

ANNEXURE - V

(5 Examples have been worked from pages 22 to 50)

EXAMPLE - I

This is a residential house in Sampige Road Malleswaram. It has a built up area of 750 sft in a 1200 sft plot and was constructed in the year 1985. The premise is self occupied.

The residential premise was in D zone in the classification under SAS 2000. It now falls under B Zone under UAV 2008. Since the shift to zone is restricted to the value of the immediate next higher zone, the value of C zone is applicable.

Area of the residential premises is 750 sft. The UAV is Rs. 1.80 for 'C' zone. The details of this property is calculated in next page.

FORM I

EXAMPLE I

[(See Rule 8 (a))]

Application No. 1234567

**FORM FOR THE FIRST YEAR IN THE BLOCK PERIOD IN RESPECT OF TAXPAYERS WHO ARE
ASSIGNED PID NUMBER**

**BRUHAT BANGALORE MAHANAGARA PALIKE
SELF ASSESSMENT OF PROPERTY TAX FORM /RETURN
PART-I (General Information)**



1)	Year of Assessment	2008-09	P.I.D No.	26-42-17					
2)	Name of the Owner Sri/Smt (If jointly held, mention any one name.)	Narayan							
3)	Occupation: Service/Business/House Wife/Other*	Age*		Working/Retired*					
	Tel(R)		Tel (O)		Mob*				
	E-mail (* see below)								
4)	Address of the Property : No. 17, Sampige Road, Malleswaram, Bangalore								
a.	Property No:	17	b.	Name of the Road/Cross: Sampige Road					
c.	Stage / Phase / Block No:	NA							
d.	Locality: Village	NA							
e.	Ward No. 26	Name of the Ward: Gandhinagar							
f.	Bangalore City – Pin Code No:	5	6	0	0	0	3		
g.	Postal Address for Correspondence:	Same as above							
5 a	Zonal Classification Residential (**See below)	i) Zonal Classification of the property as per SAS 2000		A	B	C	D√	E	F
		(ii) Zonal Classification of the property under 2008-09		A	B√	C	D	E	F
		(iii) Zone after application of Cap if any. Tick column		A	B	C√	D	E	F
5 b	Zone classification Non-residential (** See below)	i) Zonal Classification of the property as per SAS 2000		A	B	C	D	E	F
		(ii) Zonal Classification of the property under 2008-09		A	B	C	D	E	F
		(iii) Zone after application of Cap if any. Tick column		A	B	C	D	E	F

6)	a) Details of the Residential use <i>(Please tick the correct Box)</i>	Vacant site	RCC / Madras Terrace			Tiled / Sheet	Apt. complex	Special Category	Hut ments
			Red oxide or Cement flooring	Other flooring	<input checked="" type="checkbox"/>				
b) Site dimension in square feet (Sft) 1200 sft		c) Built up area: (in Sft) 750 sft							
d) Number of floors and plinth area in respect of single owner/occupier		e) Excess vacant land if it is more than 3 times the plinth area of the building in sft						NIL	
No. of floors :		Plinth area in sft : 750 sft							
GF		f) Use of Property		Residential	<input checked="" type="checkbox"/>	Non-Residential	Both		

**Not mandatory*

**** Please note that if any street is not found in the zonal classification list then as provided in Rule 3 (i) you will have to calculate on the highest rates applicable to nearest neighboring /street/area/locality.**

PART II Assessment of Residential properties

10) Assessment for expected returns from Residential Property at prescribed rates.

