

Illustrative Example 1:

If Person A has a holding in Laitumkhrah Main road which is a 2 storied RCC building of 200 Sq Mt of covered area in each floor. The building is 20 years old and the ground is rented out and the 1st floor is self occupied. The ground floor is used for commercial activity and the 1st floor is used for residential activity. The calculation of property tax for this particular holding will be as follows –

Laitumkhrah falls under Zone B . Hence Zonal unit area Value will be 264 (From the table above)

The covered area is-200 Sq Mt

Multiplicative factor applicable for the ground floor -

- a) Structure Factor (SF) – 1 (RCC)
- b) Age Factor (AF) – 1(Less than25 years)
- c) Occupancy Factor (OF) – 1.5 (rented)
- d) Use Factor (UF) – 2 (Commercial)
- e) Location Factor (LF) – 1 (main Road)

Annual rateable value of ground floor (**ARV1**) = **Applicable UAV x Covered Area x Applicable MFV [OF AF, SF, UF, LF]**

$$= 264 \times 200 \times 1 \times 1 \times 1.5 \times 2 \times 1$$
$$= 158400$$

Multiplicative factor applicable for the 1st floor -

- a) Structure Factor (SF) – 1 (RCC)
- b) Age Factor (AF) – 1(Less than25 years)
- c) Occupancy Factor (OF) – 1 (self Occupied)
- d) Use Factor (UF) – 1(Residential)
- e) Location Factor (LF) – 1 (main Road)

Annual rateable value of ground floor (**ARV1**) = **Applicable UAV x Covered Area x Applicable MFV [OF AF, SF, UF, LF]**

$$= 264 \times 200 \times 1 \times 1 \times 1 \times 1$$
$$= 52800$$

Aggregate ARV for the holding (ARV) = ARV1+ARV2 = 158400+52800 = 211200

Applicable annual Property Tax = (ARV x Rate of tax) = 211200x4.5% = Rs. 9504

(Rebates and penalty will be applicable on the net property tax)

Illustrative Example 2:

If Person B has a holding in Rilbong (other road) which is an Assam type house having 300 Sq Mt of covered area. The building is 40 years. 100 Sq Mt of covered space is used for commercial activity and 200 Sq Mt is used for residential purpose. The commercial part is rented out and the residential portion is self occupied. The calculation of property tax for this particular holding will be as follows –

Rilbong falls under Zone D. Hence Zonal unit area Value will be 158(From the table above)

The covered area is-200 Sq Mt of residential area and 100 Sq Mt of commercial area

Multiplicative factor applicable for the residential portion (200 Sq Mt) -

- f) Structure Factor (SF) – 0.9 (Assam Type)
- g) Age Factor (AF) – 0.8(Between 25 to 50 Years)
- h) Occupancy Factor (OF) – 1 (Self Occupied)
- i) Use Factor (UF) – 1 (Residential)
- j) Location Factor (LF) – 0.8(Other Road)

Annual rateable value of ground floor (**ARV1**) = **Applicable UAV x Covered Area x Applicable MFV [OF AF, SF, UF, LF]**

$$= 158 \times 200 \times 0.9 \times 0.8 \times 1 \times 1 \times 0.8$$

$$= 18201.6$$

Multiplicative factor applicable for the commercial portion (100 Sq Mt)

- f) Structure Factor (SF) – 0.9 (RCC)
- g) Age Factor (AF) – 0.8(Between 25 to 50 Years)
- h) Occupancy Factor (OF) – 1.5 (rented)
- i) Use Factor (UF) – 2(Commercial)
- j) Location Factor (LF) – 0.8(Other Road)

Annual rateable value of ground floor (**ARV1**) = **Applicable UAV x Covered Area x Applicable MFV [OF AF, SF, UF, LF]**

$$= 158 \times 100 \times 0.9 \times 0.8 \times 1.5 \times 2 \times 0.8$$

$$= 27302.4$$

Aggregate ARV for the holding (ARV) = ARV1+ARV2 = 18201.6+27302.4 = 45504

Applicable annual Property Tax = (ARV x Rate of tax) = 45504x4.5% = Rs. 2047.68

(Rebates and penalty will be applicable on the net property tax)

Zone C	
Unit Area Value	210

For RCC , self occupied, residential, less than 25 years of age and located on main road								
Covered area (In Sq M)	Zonal unit area value	Structure Factor (SF)	Occupancy Factor (OF)	Age Factor (AF)	Use Factor (UF)	Location Factor (LF)	ARV	Tax @4.5%
100	210	1	1	1	1	1	21000	945
150	210	1	1	1	1	1	31500	1417.5
200	210	1	1	1	1	1	42000	1890
250	210	1	1	1	1	1	52500	2362.5
For Assam Type , self occupied, residential, less than 25 years of age and located on main road								
100	210	0.9	1	1	1	1	18900	851
150	210	0.9	1	1	1	1	28350	1276
200	210	0.9	1	1	1	1	37800	1701
250	210	0.9	1	1	1	1	47250	2126
For RCC ,Rented, Residential, less than 25 years of age and located on main road								
100	210	1	1.5	1	1	1	31500	1418
150	210	1	1.5	1	1	1	47250	2126
200	210	1	1.5	1	1	1	63000	2835
250	210	1	1.5	1	1	1	78750	3544
For RCC, Self Occupied, commercial, less than 25 years of age and located on main road								
100	210	1	1	2	1	1	42000	1890
150	210	1	1	2	1	1	63000	2835
200	210	1	1	2	1	1	84000	3780
250	210	1	1	2	1	1	105000	4725
For RCC, Self Occupied, Residential, between 25 to 50 years of age and located on main road								
100	210	1	1	1	0.8	1	16800	756
150	210	1	1	1	0.8	1	25200	1134
200	210	1	1	1	0.8	1	33600	1512
250	210	1	1	1	0.8	1	42000	1890

