even if A1e > A1d.

**Note:**

- The portion of Vacant Land used for commercial purposes and not used for commercial purposes needs to be clearly specified and entered into separate rows.
- If there is waterbody please use separate row for taxable vacant land and waterbody portion.
- If occupancy status is different for different portions of the property then please use separate rows to enter details for each portion
- Refer to Annexure 2D for table on Base Unit Area Values.
- Refer to Annexure 3 for the Multiplicative Factors and Annexure 4 for Tax rate % and Howrah Bridge tax.

| Base Unit Area Value*<br>(in Rs./sq. ft.) | Is it already assessed in the manner (in same nature and area of structure or usage or occupancy) as is being mentioned here (Y/N) | Vacant Land / Waterbody Area for tax calculation*<br>(A1c) if (A1e) < (A1 d)(in sq. ft.) | Usage Multiplivative Factor (UF)* | Location Multiplicative Factor (LF)* | Occupancy Multiplicative Factor (OF)* | Annual Value*<br>$A1f \times A1g \times A1h \times A1i \times A1j$<br>(in Rs.) |
|---|--|--|-----------------------------------|--------------------------------------|---------------------------------------|--|
| A1f                                       | A1ff   | A1g  | A1h                               | A1i                                  | A1j                                   | A1k  |
|   |  |  |                                   |                                      |                                       |  |
|   |  |  |                                   |                                      |                                       |  |
|   |  |  |                                   |                                      |                                       |  |
| Add separate page, if required            |  |  |                                   |                                      |                                       | Total Annual Value   |

**A2. Details of the property for tax calculation for constructed portion****Note:**

- This section needs to be filled for all types of properties except for Vacant Land or a portion thereof (Vacant land as specified in Annexure 2B)
- Refer to annexure 2A for covered space definition.
- If the constructed units under your assessee number are situated at different portions or floors of the building or have different occupancy status (tenanted or self occupied or otherwise), different usage (residential, commercial etc), different structure type or different age of construction, please use separate rows for each such portion. Attach Annexure if required in the same format. Examples of portions: Entire 1st floor, Unit No. 3 on 2nd Floor, Outhouse, Parking space, Lawn etc.
- Refer to Annexure 2D for table on Base Unit Area Values.

5. Refer to Annexure 3 of this form for details of Multiplicative Factors and Annexure 4 for Tax Rate % and Howrah Bridge Tax
6. In case the property/portion of property in question is occupied by the tenants or otherwise, please submit current rent receipt, rent agreement, Maintenance /Service Charge agreement and such other agreement, if any, under whichever nomenclature with a statement of rent etc. to designated officer of Assessment-Collection Department.

| Portion Location/ Description/ Unit | Is it already assessed in the manner (in same nature and area of structure or usage or occupancy) as is being mentioned here (Y/N) | Base Unit Area Value* (in Rs./ sq. ft) | Covered Space* (in sq. ft) | Age Multiplier Factor (AF)* | Structure Multiplier Factor (SF)* | Usage Multiplier Factor (UF)* | Location Multiplier Factor (LF)* | Occupancy Multiplier Factor (OF)* | Annual Value*<br>( $A2b \times A2c \times A2d \times A2e \times A2f \times A2g \times A2h$ )<br>(in Rs) | Aggregate Rent, if any, including Maintenance/ Service Charge etc. as receivable from tenant* (in Rs.) |
|-------------------------------------|--|--|----------------------------|-----------------------------|-----------------------------------|-------------------------------|----------------------------------|-----------------------------------|---|--|
| A2a                                 | A2aa   | A2b                                    | A2c                        | A2d                         | A2e                               | A2f                           | A2g                              | A2h                               | A2i   | A2j  |
|                                     |  |  |                            |                             |                                   |                               |                                  |                                   |   |  |
|                                     |  |  |                            |                             |                                   |                               |                                  |                                   |   |  |
|                                     |  |  |                            |                             |                                   |                               |                                  |                                   |   |  |

Add separate page, if required

Total Annual Value

**A3. Total Annual Value**

(Total of A1k and A2i or A2j only, as the case may be) [Rounded off to nearest Rupee ten] in Rs.

