

The



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

KOLKATA MUNICIPAL CORPORATION
5, S.N. Banerjee Road, Kolkata – 700 013

NOTIFICATION

No. 1413/I&PR/16-17

Kolkata, the 30th March, 2017.

In exercise of the power conferred by clause (o) of sub-section (1) of Section 174 of The Kolkata Municipal Corporation Act, 1980 read with Sections 2(83B), 171 and 182A of the said Act the Corporation hereby causes the final publication of the Scheme for Unit Area Assessment :—

SCHEME FOR UNIT AREA ASSESSMENT SYSTEM

1. The Kolkata Municipal Corporation (KMC) has been following the Annual Rateable Value system of property taxation based on the 'Reasonable Letting Value'. It has been observed that several Urban Local Bodies have experienced difficulties in administering the system based on this principle. Cities such as Ahmedabad, Bangalore, Delhi, Hyderabad and Patna have already undertaken property tax reforms by deriving separate set of rules for determination of annual value based on an area based tax assessment system.
2. Whereas, the goal of such property tax reform is to evolve a system which would be objective, transparent, equitable and intelligible to the common citizens and pave the way for introduction of self assessment system. Such area based tax assessment systems have been gradually gaining ground in our country as a preferred alternative and the Kolkata Municipal Corporation Act, 1980 has been amended in the year 2006 to follow suit through a new system called "Unit Area Assessment" (UAA) System.
3. And whereas, as per the provision of the KMC Act, the Municipal Valuation Committee (MVC) has finally recommended division of the administrative wards in KMC area into 293 blocks and categorization of such blocks in an appropriate hierarchy (from Category 'A' to Category 'G', 'A' being the highest and 'G' being the lowest category) which has been published earlier as "Final Notification on Block and Category" by the KMC in Official Gazette. On the basis of such final division of blocks and categories, in the next stage the Municipal Valuation Committee (MVC), in exercise of the power conferred in clause (l) of sub-section (1) of section 174 of the Kolkata Municipal Corporation Act, 1980 submitted their recommendation on Base Unit Area Values, for each of the seven categories, namely category 'A', category 'B', category 'C', category 'D', category 'E', category 'F' & category 'G'.

4. For the purpose of specifying such category wise Base Unit Area Value of vacant lands or lands comprising building or covered space of building or portion thereof, a "Draft Scheme", in exercise of the power, conferred in clause (n) of sub-section (1) of section 174 of the Kolkata Municipal Corporation Act, 1980, was published by the Corporation on inviting suggestions and objections from the Citizens whose interest is likely to be affected thereby, within 30 days from the date of publication of the Draft Scheme.
5. Whereas, such category wise Base Unit Area Values will ensure macro-level equity across different localities / blocks of Kolkata. MVC also recommended 5 (five) Multiplicative Factors (MF), to further ensure micro-level equity across different properties depending on age, structure, occupancy, location, usage, for increasing or decreasing or for not increasing or decreasing the Base Unit Area Values for any vacant land, or land comprising building or covered space of building, or portion thereof falling within each of the seven categories, in accordance with the clause (m) of sub-section (1) of section 174 of the Kolkata Municipal Corporation Act, 1980.
6. And whereas, though it is not mandated by law, the Kolkata Municipal Corporation also opted to publish, on a provisional basis, the set of five Multiplicative Factors as initially recommended by MVC consisting of their sub-factors along with their respective MF values for precise understanding of the system in its entirety and invited citizens' feedback to that respect also.
7. At the same time, in the said Draft Scheme, flat tax rates, so recommended by the Municipal Valuation Committee for different categories of properties were also published for better understanding.
8. Post publication of the Draft Scheme, a time window of 30 days was given, inviting suggestions and objections from the citizens. During this 30 days period, a good number of suggestions / objections were received in online and hardcopy feedback form. In addition to that, the KMC had also arranged four (4) Public Interactive Sessions at different locations of the city, to address to the queries and take public feedback, suggestion and objection to the Draft Scheme.
9. Suggestions and feedback have been received on the different aspects of the UAA system as specified in the Draft Scheme. Thereafter, the MVC undertook the mammoth task of going through each objection and suggestion that the citizens had submitted. Keeping the above issues in perspective, the MVC members have identified and discussed all the relevant concerns raised by citizens through their petitions and during the time of public interactive sessions along with tax scenario of the KMC.
10. Then, therefore, considering all aspects, in exercise of the power conferred in clause (o) of sub-section (1) of section 174 of the Kolkata Municipal Corporation Act, 1980, the MVC finally submitted its recommendation for the purpose of specifying the Base Unit Area Values, for each of the seven categories, namely category 'A', category 'B', category 'C', category 'D', category 'E', category 'F' & category 'G', as well as the different Multiplicative Factors. At the same time, the MVC has also finally recommended the tax rates as well as other components relevant to the Final publication of the Scheme for Unit Area Assessment System in exercise of power envisaged under different provisions of KMC Act 1980.
11. The Kolkata Municipal Corporation therefore causes Final publication of the Scheme for Unit Area Assessment System as given hereunder for implementation of the new property tax system in Ward Nos. 1 to 141 at present. Small areas of Maheshtala annexed with Ward No. 128, 129 and 131 shall also come under the perview of this Scheme.
12. **Base Unit Area Values:** Be it mentioned that Base Unit Area Value would be the same for vacant lands or lands comprising building as with the covered space of building or portion thereof falling under the respective categories.

