

Chapter 6

Manual V

Under Clause (4) (1) (b) (v) of Chapter II of the Right to Information Act, 2005

The Rules, Regulations, Instructions, Manuals and Records held by the Department or under its control or used by its employees for discharging its functions:

Capital Value System :-

In order to overcome the shortcomings of the old system, Capital Value based property tax system has been introduced. The new system is simple, transparent and self assessable. The implementation has been carried out in the month of December 2012 with the retrospective effect of 01.04.2010 by amending the law as per due process. The amendments to the BMC Acts came into force from 01.04.2010. During the intervening period a Joint Select Committee was appointed by the Legislative Assembly to look in to the proposed change. This committee after long deliberations approved the amendments after effecting some changes. Corporation has also passed a resolution bearing No.1091 of 27.01.2010 approving the change over from the Ratable Value System to the Capitalized Value System with effect from 01.04.2010.

An Expert Committee was appointed to prepare the rules and the classification of the lands & building with respect to age of the building, type of construction, user category and other factor if any and also to assign the weightages thereto. Objections & suggestions were invited after publishing the Draft Rules and after going through the same, the Expert Committee submitted their report with some changes. The Standing Committee of Corporation sanctioned the said draft rules with some changes vide resolution No.169 of 09.05.2012.

A Consultant was also appointed to recommend the rates of taxation required to be adopted on the Capital Value. The Committee was specifically told to ensure that revenue neutrality is not compromised while fixing such rates. After approval to Tax Rates by the Standing Committee vide their resolution No.148 dated 09.05.2012, Final Capital Value based Property Tax bills were issued to tax payers in the month of December 2012.

The levy of Capital Value based Property Tax is within the maximum limit prescribed in the Act as specified below-

- No increase in existing tax for residential houses having carpet area upto 500 sq.ft.
- Capping up to two times of the existing tax for residential houses having carpet area of more than 500 sq.ft.

- Capping up to three times of the existing tax for commercial properties.
- The Capital Value will be revised only after every Five years, and the increase in taxes cannot be more than 40% of the tax payable in the earlier year of such revision. However, the Tax Rates at that time will be decided by the Standing Committee / Corporation and the extent of increase in taxes could be kept to the minimum.
- The flats/premises let outs on Leave & License will be treated as self-occupied and the ceiling provided in the Act has to be applied on the presumptive tax of such flat as per self-occupied premises.
- The telescopic concession in property tax for the re-developed buildings under various schemes has been continued under the new tax system also.
- Capital Value of Buildings and Lands situated within the limits of Brihanmumbai Mahanagarpalika has been revised with effect from 1.4.2015 as per the provision of section 154(1C) of Mumbai Mahanagarpalika Act, 1888.

As per the provision of section 140A of MMC Act, 1888, the property tax levied w.e.f. 1.4.2015 shall not, in any case, exceed 40 per centum of the amount of the property tax payable in the year immediately preceding the year of revision as per section 154 (1C) of MMC Act, 1888. But as per the provision of proviso inserted after 4th proviso of section 140A vide Maharashtra state ordinance no. 13 of 2015, Amount of property tax leviable in respect of residential building or residential tenements, having area of 46.45 Sq. mt. (500 Sq ft.) or less, shall not exceed the amount of property tax levied and payable on 31st March, 2015.

Standing Committee has passed the resolution bearing no. 1442 dated 19.3.2015 approving the rules for fixation of capital value w.e.f 1.4.2015.

Corporation has passed resolution bearing no. 1297 dated 20.3.2015 approving the proposal of Tax Rate for 2015-16 having 14.52% increase in 2014-15 revenue.

Government of Maharashtra has issued Maharashtra Ordinance No. XI of 2019 dt. 10th March 2019 regarding non levy of property tax in respect of residential buildings or residential tenements, having carpet area of 46.45 sq. meter (500sq.feet) or less.

