

ILLUSTRATIONS FOR CALCULATION OF PROPERTY TAX USING PROPERTY TAX RETURN FORM

EXAMPLE 1: PURE RESIDENTIAL HOLDING

Determine property tax and user charges for a holding with the following specifications:

Area under construction:

Zone: 'A'

Location: Main Road

Type of construction: Assam Type

Year of construction: 1980

Building 1: Ground floor: Portion 1: 150 sqms in self use for residential purposes.

Portion 2: 100 sqms on rent used for residential purposes.

First floor: Portion 1: 150 sqms on rent used for residential purposes.

Portion 2: 100 sqms on rent used for residential purposes.

Consolidated arrears: Rs 1,050.

Payment: One-time

SHILLONG MUNICIPAL BOARD, SHILLONG

Bishop Cotton Road, Lumpyngad, Shillong - 793001

SELF-ASSESSED PROPERTY TAX RETURN FORM

F.Y. 2013-2014

Penal Provisions in MM ACT, 1973 (as amended) exist for wilful wrong calculations and concealment of facts

INSTRUCTIONS

(1) As per the Meghalaya Municipal Act, 1973 (as amended) the full Self-Assessment System of assessment of holdings for property taxation are implemented in the Shillong Municipal Board. Now the holding owners are required to calculate their tax liability and deposit it with the Board. This annual property tax return is mandatorily to be submitted once to the SMB and its declared holding attributes are valid till there is a change in the character of the holding or portion of it in terms of holding ownership, usage, addition or improvement in it. Failing in doing so would be treated as defaulter.

(2) The holding owner may take the help of empanelled architects by the SMB who are registered under the Architects Act 1972 (20 of 1972) or any licensed architect for measurement of covered space and other holding attributes in tax calculations. The architect would certify all the declared attributes and measurement and would defend them, if required by the Board. The service fee would be as negotiated between both the parties.

(3) For the first year of the implementation of the full self-assessment system, the current property tax liability would be calculated by the owner. The demand notice of the arrears, if any, would be served by the Assessment Branch, SMB, Shillong. Subsequently, the same would be reflected in the PTR taking the total as the arrear for the year 2013-14 in the PTR submission for 2014-15.

(4) For details on new system and various other details please consult SMB, Property Tax Handbook for 2013-14.

(5) Kindly attach additional sheet to furnish full information if the space in the Form is insufficient.

1. Property Tax Identification Number (PTIN)

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- 2. Details of the holding owner:** (If more than two owners for the same holding than please attached annexure for the same.)

Name of the Owner (First name, Middle name, Surname)	
(1)	XYZ-31
(2)	
Name of the Institution/ Organization/ Company, etc, if it is used for non-residential purpose	
(1)	XYZ-32
(2)	

- 3. Details of water connections in the holding name of water connection holder** (If more than five in the same holding then please attach annexure for the same)

(1). Name	XYZ-4
(2). Name	
(3). Name	
(4). Name	
(5). Name	

- 4. Details of households sharing the same holding** (If more than five householders for the same holding then please attach annexure for the same.)

(1). Name	XYZ-5
(2). Name	
(3). Name	
(4). Name	
(5). Name	

- 5. Correspondence address of the person responsible for signing the PTR and payment of tax**

Name: XYZ-31			
Location/ Street Name/Number:			
City / State:			
PIN Code			
Phone No.		Mobile No.	+91
Email ID			

6. Location and usage of holding

Usage	Yes/No	Zone A/B/C/D/E/F	Ward Number	Name of Locality and Number	Location on Type of Road
1 Residential	√	A	14	XYZ (15)	Main
2 Non-Residential					
(i) Institutional					
(ii) Commercial & Industrial					
(iii) State government office					
(iv) State Public Sector Undertaking					
(v) Central government office					
(vi) Central Public Sector Undertaking					
(vii) Hotel/ Guest house/ Club/ Mall					
(viii) Mixed use					
(viii) Exclusive Vacant Land					

7. Calculation of aggregate 'covered space' and holding attributes

- Please enter details of each floor/portion in exclusive use details in separate lines for each building in the holding. If required, attach annexure. Area of the exclusive vacant plot should be taken as covered space.
- Floor Number: Basement = -1, Basement = -2, etc. Ground Floor=0, First Floor=1, Second Floor=2, Third Floor=3 etc Consider Mezzanine as a Floor. It is an intermediate floor between main floors of a building. It should be counted among the overall floors of a building. Often, a mezzanine is low-ceilinged and projects in the form of a balcony. The term is also used for the lowest balcony in a theatre, or for the first few rows of seats in that balcony.
- Please use each row for each building/floor or portion in exclusive use or ownership or change in type of construction or year of construction. The portion in a floor may be numbered as -1 (1), -1 (2), etc. for first basement.

Building-wise Floor/ Portion/Exclusive Vacant Land	Covered Area (in Sq metres)	Age (Year of construction)	Structure (Type of construction, i.e., RCC/Assam Type/ Other)	Usage of portion (Residential/ Institutional & Commercial/ Govt building/ Hotel)	Occupancy (Self/ Rented)
Building – 1					
Ground Floor					

1	150	32 (1980)	Assam type	Residential	Self
2	100	-d0-	-d0-	-d0-	Rented
First Floor					
1	150	-d0-	-d0-	-d0-	Rented
2	100	-d0-	-d0-	-d0-	Rented
Building – 2					
Exclusive Vacant Land					
Total	500				

8. Calculation of annual rateable value (ARV)

Calculate ARV for each portion/floor separately then aggregate them all. While calculating, put all the applicable factor values in each column. If any value is not applicable, put 1 (one) not zero or n.a.

