

PALIKA KENDRA, SANSAD MARG, NEW DELHI-110001

PROPERTY TAX BILL FOR THE YEAR 2014-15



नई दिल्ली नगरपालिका परिषद्

Bill No	Bill Date	Pay By Date

***PAY TAX IN TIME WITH ENCLOSED RETURN/AVAIL HANDSOME REBATE & SAVE 20% PENALTY**

Property I.D. No.		Rateable Value * *	
Seat No.		D & C No.	
Particulars of premises to which the bill relates			
Name and address of person primarily liable to Tax			
	Bill Details		Total (Rs.)
	Tax		
Arrear as on 1st April, 14	Notice Fee		
	Penalty		
	Bank Charges		
Demand Raised during the year 2014-15 as reduced by demand already paid.	Tax for 2014-15		
	Additional Demand		
	Notice Fee		
	Penalty		
	Bank Charges		
Transfer Duty			
Total (E.&.O.E)			

This is a property tax bill under Section 99 for payment of property tax and a notice under Section 77 of the New Delhi Municipal Act, 1994 for filing of return in PTR on self assessment for 2014-15

Accounts Officer (Tax)

PAY IN SLIP FOR PAYMENT OF TAX

PID No. _____ D & C No. _____ Date: _____

PAID BY: _____

PREMISES: _____

CHEQUE NO. _____ BANK & BRANCH _____ DATE _____

MOBILE NO. _____ E-MAIL ID: _____

PAYMENT DETAILS

Arrears	Tax	
	Notice Fee	
	Penalty	
	Bank Charges	
Current	Tax for 2014-15	
	Additional Demand	
	Notice Fee	
	Penalty	
	Bank Charges	
Transfer Duty		
Total		

I am separately filing PTR
under self assessment
scheme

Signature of person
making the payment
with date

*Payment of tax shall not be accepted without filing the PTR

** Rateable value liable to change on the basis of PTR and notice u/s 72 of NDMC Act.

Rate of Property tax for 2014-2015.

Lands and buildings or part thereof	Rate of Tax
(i) Where the rateable value does not 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

In respect of properties paying tax under the Annual Rent Bye law of 2009 as per PTR form on self assessment a rebate from the payment of property tax for 2014-15 shall be allowed as under:-

- (i) a rebate of 50% of the tax calculated on the rateable value upto Rs. 5 lacs of land and building 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 rebates 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 01.04.2014 or by a woman or a physically challenged person, irrespective of 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 purpose and the building is actually owned and occupied by these categories;
- (iii) a rebate of 50% of the tax determined on rateable value 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 building 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 for occupied for residential purposes by staff (employees);
- (v) on the net tax payable, after rebates as above from (i) to (iv), a prompt payment of rebate of 10% of the net tax may be allowed, if the tax is paid, alongwith a return U/s-77 of the NDMC Act by pay by date or 30/09/2014 whichever is earlier and 5% if the tax is paid after 30th September, 2014 but on or before 31st December, 2014.

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.

NOTE:

For verification clarification or details, contact office of Accounts Officer (Tax) between 10 AM to 1 PM on working days. Tel. : 011-23341233

1. ** Rateable value and tax thereon are likely to increase on amendment of assessment list on modification in self assessment return or disposal of notice u/s 72 of the Act.
2. 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.
3. Payment of tax of this bill should be accompanied with enclosed return U/s 77 of Act.
4. Please fill up the Pay in Slip for deposit of tax. Requirement of obtaining of challan from the department has been dispersed with.
5. 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.

Other Important Details :

1. Demand of property tax by NDMC shall not confer any right on the person paying the tax or any one 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 to which its relates and the demand No.

ALWAYS COLLECT RECEIPT OF PAYMENT OF TAX

Return under section 77 of the NDMC Act 1994, for the year 2014 -15 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 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 place, Public purposes where no portion is on rent.	7508	
	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. = 1AX1B			
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				
2A	Applicable circle rate for covered space = 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 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	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				

X3. Aggregate of annual value of Land & Covered Space = (1E+2G)	
X4. Annual Value of Land & Building under bye laws 3=(6% of X 3)	

For building established by a society for charitable purpose 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

Y1. 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 building sold out as flats.</i>		
1A. Area of land in sq. Meter			
1B. Built up/constructed area on the Ground Floor (in sq. meter)			
1C. Area of land not constructed upon = 1A-1B			
1D. Unit Area rate for unconstructed land	Rs 600/- (Residential Self occupied) Rs 1200/- (Others)		
1E Bonafide Annual value of land which is not constructed upon = 1C X 1D			

Y 2 Bonafide Annual value of the covered space *Applicable for all type of built up properties. Enter each floor details in 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		The base Unit Area Value is Rs. 1200/- per sq. Meter								
Floor No.	Covered space in sq. mtr.) l. sq. yard = 0.8361 sq.mtr. l. sq. foot = 0.0929 sq. mtr.	Age Factor 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	Use Factor	Occupancy Factor	Location factor (basement for storage & car parking in non residential building = 0.25; Others = 1)	Annual Value of the covered space = 2Ax2Cx 2Ex2Fx2G x2H	Actual rent in non residential Building including rent of Hoardings & Cellular antenna, paid by occupiers **	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 used as Residential					1	X X	1		XXX	
Residential used as Non Residential/ non Residential					4	X X	1			
No. of CPS in Non Residential	23				4	X X	.25			
Basement for storage in Non residential					4	X X	.25			
TOTAL 2K										

G1- Residential : Owned by occupier 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 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

Z1 Total annual value (ARV) = X(4) + Y (1E) +Y (2K)	
Z2 RATEABLE VALUE AFTER 10% DEDUCTION (0.9 OF 'Z1')	

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. No need for notice u/s 72 of the Act, if return is accepted. would 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)

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

Calculation of tax on Rateable Value of Rs. (Z2) 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 :

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 year 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 30/09/2014 which ever earlier.		
J Balance Payable (H-I)		

Paid by Cheque or Draft No.		Dated		Drawn On	
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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.