

ANNEXURE - I

Table - I
UNIT AREA VALUE (UAV) FOR ASSESSMENT OF RESIDENTIAL PROPERTY WITHIN
BRUHAT BANGALORE MAHANAGARA PALIKE JURISDICTION

The category & description of property is mentioned in column (1) status, whether tenanted or owner occupied is mentioned in column (2) and the zonal classification and the unit area value of the zones are mentioned in column (3).

UNIT: PER SQ. FOOT / PER MONTH

Column 1		Column 2	Column 3					
Category	Description of the property (including apartments) with sub category	Status	Zonal Classification and unit area value per square foot (sft)					
		Whether tenanted or owner occupied	Zone A	Zone B	Zone C	Zone D	Zone E	Zone F
I	RCC or Madras terrace Buildings	Tenanted	5.00	4.00	3.60	3.20	2.40	2.00
		Owner	2.50	2.00	1.80	1.60	1.20	1.00
II	RCC or Madras terrace and where the flooring of the <u>entire house</u> is either cement or red oxide flooring. <i>See condition (ii) below</i>	Tenanted	4.00	3.50	3.00	2.50	1.60	1.40
		Owner	2.00	1.75	1.50	1.25	0.80	0.70
III	Tiled/Sheet of all kinds.	Tenanted	3.00	2.50	2.00	1.60	1.00	0.80
		Owner	1.50	1.25	1.00	0.80	0.50	0.40
IV	All hutments, House built / allotted for the poor by the government under any scheme, all houses declared as slum by the Karnataka Slum Clearance Board or the Commissioner Bruhat Bangalore Mahanagara Palike having a built up area less than 300 square feet and self-occupied	Owner	Annual composite tax (Lump sum) of Rs.80.00 + Cess.					
		Tenanted	Annual Composite tax (Lump sum) of Rs.160.00 + Cess					
V	Special Category:	Annual Composite tax (lump sum tax) for properties falling under the 110 villages added to BBMP subject to following conditions:						
Owner occupied ordinary village houses. <i>See conditions (iv)</i>								
Extent: Houses with built up area including covered car park area		Lump sum rate						
Less than 300 sft		Rs.100.00 + Cess						
More than 301 sft but less than 500 sft		Rs.250.00 + Cess						
More than 501 sft but less than 1000 sft		Rs.500.00 + Cess						
More than 1001 but less than 1500 sft		Rs.750.00 + Cess						
More than 1501 Sft		Rs.1000.00 + Cess						
If the property is tenanted then twice the lump sum tax + Cess is applicable								

- (i) Based on the published guidance value in the year 2000 area/streets under the ARV-SAS scheme were classified into A to F Zone. The present Zonal classification under Unit Area Value is also classified as A to F Zones. However, if an area/street that is now been classified has moved to more than one higher zone then such change in zones shall be restricted to the value (rate) of the immediate next higher zone.

For example: If an area/ street under the SAS 2000 was classified under F Zone, but in the present notification is classified in D Zone, then such area/street shall be restricted to the value (rate) of E Zone and not the value (rate) of D Zone. This concession is available only for the current block period.

- (ii) Only if the entire flooring of house is either of cement or red oxide flooring then such houses shall fall under category II. If the house has mixed flooring i.e partly cement or red oxide flooring and partly mosaic, tile, granite, marble etc, then category I is applicable and not category II.
- (iii) Houses that are partly RCC and partly tiles/sheet may calculate the portions separately and apply the UAV applicable.
- (iv) Under special category V, the lump sum tax is applicable only for ordinary village houses and not for those houses, villa and apartments that have come up in layouts approved by Local Planning Authorities or developed by Bangalore Development Authority, Karnataka Housing Board or any private layout developed. For houses and apartments come up in such layouts, property tax shall be computed on the basis of the rate prescribed for the zone under which the property falls.
- (v) For covered or stilt parking area tax may be computed at 50% of the unit area value fixed for the respective category of building, zone and status i.e. tenanted or owner occupied.
- (vi) In respect of apartment/flats the owner or occupier and such other person like the Apartment Association, Society etc who administer the common facilities like manager office, club house, swimming pool, canteen, health club, gym etc. for the residents of the apartment shall file a return and pay property tax for such the built area (facility area), but excluding security cabin, pump house and electrical room, at the rates prescribed for owner occupied status for the respective zones.
- (vii) Paying guest accommodation, not being service apartment/home, is classified under this Table under category I to III as the case maybe, and the rates prescribed for such use of building shall be those applicable to tenanted status of the respective zone.

How to arrive at the Unit Area Value (UAV) for Residential properties:

- (a) Measure the total built-up area of the property. Total built up area means the total area covered by building/buildings immediately above the plinth level, and including all covered area like basement, mezzanine flooring, balcony whether covered or not; garage area. Please see annexure VIII for detailed definition of builtup area.
- (b) Depending on the category of building in column (1) and whether it is owner occupied or tenanted as mentioned in column (2), multiply the total built up area with corresponding Unit Area Value (UAV) specified in column (3) for respective zones listed in Annexure-1. This gives the Monthly Unit Area Value (MUAV). Multiply MUAV by 10 months to arrive at the Taxable Annual Value (TAV). (Two months deduction is given in lieu of all allowance for repair or maintenance of the building). Calculate garage area at 50% of the rates prescribed for the zone.
- (c) In case of apartments, the covered parking area including stilt parking will be assessed to property tax at 50% of the unit area rate fixed for the zone.
- (d) On the TAV, depreciation will be allowed depending on the age of the building at rates as applicable as per Annexure-III. On the balance TAV, apply tax @ 20% for residential use to arrive at the property tax payable for the year. On the property tax add further 24% towards other cess, viz:-
 - (i) Health Cess 15%
 - (ii) Library Cess 6%
 - (iii) Beggary Cess 3%

Steps for calculating Property tax for residential property

1. Built up area x Unit Area Value x 10 months = **Total 1**
2. **T₁** - Applicable Depreciation = **T₂** (Taxable Annual Value)
3. **T₂** x 20% = **T₃** (Property tax)
4. **T₃** x 24 % = **T₄** (Cess)
5. **T₃** + **T₄** = **T₅** (Gross Property payable)
6. **T₅** x 5% = **T₆** (Rebate for early payment).
7. **T₅**-**T₆**= Net property tax payable

Assessment of expected return from excess vacant Land: If the land exceeds 3 times the built up area, such excess extent of land shall be assessed at the rates fixed per category for the respective zones. Please see the illustration given in FAQ for how to calculate for excess vacant land.

Property tax on telecommunication towers and bill boards/hoardings erected on land and buildings.

- (a) If telecommunication tower is erected on your land or buildings then fill up column serial No. 15 in the return form.
- (b) If hoarding/billboard is erected in your land or building then refer Annexure VII of this handbook for the zone classification and fill up column No. 16 in the return form.

On the total property tax payable avail 5 % rebate on the total tax payable if property tax is paid in before the due date. Please see FAQ for the extended dates for payment of property tax.