**A4. Rate of Property Tax % (Refer to Annexure 4A)**

**A5. Rate of Howrah Bridge Tax % (Refer to Annexure 4B)**

**A6. Gross Amt. of Property Tax payable per quarter incl. HB Tax (before capping, if applicable)**  
{ $A3 \times (A4+A5) / 100 \div 4$ } (Rounded off to nearest Rupee one) in Rs.

|  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |

**Format 'B'**

**For property which is Vacant Land either without any construction or under construction having assessee No. (if assessed) or no assessee No. (if still un-assessed) or Separately transferred roof having no construction**

**B1. Details of Vacant Land/ Plot under the premises**

Note:

- Refer to Annexure 2C for conversion table.
- B1a and B1b should be left blank by assessee filing self assessment return for separately transferred roof, having no construction. They should fill B1c

|      |  |  |  |  |  |  |  |  |  |            |
|------|--|--|--|--|--|--|--|--|--|------------|
| B1a. | Total Plot Area (including water body, if any) |  |  |  |  |  |  |  |  | in sq. ft. |
| B1b. | Area of water body (if any)                    |  |  |  |  |  |  |  |  | in sq. ft. |
| B1c. | Area of separately transferred roof            |  |  |  |  |  |  |  |  | in sq. ft. |

**Calculation of Annual Value and Annual Tax for Vacant Land/Land which is under construction/ Separately transferred roof having no construction**

Note:

- The portion of Vacant Land used for commercial purposes and not used for commercial purposes needs to be clearly specified and entered into separate rows.
- For vacant land with waterbody please use separate row for land and waterbody portion as well.
- If occupancy status is different for different portions of the property then please use separate rows to enter details for each portion.
- Refer to Annexure 2D for table on Base Unit Area Values.
- Refer to Annexure 3 for the Multiplicative Factors and Annexure 4 for Tax rate % and Howrah Bridge Tax.



| Base Unit Area Value*<br>(in Rs./sq.ft.) | Is it already assessed in the manner (in same nature and area of structure or usage or occupancy) as is being mentioned here (Y/N) | Vacant Land Area/Area of land which is under construction/Separately transferred roof area for tax calculation*<br>(B1a) or (B1b) or B1c, as applicable<br>(in sq. ft.) | Usage Multiplicative Factor (UF)* | Location Multiplicative Factor (LF)* | Occupancy Multiplicative Factor (OF)* | Annual Value*<br>$(B1d \times B1e \times B1f \times B1g \times B1h)$<br>(in Rs.) |
|--|--|---|-----------------------------------|--------------------------------------|---------------------------------------|--|
| B1d                                      | B1dd   | B1e   | B1f                               | B1g                                  | B1h                                   | B1i  |
|  |  |   |                                   |                                      |                                       |  |
|  |  |   |                                   |                                      |                                       |  |
| Add separate page, if required           |  |   |                                   |                                      |                                       | Total Annual Value   |

B2. Total Annual Value (Total of B1i) (Rounded off to nearest Rupee ten) in Rs.

B3. Rate of Tax % (Refer to Annexure 4A)

B4. Rate of Howrah Bridge Tax % (Refer to Annexure 4B)

B5. Gross Amt. Of Property Tax payable per quarter incl. HB Tax (before capping, if applicable)  $\{B2 \times (B3+B4)/100 \div 4\}$  (Rounded off to nearest Rupee one) in Rs.

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

### Format 'C'

#### For assessed or un-assessed flats/apartments /apportioned units and/or separately transferred roof with construction

Note:

- If the assessee owns or purchase /flat(s) /apartment(s)/apportioned unit(s) only, he requires to fill up C1 and skip C2 format in that case.
- Separately transferred roof includes roof transferred exclusively or roof kept for exclusive use of transferee by dint of a registered instrument or agreement.
- If any roof or portion thereof is purchased or transferred alongwith the flat(s)/apartment(s)/apportioned unit(s) or purchased or transferred separately but intended to be assessed with the flat(s)/apartment(s)/apportioned unit(s) for exclusive use in the same premises C1 and C2 portion should be filled in.
- If any partial construction is made over such separately purchased roof both C1 & C2 portion should be filled in.
- If such separately transferred roof is totally constructed then C1 & C2a, C2b, C2c should be filled in.

