

प्रतिलिपी प्रस्ताव संख्या 85: दिनांक 29.4.2017 साधारण बैठक नगर परिषद मंडी गृहकर की दरें निर्धारित करने बारे विचार विमर्श ।

गृहकर की दरें निर्धारित करने बारे मामला सदन पटल पर चर्चा हेतु रखा गया । सदन में कार्यकारी अधिकारी द्वारा (Property Taxations calculation) के Formula के बारे में जानकारी दी जोकि वर्ष 2011 में न्युनिसिपल एक्ट के अर्न्तगत संशोधित (Ammended) हुई तथा आदेश दिए गए थे कि नियमानुसार गृह कर का आकलन (assessment) करवाएं जिसमें property की पैमाईश वर्ग मी० में की जाएगी । नगर परिषद द्वारा निर्धारित क्षेत्र की औसत कीमत ली जाएगी जिसमें अधिभाग, (occupancy) उम्र (Age), संरचना उपयोग (structure, use) और खाली जगह (Vacant land ) को देखा जाएगा । शहर को चार श्रेणियों ए,बी,सी,डी, में रखा गया है । जिसका ब्यौरा निम्न प्रकार से है:-

### ASSESSMENT AND CALCULATION OF TAX UNDER UNIT AREA METHOD

Property tax is calculated in the following manner:

Step 1: Measure the covered area of the property/area of plot in Sq.metre

Step 2: Take the unit area value of the locality/category notified by the Municipal Council (Annexure-1).

Step 3: Select multiplicative factors(Annexure II) for-

(a) Occupancy.

(b) Age.

(c) Structure

(d) Use,and

(e) Vacant land

Step 4: Work out Annual Value-

**Annual value : Unit Area Value xCovered Area xMultiplicative factors**

(Annexure-II)

(OF, AF,SF,UF)

OF-> Occypancy Factor (Self/Rented) .

AF-> Age Factor( Age of Building)

SF-> Structure Factor(Pucca/Semi Kacchha/Kucchha)

UF-> Use Factor( Use of Building)

VL-> (Vacant land)

**Step 5:** Calculating Annual Value of Vacant land  
=Area of plot XUnit Area Value x(a)x(d)x.30

**Step 6:** Annual value of building (Covered Area) is calculated by using the following formula.

$$\text{Covered Area} \times \text{Unit Area Value} \times (a) \times (b) \times (c) \times (d)$$

**Step 7:** In cases where different portions/floors of property are put to different uses the Annual Value will be calculated for each such portion/floor separately.

**Step 8:** Deduct 10% of Annual Value from Annual Value for repairs and maintenance.

**Step 9:** Tax is calculated by multiplying the Taxable Annual value by the respective rate of tax as notified by the for the year 2013-14(Annexure-IfI)

**Step 10:** From the Tax the applicable rebate for timely payment will be deducted. If payment is made in time.

### Annexure-I

#### UNIT AREA VALUES

Category	A	B	C	D
Value (in Rs. Per square metre)	160	130	90	60

The Unit Area Value for vacant land would be computed at a factor of 0.3 of the base unit value of the colony. The above Unit Area Values would be valid up to the assessment year 2013-14.

### Annexure-II

#### MULTIPLICATIVE FACTORS

##### A-Structure Factor (SF)

Structure type	Pucca	Semi Pucca	Kuchcha
Factor (SF)	1.0	0.75	0.5

- Pucca : Building with frame structure (RCC Buildings) load bearing roof.
- Semi Pucca : Building having normal load bearing like "Bricks & Stone Work".
- Kuchcha : Building using temporary material for walls & roof i/c Tin Asbestos Shed.

**B. Age Factor (AF)**

Year of completion	Prior to April 1965	April 1965 to March 1975	April 1975 to March 1985	April 1985 to March 1995	April 1995 to March 2005	April 2005 onwards.
Factor (A)	0.5	0.6	0.7	0.8	0.9	1.0

**C. Occupancy Factor (OF)-For tenanted residential properties.**

Category	Self	Rented
Factor (OF)	1.0	2.0

**D. Use Factor (UF) For Non-residential Uses:**

Use	I	II	III	IV
Use(UF)	1	2	3	4

(I) Public Purpose (II) Public Utility (III) Industry, Entertainment, Recreation Clubs (IV) Business

Definitions of use-wise categories of buildings as notified by M.C is in Annexure-V

**Annexure-III**

**RATES OF TAX:** Refer to the Help/Tax Guide to find out the Category of your Colony.

Category	A	B	C	D
Residential Rate of Tax(%)	12	12	12	12
Non-Residential Rate of Tax(%)	14	14	14	14
Special Non-Residential (%)	15	15	15	15
Hotels.				
Malls(Any Unit).Air-Conditioned Gyms,Clubs with Swimming Pools.				
Guest Houses,Banquet Halls and Coaching Centres, Multiplexes,PVRs.				
Shops having Total Covered Area>150Sq.mtrs.Petrol Pumps,Hotels/Restaurants having bar facility.				