Building-wise Floor/Portion/Plot same as in (7)	Covered Space (Sqms) same as in (7)	UAV Rs/ Sqm	(1)	(2)	(3)	(4)	(5)	ARV (Rs)
			Age Factor (AF)	Structure Factor (SF)	Use Factor (UF)	Occupancy Factor (OF)	Location Factor (LF)	[H = (A x B x C x D x E x F x G)]
	A	B	C	D	E	F	G	H
Building – 1								
Ground								
1	150	500	0.8	0.9	1	1	1	54,000
2	100	500	0.8	0.9	1	1.5	1	54,000
First								
1	150	500	0.8	0.9	1	1.5	1	81,000
2	100	500	0.8	0.9	1	1.5	1	54,000
Building – 2								
Exclusive Vacant Land								
Total								243,000

9. Calculation of Total Annual Tax

Tax	ARV (Rs) as in (8.H)	Number of connections as in (7)	Number of households as in (8)	Tax rate (%)	Rate of water charges (Rs per annum)	Rate of solid waste collection charges (Rs per annum)	Tax = ARV x Tax rate / 100 User Charges (Rs)
House tax	243,00			3			7,290
Drainage tax				1.5			3,645
Total taxes							10,935

10. Service Charges (Applicable for central government holdings only) Rs.

(Service charges are @75% of assessed property taxes)

11. Annual Tax on Exclusive Vacant Land 25% of calculated tax Rs.

12. Composite Arrears of Tax/ Service Charges and Interest thereon

Applicable if you have any arrears or interest to be paid. Interest is chargeable @2% per month or part of the month after the due date of each quarter in which the tax was due.

Year	Amount (Rs)	Interest @ 2% per month or part thereof (Rs)	Total Amount (Rs)
Up to 2012-13	1050	Nil (Waived)	1,050

13. Total Tax Amount Rs 11,985

14. Rebate on One-time Payment Rs .599.

(Only on current tax liability. Not applicable on arrears)

15. Net Amount for Property Tax Payment (13-14) Rs 11,386

16. User Charges

Particulars	Number of Households/ Water Connections	User charge rate	Amount
Water Charge	1	Rs. 200 per connection per month	200
Solid waste Management Charge	1	Rs. 50 Per HH per month	50
Street Lighting Charge	1	Rs. 40 per HH per month	40
Total Per Month			290
Total Per Annum			3480

17. Total Amount of Tax and User Charges for the year: Rs.14866/-

18. Nature of Payment* (Please tick one)

19. Annual (Yes/No) Quarterly (Yes/No)

	I - Quarter ending 30 th June	II - Quarter ending 30 th September	III - Quarter ending 31 st December	IV - Quarter ending 31 st March
Instalment (Property Tax)(Rs)				
User Charge				
Total				

20. Mode of payment* (Pl tick one)

Cash		Cheque		Demand Draft	
Cheque/DD Details (Applicable if you have chosen Cheque or DD in option 20)					
Cheque/ DD	(1) Number	(2) Date	(3) Bank Name		
	(4) Branch Name	(5) Account Number			

Declaration

Certified that 500 sq mtr. area as per the Annual Property Tax Return has been carried out as original Construction/ Addition/ Alteration/ Renovation in the year(s) as mentioned in columns 6 and 7.

I further certify that the particulars filled in this Form are true/correct to the best of my knowledge and I am authorized to sign this Form and liable to deposit the tax and user charges calculated herein. I am aware of the penal provisions of the Meghalaya Municipal Act, 1973 (As amended) which are attracted on wilful suppression and submission of false and incorrect particulars.

Full Name in CAPITAL Letters _____

Place: _____

Date: _____

Signature of the Owner/Occupier: _____

Kindly attach documentary proof of the construction/Alteration/Renovation/Change of ownership as well as proof of other claims etc.

Encls: 1. Certificate issued by MUDA, Shillong.

2. _____

3. _____

4. _____

EXAMPLE 2: PURE NON-RESIDENTIAL HOLDING

Determine property tax and user charges for a holding with the following specifications:

Area under construction:

Zone: 'B'

Location: Other Road

Type of construction: RCC Type

Year of construction B-1: 1960

Building 1: Ground floor: Portion 1: 150 sqms in self use for commercial purposes.
Portion 2: 100 sqms on rent used for office purposes.
First floor: Portion 1: 250 sqms on rent used for restaurent purposes.

Year of construction B-2: 1980

Building 2: Ground floor: Portion 1: 150 sqms in self use for shop purposes.
Portion 2: 100 sqms on rent used for commercial purposes.
First floor: Portion 1: 150 sqms on rent used for commercial purposes.
Portion 2: 100 sqms on rent used for commercial purposes.

Consolidated arrears: Rs 2,050.

Payment: Quarterly

SHILLONG MUNICIPAL BOARD, SHILLONG

Bishop Cotton Road, Lumpyngad, Shillong - 793001

SELF-ASSESSED PROPERTY TAX RETURN FORM

F.Y. 2013-2014

Penal Provisions in MM ACT, 1973 (as amended) exist for wilful wrong calculations and concealment of facts

INSTRUCTIONS

- (1) As per the Meghalaya Municipal Act, 1973 (as amended) the full Self-Assessment System of assessment of holdings for property taxation are implemented in the Shillong Municipal Board. Now the holding owners are required to calculate their tax liability and deposit it with the Board. This annual property tax return is mandatorily to be submitted once to the SMB and its declared holding attributes are valid till there is a change in the character of the holding or portion of it in terms of holding ownership, usage, addition or improvement in it. Failing in doing so would be treated as defaulter.
- (2) The holding owner may take the help of empanelled architects by the SMB who are registered under the Architects Act 1972 (20 of 1972) or any licensed architect for measurement of covered space and other holding attributes in tax calculations. The architect would certify all the declared attributes and measurement and would defend them, if required by the Board. The service fee would be as negotiated between both the parties.
- (3) For the first year of the implementation of the full self-assessment system, the current property tax liability would be calculated by the owner. The demand notice of the arrears, if any, would be served by the Assessment Branch, SMB, Shillong. Subsequently, the same would be reflected in the PTR taking the total as the arrear for the year 2013-14 in the PTR submission for 2014-15.
- (4) For details on new system and various other details please consult SMB, Property Tax Handbook for 2013-14.
- (5) Kindly attach additional sheet to furnish full information if the space in the Form is insufficient.

