

(Please see instructions before filing the Property Tax Return)

Return under Section 77 of the NDMC Act 1994, for the year 2016-17 for determination of RV under Section 63(I) of the Act as per New Delhi Municipal Council (Determination of Annual Rent) Bye-Laws, 2009. This is not applicable for determination of rateable value of land under section 63(2) of the Act or levy of tax/claim of service charges on property of Union:

PART I

PROPERTY TAX RETURN

(under self assessment and payment of tax)

PID No.	
Property Identification details	<i>Enter the property detail/address for which the return is being furnished</i>
Property/House Number/Description	
Address	
	PIN Code

PERSON PRIMARILY LIABLE TO PAY PROPERTY TAX AND HIS ADDRESS	<i>In case the property stands transferred, fill the names of the present owners</i>			
NAME	ADDRESS :-			
PAN	Phone No.	Mobile No.	Pin Code	

PART II (Calculation of Rateable Value)

X Bye-Law 3

Applicable to properties or portion not on rent.

X 1. Value of Land	Properties		
1A. Total land area in sq meter	<i>Area of play grounds of schools and colleges are not to be considered in arriving at the value of the land.</i>		
1B Applicable Rate of Land per sq. mtr.	Gas Godowns and Coal Depots	1,800	
	Petrol pumps, LPG stations, CNG stations	18,000	
	Properties of School, Hostels, Hospital, Libraries, Colleges, Religious places, Public purposes where no portion is on rent.	9,994	
	Public utility	86,000	
	Club, Guest houses, Cinemas and Hotels upto 4 star (not on rent)	1,29,000	
	5 Star Hotels	1,72,000	
1C = 1A X 1B			
1D Cost paid for land and on its development			
1E Value of land for Bye Law 3 1C or 1D whichever is higher			

X 2. Value of the covered space		(May refer to instruction No.10 overleaf)		
2A	Applicable circle rate for covered space = Rs. 15000/- per sq.mtr.			
Floor No.	Covered space (in sq. mtr.) 1. sq.yard =0.8361 sq. mtr. 1 sq. foot= 0.0929 sq. mtr.	Age Factor <i>Before 1960 = 0.5, 1960-1969 = 0.6 1970-1979 = 0.7, 1980-1989 = 0.8 1990-1999 = 0.9, 2000-09 = 1 2010 onwards = 1.1</i>	Value of Covered Space under bye law 3 =2A x 2C x 2E	
	Year of const.	Age Factor		
2B	2C	2D	2E	2F
2G Total value of covered space				
X 3. Aggregate of annual value of Land & Covered Space= (1E+2G)				

X 4. Annual Value of Land & Building under bye laws 3=(6.5% of X 3)	
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For building established by a society for charitable purposes, RV for self occupied portion shall be as per Bye Law 3 and for remaining portion under Bye Law-4.

Y BYE LAW-4 Applicable to all properties not covered by Bye-Law 3

Y 1. Bonafide Annual Value of Land that is not constructed upon	<i>Applicable to residential or non residential buildings, where the plot area is more than 1000 Sq.meters excluding buildings sold out as flats.</i>		
1A. Area of land in sq meter			
1B Built up/constructed area on the Ground Floor (in sq. metre)			
1C Area of land not constructed upon = 1A – 1B			
1D Unit Area rate for unconstructed land	Rs. 600/- per sq mtr (Residential Self occupied)		
	Rs.1200/- per sq mtr. (Others)		
1E Bonafide Annual value of land which is not constructed upon = 1CX1D			

Y 2 Bonafide Annual Value of the covered space *Applicable for all type of built up properties. Enter each floor details in separate lines. Use separate lines if more than one occupancy factor/use factor exists on a particular floor. Attach additional pages if required. While calculating, if any value is BLANK, then replace with 1 (one)*