Zone D	
Unit Area Value	158

For RCC , self occupied, residential, less than 25 years of age and located on main road								
Covered area (In Sq M)	Zonal unit area value	Structure Factor (SF)	Occupancy Factor (OF)	Age Factor (AF)	Use Factor (UF)	Location Factor (LF)	ARV	Tax @4.5%
100	158	1	1	1	1	1	15800	711
150	158	1	1	1	1	1	23700	1066.5
200	158	1	1	1	1	1	31600	1422
250	158	1	1	1	1	1	39500	1777.5
For Assam Type , self occupied, residential, less than 25 years of age and located on main road								
100	158	0.9	1	1	1	1	14220	640
150	158	0.9	1	1	1	1	21330	960
200	158	0.9	1	1	1	1	28440	1280
250	158	0.9	1	1	1	1	35550	1600
For RCC ,Rented, Residential, less than 25 years of age and located on main road								
100	158	1	1.5	1	1	1	23700	1067
150	158	1	1.5	1	1	1	35550	1600
200	158	1	1.5	1	1	1	47400	2133
250	158	1	1.5	1	1	1	59250	2666
For RCC, Self Occupied, commercial, less than 25 years of age and located on main road								
100	158	1	1	2	1	1	31600	1422
150	158	1	1	2	1	1	47400	2133
200	158	1	1	2	1	1	63200	2844
250	158	1	1	2	1	1	79000	3555
For RCC, Self Occupied, Residential, between 25 to 50 years of age and located on main road								
100	158	1	1	1	0.8	1	12640	569
150	158	1	1	1	0.8	1	18960	853
200	158	1	1	1	0.8	1	25280	1138
250	158	1	1	1	0.8	1	31600	1422

Zone E	
Unit Area Value	128

For RCC , self occupied, residential, less than 25 years of age and located on main road								
Covered area (In Sq M)	Zonal unit area value	Structure Factor (SF)	Occupancy Factor (OF)	Age Factor (AF)	Use Factor (UF)	Location Factor (LF)	ARV	Tax @4.5 %
100	128	1	1	1	1	1	12800	576
150	128	1	1	1	1	1	19200	864
200	128	1	1	1	1	1	25600	1152
250	128	1	1	1	1	1	32000	1440
For Assam Type , self occupied, residential, less than 25 years of age and located on main road								
100	128	0.9	1	1	1	1	11520	518
150	128	0.9	1	1	1	1	17280	778
200	128	0.9	1	1	1	1	23040	1037
250	128	0.9	1	1	1	1	28800	1296
For RCC ,Rented, Residential, less than 25 years of age and located on main road								
100	128	1	1.5	1	1	1	19200	864
150	128	1	1.5	1	1	1	28800	1296
200	128	1	1.5	1	1	1	38400	1728
250	128	1	1.5	1	1	1	48000	2160
For RCC, Self Occupied, commercial, less than 25 years of age and located on main road								
100	128	1	1	2	1	1	25600	1152
150	128	1	1	2	1	1	38400	1728
200	128	1	1	2	1	1	51200	2304
250	128	1	1	2	1	1	64000	2880
For RCC, Self Occupied, Residential, between 25 to 50 years of age and located on main road								
100	128	1	1	1	0.8	1	10240	461
150	128	1	1	1	0.8	1	15360	691
200	128	1	1	1	0.8	1	20480	922
250	128	1	1	1	0.8	1	25600	1152

Zone F	
Unit Area Value	86

For RCC , self occupied, residential, less than 25 years of age and located on main road								
Covered area (In Sq M)	Zonal unit area value	Structure Factor	Occupancy Factor	Age Factor	Use Factor	Location Factor	ARV	Tax @4.5 %
100	86	1	1	1	1	1	8600	387
150	86	1	1	1	1	1	12900	581
200	86	1	1	1	1	1	17200	774
250	86	1	1	1	1	1	21500	968
For Assam Type , self occupied, residential, less than 25 years of age and located on main road								
100	86	0.9	1	1	1	1	7740	348
150	86	0.9	1	1	1	1	11610	522
200	86	0.9	1	1	1	1	15480	697
250	86	0.9	1	1	1	1	19350	871
For RCC ,Rented, Residential, less than 25 years of age and located on main road								
100	86	1	1.5	1	1	1	12900	581
150	86	1	1.5	1	1	1	19350	871
200	86	1	1.5	1	1	1	25800	1161
250	86	1	1.5	1	1	1	32250	1451
For RCC, Self Occupied, commercial, less than 25 years of age and located on main road								
100	86	1	1	2	1	1	17200	774
150	86	1	1	2	1	1	25800	1161
200	86	1	1	2	1	1	34400	1548
250	86	1	1	2	1	1	43000	1935
For RCC, Self Occupied, Residential, between 25 to 50 years of age and located on main road								
100	86	1	1	1	0.8	1	6880	310
150	86	1	1	1	0.8	1	10320	464
200	86	1	1	1	0.8	1	13760	619
250	86	1	1	1	0.8	1	17200	774