

## **Property Tax Return Form for the SMB, Shillong**

### **SHILLONG MUNICIPAL BOARD, SHILLONG**

Bishop Cotton Road, Lumpyngad, Shillong - 793001

### **SELF-ASSESSED PROPERTY TAX RETURN FORM**

F.Y. 2015-16

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.

**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)

(2)

Name of the Institution/ Organization/ Company, etc, if it is used for non-residential purpose

(1)

(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

(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

(2). Name

(3). Name

(4). Name

(5). Name

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

Name:

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 Institutional					
3 Commercial & Industrial					
4 State government office					
5 State Public Sector Undertaking					
6 Central government office					
7 Central Public Sector Undertaking					
5 Hotel/ Guest house/ Club/ Mall					
6 Mixed use					
7 Exclusive Vacant Land					

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

- (1). Please enter details of each building/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.
- (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.

Building-wise Floor/ Portion/or 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					
Building – 2					
Exclusive Vacant Land					
<b>Total</b>					

- Please furnish proof of construction of the building or portion(s) of it. The document may be issued by a competent authority.

**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/ or Plot same as in (7)	Covered Space (Sqms) same as in (7)	UAV Rs/ Sqm	(1) Age Factor (AF)	(2) Structure Factor (SF)	(3) Use Factor (UF)	(4) Occupancy Factor (OF)	(5) Location Factor (LF)	ARV (Rs) [H = (A x B x C x D x E x F x G)]
	A	B	C	D	E	F	G	H
Building – 1								
Building – 2								
Exclusive Vacant Land								
<b>Total</b>								

**9. Calculation of Total Annual Tax**

Tax	ARV (Rs) as in (8.H)	Number of water supply connections as in (6)	Number of households in the holding as in (7)	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							
Drainage tax							
<b>Total taxes</b>							

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

(Service charges are @75% of the 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)
1	Up to 2012-13			

**13. Total Tax Amount** Rs. ....

**14. Rebate on One-time Payment** Rs. ....  
(Only on current tax liability. Not applicable on arrears)

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

**16. User Charges**

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

**17. Nature of Payment\* (Please tick one)**

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

	I - Quarter ending 30 <sup>th</sup> June	II - Quarter ending 30 <sup>th</sup> September	III - Quarter ending 31 <sup>st</sup> December	IV - Quarter ending 31 <sup>st</sup> March
Instalment (Property Tax)(Rs)				
User Charges				
Total				

**19. 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 ..... sqm. area as per the Annual Property Tax Return is an exclusive vacant land or construction on it was been carried out as Original/ 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. Proof of construction.

2. \_\_\_\_\_

3. \_\_\_\_\_

4. \_\_\_\_\_