2A = Rs. 1200/- (Base Unit Area Value per sq.meter)													
Type of Property	F L O O R N O.	Covered space in sq.mtr. 1. sq.yard = 0.8361 sq. mtr. 1 sq.foot =0.0929 sq. mtr. (Instruction No10)	Age Factor		U s e F a c t o r	Occupancy Factor (May refer Instruction No.7)				Loca tion facto r	Annual Value of the covered space = 2Ax2Cx2DX 2E x2Fx2Gx2H	Annual rent in r/o property used for non-residential purpose incl. rent of Hoardings & Antenna etc. (Instruction No. 12)	Bonafide Annual value of the covered space = Higher of 2I & 2J
			Year const.	Age Factor		G 1	G 2	G 3	G 4				
	2B	2C	2D	2E	2F				2G	2H	2I	2J	
Residential used as Residential	0			1			X	X	1		XXX		
	1			1			X	X	1		XXX		
	2			1			X	X	1		XXX		
	3			1			X	X	1		XXX		
Basement/Stilt flr. in Resid. used for parking/store	-1			1			X	X	.25		XXX		
	-2			1			X	X	.25		XXX		
Residential used as Non Residential/non Residential	0			4	X	X			1				
	1			4	X	X			1				
	2			4	X	X			1				
	3			4	X	X			1				
No. of CPS in Non residential		23		4	X	X			.25				
Basement for parking/ storage in Non-Resid.	-1			4	X	X			.25				
	-2			4	X	X			.25				
Basement/Stilt Flr. used for the purpose other than Parking/ Storage in Resid./ Non Residential	-1			4	X	X			1				
	-2			4	X	X			1				
Total 2 K													

Z RATEABLE VALUE OF THE BUILDINGS

Z 1 Total annual value (ARV) = X (4) + Y (1E) + Y (2K)	
Z 2 RATEABLE VALUE AFTER 10% DEDUCTION (0.9 OF 'Z 1')	

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 give the declaration. NDMC is not required to issue notice u/s 72 of the Act, if return is accepted and I shall not object to increase in rateable value, if the particulars filled in are found to be incorrect.

Signature _____

Name _____ Place: _____ Date _____

(Capacity in which return is filed)

FOR OFFICE USE ONLY

The RV of Rs. _____ is finalized w.e.f. _____

Assessing Authority

Where the tax is paid by tenant or sub tenant, please indicate the name of the person making the payment.

Calculation of RV and tax thereon are liable to amendment at the time of scrutiny of return.

PART III (Calculation of Tax)

Calculation of tax on Rateable Value of Rs. (Z 2) determined under Bye Law 3 / 4				
RV Slab	RV in the Slab	Rate of tax	Residential	Non-Residential
A Uptill 10,00,000/-		20%		
B From 10,00,001/- to 20,00,000/-		25%		
C From 20,00,001/- & above		30%		
D Gross Tax Payable = A + B + C				

Less Rebates: (Following rebates where tax is paid on self assessment by pay by date)

E 50% of D or Rs.10,000 whichever is less (Other than residential properties)		XXX	
50% of D or Rs.50,000 whichever is less (For residential properties only) (see Note-1)			XXX
F Balance (D-E)			
G Self Occupancy rebate on self occupied residential building owned by a senior citizen who is 60 years or more, ladies and physically challenged where no part is on rent at 25% of 'F' (proof to be attached)			XXX
H Balance (F-G)			
I 10% of H if paid by "pay by Date" or 30/09/2016 which ever earlier.			
J Balance Payable (H -I)			
Paid by Cheque or Draft No.		Dated	Drawn On

IMPORANT INSTRUCTIONS:

1. For verification, clarification or details, contact office of Accounts Officer (Tax) **Tel: 011-23341233** between 10 AM to 1 PM on working days
2. ** Rateable value and tax thereon are likely to increase on amendment of assessment list or on modification in self assessment return or disposal of pending notice u/s 72 of the Act.
3. Where the bill is received by the person who has sold the premises, such person may forward the bill to the purchaser of the premises under intimation to this office with a request to pay the tax demand and have the premises mutated in municipal records in his/her name.
4. Please file your PTR online on NDMC website <http://www.ndmc.gov.in> your PID No. is your userid and D&C No. is password. In case of manual filing of PTR payment of tax should be accompanied with enclosed property tax return, in duplicate.
5. Please fill up the **Pay in slip** for deposit of tax. Requirement of obtaining of challan from the department has been dispensed with.
6. Before purchasing the property, please be ensure no demand is outstanding and no notice u/s 72 of the Act for increase in rateable value is pending.
- 7(a) **Occupancy Factor** : G1- Residential (self occupied) : Built upon plot area upto 200 sqmtr=1; Built upon plot area >200 sq mtr but < 500 sq mtr=1.2 and Built upon plot area >500 sq. mtr=1.5. G2 – Residential: Owned by company, firm, guest house or on rent=3; G3 - Non residential : Vacant or self occupied by owner = 1.5; G4 - Non residential/ Commercial Rented for more than 180 days=3. The occupancy factor in respect of self occupied multistoried residential flats, in the building with more than 4 residential floors, will remain as 1, irrespective of area of built upon.
- (b) The residential premises owned by a Company, Firm and Trust etc. and used by Directors, employees or partners for residential purposes, the same would not be treated as self occupied properties. Similarly, the Commercial/non-residential premises which are owned by individual but occupied by the companies, Firm, Trust etc. shall not be treated as self occupied premises and occupancy factor of 3 would be applicable in such cases.
- 8 Attach list of tenants & rent paid in separate sheet along with copy of lease deed.
- 9 Where the RV for the portion occupied by the tenant/subtenant is more than the rent paid, tax on difference in RV can, at the discretion of tenant/sub tenant, be directly paid to NDMC.
- 10 'Covered space' shall mean the total floor area in all the floors thereof, including the thickness of the walls & shall include the spaces of the covered verandah, court yard, gangway, garage, common service area, staircase and balcony. It should also include basement, mezzanine floors & stilt floor meant for parking. This is applicable for the purpose of measurement of properties, assessed under Bye Law 3 & 4 of NDMC (Determination of Annual Rent), Bye Laws 2009.
- 11 Usages of Terrace Floors either for commercial activity or otherwise shall include entire space of terrace as covered space for the purpose of calculating Rateable Value.
- 12 Monthly rent has to be multiplied by 12 to arrive at Annual rent/value.