C1. Details of the property (including flat(s) / apartment(s) / apportioned unit(s) / covered space over separately transferred roof, if any) for tax calculation

Note:

- Refer to Annexure 2A for definition of covered space.
- If the constructed unit under your assessee number are situated at different portions or floors of the building or have different occupancy status (tenanted or self occupied or otherwise), different usage (residential, commercial etc), different structure type or different age of construction, please use separate rows for each such portion. Attach Annexure if required in the same format. Examples of portions: Entire 1st floor, Unit No. 3 on 2nd Floor, Outhouse, Parking space, Lawn etc.
- Refer to Annexure 2D for table on Base Unit Area Values.
- Refer to Annexure 3 of this form for details of Multiplicative Factors and Annexure 4 for Tax Rate % and Howrah Bridge Tax.
- In case the property/portion of property, in question, is occupied by the tenants or otherwise, please submit current rent receipt, rent agreement, Maintenance/Service Charge agreement and such other agreement, if any, under whichever nomenclature with a statement of rent etc. to designated officer of Assessment-Collection Department.



**ANNEXURE - 1****Block & Category**

Refer to final notification on Block and Category by KMC. Information on block and category is available in the website of KMC(<https://kmcgov.in>) and at all offices of Assessor-Collector concerned. Irrespective of location/block, i) all recognised R.R colony and settlements under Govt. notified EWS & BSUP Schemes will be treated under category 'E' unless these are already situated under category 'F' or 'G' and ii) Slum/bustee/Thika tenanted properties will be treated under category 'G'.

**ANNEXURE -2****2A. Covered Space definition**

'Covered space' in relation to a building, shall mean the total floor area including the thickness of walls and shall include the spaces of covered courtyard, gangway, garage / car parking space, open garage / car parking space, verandah, common service area, balcony and any other projection that may be termed as open terrace or any such appendage termed by any nomenclature either covered or open and such other spaces as determined in the regulation is to be included for determination of property tax.

Such covered space includes basement, mezzanine floor (having a height of 2.2 mt. or higher), 'barsatis' and 'stilts' meant for parking, T.V. / telecom and other towers and hoardings erected on the roof or surface or any other open space of the premises. Staircase, excluding fire-escape stair case, shall be included in covered space and in case of several units using same staircase, the corresponding covered space of staircase shall be distributed proportionately to such units and added to their respective covered area for the determination of property tax.

In case of television, telecom and other towers, the area covered by the extremities of foundation multiplied by total height would be included within the definition of covered space; while in case of hoardings, covered space shall be measured as the square of the length of extremities of the poles on which hoardings are erected in addition to the area of the hoardings. Mumty room and loft within permissible limit of Building Rules shall not be considered within covered space calculation. Underground petrol tank at a petrol pump would be considered as covered space.

If the area under covered space as ascertained under the Kolkata Municipal Corporation(Covered Space) Regulations,2017 is found different from what is mentioned in the registered instrument, deed of conveyance, deed of licence or tenancy agreement or any relevant agreement (under whatever nomenclature or for whatever purpose), under normal circumstances, the higher figure of the two will be considered as the covered space as specified under the Regulation. However, if in the registered instrument etc, super built area is mentioned and if that differs from the covered space as defined in the regulation, owner or any person liable to pay tax may submit the calculated area of his covered space (mentioning proportionate common area and facilities separately) which, if required by the Corporation, shall be duly certified by a degree holder in valuation from a recognized university or an Architect registered under the Architects Act 1972 (20 of 1972) or any Licensed Building Architect, or Licensed Building Surveyor enlisted with the Corporation, or by a Valuer holding a diploma from Institution of Surveyors & enlisted with the Corporation.

For further details it is requested to go through Covered Space Regulation, displayed at concerned Unit/ Offices of Assessment – Collection Deptt. KMC or log on to <https://www.kmcgov.in>

**2B. Definition of Vacant Land**

'Vacant land' for the purpose of assessment of property tax implies the following

- i. Any vacant land which is not constructed upon and building is not erected or under construction with or without any water body, or any water body
- ii. Any space at the ground level which is open to sky with a floor made of cement concrete or any other material
- iii. Separately transferred roof
- iv. In case of land with construction:
  - a. no property tax shall be levied if the covered area at the plinth level of any premises, where there is construction exceeds forty per cent (40%) of the area of the concerned plot and when the remaining vacant land is not used for any other purpose.
  - b. if the covered area at the plinth level is less than or equal to forty per cent (40%) of the area of the concerned plot or the remaining vacant land is used for any other purpose, the entire plot area excluding the covered area at the plinth level would be treated as vacant land and taxed accordingly.
  - c. no property tax shall be levied on appertaining vacant land in case of a high rise building where permissible plinth area in the sanctioned building plan is fully consumed, be it 40% or less than that, of total plot area, subject to an undertaking by the owner in the form of an affidavit toward taking up no construction in that appertaining land in future and when the remaining vacant land is not used for any other purpose.