Rules for fixing Capital Value and tax rates for the period 2010-11 to 2014-15 and from 2015-16 are attached in Manual V. The said Rules and tax rates are available in 24 ward offices as well as on MCGM website namely <http://portal.mcgm.gov.in>

CORPORATION OF GREATER MUMBAI

RULES FOR FIXING CAPITAL VALUE OF LANDS AND BUILDINGS W. E. F. 1-4-2015

No.AC/NTC/1147/2014-15 . In exercise of the powers conferred by clause (e) of sub-section (1A), sub-section (1B) and sub-section (1C) of section 154 of the Mumbai Municipal Corporation Act (Act No.Bom.III of 1888), and of all other powers enabling him in this behalf, the Commissioner, after having obtained the approval of the Standing Committee, as required under the said sub-section (1B), hereby makes the following rules to provide for the factors and categories of users of lands and buildings and the weightage by multiplication to be assigned to various such factors and categories for the purpose of fixing the capital value of lands and buildings in Brihan Mumbai , namely :-

1. Short title and commencement : — (1)These rules may be called the Factors and Categories of Users of Buildings or Lands (Assignment of Weightages by Multiplication) Fixation of Capital Value Rules, 2015.

(2) They shall come into force from 1st April 2015.

2.Definitions – In these rules, unless the context otherwise requires :-

(a) 'Act' means the Mumbai Municipal Corporation Act (Bom.III of 1888);

(b) 'flat' means a separate part or portion of a building used or intended to be used for residence, or office, or show-room, or shop, or godown, or for carrying on any industry, or business, or profession, or vocation;

(c) 'hoarding' includes boards used to display advertisements, erected on poles, on the ground or on a building;

(d) 'land appurtenant to a building' means open spaces on all sides of a building required to be kept open in accordance with the relevant provisions of the Development Control Regulations for Greater Bombay, 1991 or any such Regulations, for the time being in force;

(e) 'deleted'

(f) 'multiplex' means a cinema house having more than one screen within a building;

(g) 'open land' includes land not built upon or land being built upon, but does not include land appurtenant to a building;

(h) 'Ready Reckoner' means the Stamp Duty Ready Reckoner, for the time being in force, referred to in sub-section (1A) of section 154 of the Act;

(i) 'relative rate of base value' means the rate of open land, or rate of land plus residential building, office, shop, commercial or industrial building, as the case may be, as indicated in the Ready Reckoner;

(j) 'schedule' means a schedule to these rules;

(k) 'section' means a section of the Act;

(l) 'star hotel' means hotel classified as a star hotel with a specific number of stars assigned thereto by the Ministry of Tourism, Government of India

(m) 'storage tank' includes a tank, whether underground or on any floor of a building, used for the storage of commodities, except the one used for storage of water;

(n) 'tower' includes television tower, cable tower, telecom tower or any other such tower, transmission tower, cellular antenna, broadcasting antenna or the like, erected on the surface, or on top, or on any other open space, of a building;

(o) words and expressions used in these rules and not defined, -

(i) but defined in the Act, shall have the meanings respectively assigned to them in the Act, or

(ii) where defined in the Maharashtra Regional and Town Planning Act, 1966 or in the Development Control Regulations for Greater Mumbai, 1991, or any such Regulations, for the time being in force, shall have the meanings respectively assigned to them in the said Town Planning Act or in the Development Control Regulations, as the context may require.

3. Capital value of open land :- Save as otherwise provided in these rules, where, within the precincts of a building there is vacant land other than the land appurtenant to the building, such land shall be treated as open land and the capital value thereof shall be fixed accordingly, as provided for in rule 21.

4. User categories of open land and weightages by multiplication to be assigned thereto: - User categories of open land shall be as specified in column (2) of Part I of schedule 'A' and the weightages by multiplication to the base value, to be respectively assigned thereto for the purpose of fixing capital value, shall be as shown in column (3) of the said Part I of schedule 'A'.