1. Property Tax Identification Number (PTIN)

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2. Details of the holding owner: (If more than two owners for the same holding than please attached annexure for the same.)

Name of the Owner (First name, Middle name, Surname)	
(1)	XYZ-31
(2)	
Name of the Institution/ Organization/ Company, etc, if it is used for non-residential purpose	
(1)	XYZ-32
(2)	

3. Details of water connections in the holding name of water connection holder (If more than five in the same holding then please attach annexure for the same)

(1) Name	XYZ-4
(2) Name	
(3) Name	
(4) Name	
(5) Name	

4. Details of households sharing the same holding (If more than five householders for the same holding then please attach annexure for the same.)

(1) Name	XYZ-5
(2) Name	
(3) Name	
(4) Name	
(5) Name	

5. Correspondence address of the person responsible for signing the PTR and payment of tax

Name: XYZ-31			
Location/ Street Name/Number:			
City / State:			
PIN Code			
Phone No.		Mobile No.	+91
Email ID			

6. Location and usage of holding

Usage	Yes/No	Zone A/B/C/D/E/F	Ward Number	Name of Locality and Number	Location on Type of Road
1 Residential					
2 Non-Residential	√	A	14	XYZ (15)	Other
(i) Institutional					
(ii) Commercial & Industrial					
(iii) State government office					
(iv) State Public Sector Undertaking					
(v) Central government office					
(vi) Central Public Sector Undertaking					
(vii) Hotel/ Guest house/ Club/ Mall					
(viii) Mixed use					
(viii) Exclusive Vacant Land					

7. Calculation of aggregate 'covered space' and holding attributes

- (1) Please enter details of each floor/portion in exclusive use details in separate lines for each building in the holding. If required, attach annexure. Area of the exclusive vacant plot should be taken as covered space.
- (2) Floor Number: Basement =-1, Basement = -2, etc. Ground Floor=0, First Floor=1, Second Floor=2, Third Floor=3 etc Consider Mezzanine as a Floor. It is an intermediate floor between main floors of a building. It should be counted among the overall floors of a building. Often, a mezzanine is low-ceilinged and projects in the form of a balcony. The term is also used for the lowest balcony in a theatre, or for the first few rows of seats in that balcony.
- (3) Please use each row for each floor or portion in exclusive use or ownership or change in type of construction or year of construction. The portion in a floor may be numbered as -1 (1), -1 (2), etc. for first basement.

Floor/ Portion/Exclusive Vacant Land	Covered Area (in Sqms)	Age (Year of construction)	Structure (Type of construction, i.e., RCC/Assam Type/ Other)	Usage of portion (Residential/ Institutional & Commercial/ Govt building/ Hotel)	Occupancy (Self/ Rented)
Building – 1					
Ground Floor: Portion 1	250	1960	RCC	Commercial	Self

Portion 2	100	1960	RCC	Office	Rent
First Floor: Portion 1	350	1960	RCC	Restaurant	Rent
Building – 2					
Ground Floor: Portion 1	150	1980	RCC	Shop	Self
Portion 2	100	1980	RCC	Shop	Rent
First Floor: Portion 1	150	1980	RCC	Shop	Rent
Portion 2	100	1980	RCC	Shop	Rent
Exclusive Vacant Land					
Total	1,200				

8. Calculation of annual rateable value (ARV)

Calculate ARV for each portion/floor separately then aggregate them all. While calculating, put all the applicable factor values in each column. If any value is not applicable, put 1 (one) not zero or n.a.

Floor/ Portion/ Plot same as in (7)	Covered Space (Sqms) same as in (7)	UAV Rs/ Sqms	(1)	(2)	(3)	(4)	(5)	ARV (Rs)
			Age Factor (AF)	Structure Factor (SF)	Use Factor (UF)	Occupancy Factor (OF)	Location Factor (LF)	[H = (A x B x C x D x E x F x G)]
	A	B	C	D	E	F	G	H
Building – 1								
GF: P1	250	264	0.6	1	2	1	0.8	63,360
P2	100	264	0.6	1	2	1.5	0.8	38,016
FF: P1	350	264	0.6	1	5	1.5	0.8	332,640
Building – 2								
GF: P1	150	264	0.8	1	2	1	0.8	50,688
P2	100	264	0.8	1	2	1.5	0.8	50,688
FF: P1	150	264	0.8	1	2	1.5	0.8	76,032
P2	100	264	0.8	1	2	1.5	0.8	50,688
Exclusive Vacant Land								
Total	1,200							662,112

9. Calculation of Total Annual Tax

Tax	ARV (Rs) as in (8.H)	Number of connections as in (7)	Number of households as in (8)	Tax rate (%)	Rate of water charges (Rs per annum)	Rate of solid waste collection charges (Rs per annum)	Tax = ARV x Tax rate / 100 User Charges (Rs)
House tax	662,112			3			19,863
Drainage tax				1.5			9,932
Total taxes							29,795

10. **Service Charges (Applicable for central government holdings only)** Rs.