**Example -1**

Consider the case of a premise having a plot area of 10 cottah which also has a building having covered area at the plinth level of 3 cottah

Plot size: 10 cottah i.e. 7200 sq. ft. Permissible Ground coverage: > 40% i.e. greater than 4 cottah or 2880 sq. ft.

The covered area at the plinth level of the building is 3 cottah or 2160 sq. ft. i.e. it is below the prescribed limit of 40%.

So, (10 cottah – 3 cottah) = 7 cottah i.e. 5040 sq ft. of vacant land / open space shall be treated as vacant land and property tax would be levied on such remaining vacant land. Apart from the tax on vacant land, tax would be levied on the building separately.

**Example - 2**

Say, a premises is having a plot area of 2 cottah which also has a building used for residential purpose having covered area at the plinth level of 1.1 cottah

In this case, the covered area at the plinth level is 55% (1.1 cottah) of the total plot area (2 cottah) and no tax would have to be paid for the remaining vacant land (2 – 1.1 = 0.9 cottah). However, if the remaining vacant land (0.9 cottah) is, suppose, rented out for commercial purpose, then, tax would be levied on this remaining land. In either case, the building would be taxed separately.

**2C. Conversion Table**

|                |                         |
|----------------|-------------------------|
| 1 Acre         | = 33 Satak/44,200 sq ft |
| 1 Cottah       | = 16 Chhitak/720 sq ft  |
| 1 Chhitak      | = 45 sq ft              |
| 1 Square Metre | = 10.764 sq ft          |
| 1 Metre        | = 3.3 ft                |

**2D Base Unit Area Values for covered space of building or land comprising building or any vacant land (Refer to the KMC's website or final notification on block and category or contact with the office of Assessor-Collector concerned to find out the Block and Category of your locality)**

| Category  | A  | B  | C  | D  | E  | F  | G  |
|---|----|----|----|----|----|----|----|
| Base Unit Area Values: ( Rs. per sq. ft. per annum) | 74 | 56 | 42 | 32 | 24 | 18 | 13 |

Note: Category and corresponding Base Unit Area Value for all recognized RR colonies including settlements under Government notified EWS (Economically Weaker Section) & BSUP (Basic Services to Urban Poor) Schemes unless these are already situated under category 'F' or 'G' and all slums / bustees / thika-tenanted areas, for the purpose of property tax assesment shall be as follows:

| Type of settlement  | Category | Base Unit Area Value (Rs. per sq. ft. per annum) |
|---|----------|--|
| Slum / Bustee / Thika tenanted properties   | G        | 13   |
| 1. Recognized RR colony<br>2. Settlements under Govt. notified EWS and BSUP Schemes unless these are already situated under category 'F' or 'G' | E        | 24   |

**ANNEXURE - 3**

**3A. Age Multiplicative Factor**

*The Age of the premises as measured from date of construction.*

| Age Code | Age of premises                            | MF  |
|----------|--|-----|
| A1       | Age of premises ≤ 20 years.                | 1   |
| A2       | Age of premises > 20 years but ≤ 50 years. | 0.9 |
| A3       | Age of premises > 50 years.                | 0.8 |

N.B.:

- (1) If different portions of a property under single assessee number fall under different categories owing to difference in age of constructon, different portions may be subjected to different Multiplicative Factor values under relevant categories as the case may arise.
- (2) Age of premises would be calculated from Date of Completion Certificate, or Date of Possession of the property or age as it appears from Assessment record of KMC or relevant MASD/1<sup>st</sup> electricity bill, whichever is earlier.