5. User categories of buildings or part thereof and weightages by multiplication to be assigned thereto:- User categories of buildings or part thereof shall be as specified in column (2) of each of Parts II, III and IV of schedule 'A' and the weightages by multiplication to the relative base value, to be respectively assigned thereto for the purpose of fixing capital value, shall be as shown in column (3) of each of the said Parts II, III and IV of schedule 'A'.

6. The nature and type of building and the weightage by multiplication to be assigned thereto: - The nature and type of a building shall be as specified in column (2) of schedule 'B' and the weightages by multiplication to be assigned thereto for the purpose of fixing capital value, shall be as shown in column (3) of the said schedule 'B'.

7. The weightage by multiplication to be assigned to a building on account of the age thereof: – The weightage by multiplication to be assigned to a building on account of age factor, for the purpose of fixing capital value, shall be according to the age of the building as shown in column (2) of schedule 'C' and the weightage by multiplication to be assigned thereto shall be as shown in column (3) of the said schedule 'C'.

8. The weightage by multiplication on account of floor factor to be assigned to RCC building with lift: – Weightage by multiplication on account of floor factor to be assigned to a RCC building with lift, for the purpose of fixing capital value, shall be according to the number of floors as shown in column (2) of schedule 'D' and the weightage by multiplication to be assigned thereto shall be as shown in column (3) of the said schedule 'D'.

9. Area of hoarding or tower for the purpose of fixing capital value: –Area of hoarding or tower for the purpose of fixing capital value thereof shall mean,–

(a) in the case of a hoarding, the area of the square of the extremities of the poles on which the hoarding is erected plus the area of the hoarding; and

(b) in the case of a tower, the area covered by the extremities of the foundation of the tower.

10. Carpet Area area of a flat or a building:–

(1) The total carpet area of a flat shall be reckoned by including the area of the following items, namely:– (i) terrace in exclusive possession, (ii) mezzanine floor, (iii) loft (excluding loft in residential flat) or attic, (iv) dry balcony and (v) niches; and

(2) The total carpet area area of a building shall be reckoned by including the areas of the following items, namely:– (i) total area of the flats in the building computed in accordance with sub rule (1), (ii) basement, (iii) stilt, (iv) porch, (v) podium, (vi) service floor, (vii) refuge area, (viii) entrance lobby, (ix) lounge, (x) air-conditioning plant room, (xi) air handling room, (xii) the structure for an effluent treatment plant room and (xiii) watchman cabin (xiv) sewerage treatment plant room (xv) water treatment plant room

(3) The carpet area of any of the following items shall not be reckoned while computing the carpet area of a building or part thereof, namely:–

(i) lift room above topmost storey, (ii) lift well, (iii) stair-case and passage thereto including staircase room, (iv) chimney and elevated tank, (v) meter room, (vi) pump room, (vii) underground and overhead water tank, (viii) septic tank, (ix) flower-bed and (x) loft in residential flat, (xi) entrance lobby of residential building

(4) 'deleted'

11. Fixation of capital value of a flat or building or part thereof. –

- (1) While fixing the capital value of a flat, the capital value of any one or more of the relevant items specified in sub-rule (1) of rule 10, as fixed in accordance with the provisions of rules 14,15, or sub-rule(1) of rule 16, as the case may be, shall be added to the capital value of the flat.
- (2) While fixing the capital value of a building or part thereof, the capital value of any of the one or more of the relevant items specified in sub-rule (2) of rule 10 as fixed in accordance with the provisions of sub-rule (2) or, as the case may be, (3) of rule 16, shall be added to the capital value of the building or part thereof.

7. 'deleted'

13. Fixation of capital value of religious buildings :- The capital value of a religious building which is a temple, math, gurudwara, mosque, takth, church, durgah, synagogue, or agiary or the like, and is used or intended to be used for the purpose of religious worship or offering prayers or performance of any religious rites or rituals by a person of, or belonging to, the relevant religion, creed, or sect, shall be fixed at the rate of base value applicable to a residential building as indicated in the Ready Reckoner; and by applying the relevant weightages by multiplication provided for in these rules.