Other Important Information:

1. Demand of property tax by NDMC shall not confer any right on the person paying the tax or anyone else to claim validation of any unauthorized construction at a later date and that same is without any prejudice to the right of NDMC, DDA. Govt. of India to take any action including that of demolition in respect of such unauthorized construction/structure.
2. Payment of tax: On all working days between 10.00 AM to 2.00 PM. Outstation payments of tax by **Demand Draft only. A/C payee cheques or pay order be drawn in favour of Secretary, NDMC, New Delhi.**
3. Please write on reverse of the cheque/demand draft the property Number/ PID number to which its relates and the D&C Number.
4. Demand under stay or remanded RV included in this bill, shall be payable after decision by Court and settlement of remanded RV by NDMC respectively.
5. If the rateable value, on which this bill is based, has been remanded by a Court, pending decision in remanded case, tax can be paid on admitted rateable value.

Rate of Property tax for 2016-17

Lands and buildings or part thereof	Rate of Tax
(i) Where the rateable value doesnot exceed Rs. 10 Lacs	20% of the Rateable Value
(ii) Where the rateable Value exceed Rs. 10 Lacs but does not exceeds Rs. 20 Lacs	Rs. 2,00,000/- plus 25% of the amount by which the rateable value exceeds Rs. 10 Lacs.
(iii) Where the rateable Value exceed Rs. 20 Lacs	Rs. 4,50,000/- plus 30% of the amount by which the rateable value exceeds Rs. 20 Lacs.

Rebates from payment of Property Tax (if paid "Pay by Date")

The following rebates are applicable on payment of tax along with a return u/s 77 of NDMC Act under Annual Bye-Laws 2009, upto pay bye dates:-

- (i) A rebate of 50% of the tax calculated on the rateable value upto Rs.5 lacs of lands and buildings used or to be used and occupied or to be occupied for residential purposes;
- (ii) A self occupancy rebate of 25% of the property tax payable after allowing the rebate at (i) above, in respect of self occupied residential properties singly owned by a senior citizen who is sixty years or more in age as on 01.04.2016 or by a women or a physically challenged person, irrespective or their age or jointly owned by any of these categories; Provided that no portion of the building owned by such a senior citizen or women or physically challenged person is on rent or is used for commercial purposes and the building is actually owned and occupied by these categories;
- (iii) A rebate of 50% of the tax determined on rateable values upto Rs.1 lac, for properties other than residential properties;
- (iv) A rebate of 40% of the tax payable in respect of aided schools and colleges and 20% of tax payable by unaided schools for the lands and buildings owned by Society or Body after deducting the rebate at (iii) above; Provided that no such rebate shall be available on the portions on rent or used for commercial purposes or occupied for residential purposes by staff (employees);
- (v) On the net tax payable, after rebate as above from (i) to (iv), a prompt payment of rebate of 10% of the net tax will be allowed, by pay by date or 30/09/16 whichever is earlier and 5% if the tax is paid after 30th September, 2016 but on or before 31st December, 2016.;
- (vi) Rebates from Sr. No.1 to V are applicable only till 31.12.2016. The assessee who makes payment of tax after 31.12.2016 will not be entitled for any type of rebates.

Provided further that in case of any dispute on the question of a quantum of grant of rebates under clause (i) to (v), the decision of Chairperson shall be final.

ALWAYS COLLECT RECEIPT OF PAYMENT OF TAX