**3B. Location Multiplicative Factor**

| Location Code | Location of property/premise                               | MF  |
|---------------|--|-----|
| L1            | Property abutted by roads having width ≤ 2.5m              | 0.6 |
| L2            | Property abutted by roads having width > 2.5 m but ≤ 3.5 m | 0.8 |
| L3            | Property abutted by roads having width > 3.5 m but ≤ 12 m  | 1   |
| L4            | Property abutted by roads having width > 12 m              | 1.2 |

N.B.: By the term abutted road (and its corresponding width) means the road by the side of which the property is situated and more specifically against which FAR is/ happens to be determined. When a property / premises abuts on roads more than one, the widest road or the road against which FAR of the plot is determined shall be taken into consideration.

**3C. Occupancy Multiplicative Factor**

| Occupancy Code | Occupancy Status   | MF  |
|----------------|--|-----|
| O1             | Property (or portion thereof) under occupation of tenant(s) or anybody else other than an owner or his/her "family" as defined below, where the tenancy ≤ 20 years old and is used for non residential purpose   | 4   |
| O2             | Property (or portion thereof) under occupation of tenant(s) or anybody else other than an owner or his/her "family" as defined below, where the tenancy ≤ 20 years old and is used for residential purpose   | 1.5 |
| O3             | Fee/ Commercial Car Parking Space/ garage  | 4   |
| O4             | Property (or portion thereof) under occupation of tenant(s) or anybody else other than an owner or his/her "family" as defined below, where<br>i. the tenancy > 20 years old but ≤ 50 years old and,<br>ii. the tenant is <b>not protected</b> under West Bengal Premises Tenancy Act 1997 | 1.2 |
| O5             | Property (or portion thereof) under occupation of tenant(s) or anybody else other than an owner or his/her "family" as defined below, where<br>i. the tenancy > 20 years old but ≤ 50 years old and,<br>ii. the tenant is <b>protected</b> under West Bengal Premises Tenancy Act 1997     | 1   |
| O6             | Property (or portion thereof) under occupation of tenant(s) or anybody else other than an owner or his/her "family" as defined below, where the tenancy > 50 years old   | 1   |
| O7             | Property (or portion thereof) under occupation of owner or his/her "family" as defined below   | 1   |

N.B.:

- (1) If different portions of a property under single assessee number fall under different categories owing to difference in occupancy status, different portions may be subjected to different Multiplicative Factor values under relevant categories as the case may arise.
- (2) Property Exemption under Section 3 of the West Bengal Premises Tenancy Act 1997 and accordingly tenant is not covered by any protection under the said Act includes the following
  - Registered Lease
  - Resiedntial Premises carrying monthly rent more than Rs. 6500.00 per month
  - Non-Residential Premises carrying monthly rent more than Rs. 10000.00 per month

## (3) "Family" means –

- i) in the case of a male member, his wife, his children, whether married or unmarried, his dependent parents and his deceased son's widow and children:
- ii) in the case of a female member, her husband, her children, whether married or unmarried, her dependent parents, her husband's dependent parents and her deceased son's widow and children:

*Explanation* — In either of the above two cases, if the child of a member [or as the case may be, the child of a deceased son of the member] has been adopted by another person and if, under the personal law of the adopter, adoption is legally recognized, such a child shall be considered as excluded from the family of the member.

## (4) Placement in Category O4, O5 and O6 with regards to the age of tenancy (i.e. &gt;20 years old, &gt;50 years old etc.) would be subject to the following additional conditions :

- i. The placement shall become void in case of any change in tenancy except in case of inheritance of tenancy. In the case of change due to inheritance of tenancy, the validity of such change shall be as defined in the West Bengal Premises Tenancy Act, 1997
- ii. In case of commercial use, there shall be no change in the Trade License or in the nature of usage

**3D. Structure Multiplicative Factor**

| Structure Code | Structure of Building  | MF  |
|----------------|--|-----|
| S1             | Residential Building (not being an apartment) on a plot size > 10 cottah   | 1.5 |
| S2             | Apartments belonging to such "Special Projects" as earmarked by IG Registration (excluding apartments identified / notified as MIG / LIG by any Government/ statutory body) or, Apartments having "covered space (excluding car parking space)" > 2000 sq. ft. | 1.5 |
| S3             | All Pucca properties and such other properties not falling under any of the other categories   | 1   |
| S4             | All Car Parking Spaces (open and covered) and Garage   | 0.8 |
| S5             | Semi-Pucca   | 0.6 |
| S6             | Proportionate Common Area  | 0.5 |
| S7             | Kuchcha  | 0.5 |

**Relevant Definitions:**

*Pucca:* A structure whose walls and roof were made of pucca material such as cement, concrete, burnt bricks, hollow cement/ash bricks, stone, stone blocks, metals, asbestos cement, wood, plywood etc.