**Annexure-IV****List of Colonies/Localities/Areas indicating Categories.**

Sr. No.	Colony/Area/Ward/Road	Category
<b>A</b>	<b>Property/land in which any point of the concerned Khasra No. or part there of abuts to a road</b>	
1	N.H.main road from Petrol Pump Jahamager upto Victoria Bridge.	B
2	Victoris Bridge N.H.throught Purani Mandi Upto Bhiuli Bridge.	B
3	Main N.H. from Brigadier house to via Paddle through Bus Stand upto old Sukti Bridge.	B
4	From Pullgharat to Mahamritunjay Mandir.	B
5	From Maha-mritunjaya Mandir to Gandhi Chowk Via Azad dry cleaner.(Around Indira Market)	A
6	From Gandhi Chowk to Urinal at Moti Bazar.	A
7	From Urinal at Moti Bazaar to Victoria bridge through Govt.Girls Sen. Sec.School.	B
8	From Gandhi Chowk to Skodi Bridge through Boys School	A
9	From Sukodi Bridge to Zonal Hospital	B
10	From Skodi Bridge to Binsu Nala	B
11	From Biunsu nala to Samna Thala	C
12	From Zonal Hospital to Bari till Raghunath ka Pathar	C

<b>B</b>	<b>Property/Land in which any point of the concerned Khasra No.or part there of abuts to Main Streets of Mandi Town.</b>	
1	From Bhoot Nath Bazar i.e from Chohatta upto Victoria bridge	A
2	From Chanderlok street i.e from Chohatta upto Chohatta Bazar	A
3	Post office road from Chohatta upto Bhadrakali temple	B
4	Mahajan Bazaar towards Moti BaZaar urinal through Sera Tea Stall to Chohatta Bazaar.	B
<b>C</b>	<b>Mohals</b>	
1	Nela Mohal Except properties covered earlier in serial A and B.	C
2	Kangni Mohal Except properties covered earlier in serial A and B.	C

3	Bhiuli Mohal Except properties covered earlier in serial A and B	C
4	Sain Mohal Except properties covered earlier in serial A and B	C
5	Bhagwahan Mohalla Except properties covered earlier in serial A and B	C
6	Suhra Mohal(UP Colony/Colony Skodi Khadd) properties covered earlier in serial A and B	C
7	Darmiyan Mohal Except properties covered earlier in serial A and B	C
8	Khaliar Mohal Except properties covered earlier in serial A and B	C
9	Samkhetar Mohal Except properties covered earlier in serial A and B Excluding DAULA COLONY	C
10	Purani Mandi Mohal Except properties covered earlier in serial A and B Excluding Indira Awaas Colony.	C
11	Thanehra Mohalla/Tarna Mohal Except properties covered earlier in serial A and B	C
12	Mangwain Mohal Except properties covered earlier in serial A and B	C
13	Paddal Mohal Except properties covered earlier in serial A and B	C
<b>D Special Categories</b>		
1	Indira Awaas Colony	D
2	Daula Colony/families.	D
3	UP Colony along Skodi Khadd.	D

#### Annexure-V

**USE FACTOR** Refer to the Help for the Definition of the Use Factors.

Factor ID	Use of Property	Use Factor
1	Residential	1
2	Business-Self Occupied/Tenanted	4
3	Industrial-Self Occupied/Tenanted	3
4	Govt./Goct.aided Schools/Colleges	1
5	Parking	4
6	Hoardings	4
7	Public Purpose/Govt.Hospitals	1
8	Hospitals(Private Business)	4
9	Public Utility	2
10	Religious Institution	1
11	Telecommunication Tower	3
12	Business-Vacant	2
13	Industrial-Vacant	2
14	Hazardous Building	3
15	Workshops and Auto Repair Garages	3
16	Restaurant	4
17	Restaurant cum Bar	4

	Lodges	4
19	Guest Houses or Budget Hotels(Room Rent-Rs 800)	4
20	Banquet Halls	4
21	Recreation Purpose , Theatres , Movie Halls, Assembly Halls, City Halls, Barat-ghar, Musoums ,Exhibition Halls, Auditorium, Swimming Pool etc.	3
22	Mercantile-Shops,Warehouses.STD Booths, Wholesales Traders, Transporters , Cold Storage etc.	4
23	Sports Purpose-Gymnasium,Dance Halls,Club Rooms,Health and Sports Club, Bowling Alleys,Stadium,Recreation Piers etc.	3
24	Colleges	1
25	Education Institutes-Govt	1
26	Educational Institutes/Private)	2
27	Schools-Govt/Govt.aided institutions	1
28	Schools (Private)	2
29	Vacant land in use	Relevant use factor.
30	Vaent land-No uses	1

सदन द्वारा सर्वसम्मति से गृहकर निर्धारण को अपनी स्वीकृति प्रदान कर दी गई तथा यह भी निर्णय लिया गया कि गृह कर के संचालन तथा टैक्स वसूली हेतु कर्मचारी out source किए जाए ।

प्रतिनिधी अखण अन्तुमार सदी हा

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Executive Officer  
Municipal Council  
Mandi (H.P.)