

V T A X A N D O C T R O I

**5.1 RATE OF PROPERTY TAX, EDUCATION CESS, WATER TAX/CHARGE
& CONSERVANCY TAX/CHARGE**

(A) Property Tax:		(in percentage)				
Sr. No.	Assessment Group	1989-90	1990-91	1991-92	1992-93	1993-94 to 2000-2001
1	2	3	4	5	6	7
1.	001 to 600	Exempt	Exempt	Exempt	Exempt	Exempt
2.	601 to 1000	15	15	15	15	15
3.	1001 to 2000	20	20	20	20	20
4.	2001 to 3000	23	23	23	23	23
5.	3001 and above	30	30	30	30	30

(B) EDUCATION CESS :

Sr. No.	Assessment Group (Rs)	1970-71 to 1975-76		1976-77 to 1977-78		1978-79 to 2000-01	
		R	NR	R	NR	R	NR
1	2	3	4	5	6	7	8
1.	001 to 300	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
2.	301 to 1000	3	4.5	3	7	3	7
3.	1001 to 2500	5	7.5	5	11	5	11
4.	2501 to 4500	6	9.0	6	14	6	14
5.	4501 to 6000	7	10.5	7	16	7	16
6.	6001 to above	7	10.5	7	16	10	20

Source:- Tax Deptt. A.M.C.

Note : R = Residence

NR = Non-Residence

(C) WATER TAX/CHARGE - CONSERVANCY TAX/CHARGE :									
Sr. No.	Year	Water Tax	Water Charge		Rate for metred water per 1000 litres (Rs.)		Conservancy Tax		
		(%)	R (%)	NR (%)	R	NR	Rate (%)	Charge* (%)	
1	2	3	4	5	6	7	8	9	
1.	1979-80 to 1981-82	4	10	15	0.50	1.00	5	11	
2.	1982-83	5	10	15	1.25	2.50	6	11	
3.	1983-84 to 1987-88	7	10	15	1.25	2.50	9	22	
4.	1988-89 to 1992-93	11	14	19	1.25	2.50	13	26	
5.	1993-94 to 1996-97	13	14	19	1.50	4.00	15	26	
6.	1997-98 to 2000-01	As per TABLE D			3.00	8.00	18	30	
<p>Note: * It is applicable in case of residential properties having more than 300 sq.mts. area, Non-residential properties having more than 200 sq.mts. area and in case of all special properties like hotels with residence, clubs, theatres, cinemas, mills, factories etc.</p>									
(D) - WATER TAX/CONSERVANCY TAX (With effect from 01/04/97 & onwards)									
(A) For residential properties					(B) For Non-residential properties				
Area			Rate		Area			Rate	
< 100 sq. Mtrs.			15%		<10 sq. Mtrs.			15%	
≥100 sq.mtr.<150 sq.mtr.			17%		≥10 sq.mtr.<15 sq.mtr.			17%	
≥150 sq.mtr.<200 sq.mtr.			20%		≥15 sq.mtr.<20 sq.mtr.			20%	
≥200 sq.mtr.			22%		≥20 sq.mtr.			22%	
[Except Individual Bunglow].									
>200 sq.mtr.			25%						
[For Individual Bunglow].									
MINIMUM WATER TAX									
(A) For residential properties					(B) For Non-residential properties				
Area			Rs.		Area			Rs.	
For Huts			48						
<30 sq. Mtrs.			144		<15 sq. Mtrs.			360	
≥30 sq.mtr.<50 sq.mtr.			180		≥15 sq.mtr.<30 sq.mtr.			480	
≥50 sq.mtr.			210		≥30 sq.mtr.			600	
(II) CONSERVANCY TAX									
(a) For Residential Properties :					18% of NRV (As Per Section 131)				
(b) For Non Residential Properties :					18% of NRV (As Per Section 131)				
					30% of NRV (As Per Section 137)				
MINIMUM CONSERVANCY TAX									
(A) For residential properties					(B) For Non-Residential Properties				
(As per section - 131)					Rs.				
(1) For Huts					36				
(2) For Others					120				
(As per section - 137)					180				

Source:- Tax Deptt. A.M.C.