14. Fixation of capital value of open terrace:- If an open terrace in exclusive possession is attached to a flat, the capital value of such terrace of a non-residential flat shall be fixed at 50% of the relative rate of base value of such flat, and of residential flat at 20% of the relative rate of base value of such flat; and by applying the relevant weightages by multiplication provided for in these rules.

15. Fixation of capital value of mezzanine floor, loft and attic floor,-

(a) the capital value of mezzanine floor shall be fixed at 70% of the relative rate of base value of the flat beneath the mezzanine floor; and by applying the relevant weightages by multiplication provided for in these rules;

(b) the capital value of loft or attic floor shall be fixed at 50% of the relative rate of base value of the flat beneath the loft, or as the case may be, the attic; and by applying the relevant weightages by multiplication provided for in these rules;

Provided that, where the rate of base value applicable to the mezzanine floor, loft or attic floor having regard to its user is higher or, as the case may be, lower than the rate of base value applicable to the flat beneath such mezzanine floor, loft or attic floor, the capital value of such mezzanine floor, loft or attic floor shall be fixed at 70% or 50%, as the case may be, of such higher or lower rate of base value; and by applying the relevant weightages by multiplication provided for in these rules.

16. 'deleted'.

17. Fixation of capital value in respect of demolished building:-

(1) Where a building is fully demolished, or has fully collapsed, the land beneath it shall be deemed to be open land and the capital value thereof shall be fixed accordingly, as provided for in rule 21.

Explanation — " deleted "

(2) Where only part of a building is demolished or has partly collapsed and the remaining part is yet occupied by occupiers, land beneath the portion of the building which is demolished or has collapsed shall be deemed to be open land and the portion of the structure which is occupied shall be treated as a building, for the purpose of fixing the capital value thereof.

(3) "deleted"

18. 'deleted'.

19. 'deleted'.

19 A Assessment of Amenities in Luxurious RCC bldg

Where Property tax in respect of amenities of luxurious RCC building was not levied since 1st April 2010 as per Rule 19, while determining the property tax leviable from 1st April 2015, subject to capping as provided for in section 140A such tax shall be considered which would have been continued to levy from 1st April 2010

20. Valuation of open land capable of utilising more than 1 floor space index (F.S.I.) or transfer of development right (T.D.R.) —As the Ready Reckoner provides for the rate of base value of open land with 1 floor space index, open land which is capable of utilizing more than 1 floor space index or any transfer of development right shall be valued at an increased rate in proportion to the higher floor space index or transfer of development right proposed to be utilized and approved under the building plan submitted to the Corporation for approval.

21. Capital value of open land or building or part thereof.—Capital value of open land or building shall be fixed under the provisions of the Act and these rules in the following manner, namely:—

(1) Capital value (CV) of open land —

Rate of base value (BV) of a open land according to Ready Reckoner X weightage by multiplication as per user category (UC) (Part I of schedule 'A') X permissible or approved floor space index (FSI) X area of land (AL) .

$$CV = BV \times UC \times FSI \times AL$$

(2) Capital value (CV) of a building —

Relative rate of base value (BV) of a building according to Ready Reckoner X weightage by multiplication as per user category(UC) (Parts II, III, or as the case may be, IV of schedule 'A') X weightage by multiplication as per the nature and type of building (NTB) (schedule 'B') X weightage by multiplication on account of age of building (AF) (schedule 'C') X weightage by multiplication on account of floor factor (FF) for RCC building with lift (schedule 'D') X carpet area (CA) .

$$CV = BV \times UC \times NTB \times AF \times FF \times CA$$

22. Non-application of Guidelines of Stamp Duty Valuation. – Notwithstanding anything contained in the 'Important Guidelines of Stamp Duty Valuation' as specified in the Ready Reckoner, the provisions made in these rules shall have primacy over those guidelines and none of those guidelines shall apply for fixing capital value under the Act and these rules.