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 2. Settlements under Govt. notified EWS and BSUP Schemes unless these are already situated under category 'F' or 'G'	E	24

13. Multiplicative Factors

A. Location' as Multiplicative Factor meant for 'Covered Space' and 'Vacant Land' and 'Land comprising building'

Location Multiplicative Factor

Location Code	Location of property/premise	MF Value
L1	Property abutted by roads having width ≤ 2.5 m	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.:

- (1) 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.
- (2) '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.

B. 'Structure' as Multiplicative Factor meant for 'Covered Space'

Structure Multiplicative Factor

Structure Code	Structure of Building	MF Value
S1	Residential Building (not being an apartment) on a plot size > 10 cottahs	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.:

- (1) 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.
- (2) '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.

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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.

C. 'Usage' as Multiplicative Factor meant for 'Covered Space' and 'Vacant Land'

Use Code	Usage Types	MF Value
U1	<ul style="list-style-type: none"> ● Water Body, irrespective of usage which is not swimming pool or alike and not used for any commercial gain except pisciculture 	0.5
U2	<ul style="list-style-type: none"> ● Property under residential use ● Car parking space ● Separately transferred roof without any construction and not used for commercial purpose ● Properties used for benefit/welfare of orphans, destitute, physically & mentally challenged people, old age homes ● State Government aided educational institutions, hospitals, nursing homes ● Assembly buildings like public libraries, theatre (exclusively used for theatre, drama), museum, planetarium and alike ● 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 ● Any other alike usage not mentioned specifically under the above descriptions ● Assessable appertaining vacant land having area upto 5 cottah under this usage category 	1
U3	<ul style="list-style-type: none"> ● Industrial/manufacturing/processing units & workshops of any description registered as SSI units ● 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 ● Commercial shops & establishments having covered area less than 250 sq.ft. (does not include those located in malls and organized retail space) ● Restaurant without bar, eating house and alike where food and / or beverage is served ● Any other alike usage not mentioned specifically under the above descriptions ● Assessable appertaining vacant land having area upto 5 cottah under this usage category 	2