*Semi pucca:* A structure which has either its wall or its roof, but not both, made of pucca material.

*Kuchcha:* A structure whose wall and roof, both, are made of non pucca material.

N.B.:

If different portions of a property under a single assessee number fall under different categories owing to difference in structure, different portions may be subjected to different multiplicative factor values under relevant categories, as the case may arise.

**3E. Usage Multiplicative Factor**

| Use Code | Usage Types  | MF  |
|----------|--|-----|
| U1       | <ul style="list-style-type: none"> <li>● Water Body, irrespective of usage which is not swimming pool or alike and not used for any commercial gain except pisciculture</li> </ul>   | 0.5 |
| U2       | <ul style="list-style-type: none"> <li>● Property under residential use</li> <li>● Car parking space</li> <li>● Separately transferred roof without any construction and not used for commercial purpose</li> <li>● Properties used for benefit/welfare of orphans, destitute, physically &amp; mentally challenged people, old age homes</li> <li>● State Government aided educational institutions, hospitals, nursing homes</li> <li>● Assembly buildings like public libraries, theatre (exclusively used for theatre, drama), museum, planetarium and alike</li> <li>● Properties exclusively used for public worship, burial ground, crematorium etc. And not entitled for exemption under sec.172(1) (a) of KMC Act or otherwise</li> <li>● Any other alike usage not mentioned specifically under the above descriptions</li> <li>● Assessable appertaining vacant land having area upto 5 cottah under this usage category</li> </ul>   | 1   |
| U3       | <ul style="list-style-type: none"> <li>● Industrial/manufacturing/processing units &amp; workshops of any description registered as SSI units</li> <li>● Any property not falling under any other usage category and not exclusively used for public worship, as burial ground, crematorium etc. and not entitled for exemption under Sec. 172(1) (a) of KMC Act or otherwise</li> <li>● Commercial shops &amp; establishments having covered area less than 250 sq.ft. (does not include those located in malls and organized retail space)</li> <li>● Restaurant without bar, eating house and alike where food and / or beverage is served</li> <li>● Any other alike usage not mentioned specifically under the above descriptions</li> <li>● Assessable appertaining vacant land having area upto 5 cottah under this usage category</li> </ul>   | 2   |
| U4       | <ul style="list-style-type: none"> <li>● Health services like nursing homes/maternity homes, diagnostic lab/pathological clinic, hospitals that are provided/run by non-governmental establishments and clinics and chambers of general practitioners</li> <li>● Hotels categorized below 3 star, Boutique Hotels, boarding and lodging house, guest house used for commercial purpose, bar, restaurant with bar</li> <li>● Single screen cinema / video show halls</li> <li>● Non-governmental educational institutions including crèches, tutorial homes, training centres, institutes imparting training on art, culture etc.</li> <li>● Industrial / manufacturing / processing units &amp; workshops of any description not registered as SSI units</li> <li>● Therapy clinic, gym, boating resort, golf club, tennis club/race course and club providing more than one of the following entertainment facilities like sports/games, serving food and beverage, lodging facilities, lawns, congregation hall, etc. and alike</li> <li>● Any other alike usage not mentioned specifically under the above descriptions</li> <li>● Assessable appertaining vacant land having area upto 5 cottah under this usage category</li> </ul> | 3   |