**DETAILS OF FACTORS AND USER CATEGORIES OF BUILDINGS AND LAND AND
WEIGHTAGES BY MULTIPLICATION TO BE ASSIGNED THERETO**

SCHEDULE — A
(See rules 4 and 5)

Part — I

Open land

User categories of open land and corresponding weightages by multiplication

Sr. No.	User category of open land	Weightage by multiplication to the base value
(1)	(2)	(3)
1	Airport land :-	
	(a) Land used for movement and parking of aircraft including runway and taxiing bay	1.25
	(b) Any land other than land covered by entry (a)	1.00
2	Land of stadium where no tickets are sold for entry	1.25
3	Land of open air theater	1.25
4	Land of stadium where tickets are sold for entry	1.25
5	Land of petrol pump / service station / LPG, CNG station / kerosene station	1.25
6	Land around weighbridge	1
7	Golf course	0.1
8	Amusement park	0.1
9	Open air electric substation	1.25
10	Open land — non-residential:-	
	(a) Commercial	1.25
	(b) Industrial	1.10
11	Open land — residential	1.00
12	Open land under reservation:-	
	(a) Partial impermissibility	0.10
	(b) Total impermissibility	0.01
13	Quarry	1.25

14	Racecourse:-	
	(a) Land occupied by racing track	1.25
	(b) Land other than the land of racing track	0.01
15	Water reservoir	0.01
16	Salt pan	0.01
17	Land beneath partly demolished /collapsed / remains of structures and therefore not capable of being physically occupied until issuance of I.O.D.	0.10
18	Open land not built upon until the issuance of I.O.D.	0.25
19	Rehab component of Open land for redevelopment under various schemes approved by State Govt. / MHADA / MMRDA /MCGM .	0.50

SCHEDULE – A
(See rules 4 and 5)

PART – II

Residential Buildings

User categories of residential buildings and corresponding weightages by multiplication

Sr. No.	User category of residential building or part thereof	Weightage by multiplication to the base value
1	Clubhouse and any other amenity in co-operative housing society used by its members	0.5
2	Educational Institution	0.5
3	Lounge / Visitors waiting room	0.5
4	Residential user	0.5
5	Service floor	0.125
6	Swimming pool	0.5
7	Air conditioning Plant room	0.125
8	Air handling room	0.125
9	Car park in stilt, or basement, or podium	0.125
10	Dry Balcony	0.125
11	Enclosed garage for parking	0.125
12	Nitches	0.125
13	Porch	0.125
14	Refuge area	0.125
15	Servant / Common Toilets	0.125
16	Sewerage /Water Treatment Plant /Structure for an effluent plant	0.125
17	Watchman Cabin	0.125
18	Open Terrace in exclusive possession attached to flat	0.1
19	Society office	0.125

SCHEDULE – A
(See rules 4 and 5)

PART – III

Shops / Commercial Buildings

User categories of Shops / Commercial Buildings and corresponding weightages by multiplication

Sr. No.	User category of Shop / Commercial Building or part thereof	Weightage by multiplication to the base value
1	Multiplex	1
2	Hotel — five star and above	1
3	Four star hotel	0.96
4	Three start hotel	0.92
5	Two Star hotel	0.88
6	One star hotel	0.84
7	Commercial user	0.8
8	Entrance lobby	0.8
9	Lounge / Visitors waiting room	0.8
10	Service floor	0.2
11	Storage Tank	0.64
12	Tiers of seats for spectators in a stadium where tickets are sold	0.48
13	Electric sub-station of a commercial building	0.64
14	Open Terrace in exclusive possession attached to flat	0.4
15	Open air theater – stage and other structures	0.24
16	Air conditioning Plant room	0.2
17	Air handling room	0.2
18	Car parking in stilt / basement / podium	0.2
19	Common toilets	0.2
20	Enclosed garage for parking	0.2
21	Nitches	0.2
22	Porch	0.2
23	Refuge area	0.2
24	Sewerage /Water Treatment Plant/Structure for an effluent plant	0.2
25	Society office	0.2
26	Watchman Cabin	0.2
27	Electric sub-station of a residential building	0.08
28	Tiers of seats for spectators in a stadium where no tickets are sold	0.048

