

## ANNEXURE - IV

### HOW TO FILL THE RETURNS

There are 3 Return forms for all residential and non-residential use of property and 1 separate return for properties that are exempted from property tax.

The first three Return forms are:

**Form I** is for property with PID numbers. These are properties in the erstwhile BMP area. They have use only this Form I. This form is printed in **White** colour

**Form II** is for property that has only a Katha Number. These are for properties in erstwhile CMC, TMC and the 110 villages that have been newly added to BBMP. This form is printed in **Pink** colour

**Form III** is for property that does not have a PID number and a Katha. These are unlawful/unauthorized properties that have been built unlawfully and that have come up in private layout without the sanction of the local planning authorities. This form is printed in **Light Green** colour

**Form VI** is for those properties that have an exemption from the payment of property tax. Such exempted properties have to pay service charges. This Form is printed in **Yellow** colour

Use the appropriate form for filing the Return.

These forms are common for both residential and non-residential usage. All the 4 Return Forms mentioned above contains 16 columns. You need to fill up only those that are relevant and for columns that are not relevant to you, please put either **NA** or put a neat cross mark.

Please note that the particulars in **Part I** other than column 3 (Optional), all columns are mandatory. You could use the assistance of your Resident Welfare Association or the local office to help you. But please fill up all the mandatory columns.

In Part II in column 10 to 16 you need to fill up the details that are applicable to you and for those not applicable put either NA or a neat cross mark.

**The receiving official can refuse to accept the form if the details are not filled up. You can use the help desk to complete the return correctly.**

**Column 1** Fill up the year of assessment and the PID in Return Form No.1, or Katha No. Form No. II or Revenue survey number in Form No. III. In case of exempted properties in Form VI write the appropriate details in column 1. You can find the PID number or Katha No. in your old tax receipt or you can ascertain from your jurisdictional ARO.

**Column 2** The owner or occupiers name has to be mentioned. If the property is jointly held, then one of the joint owners name is to be mentioned.

**Column 3** is optional.

**Column 4** contains property details. Please give correct details as this is a permanent record.

**Column 5** this column is relevant to those in erstwhile BMP area. For residential or non-residential use you have to fill up the zone classification as in SAS 2000 in column 5 (i) and the actual Zone to which the street/road has now been classified in column 5 (ii). If in the present classification the street or road has shifted to more than one zone as against SAS 2000, then in such case the shift should be restricted to the next immediate higher zone in column 5 (iii). Please put a circle or tick in the appropriate columns as shown in the worked example in pages 22 onwards.

**Column 5 to 9** contains the physical details of the property and the previous tax paid particulars. Please fill these columns correctly. If these columns are not filled, the receiving official will ask you to fill up the particulars and then submit.

**Column 10.** This column is for assessment of residential use of the property. If your property is only residential use you need to fill up only relevant rows in column 10 and then enter the details in column 14 and thereafter compute the tax in page 4. In case the site area is in excess of 3 times the built up area or a telecommunication tower or a hoarding has been erected on your property, then fill up columns 12, 15 and 16 as the case maybe and compute the tax.

**Column 11** contains details for non-residential use. Fill up all the relevant rows. If the premises are only non-residential use, you need to fill up all the relevant rows in this column and then enter the details in column 14 and thereafter compute the tax in page 4. In case the site area is in excess of 3 times the built up area or a telecommunication tower or a hoarding has been erected on your property, then fill up columns 12, 15 and 16 as the case maybe and compute the tax.

**Column 11 A** are for those properties that can avail 25 percent of the built up area as service area. Fill up the appropriate rows and then enter the details in column 14 and thereafter compute the tax in page 4. In case the site area is in excess of 3 times the built up area or a telecommunication tower or a hoarding has been erected on your property, then fill up columns 12, 15 and 16 as the case maybe and compute the tax.

**Column 12** is for working the excess vacant land. Please refer to the illustration in the FAQ section of this book how to calculate tax for excess vacant land.

**Column 13** is for vacant land. The rates are prescribed in category XV. Apply these rates and compute the tax. If in your vacant land has a telecommunication tower or a hoarding erected, then fill up columns 15 and 16 as the case maybe and compute the tax.

**Column 14** is to add all the sub-totals of the columns in column 10 to 13 wherever applicable.

**Column 15** is to calculate if a telecommunication tower is erected on the property. This is a lump sum amount and the rate is irrespective of the zone. Hence, the rates are pre printed. Fill up the number of telecommunication towers erected and put the total.

**Column 16** is to calculate if hoarding/billboard or electronic/digital display board etc is erected in the property. This is a lump sum amount and is based on the zone classified under the advertisement byelaw. Hence, the rates are pre printed. Fill up the number of hoardings etc erected and arrive at the total.

After column 16 you have the computation of tax. Enter the value of column 14+ 15+ 16 (c) as the case maybe in the relevant rows. The rows here explain the step-by-step calculation to arrive at the tax payable. If you want to avail the rebate for early payment, you can make the necessary calculations for rebate. In case you have paid tax in advance for any year you can make the deductions subject to enclosing copy of the relevant receipt.

In page 6 please enter the payment details. In page 8 please enter both portions of the acknowledgment. This will help the receiving official to affix his seal and sign and the acknowledgment without making you wait.