| Use Code | Usage Types  | MF |
|----------|--|----|
| U5       | <ul style="list-style-type: none"> <li>● Hotels categorized as 3 star and 4 star</li> <li>● Land with or without building and used commercially for storage and ceremonial purpose</li> <li>● Assembly building used for recreation/entertainment purposes (like ceremonial houses, space for video/electronic games, bowling alleys, AC exhibitions, health resort &amp; spa-massage and alike)</li> <li>● Fuel service stations</li> <li>● Any other alike usage not mentioned specifically under the above descriptions</li> <li>● Assessable appertaining vacant land having area upto 5 cottah under this usage category</li> </ul> | 4  |
| U6       | <ul style="list-style-type: none"> <li>● Hotels categorized as 5 star and above</li> <li>● Office space and business buildings including chamber &amp; offices of professionals, banks, banks with onsite ATM, financial institutions etc.</li> <li>● Any other alike usage not mentioned specifically under the above descriptions</li> <li>● Assessable appertaining vacant land having area upto 5 cottah under this usage category</li> </ul>  | 5  |
| U7       | <ul style="list-style-type: none"> <li>● Commercial shops &amp; establishments not included in U3 (this also includes malls,multiplex,storage buildings, warehouses, retail and alike)</li> <li>● Any other alike usage not mentioned specifically under the above descriptions</li> <li>● Assessable appertaining vacant land having area upto 5 cottah under this usage category</li> </ul>  | 6  |
| U8       | <ul style="list-style-type: none"> <li>● Communication Towers (Telecom, TV, Radio)</li> <li>● Building (or a part thereof) having a hoardings, with the provision that this burden will be levied on the beneficiary party</li> <li>● Offsite ATMs</li> <li>● Area for discotheques and night clubs or similar entertainment facility</li> <li>● Any other alike usage not mentioned specifically under the above descriptions</li> <li>● Assessable appertaining vacant land having area upto 5 cottah under this usage category</li> </ul>   | 7  |
| U9       | <ul style="list-style-type: none"> <li>● Vacant land without any construction or land under construction having area upto 5 cottah and not falling under any other categories from U1 to U8</li> </ul>   | 2  |
| U10      | <ul style="list-style-type: none"> <li>● Vacant land without any construction or land under construction and not used for any purpose or Assessable appertaining vacant land having area more than 5 cottah</li> </ul>   | 8  |

## N.B.:

- (1) Examples as listed above under different usage category are illustrative and not exhaustive.
- (2) If different portions of a property under single assessee number fall under different categories owing to difference in usage, different portions may be subjected to different Multiplicative Factor values under relevant categories as the case may arise.  
If one portion of a property falls under two or more different usage categories at different point of time, Usage Multiplicative Factor of the highest value of those categories should be used for assessment.
- (3) MF value for Mess, Paying Guest and Hostel need to be so addressed by factor of 'Occupancy Status' as primarily for Residential use.
- (4) 'Vacant land' in educational institutions utilized for playgrounds, sports complex, etc. would be exempt ed from assessment as per the Scheme also, as per the statute,Mayor in council may exempt from payment of a certain portion of property tax on lands and buildings or portions thereof, which are exclusively used for rthe purpose of sporting activities.
- (5) Usage MF for appertaining Vacant Land (in case there is construction), if it is found taxable as per Scheme, will be considered same as the primary usage type of building/premises as per building plan or predominant use of the building or actual use of vacant land, whichever is higher.

## ANNEXURE - 4.

## 4A. Tax Rate % for various types of properties

| Category | Type of property   | Tax Rate |
|----------|--|----------|
| 1        | Un-developed Bustee  | 6%       |
| 2        | Developed Bustee   | 8%       |
| 3        | Government Properties within the meaning of section 171 subsection (8) of KMC Act,1980 | 10%      |
| 4        | Properties having Annual Value < Rs. 30000/-   | 15%      |
| 5        | Others   | 20%      |

## 4B. Howrah Bridge Tax Rates (Existing)

| Ward                    | Annual Rate |
|-------------------------|-------------|
| 01-65,68-88,90          | 0.5%        |
| 66,67,89,91-100,115-141 | 0.25%       |
| 101-114                 | Nil         |

Rates may change depending on the decision of State Government.

**ANNEXURE – 5****Tax – capping :-****Kolkata Municipal Corporation (Unit Area Assessment-Tax Capping) Regulations, 2017 (Extract)**

**Tax Capping – (1)** The amount of property tax payable by an owner or any person liable to pay property tax in respect of a property on the basis of fresh annual valuation made as per the provisions contained in the Act, upon final publication of the Scheme shall not exceed one hundred and twenty *per cent* of the amount paid or payable as per the last valuation fixed by the Kolkata Municipal Corporation preceding the final publication of the Scheme.

**Explanation –** The above regulation implies that if the amount of tax, paid or payable as per the last valuation, fixed in the old assessment system, is rupees one thousand and the property tax under Unit Area Assessment System comes to rupees one thousand three hundred, the property tax under Unit Area assessment System shall be rupees one thousand two hundred after capping.