SCHEDULE – A
(See rules 4 and 5)

PART – IV

Industrial Buildings

User categories of industrial buildings and corresponding weightages by multiplication

Sr. No.	User category of industrial building or part thereof	Weightage by multiplication to the base value
1	Factory including refinery	1.25
2	Industrial estate	1.25
3	Service industrial estate	1.25
4	Workshop	1.25
5	Any other industrial user not specified herein	1.25
6	Entrance lobby	1.25
7	Lounge / Visitors waiting room	1.25
8	Service floor	0.25
9	Open Terrace in exclusive possession attached to flat	0.5
10	Air conditioning Plant room	0.25
11	Air handling room	0.25
12	Car parking in stilt /basement /podium	0.25
13	Common toilets	0.25
14	Enclosed garage for parking	0.25
15	Nitches	0.25
16	Porch	0.25
17	Refuge area	0.25
18	Sewerage /Water Treatment Plant/Structure for an effluent plant	0.25
19	Society office	0.25
20	Watchman Cabin	0.25

SCHEDULE — B

(See rule 6)

Weightages by multiplication to be assigned to a building on account of nature and type of building

Sr. No.	Nature and type of building or part thereof	Weightage by multiplication
1.	RCC building i)Advertisement Hoarding ii) steel frame structure	1.00
2.	Pucca building excluding chawl	0.70
3.	Semi permanent /Kachha building including chawl	1.00

Explanation:- For the purposes of this schedule —

(a) RCC building means a building having RCC columns/walls as well as includes following constructions ---

- i)Advertisement Hoardings which are at rest on floor or any construction using steel frame structure
- ii) steel frame structure/ steel Tower

(b) pucca building /structure shall include following non-RCC building /structure —

- 1) load bearing structure, or
- 2) any type of non-RCC structure having brick or stone wall,

(c) semi-permanent / kachha building means any other type of building / structure not

covered by any of the above three categories and includes temporary structures made

from any material whatsoever

SCHEDULE — C

(See rule 7)

Weightages by multiplication to be assigned to a building on account of age of the building

Sr. No.	Age	Weightage by multiplication
	0 to 5 years	1.00
	More than 5 years up to 10 years	0.95
	More than 10 years up to 15 years	0.90
	More than 15 years up to 20 years	0.85
	More than 20 years up to 25 years	0.80
	More than 25 years up to 30 years	0.75
	More than 30 years up to 35 years	0.70
	More than 35 years up to 40 years	0.65
	More than 40 years up to 45 years	0.60
	More than 45 years up to 49 years	0.55
	More than 49 years	0.50

SCHEDULE — D
(See rule 8)

Weightages by multiplication to be assigned to a building on account of floor factor for a RCC building with lift

Sr. No.	Floor	Weightage by multiplication
	Basement	0.70
	Lower ground floor	1.00
	Upper ground floor	1.00
	Ground floor	1.00
	From 1st to 4th floor	1.00
	From 5th to 10th floor	1.05
	From 11th to 20th floor	1.10
	From 21st to 30th floor	1.15
	From 31st to 50th floor	1.20
	From 51st to 75th floor	1.25
	From 76th to 100th floor	1.30
	Above 100th floor	1.35

BRIHANMUMBAI MAHANAGARPALIKA

(Assessment & Collection Department)

RATES OF TAXATION ON CAPITAL VALUE WITH EFFECT FROM 01.04.2015

Rates of property taxes for the below mentioned user categories as shown in Table No.1

User Categories —

Residential User, Educational Institute, Portion of Residential building mention in Schedule 'A'

Part-II :- Lounge / Visitors waiting room, Service floor, Swimming Pool, Air conditioning Plant Room, Air handling Room, Car Parking in Stilt / Basement / Podium, Dry Balcony, Enclosed garage for parking, Nitches, Porch, Refuge Area, Servant Toilet / Common Toilet, Sewerage /Water Treatment Plant /Structure for an effluent plant, Watchmen Cabin, Open Terrace in exclusive possession attached to flat, Society Office.

