

**Return under Section 77 of the NDMC Act 1994, for the year 2013-14 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.			
<b>Property Identification details</b>		<i>Enter the property detail/address for which the return is being furnished</i>	
Property/House Number/Description			
Address			
		PIN Code	
<b>PERSON PRIMARILY LIABLE TO PAY PROPERTY TAX AND HIS ADDRESS</b>		<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.**

<b>X 1. Value of Land</b>	Properties		
<b>1A.</b> 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>		
<b>1B</b> Applicable Rate of Land	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.	7,508	
	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	
<b>1C = 1AX1B</b>			
<b>1D</b> Cost paid for land and on its development			
<b>1E</b> Value of land for Bye Law 3 1C or 1D whichever is higher			

<b>X 2. Value of the covered space</b>				
<b>2A</b>	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		
<b>2B</b>	<b>2C</b>	<b>2D</b>	<b>2E</b>	<b>2F</b>
<b>2G</b> Total value of covered space				
<b>X 3.</b> Aggregate of annual value of Land & Covered Space= (1E+2G)				
<b>X 4.</b> Annual Value of Land & Building under bye laws 3=( 6% of X 3)				

*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**

<b>Y 1. Bonafide Annual Value of Land that is not constructed upon</b>	<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>		
<b>1A.</b> Area of land in sq meter			
<b>1B</b> Built up/constructed area on the Ground Floor (in sq. metre)			
<b>1C</b> Area of land not constructed upon = 1A – 1B			
<b>1D</b> Unit Area rate for unconstructed land	Rs. 600/- per sq mtr (Residential Self occupied) Rs.1200/- per sq mtr. (Others)		
<b>1E</b> Bonafide Annual value of land which is not constructed upon = 1CX1D			

<b>Y 2 Bonafide Annual Value of the covered space</b>	<i>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)</i>
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2A		The base Unit Area Value is <b>Rs.1200/- per sq.meter</b>										
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 = 1.0 2010 onwards= 1.1</i>		Use Factor	Occupancy Factor	Location factor <i>(basement for storage &amp; car parking in non residential building = 0.25; Others = 1)</i>	Annual Value of the covered space = 2Ax2Cx2E x2Fx2Gx2H	Actual rent including rent of cellular antenna paid by occupier**	Bonafide Annual value of the covered space = Higher of 2I & 2J			
		Year of const.	Age Factor									
2B		2C	2D	2E	2F	2G			2H	2I	2J	2K
						G1*	G2	G3	G4			
Residential					1			X	X	1		XXX
Non Residential					4	X	X			1		
No. of CPS		23			4	X	X			.25		
Basement for storage					4	X	X			.25		
<b>Total 2 K</b>												

**G1- Residential : Owned by occupied being individual =1, G2 –Residential: Owned by company, firm, guest house or on rent=3, G3 Non residential : Owned by owner = 1, G4 = Non residential : Rented or vacant = 3**

**\* In self occupied residential properties upto an area of 200 sq mtr the occupancy factor shall be 0.8.**

**\*\* Attach list of tenants & rent paid in separate sheet along with copy of lease deed.**

**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.**

### **Z RATEABLE VALUE OF THE BUILDINGS**

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

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 I would not object to increase in rateable value, if the particulars filled are found to be incorrect.

Signature \_\_\_\_\_

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

### **PART III (Calculation of Tax) –Where tax is paid on Self Assessment by pay by date**

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
<b>A</b> Uptill 10,00,000/-		20%		
<b>B</b> From 10,00,001/- to 20,00,000/-		25%		
<b>C</b> From 20,00,001/- & above		30%		
<b>D</b> Gross Tax Payable = A + B + C				
Less Rebates:				
<b>E</b> 50% of D or Rs.10,000 whichever is less (Other than residential properties)			XXX	
<b>50% of D or Rs.50,000 whichever is less (For residential properties only) (see Note-1)</b>				XXX
<b>F Balance (D-E)</b>				
<b>G</b> 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
<b>H Balance (F-G)</b>				
<b>I</b> 10% of H if paid by "pay by Date" or 30/09/2013 which ever earlier.				
<b>J Balance Payable (H -I)</b>				
Paid by Cheque or Draft No.		Dated		Drawn On

**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.**