(Service charges are @75% of assessed property taxes)

11. **Annual Tax on Exclusive Vacant Land 25% of calculated tax** Rs.

12. **Composite Arrears of Tax/ Service Charges and Interest thereon**

Applicable if you have any arrears or interest to be paid. Interest is chargeable @2% per month or part of the month after the due date of each quarter in which the tax was due.

Year	Amount (Rs)	Interest @ 2% per month or part thereof (Rs)	Total Amount (Rs)
Up to 2012-13	2,050	Waived	2,050

13. **Total Tax Amount** Rs 31,845

14. **Rebate on One-time Payment** Rs

(Only on current tax liability. Not applicable on arrears)

15. **Net Amount for Property Tax Payment (13-14)** Rs 31,845

16. **User Charges**

Particulars	Number of Households/ Water Connections	User charge rate	Amount
Water Charge		Commercial rates to apply	
Solid waste Management Charge		-do-	
Street Lighting Charge		-do-	
Total Per Month		-do-	
Total Per Annum			

17. **Total Amount of Tax and User Charges for the year: Rs.31845 + applicable user charges.**

18. **Nature of Payment* (Please tick one)**

19. **Annual** (Yes/No) **Quarterly** (Yes/No)

	I - Quarter ending 30 th June	II - Quarter ending 30 th September	III - Quarter ending 31 st December	IV - Quarter ending 31 st March
Instalment (Property Tax)(Rs)	7961	7961	7961	7961
User Charge				
Total				

20. **Mode of payment* (Pl tick one)**

Cash		Cheque	<input checked="" type="checkbox"/>	Demand Draft	
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	Cheque/DD Details (Applicable if you have chosen Cheque or DD in option 20)		
Cheque/ DD	(1) Number	(2) Date	(3) Bank Name
	(4) Branch Name	(5) Account Number	

Declaration

Certified that 1,200 sq mtr. area as per the Annual Property Tax Return has been carried out as Addition/ Alteration/ Renovation in the year(s) as mentioned in columns 6 and 7.

I certify that the particulars filled in this Form are true / correct to the best of my knowledge and I am authorized to sign this Form and liable to deposit the tax and user charges calculated herein. I am aware of the penal provisions of the Meghalaya Municipal Act, 1973 (As amended) which are attracted on wilful suppression and submission of false and incorrect particulars.

Full Name in CAPITAL Letters _____

Place: _____

Date: _____

Signature of the Owner/Occupier: _____

Kindly attach documentary proof of the construction/Alteration/Renovation/Change of ownership as well as proof of other claims etc.

- Encls: 1. _____
2. _____
3. _____
4. _____

Note: The same annexure is appended as in Example 1.

EXAMPLE 3: HOLDING WITH MIXED USE

Determine property tax and user charges for a holding with the following specifications:

Area under construction:

Zone: 'A'

Location: Main Road

Type of construction: RCC Type

Year of construction B-1: 1960

Building 1: Basement (-1) Portion 1: 250 sqms in self use for club purposes.

Ground floor: Portion 1: 150 sqms in self use for commercial purposes.

Portion 2: 100 sqms on rent used for office purposes.

Constructed: 2000

First floor: Portion 1: 250 sqms on rent used for residential purposes.

Year of construction B-2: 1980

Building 2: Ground floor: Portion 1: 250 sqms in self use for residential purposes.

Portion 2: 150 sqms on rent used for residential purposes.

Type of construction: Assam Type

First floor: Portion 1: 400 sqms on rent used for guest house purposes.

Consolidated arrears: Rs 12,050.

Payment: Quarterly

SHILLONG MUNICIPAL BOARD, SHILLONG

Bishop Cotton Road, Lumpyngad, Shillong - 793001

SELF-ASSESSED PROPERTY TAX RETURN FORM

F.Y. 2013-2014

Penal Provisions in MM ACT, 1973 (as amended) exist for wilful wrong calculations and concealment of facts

INSTRUCTIONS

(1) As per the Meghalaya Municipal Act, 1973 (as amended) the full Self-Assessment System of assessment of holdings for property taxation are implemented in the Shillong Municipal Board. Now the holding owners are required to calculate their tax liability and deposit it with the Board. This annual property tax return is mandatorily to be submitted once to the SMB and its declared holding attributes are valid till there is a change in the character of the holding or portion of it in terms of holding ownership, usage, addition or improvement in it. Failing in doing so would be treated as defaulter.

(2) The holding owner may take the help of empanelled architects by the SMB who are registered under the Architects Act 1972 (20 of 1972) or any licensed architect for measurement of covered space and other holding attributes in tax calculations. The architect would certify all the declared attributes and measurement and would defend them, if required by the Board. The service fee would be as negotiated between both the parties.

(3) For the first year of the implementation of the full self-assessment system, the current property tax liability would be calculated by the owner. The demand notice of the arrears, if any, would be served by the Assessment Branch, SMB, Shillong.

Subsequently, the same would be reflected in the PTR taking the total as the arrear for the year 2013-14 in the PTR submission for 2014-15.

(4) For details on new system and various other details please consult SMB, Property Tax Handbook for 2013-14.

(5) Kindly attach additional sheet to furnish full information if the space in the Form is insufficient.

1. Property Tax Identification Number (PTIN)

-- / -- / -- -- / -- --

2. Details of the holding owner: (If more than two owners for the same holding than please attached annexure for the same.)