Table No.1

General Tax % (Includin g Fire Tax)	Water Tax %	Water Benefit Tax %	Sewerage Tax %	Sewerage Benefit Tax %	Municipal Education Cess %	State Education Cess %	Employment Guarantee Cess %	Tree Cess %	Street Tax %	Total
0.110	0.253	0.069	0.163	0.043	0.040	0.035	0.010	0.002	0.050	0.78

BRIHANMUMBAI MAHANAGARPALIKA

(Assessment & Collection Department)

RATES OF TAXATION ON CAPITAL VALUE WITH EFFECT FROM 01.04.2015

Rates of property taxes for the below mentioned user categories as shown in Table No.2

User Categories —

Commercial User, Industrial User, Storage Tank, Multiplex, Stadium, Airport, Open air theater – stage and other structures, Hotels upto Five Star & above, Factory including Refinery, Industrial Estate, Service Industrial Estate, Workshop, Portions of Commercial & Industrial building mentioned Schedule 'A' Part III & IV :- Entrance Lobby, Lounge / Visitors waiting room, Service floor, Air conditioning Plant Room, Air handling Room, Car Parking in Stilt / Basement / Podium, Enclosed garage for parking, Nitches, Porch, Refuge Area, Servant Toilet / Common Toilet, Sewerage /Water Treatment Plant /Structure for an effluent plant, Watchmen Cabin, Open Terrace in exclusive possession attached to flat, Society Office, Electric sub-station of a commercial building, Electric sub-station of a residential building,

Table No.2

General Tax % (Including Fire Tax)	Water Tax %	Water Benefit Tax %	Sewerage Tax %	Sewerage Benefit Tax %	Municipal Education Cess %	State Education Cess %	Employment Guarantee Cess %	Tree Cess %	Street Tax %	Total
0.270	0.620	0.170	0.400	0.105	0.100	0.080	0.020	0.005	0.130	1.9

BRIHANMUMBAI MAHANAGARPALIKA

(Assessment & Collection Department)

RATES OF TAXATION ON CAPITAL VALUE WITH EFFECT FROM 01.04.2015

Rates of property taxes for the below mentioned user categories as shown in Table No.3

User Categories —

Airport Land

(a) Land used for movement and parking of aircraft including runway and taxiing bay

(b) Any land other than land covered by entry (a)

Land of Stadium, Land of open air theater, Land of petrol pump / service station / LPG, CNG station / kerosene station, Land around weighbridge, Golf Course, Amusement Park, Open air electric substation, Quarry, Water Reservoir, Salt pan

Open Land Non-Residential :- (a) Commercial , (b) Industrial

Open Land Residential

Open land under reservation:- (a) Partial impermissibility, (b) Total impermissibility

Racecourse:- (a) Land occupied by racing track, (b) Land other than the land of racing track

Land beneath partly demolished / collapsed / remains of structures and therefore not capable of being physically occupied until issuance of I.O.D.

Open land not built upon until the issuance of I.O.D.

Rehab component of Open land for redevelopment under various schemes approved by State Govt. / MHADA / MMRDA / MCGM under Rule 33 of D.C. Regulations.

Table No.3

General Tax % (Including Fire Tax)	Water Tax %	Water Benefit Tax %	Sewerage Tax %	Sewerage Benefit Tax %	Municipal Education Cess %	State Education Cess %	Employment Guarantee Cess %	Tree Cess %	Street Tax %	Total
0.500	1.148	0.315	0.740	0.195	0.190	0.148	0.042	0.010	0.230	3.52