

HOW TO USE THIS BOOK?

This book contains set of annexure, notes, explanation of certain conditions how to fill the returns and worked examples. This book will therefore help you to file your property return.

ANNEXURE – 1 : Table I

This annexure contains various rates per square foot per month that the property owner or occupier has to adopt for arriving at Unit Area Value (UAV) of the residential properties. The table has six zones from A to F (Column-3) and five property classifications from category I to category V (Column-I). The UAV rates per square feet per month are shown under against each zone separately for tenanted and owner occupied separately.

This table also contains certain conditions which you should read carefully. Some of the conditions are explained herein under:

- a. That in the classification of zones if a street has shifted to more than One zone higher, then such shift is restricted to the value (rate) of the immediate next higher zone.
- b. In respect of apartment/flats the owner or occupier and such other person like the Apartment Association, Society etc who administer the common facilities like manager office, club house, swimming pool, canteen, health club, gym etc. shall file a return and pay property tax for such areas (facility area).
- c. Under category II please note that only if the entire flooring of the house is either of cement or red oxide flooring then such houses shall fall under category II. If the house has mixed flooring i.e partly cement or red oxide flooring and partly mosaic, tile, granite, marble etc, then category I is applicable and not category II.
- d. Those residential building used as paying guest accommodation will have to calculate as per the rates prescribed for tenanted status.

ANNEXURE - II : Table II

This contains the details of rates for arriving at the Unit Area Value (UAV) for non-residential buildings. This contains 13 categories marked Category VI to XVIII.

While the UAV for some non-residential categories are zone specific for some categories the UAV is irrespective of Zone classification. For those properties that are zone specific and if there is a shift to more than one zone than under the zone fixed during SAS 2000 then such shift is restricted to the value (rate) of the immediate next higher zone.

Category XI is for cinema theaters and their classification is as per Annexure B in this handbook.

Category XVI is a new category for levy of service charges for property exempted from property tax. For the purpose of calculating service charges 25% of the rates mentioned in the said category should be adopted.

Category XVII & XVIII are for the zones classification in respect of telecommunication and advertising hoarding and is mentioned in Annexure A in this handbook.

This table also contains certain conditions which are important and should be read carefully. Some of the conditions are explained herein under:

- a. That in respect of outdoor sport events the covered area for spectator gallery will be charges at 20% of the rate applicable for that zone and for other areas used for recreational facilities, club house swimming pool etc, it will be charges at the prescribed rate for that zone.
- b. That in respect of Non-residential properties under category IX, (i), (ii) & (iii) X, XI (i) & XII, XIII & XIV 25 percent of the total built up area will be considered as service or utility area and such service area will be calculated at 50% of the rate applicable for that category.

- c. For covered parking area, the rate will be 50% of the rate fixed for that category.
- d. In respect for open area used for storage of merchandise like granite, timber, bricks tiles and the like the unit area value (rate) is 50% of the rate applicable for the respect zone.
- e. In commercial buildings where surface parking is charged, then a lump sum annual property tax for 2 wheeler payable is Rs.100/= plus cess per slot and for other vehicles it is Rs. 300/= plus cess per slot per annum.

ANNEXURE III

This contains the rates of depreciation allowed on buildings according to the age. These are applicable to all the categories of properties.

ANNEXURE IV

This contains instruction how to fill the Return for both residential and non-residential properties..

ANNEXURE V

Few examples, for both residential and non-residential properties, have been worked to guide the citizen in filling up the return.

ANNEXURE VI

This annexure contains the zonal classification of area/ streets for the hoarding / billboards as per the advertisement byelaw.

ANNEXURE VII

This annexure contains the Groups under which the cinema theaters are classified.

ANNEXURE VIII

This annexure contains the extract of the Bruhat Bangalore Mahanagara Palike Rules 2009

APPENDIX I TO HANDBOOK

This is issued as a separate appendix to the handbook which contains the zonal classification of both residential and non-residential properties. This appendix is prepared ARO sub-division wise & in an alphabetic order for the erstwhile BMP 100 Wards. For the newly added 5 zones, classification has been made zone wise and not ARO wise for both residential and residential properties. Further the properties are classified into six zones, namely A, B, C, D, E and F. The taxpayer is advised to identify the category in which the property is located and then apply the rate prescribed to that category and zone. In an event if any road or a street does not find a mention in the zonal classification, then the highest rate of the adjoining street or area shall be taken for arriving at the Unit Area Value. Such cases where the streets are not mentioned, taxpayers can send their representation to the Commissioner for his consideration and for issue of suitable classification which will come to effect from the succeeding financial year.

Return Form

The return Forms are issued separately:

1. Those who have PID numbers, especially those properties in the erstwhile BMP area have to file in Form I.
2. Those who have a Katha Number without PID number, especially in the erstwhile CMC & TMC areas should apply in Form II.
3. For those who do not have either a PID number or a Katha Number should apply in Form III.