Name of the Owner (First name, Middle name, Surname)	
(1)	XYZ-31
(2)	
Name of the Institution/ Organization/ Company, etc, if it is used for non-residential purpose	
(1)	XYZ-32
(2)	

3. Details of water connections in the holding name of water connection holder (If more than five in the same holding then please attach annexure for the same)

(1) Name	XYZ-4
(2) Name	
(3) Name	
(4) Name	
(5) Name	

4. Details of households sharing the same holding (If more than five householders for the same holding then please attach annexure for the same.)

(1) Name	XYZ-5
(2) Name	
(3) Name	
(4) Name	
(5) Name	

5. Correspondence address of the person responsible for signing the PTR and payment of tax

Name: XYZ-31			
Location/ Street Name/Number:			
City / State:			
PIN Code			
Phone No.		Mobile No.	+91
Email ID			

6. Location and usage of holding

Usage	Yes/No	Zone A/B/C/D/E/F	Ward Number	Name of Locality and Number	Location on Type of Road
1 Residential					
2 Non-Residential					
(i) Institutional					
(ii) Commercial & Industrial					
(iii) State government office					
(iv) State Public Sector Undertaking					
(v) Central government office					
(vi) Central Public Sector Undertaking					
(vii) Hotel/ Guest house/ Club/ Mall					
(viii) Mixed use	√	A	14	XYZ (15)	Main
(viii) Exclusive Vacant Land					

7. Calculation of aggregate 'covered space' and holding attributes

- Please enter details of each floor/portion in exclusive use details in separate lines. If required, attach annexure. Area of the exclusive vacant plot should be taken as covered space.
- Floor Number: Basement = -1, Basement = -2, etc. Ground Floor=0, First Floor=1, Second Floor=2, Third Floor=3 etc Consider Mezzanine as a Floor. It is an intermediate floor between main floors of a building. It should be counted among the overall floors of a building. Often, a mezzanine is low-ceilinged and projects in the form of a balcony. The term is also used for the lowest balcony in a theatre, or for the first few rows of seats in that balcony.
- Please use each row for each floor or portion in exclusive use or ownership or change in type of construction or year of construction. The portion in a floor may be numbered as -1 (1), -1 (2), etc. for first basement.

Floor/ Portion/Exclusive Vacant Land	Covered Area (in Sq metres)	Age (Year of construction)	Structure (Type of construction, i.e., RCC/Assam Type/ Other)	Usage of portion (Residential/ Institutional & Commercial/ Govt building/ Hotel)	Occupancy (Self/ Rented)

Building – 1					
Basement (-1): Portion 1	250	1960	RCC	Club	Self
Ground Floor: Portion 1	150	1960	RCC	Commercial	Self
Portion 2	100	1960	RCC	Office	Rent
First Floor: Portion 1	250	2000	RCC	Residential	Rent
Building – 2					
Ground Floor: Portion 1	250	1980	RCC	Residential	Self
Portion 2	150	1980	RCC	Residential	Rent
First Floor: Portion 1	400	1980	Assam Type	Guest House	Rent
Exclusive Vacant Land					
Total	1,550				

8. Calculation of annual rateable value (ARV)

Calculate ARV for each portion/floor separately then aggregate them all. While calculating, put all the applicable factor values in each column. If any value is not applicable, put 1 (one) not zero or n.a.

Floor/ Portion/ Plot same as in (7)	Covered Space (Sqms) same as in (7)	UAV Rs/ Sqm	(1)	(2)	(3)	(4)	(5)	ARV (Rs)
			Age Factor (AF)	Structure Factor (SF)	Use Factor (UF)	Occupancy Factor (OF)	Location Factor (LF)	[H = (A x B x C x D x E x F x G)]
	A	B	C	D	E	F	G	H
Building – 1								
B (-1): P1	250	500	0.6	1	2	1	5	750,000
GF: P1	150	500	0.6	1	2	1	1	90,000
P2	100	500	0.6	1	1	1.5	1	45,000
FF: P1	250	500	1	1	1	1.5	1	187,500
Building – 2								
GF: P1	250	500	0.8	1	1	1	1	100,000
P2	150	500	0.8	1	1	1.5	1	90,000
FF: P1	400	500	0.8	0.9	5	1.5	1	1,080,000
Exclusive Vacant Land								
Total	1,550							2,342,500

9. Calculation of Total Annual Tax

Tax	ARV (Rs) as in (8.H)	Number of connections as in (7)	Number of households as in (8)	Tax rate (%)	Rate of water charges (Rs per annum)	Rate of solid waste collection charges (Rs per annum)	Tax = ARV x Tax rate / 100 User Charges (Rs)
House tax	2,342,500			3			70,275
Drainage tax				1.5			35,138
Total taxes							105,413

10. Service Charges (Applicable for central government holdings only) Rs.
(Service charges are @75% of assessed property taxes)

11. Annual Tax on Exclusive Vacant Land 25% of calculated tax Rs.

12. Consolidated Arrears of Tax/ Service Charges and Interest thereon

Applicable if you have any arrears or interest to be paid. Interest is chargeable @2% per month or part of the month after the due date of each quarter in which the tax was due.

Year	Amount (Rs)	Interest @ 2% per month or part thereof (Rs)	Total Amount (Rs)
Up to 2012-13	12,050	Waived	12,050

13. Total Tax Amount

Rs 117,463

14. Rebate on One-time Payment

Rs

(Only on current tax liability. Not applicable on arrears)

15. Net Amount for Property Tax Payment (13-14)

Rs 117,463

16. User Charges

Particulars	Number of Households/ Water Connections	User charge rate	Amount
Water Charge		Commercial rates to apply.	
Solid waste Management Charge		-do-	
Street Lighting Charge		-do-	
Total Per Month		-do-	
Total Per Annum			For the residential portion the user charges will amount to 3480 per annum

17. Total Amount of Tax and User Charges for the year: Rs.117463 + 3480 + applicable user charges for commercial portions.