Use Code	Usage Types	MF Value
U4	<ul style="list-style-type: none"> ● 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 ● Hotels categorized below 3 star, Boutique Hotels, boarding and lodging house, guest house used for commercial purpose, bar, restaurant with bar ● Single screen cinema / video show halls ● Non-governmental educational institutions including crèches, tutorial homes, training centres, institutes imparting training on art, culture etc. ● Industrial / manufacturing / processing units & workshops of any description not registered as SSI units ● 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 ● Any other alike usage not mentioned specifically under the above descriptions ● Assessable appertaining vacant land having area upto 5 cottah under this usage category 	3
U5	<ul style="list-style-type: none"> ● Hotels categorized as 3 star and 4 star ● Land with or without building and used commercially for storage and ceremonial purpose ● Assembly building used for recreation/entertainment purposes (like ceremonial houses, space for video/electronic games, bowling alleys, AC exhibitions, health resort & spa-massage and alike) ● Fuel service stations ● Any other alike usage not mentioned specifically under the above descriptions ● Assessable appertaining vacant land having area upto 5 cottah under this usage category 	4
U6	<ul style="list-style-type: none"> ● Hotels categorized as 5 star and above ● Office space and business buildings including chamber & offices of professionals, banks, banks with onsite ATM, financial institutions etc. ● Any other alike usage not mentioned specifically under the above descriptions ● Assessable appertaining vacant land having area upto 5 cottah under this usage category 	5
U7	<ul style="list-style-type: none"> ● Commercial shops & establishments not included in U3 (this also includes malls, multiplex, storage buildings, warehouses, retail and alike) ● Any other alike usage not mentioned specifically under the above descriptions ● Assessable appertaining vacant land having area upto 5 cottah under this usage category 	6
U8	<ul style="list-style-type: none"> ● Communication Towers (Telecom, TV, Radio) ● Building (or a part thereof) having a hoardings, with the provision that this burden will be levied on the beneficiary party ● Offsite ATMs ● Area for discotheques and night clubs or similar entertainment facility ● Any other alike usage not mentioned specifically under the above descriptions ● Assessable appertaining vacant land having area upto 5 cottah under this usage category 	7

Use Code	Usage Types	MF Value
U9	● 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.	2
U10	● Vacant land without any construction or land under construction or Assessable appertaining vacant land having area more than 5 cottah	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) '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.
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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.
- (3) In case of any ambiguity or conflict in MF with regard to any usage, higher MF value shall be considered.
- (4) MF value for Mess, Paying Guest and Hostel need to be so addressed by factor of 'Occupancy Status' as primarily for Residential use.
- (5) 'Vacant land' in educational institutions utilized for playgrounds, sports complex, etc. would be exempted 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 the purpose of sporting activities.
- (6) 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.

D. 'Occupancy Status' as Multiplicative Factor meant for 'Covered Space' and 'Vacant Land'

Occupancy Code	Occupancy Status	MF Value
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 \leq 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 \leq 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 i. the tenancy $>$ 20 years old but \leq 50 years old and, ii. the tenant is not protected 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 i. the tenancy $>$ 20 years old but \leq 50 years old and, ii. the tenant is protected 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) '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.

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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.

(3) 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

- i. Registered Lease
- ii. Residential Premises carrying monthly rent more than Rs. 6500.00 per month
- iii. Non-Residential Premises carrying monthly rent more than Rs. 10000.00 per month

(4) "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.

(5) Placement in Category O4, O5 and O6 with regards to the age of tenancy (i.e. >20 years old, >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

E. 'Age' as Multiplicative Factor meant for 'Covered Space'

The Age of the premises as measured from date of construction

Age Code	Age of premises	MF Value
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 construction, different portions may be subjected to different Multiplicative Factor values under relevant categories as the case may arise.
- (2) '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.

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- (3) 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, whichever is earlier.

Note:

In the Scheme, 'the Act' refers to the Kolkata Municipal Corporation Act, 1980 unless otherwise stated.

14. Scheme for Rate of Tax

The rate of Tax in the Unit Area Assessment System, shall be between a minimum of 6% and a maximum of 20% of the Annual Value (AV), which is specified in the Scheme, provided that the Corporation may, at any time, specify graduated rates or fixed rates between the minimum and maximum rates of property tax for different categories of areas, or group of properties within such categories through the Scheme.

Flat tax rates for various types of properties are given in the Table below which may, however, be modified by the Corporation from time to time.

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%

15. Scheme for taxable vacant land when there is construction

As per provision of the statute, it is required to specify in which cases, when there is land with construction, the land that remained vacant or unconstructed will or will not come under the purview of levying of property tax. Based on such provisions of the statute, a 'scheme for taxable vacant land when there is construction' is notified hereunder;

For the purpose of assessment of property tax, the extent of vacant land within the meaning of clause (83B) of section 2 of The Kolkata Municipal Corporation Act, 1980, it is laid down that where the premises includes land as well as construction, the plot area excluding the covered area at the plinth level of the construction will be treated as vacant land, fit to be taxed, when such covered area is *forty* percent of the plot area or less.