Provided that this regulation will not be applicable if any change in nature of occupancy or nature of use or any addition or alteration or any other circumstance of revision as specified under sub section (2) of section 180 of this Act occurs during the period of transition from annual ratable value system, as prevailing prior to the final publication of the Scheme to the Unit Area Assessment System of valuation;

Provided further that after the final publication of the Scheme if any discrepancy is noticed with respect to nature, character and use of the property on verification of records of the Kolkata Municipal Corporation and physical verification of the property or otherwise, such capping of property tax will be applicable on the amount of property tax including commercial surcharge payable as per the revised annual valuation that will be made and determined in terms of the provisions of the Act, which were in force prior to the commencement of the Scheme, with effect from the date of occurrence of such circumstance of revision as specified under sub section (2) of section 180;

Provided also that the revision of annual valuation shall be strictly in terms of the Chapter XII under the Act:

**(2)** The amount of property Tax payable by an owner or any person liable to pay property tax in respect of a property on the basis of fresh annual valuation made as per the provisions contained in the Act, upon final publication of the Scheme shall not be less than eighty *per cent* of the amount paid or payable as per the last valuation fixed by the Kolkata Municipal Corporation preceding the final publication of the Scheme.

**Explanation -** The above regulation implies that if the amount of tax, paid or payable as per the last valuation, fixed in the old assessment system, is rupees one thousand and the property tax under Unit Area Assessment System comes to rupees seven hundred, the property tax under Unit Area assessment System shall be rupees eight hundred after capping.

**ANNEXURE – 6****Table to compute the property tax rebate**

| Payment of tax payable  | Percentage of Rebate   | Net Tax Payable  |
|---|--|--|
| Case 1: Property tax amount for the quarter paid on or before the due date specified by KMC                     | 5%   | $0.95 \times 7a$ for the quarter ( $7a - 0.05 \times 7a$ )   |
| Case 2: Property tax amount for all 4 quarters of a year paid in advance within due date for the first quarter  | 5% for 1 <sup>st</sup> quarter and 10% for 2 <sup>nd</sup> , 4 <sup>th</sup> and 4 <sup>th</sup> quarter | $(7a - 0.05 \times 7a)$ for 1 <sup>st</sup> Qtr ( $7a - 0.1 \times 7a$ ) for 2 <sup>nd</sup> , 3 <sup>rd</sup> & 4 <sup>th</sup> Qtr |
| Case 3: Property tax amount for the quarter paid after the due date specified by KMC & within presentation Qtr. | 0%   | 7a for the quarter   |

**ANNEXURE - 7****Penalty Provision for wilful suppression and submission of false and incorrect particulars –**

1. A penalty of up to 30% of the property tax arising from non-filing of return or 30% of the difference in property tax arising from giving wrong information or wilful suppression of facts may be imposed upon assessee
2. If return is not filed by an assessee/owner/person liable to pay tax, he shall be deemed to be defaulter of the property tax or the interest or both remaining unpaid and all the provisions of KMC Act, 1980 (as amended) applicable to that defaulter like imposition of interest and penalty shall apply to him accordingly

Please also note that even if after such measure for Tax capping the property tax under Unit Area assessment System is felt beyond capacity assessee may apply for consideration before the Hardship Committee of Kolkata Municipal Corporation

**INSTRUCTIONS**

1. All Columns marked with ‘\*’ need to be entered. This is a self sufficient form, all the information required is mentioned.
2. Ensure that all the fields are filled up properly and correctly, INCOMPLETE FORMS WILL NOT BE ACCEPTED.
4. Please go step by step in filling up the form. Please read the instructions that are mentioned in each section before filling that section.
4. Refer to the Help/FAQ Annexure in the Property Tax Guide for answers to common questions, so available at KMC- website & respective offices of Assessment –Collection Department.
5. Please refer to the Annexures to help in the property tax determination.
6. One Self Assessment Form should be filled against only one assessee number.
7. The Self Assessment Form can be filled by the owner or occupier or person liable to pay property tax, as the case may be as per the provisions of the Act.
8. In case of conflict between measured area and the area mentioned in the deed/ title documents, the higher area will prevail for property tax calculation subject to provisions of Regulation framed for the purpose.

<https://www.kmcgov.in>

By order of the Governor,

SANTANU DAS,

Joint Secretary to the Government of West Bengal.