18. Nature of Payment* (Please tick one)

19. Annual

(Yes/No)

Quarterly

(Yes/No)

	I - Quarter ending 30 th June	II - Quarter ending 30 th September	III - Quarter ending 31 st December	IV - Quarter ending 31 st March
Instalment (Property Tax)(Rs)	7961	7961	7961	7961
User Charge				
Total				

20. Mode of payment* (Pl tick one)

Cash		Cheque	√	Demand Draft	
Cheque/DD Details (Applicable if you have chosen Cheque or DD in option 20)					
Cheque/ DD	(1) Number	(2) Date	(3) Bank Name		
	(4) Branch Name	(5) Account Number			

Declaration

Certified that 1,550 sq mtr. area as per the Annual Property Tax Return has been carried out as Addition/ Alteration/ Renovation in the year(s) as mentioned in columns 6 and 7.

I certify that the particulars filled in this Form are true / correct to the best of my knowledge and I am authorized to sign this Form and liable to deposit the tax and user charges calculated herein. I am aware of the penal provisions of the Meghalaya Municipal Act, 1973 (As amended) which are attracted on wilful suppression and submission of false and incorrect particulars.

Full Name in CAPITAL Letters _____

Place: _____

Date: _____

Signature of the Owner/Occupier: _____

Kindly attach documentary proof of the construction/Alteration/Renovation/Change of ownership as well as proof of other claims etc.

- Encls: 1. _____
 2. _____
 3. _____
 4. _____

Note: The same annexure is appended as in Example 1.

EXAMPLE 4: CENTRAL GOVERNMENT HOLDING

Determine property tax and user charges for a holding with the following specifications:

Area under construction:

Zone: 'A'

Location: Main Road

Building 1:

Type of construction: RCC

Year of construction: 1980

Ground floor: Portion 1: 250 sqms in self use for central govt office.

First floor: Portion 1: 250 sqms in self use for central govt office.

Building 2:

Type of construction: Assam Type

Year of construction: 1960

Ground floor: Portion 1: 450 sqms in self use for central govt office.

First floor: Portion 1: 450 sqms in self use for central govt office.

Consolidated arrears: 13,050.

Payment: Quarterly

SHILLONG MUNICIPAL BOARD, SHILLONG

Bishop Cotton Road, Lumpyngad, Shillong - 793001

SELF-ASSESSED PROPERTY TAX RETURN FORM

F.Y. 2013-2014

Penal Provisions in MM ACT, 1973 (as amended) exist for wilful wrong calculations and concealment of facts

INSTRUCTIONS

(6) As per the Meghalaya Municipal Act, 1973 (as amended) the full Self-Assessment System of assessment of holdings for property taxation are implemented in the Shillong Municipal Board. Now the holding owners are required to calculate their tax liability and deposit it with the Board. This annual property tax return is mandatorily to be submitted once to the SMB and its declared holding attributes are valid till there is a change in the character of the holding or portion of it in terms of holding ownership, usage, addition or improvement in it. Failing in doing so would be treated as defaulter.

(7) The holding owner may take the help of empanelled architects by the SMB who are registered under the Architects Act 1972 (20 of 1972) or any licensed architect for measurement of covered space and other holding attributes in tax calculations. The architect would certify all the declared attributes and measurement and would defend them, if required by the Board. The service fee would be as negotiated between both the parties.

(8) For the first year of the implementation of the full self-assessment system, the current property tax liability would be calculated by the owner. The demand notice of the arrears, if any, would be served by the Assessment Branch, SMB, Shillong. Subsequently, the same would be reflected in the PTR taking the total as the arrear for the year 2013-14 in the PTR submission for 2014-15.

(9) For details on new system and various other details please consult SMB, Property Tax Handbook for 2013-14.

(10) Kindly attach additional sheet to furnish full information if the space in the Form is insufficient.

1. Property Tax Identification Number (PTIN)

-- / -- / -- / -- / --

2. Details of the holding owner: (If more than two owners for the same holding than please attached annexure for the same.)

Name of the Owner (First name, Middle name, Surname)	
(3)	XYZ-31
(4)	
Name of the Institution/ Organization/ Company, etc, if it is used for non-residential purpose	
(3)	XYZ-32
(4)	

3. Details of water connections in the holding name of water connection holder (If more than five in the same holding then please attach annexure for the same)

(6). Name	XYZ-4
(7). Name	
(8). Name	
(9). Name	
(10). Name	

4. Details of households sharing the same holding (If more than five householders for the same holding then please attach annexure for the same.)

(6). Name	XYZ-5
(7). Name	
(8). Name	
(9). Name	
(10). Name	

5. Correspondence address of the person responsible for signing the PTR and payment of tax

Name: XYZ-31			
Location/ Street Name/Number:			
City / State:			
PIN Code			
Phone No.		Mobile No.	+91
Email ID			

6. Location and usage of holding

Usage	Yes/No	Zone A/B/C/D/E/F	Ward Number	Name of Locality and Number	Location on Type of Road
1 Residential					
2 Non-Residential					
(i) Institutional					
(ii) Commercial & Industrial					
(iii) State government office					
(iv) State Public Sector Undertaking					
(v) Central government office	√	A	14	XYZ (15)	Main
(vi) Central Public Sector Undertaking					
(vii) Hotel/ Guest house/ Club/ Mall					
(viii) Mixed use					
(viii) Exclusive Vacant Land					

7. Calculation of aggregate 'covered space' and holding attributes

- Please enter details of each floor/portion in exclusive use details in separate lines. If required, attach annexure. Area of the exclusive vacant plot should be taken as covered space.
- Floor Number: Basement =-1, Basement = -2, etc. Ground Floor=0, First Floor=1, Second Floor=2, Third Floor=3 etc Consider Mezzanine as a Floor. It is an intermediate floor between main floors of a building. It should be counted among the overall floors of a building. Often, a mezzanine is low-ceilinged and projects in the form of a balcony. The term is also used for the lowest balcony in a theatre, or for the first few rows of seats in that balcony.
- Please use each row for each floor or portion in exclusive use or ownership or change in type of construction or year of construction. The portion in a floor may be numbered as -1 (1), -1 (2), etc. for first basement.

