

(Tax liability form under section 99/101 of the Himachal Pradesh Municipal Corporation Act, 1994) (See Bye-law 19)

To

FORM-E

The Assistant Secretary Tax,
Municipal Corporation, Shimla.

Subject:- Filling of return for assessment of properties for Municipal Taxes.

Sir/Madam,

I am submitting the details of property known as.....

I.D. No.Ward No..... Zone as under:-

Sr.	Unit	Area	Factors					Total rateable Value	Maintenance & Repair Rebate @10% under section 88 of MC Act.	Net rateable value	Remarks
			F1	F2	F3	F4	F5	F1 to F5 (Multiply)			
1	(a) Residential		5			2.00	1.50				
	(b) Let out Residential		5			2.50	2.50				
2	Non Residential /Commercial										
	(a) Hotel above built up area of 2000 sq.m., MNC Show Rooms and Restaurants		5			12	2.50				
	(b) Hotel having built up area between 1000 to 2000 sq.m. and show room above 1000 sq. M.		5			10	2.50				
	(c) Other Hotels, Bars, Restaurant, Banks, ATMs Show rooms, Call Centre, Marriage Hall, Travel Agency, Mobile Towers, Coaching Centre		5			8	2.50				
	(d) Shops, Schools, Colleges, Education institutions, Offices, Hostel, Hospital, Theatre, Clubs, Paying Guest House (PGs), Guest House.		5			7	2.50				
	(e) Godowns, Dhaba, Stall and Other Types of Properties not covered Under (a to e).		5			3	2.50				
3	Plot of Land		5								

I hereby declare that the information furnished above is correct to the best of my knowledge or belief and that nothing has been concealed therefrom.

Date.....

Yours faithfully,

(Signature)

*Owner/Agent/Occupier.

Name in block letters.....

Address.....

Mob. No.....

Verification of the Tax Inspector

Verification of the Asstt. Secy. Tax

Location factor/characteristic and its value

- (i) **Number of zones :-** The entire old and merged Municipal area has been divided i.e. A&B zone.
 (l) **Location factor (F-1) @ 5 is same for both the Zones.**

Structural factor, Characteristics and its values (F2):-

- (i) For Pucca-building value per Sq. Mtr. = 3.00
 (ii) For semi-pucca building, value per sq. mtr = 2.00
 (iii) For kutcha building, value per sq.mtr = 1.00

Age factor and Age-wise grouping and value of the Buildings (F3):-

Group		Factor value
A	Before 1947	1.50
B	1947 to 1980	3.00
C	1981 to 2000	4.00
D	2001 and beyond	5.00

Occupancy factor/Characteristics and its value (F4):-

(i) Value for residential occupancy:

(a) Value for self residential	(b) Value for Let out residential
2.00	2.50

(ii) Value per sq.mtr. for non-residential Occupancy.

A	B	C	D	E
Hotel above built up area of 2000 sq.m., MNC Show Rooms and Restaurants	Hotel having built up area between 1000 to 2000 sq.m. and show room above 1000 sq. m.	Other Hotels, Bars, Restaurant, Banks, ATMs Show rooms, Call Centre, Marriage Hall, Travel Agency, Mobile Towers, Coaching Centre.	Shops, Schools, Colleges, Education institutions, Offices, Hostel, Hospital, Theatre, Clubs, Paying Guest House (PGs), Guest House	Godowns, Dhaba, Stall and Other Types of Properties not covered Under (A to D)
12	10	8	7	3

Use factor/Characteristic and its value (F5):-

The value of Use factor/characteristic of the unit(s) of the lands & buildings for the purpose of Clause (c) ibid shall be as under:-

- (i). Residential = 1.50/-
 (ii). Non. Residential = 2.50/-

Method for calculation of Rateable Value and Rate of property tax on the Rateable Value of the unit of lands and Buildings:-

Area (in sq.mtrs) of a unit multiplied by value of relevant factors of unit area method as mentioned in 23 to 27 of the bye laws. The figure that will so come out, thereof shall be the net rateable value of unit and property tax shall be charged on that net rateable value at the rate of 15% in zone A and 10% in zone B for lands and in case of buildings as under:-

A-zone	B-zone
For self occupied residential properties measuring 1sq.mtr. to 100 sq.mtrs.@3% P.A. on the RV.(Rate able Value).	For self occupied residential properties measuring 1sq. mtr. to 100sq.mtrs @2% P.A. on the RV. (Rate able Value)
(ii) For self occupied residential properties. Measuring 101sq mtrs. to above @6% P.A. on the RV.(Rate able Value)	(ii) For self occupied residential properties measuring 101sq. mtrs. to above.@ 4% P.A. on the RV (Rate able Value).
(iii).For non-residential properties @ 10% P.A. on the rateable value	(iii).For non-residential properties @ 5% P.A. on the rateable value.