

TAXATION INFORMATION

Property Tax related information

1. Basis for Taxation of private Building

- a) Capital Value
- b) Annual Rental Value

1.1 Rates fixed for each Category (Minimum and Maximum)

Nature of Usage	Category of Construction					
	RCC Posh	RCC Ordinary	Madras Terraced	Mangalore tiled	Country tiled	Huts
1. Residential	22.00	17.50	14.50	11.00	9.00	4.00
2. Shops	75.00	62.50	40.00	35.00	30.00	12.50
3.a. Offices & Banks	67.50	57.50	37.50	32.50	22.50	12.50
b. Hospitals	52.50	42.50	37.50	32.50	27.50	12.50
c. Edu. Institutes	55.00	42.50	35.00	22.50	17.50	12.50
4. Commercial	-	-	-	-	-	-
a. Hotels, Lodges	52.50	42.50	37.50	32.50	27.50	12.50
b. Godowns	57.50	52.50	40.00	32.50	27.50	12.50
5. Industrial Use	42.50	37.50	32.50	27.50	22.50	12.50
6. Cinema Theatres	37.50	30.00	25.00	22.50	17.50	12.50
7. Others	42.50	37.50	32.50	27.50	22.50	12.50

2. Rate of Taxes on the components of Property Tax

Description	(% PA or Rs ... PA
General Purpose Tax	7.16
Water Tax	4.00
Drainage Tax	4.00
Lighting Tax	3.00
Conservancy Tax(scavenging)	2.00
Others	-

2.1 Categorise of properties exempted from payment of property tax

S.NO	Categorise of properties exempted
1	Place of Work
2	Ex-Service man
3	N G O Homes

3.Zonal Rates Rupees for Sq.foot (Minimum and maximum)

	Zone A	Zone B	Zone C	Zone D
Residential	24.00 – 4.00	22.00 – 4.00	22.00 – 4.00	21.00 – 4.00
Commercial	70.00 – 12.50	75.00 – 12.50	67.50 – 10.00	65.00 – 10.00
Industrial	40.00 – 12.50	42.50 – 12.50	35.00 – 12.50	32.50 – 10.00

4 Date of last revision of Property Tax: 13.09.2007

5. Service Charge (Central Govt. and Railway Properties)

Name of service	Rate of levy
Central Govt.	50%

6.Vacant Land Tax

Rate of Levy : 0.5% on Market Value

7. Advertisement Tax

Rate of Taxation :