Building-wise Floor/ Portion/Exclusive Vacant Land	Covered Area (in Sq metres)	Age (Year of construction)	Structure (Type of construction, i.e., RCC/Assam Type/ Other)	Usage of portion (Residential/ Institutional & Commercial/ Govt building/ Hotel)	Occupancy (Self/ Rented)
--	--------------------------------	-------------------------------	--	---	-----------------------------

Building – 1

Ground Floor	250	1980	RCC	Office	Self
First Floor	250	1980	RCC	Office	Self
Building – 2					
Ground Floor	450	1960	Assam Type	Office	Self
First Floor	450	1960	Assam Type	Office	Self
Exclusive Vacant Land					
Total	1,400				

8. Calculation of annual rateable value (ARV)

Calculate ARV for each portion/floor separately then aggregate them all. While calculating, put all the applicable factor values in each column. If any value is not applicable, put 1 (one) not zero or n.a.

Floor/ Portion/ Plot same as in (7)	Covered Space (Sqms) same as in (7)	UAV Rs/ Sqms	(1)	(2)	(3)	(4)	(5)	ARV (Rs) [H = (A x B x C x D x E x F x G)]
			Age Factor (AF)	Structure Factor (SF)	Use Factor (UF)	Occupancy Factor (OF)	Location Factor (LF)	
A	B		C	D	E	F	G	
Building – 1								
GF	250	500	0.8	1	3	1	1	300,000
FF	250	500	0.8	1	3	1	1	300,000
Building – 2								
GF	450	500	0.6	0.9	3	1	1	364,500
FF	450	500	0.6	0.9	3	1	1	364,500
Exclusive Vacant Land								
Total	1,400							1,329,000

9. Calculation of Total Annual Tax

Tax	ARV (Rs) as in (9.H)	Number of connections as in (7)	Number of households as in (8)	Tax rate (%)	Rate of water charges (Rs per annum)	Rate of solid waste collection charges (Rs per annum)	Tax = ARV x Tax rate / 100 User Charges (Rs)
House tax	1,329,000			3			39,870
Drainage tax				1.5			19,935
Total taxes							59,805

10. Service Charges (Applicable for central government holdings only) Rs 44,854 (Calculated 75% for full range of services provided by the SMB)

11. Annual Tax on Exclusive Vacant Land 25% of calculated tax

Rs.

12. Composite Arrears of Tax/ Service Charges and Interest thereon

Applicable if you have any arrears or interest to be paid. Interest is chargeable @2% per month or part of the month after the due date of each quarter in which the tax was due.

Year	Amount (Rs)	Interest @ 2% per month or part thereof (Rs)	Total Amount (Rs)
Up to 2012-13	13,050	Waived	13,050

13. Total Tax

Rs 72,855

14. Rebate on One-time Payment

Rs

(Only on current tax liability. Not applicable on arrears)

15. Net Amount for Property Tax Payment (13-14)

Rs 72,855

16. User Charges

Particulars	Number of Households/ Water Connections	User charge rate	Amount
Water Charge		Institutional rates to apply	
Solid waste Management Charge		-do-	
Street Lighting Charge		-do-	
Total Per Month		-do-	
Total Per Annum			

17. Total Amount of Tax and User Charges for the year: Rs.72855 + applicable user charges

18. Nature of Payment* (Please tick one)

19. Annual (Yes/No) Quarterly (Yes/No)

	I - Quarter ending 30 th June	II - Quarter ending 30 th September	III - Quarter ending 31 st December	IV - Quarter ending 31 st March
Instalment (Property Tax)(Rs)	7961	7961	7961	7961
User Charge				
Total				

20. Mode of payment* (Pl tick one)

Cash	<input type="checkbox"/>	Cheque	<input checked="" type="checkbox"/>	Demand Draft	<input type="checkbox"/>
Cheque/DD Details (Applicable if you have chosen Cheque or DD in option 20)					
Cheque/ DD	(1) Number	(2) Date	(3) Bank Name		
	(4) Branch Name	(5) Account Number			

Declaration

Certified that 1,400 sq mtr. area as per the Annual Property Tax Return has been carried out as Addition/ Alteration/ Renovation in the year(s) as mentioned in columns 6 and 7.

I certify that the particulars filled in this Form are true / correct to the best of my knowledge and I am authorized to sign this Form and liable to deposit the tax and user charges calculated herein. I am aware of the penal provisions of the Meghalaya Municipal Act, 1973 (As amended) which are attracted on wilful suppression and submission of false and incorrect particulars.

Full Name in CAPITAL Letters _____

Place: _____

Date: _____

Signature of the Owner/Occupier: _____

Kindly attach documentary proof of the construction/Alteration/Renovation/Change of ownership as well as proof of other claims etc.

Encls: 1. _____

2. _____

3. _____

4. _____

Note: The same annexure is appended as in Example 1.