Correspondingly, for the purpose of assessment of property tax under the proviso to clause (b) of sub-section (2) of section 171 of the Act, it is laid down that where the covered area at the plinth level of any premises, having land with construction, exceeds *forty* percent of the area of the concerned plot, no property tax on such vacant land shall be levied.

Provided that no property tax shall be levied on appertaining vacant land of a high rise building where permissible plinth area in the sanctioned plan is fully consumed, be it *forty* or less than *forty* percent of total plot area, subject to an undertaking by owner, in the form of an affidavit, towards taking up no construction in that appertaining land, in future.

16. Self Assessment Form

Under the Unit Area Assessment system, the onus of property taxation shall shift from the Corporation to individual assessee in respect of recovery and payment respectively. The assessee shall be required to file a return of self assessment in such a manner and as per the time schedule as notified by the Corporation. A Self Assessment Form has been designed for that purpose. The Form contains three different Formats for different types of property along with general information format for any property as mentioned below.

Format	Purpose
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)
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
C	For assessed or un-assessed flats/apartments /apportioned units and/or separately transferred roof with construction

For detail of the Form and its manner refer to the relevant rule named as Kolkata Municipal Corporation (Self Assessment System-Manner and Forms) Rule, 2017.

Till the date of enforcement of a fresh valuation made after final publication of the scheme, the owner or any person liable to pay property tax, 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 commencement of the KMC (Amendment) Act 2006, under the proviso to clause (a) of sub-section (1) of section 182A of the Act.

Special Note:

17. Covered Space

“Covered space”, in relation to building as envisaged under explanation of clause (a) of sub-section (2) of section 171 of KMC Act 1980, shall mean the total floor area including the thickness of walls, and shall include the spaces of covered courtyard, gangway, garage, open garage, veranda, common service area, balcony and any projections and such other spaces as may be determined in the regulations.

In case of car parks, the calculation of covered space should be based on 135 sq.ft. per car park (5m × 2.5m) irrespective of whether it is located in basement, ground or multi level, if area is not otherwise determined from Building Plan or Registered Deed.

For the purpose of better understanding, refer to the relevant regulations named as The Kolkata Municipal Corporation (Covered Space) Regulations, 2017.

18. Removal of Hardship

It may be noted that under the UAA system, in case there is a significant rise in the tax burden, there is a provision for giving effect to the difference in the property tax in excess of fifty percent of the existing property tax over a period of three years, in the manner as laid down under section 215 of the KMC Act 1980. Also, if necessary, Corporation may contemplate to introduce a system of tax capping ($\pm 20\%$ from the tax payable or being paid on the basis of Annual Valuation last assessed in existing ARV system) for the interest of assessee as well as Corporation.

However, from the suggestions and feedback that have been received on the different aspects of the Draft Scheme and UAA system, it transpires that in certain cases of properties having very old tenant as well as in cases of old buildings, citizens have expressed their concerns regarding possible substantial increase in the property tax under UAA system vis-à-vis the current property tax under ARV system. This may, in their opinion, abnormally increase the number of hardship cases post the implementation of UAA based property tax system.

Considering feedback of the citizens, MVC has tried to accommodate the citizen's concerns in the form of reducing Base Unit Area Values as well as modifying the Multiplicative Factors. However, some chances of hardship may still arise, which may not have been addressed by the above modifications.

In case of excessive hardship to the assessee, the Corporation has power to provide relief on case to case basis. The Corporation may, to examine the applications, constitute a committee, which shall make recommendations for any relief for consideration. Also, **the Corporation may, if it deems fit and proper, by general or special order, remit or reduce the property tax payable under the new system**, with provision for review from year to year. This may further address remaining cases of hardships in general or individual manner, which might have remained unaddressed in the Scheme.

The Scheme, is also to be made available on the KMC website <https://www.kmcgov.in> and all Offices of Assessment Collection Department of KMC besides publication of the same in the *Official Gazette*.

By Order,

KHALIL AHMED,
Municipal Commissioner
Kolkata Municipal Corporation