EXAMPLE 5: EXCLUSIVE VACANT LAND

Determine property tax and user charges for a holding with the following specifications:

Area under construction:

- Zone: 'D'
- Location: Foot Path
- Plot area: 575 sqms in self use.
- Consolidated arrears: Nil.
- Payment: One-time

SHILLONG MUNICIPAL BOARD, SHILLONG
 Bishop Cotton Road, Lumpyngad, Shillong - 793001

SELF-ASSESSED PROPERTY TAX RETURN FORM
 F.Y. 2013-2014

Penal Provisions in MM ACT, 1973 (as amended) exist for wilful wrong calculations and concealment of facts

INSTRUCTIONS

(1)As per the Meghalaya Municipal Act, 1973 (as amended) the full Self-Assessment System of assessment of holdings for property taxation are implemented in the Shillong Municipal Board. Now the holding owners are required to calculate their tax liability and deposit it with the Board. This annual property tax return is mandatorily to be submitted once to the SMB and its declared holding attributes are valid till there is a change in the character of the holding or portion of it in terms of holding ownership, usage, addition or improvement in it. Failing in doing so would be treated as defaulter.

(2)The holding owner may take the help of empanelled architects by the SMB who are registered under the Architects Act 1972 (20 of 1972) or any licensed architect for measurement of covered space and other holding attributes in tax calculations. The architect would certify all the declared attributes and measurement and would defend them, if required by the Board. The service fee would be as negotiated between both the parties.

(3)For the first year of the implementation of the full self-assessment system, the current property tax liability would be calculated by the owner. The demand notice of the arrears, if any, would be served by the Assessment Branch, SMB, Shillong. Subsequently, the same would be reflected in the PTR taking the total as the arrear for the year 2013-14 in the PTR submission for 2014-15.

(4)For details on new system and various other details please consult SMB, Property Tax Handbook for 2013-14.

(5)Kindly attach additional sheet to furnish full information if the space in the Form is insufficient.

1. Property Tax Identification Number (PTIN) - - / - - - / - - - - / - -

2. Details of the holding owner: (If more than two owners for the same holding than please attached annexure for the same.)

Name of the Owner (First name, Middle name, Surname)	
(1)	XYZ-31
(2)	
Name of the Institution/ Organization/ Company, etc, if it is used for non-residential purpose	
(1)	XYZ-32
(2)	

3. Details of water connections in the holding name of water connection holder (If more than five in the same holding then please attach annexure for the same)

(1)	Name	XYZ-4
(2)	Name	
(3)	Name	
(4)	Name	
(5)	Name	

4. Details of households sharing the same holding (If more than five householders for the same holding then please attach annexure for the same.)

(1)	Name	XYZ-5
-----	------	-------

as in (7)			(AF)					
	A	B	C	D	E	F	G	H
Building – 1								
Building – 2								
Exclusive Vacant Land								
Plot	575	158	1	1	1	1	0.6	54,510
Total								54,510

9. Calculation of Total Annual Tax							
Tax	ARV (Rs) as in (8.H)	Number of connections as in (7)	Number of households as in (8)	Tax rate (%)	Rate of water charges (Rs per annum)	Rate of solid waste collection charges (Rs per annum)	Tax = ARV x Tax rate / 100 User Charges (Rs)
House tax	54,510			3			1,635
Drainage tax				1.5			818
Total taxes							2,453

10. Service Charges (Applicable for central government holdings only) Rs.

11. Annual Tax on Exclusive Vacant Land 25% of calculated tax Rs 613

12. Arrears of Tax/ Service Charges and Interest thereon

Applicable if you have any arrears or interest to be paid. Interest is chargeable @2% per month or part of the month after the due date of each quarter in which the tax was due.

	Year	Amount (Rs)	Interest @ 2% per month or part thereof (Rs)	Total Amount (Rs)
4	2012-13	Nil		Nil

13. Total Tax Amount **Rs 613**

14. Rebate on One-time Payment **Rs 31**

(Only on current tax liability. Not applicable on arrears)

15. Net Amount for Property Tax Payment (13-14) **Rs 583**

16. User Charges

Particulars	Number of Households/	User charge rate	Amount
-------------	-----------------------	------------------	--------

	Water Connections		
Water Charge	0		
Solid waste Management Charge	0		
Street Lighting Charge	0		
Total Per Month			
Total Per Annum			

17. Total Amount of Tax and User Charges for the year: Rs.613/-

18. Nature of Payment* (Please tick one)

19. Annual (Yes/No) Quarterly (Yes/No)

	I - Quarter ending 30 th June	II - Quarter ending 30 th September	III - Quarter ending 31 st December	IV - Quarter ending 31 st March
Instalment (Property Tax)(Rs)	7961	7961	7961	7961
User Charge				
Total				

20. Mode of payment* (Pl tick one)

Cash		Cheque		Demand Draft	
Cheque/DD Details (Applicable if you have chosen Cheque or DD in option 20)					
Cheque/ DD	(1) Number	(2) Date	(3) Bank Name		
	(4) Branch Name	(5) Account Number			

Declaration

Certified that 575 sqm area as per the Annual Property Tax Return is lying vacant.

I certify that the particulars filled in this Form are true / correct to the best of my knowledge and I am authorized to sign this Form and liable to deposit the tax and user charges calculated herein. I am aware of the penal provisions of the Meghalaya Municipal Act, 1973 (As amended) which are attracted on wilful suppression and submission of false and incorrect particulars.

Full Name in CAPITAL Letters _____

Place: _____

Date: _____

Signature of the Owner/Occupier: _____

Kindly attach documentary proof of the construction/Alteration/Renovation/Change of ownership as well as proof of other claims etc.

- Encls: 1. _____
 2. _____
 3. _____
 4. _____

Note: The same annexure is appended as in Example 1.