i) Self Occupied (RCC/Madras terrace) wholly cement or red-oxide flooring/other flooring* 750 sft @ Rs. 1.80 Per sft per month = UAV** x 10 months	Rs. 13,500.00
ii) Self Occupied (tiled/sheet) Nil sft @ Rs. Nil Per sft per month = UAV x 10 months	Rs.
iii) Tenanted portion (RCC / Madras terrace) wholly cement or red-oxide flooring /other flooring Nil sft @ Rs. Nil Per sft per month = UAV x 10 months	Rs.
iv) Tenanted portion (Tiled/sheet) Nil sft @ Rs. Nil Per sft per month = UAV x 10 months	Rs.
v) Calculate Covered/Stilt Car park area @ 50% of the applicable rates :	
(a) Self occupied: Nil sft @ Rs. Nil Per sft per month = UAV x 10 months	Rs.
(b) Tenanted portion NA sft @ Rs. NA Per sft per month = UAV x 10 months.	Rs.
vi) Gross Annual Unit Area Value = (i) + (ii) +(iii)+(iv)+(v)(a)(b)	Rs. 13,500.00
vii) LESS: Depreciation 24 % as per Schedule I (If additions are made to the property calculate the depreciation rate separately as applicable for the year when additions were made)	Rs. 3,240.00
viii) (a) Net Taxable Annual Value (TAV) (i.e. vi-vii)	Rs.10,260.00
(b) Property tax @ 20% of viii (a)	Rs. 2,052.00
ix) Hutments (category IV) (Lump sum tax)	Rs.
x) Special Category : (V) (Lump sum tax)	Rs.
(a) Independent villages Houses sft Owner occupied (Lump sum Tax)	
(b) Independent villages Houses sft (Tenanted) (Lump sum tax)	Rs.
xi) Sub-total Property tax for residential properties: viii (b) or ix or x (a) or (b) as applicable	Rs.2,052.00

* If the flooring is completely of cement or red oxide then strike "other" and calculate at the rates prescribed in category II. If the flooring i.e even a small portion is other than cement or red oxide then calculate at the rates prescribed under category I.

**UAV "Unit Area Value" per month x10 months= Gross Annual Unit Area Value

Please note: If your premise is only residential usage you need to fill only minimum details. Please see note below

Note: I (a) If there is excess vacant land please fill up column 12.

(b) If telecommunication towers and or hoarding are erected on your property then fill up column 15 and or 16 as the case maybe.

(c) Add the sub-total in column 14 and Then compute the tax in the computation table in the columns mentioned after column 16.

Note II If your premises is purely residential and does not have either (a) or (b) as mentioned in Note (1) above, then put a neat cross mark from column 11 to 13 and 15 to 16 . In column 14 enter the sub-total of column 10 (xi). Then compute the tax in the computation table in the columns mentioned after column 16.

PART III Assessment of Non-residential properties

11) Assessment of expected returns from Categories of Non-Residential Property falling under category VI to VIII, XI (ii) (iii) (iv) (Note: Self-occupied & Tenanted is applicable only for category VI excluding those under this category that have Central AC & Escalators)

i) Self Occupied	sft @ Rs.	Per sft per month = UAV x 10 months*	Rs.
ii) Tenanted portion	sft @ Rs.	Per sft per month = UAV x 10 months	Rs.
iii) For categories VII, VIII, XI (ii) and XIII	sft @ Rs.	Per sft per month = UAV x 10 months	Rs.
iv) Calculate Covered/Stilt Car park area @ 50% of the applicable rates			
(a) Self occupied :	sft @ Rs.	Per sft per month = UAV x 10 months	Rs.
(b) Tenanted portion	sft @ Rs.	Per sft per month = UAV x 10 months	Rs.
v)	Total of IV (a) & (b)		Rs.
vi) Gross Annual Unit Area Value	= (i) + (ii) +(iii) +(v)		Rs.
vii) LESS: Depreciation %	as per Schedule I (If additions are made to the property calculate the depreciation rate separately as applicable for the year when additions were made)		Rs.
(viii)	(a) Net Taxable Annual Value (TAV) (i.e. vi-vii)		Rs.
	(b) Property tax @ 25% of vii (a)		Rs.
Surface parking if charged for:	(c) Add lump sum tax for 2 wheelers Rs.	x Nos.	Rs.
Surface parking if charged for:	(d) Add lump sum tax for other vehicles Rs.	x Nos.	Rs.
	(e) Add lump sum tax for Touring /semi-permanent theater		Rs.
	(f) Property Tax for Non-Residential use VIII (b)+(c)+(d)+(e)		Rs.

11 A) Assessment of expected returns from categories of Non-Residential Property falling under IX, X, XI (i), XII, XIII & XIV to avail for 25 % from the total area used for the respective category as service area

i) Total Built up area for non-residential (excluding parking area)=	sft.	Rs.
ii) 75 percent of (i) at full rate =	sft @ Rs.	per sft per month =
UAV x10 months		Rs.
iii) 25 percent of (i) at half rate=	sft @ Rs.	per sft per month =
UAV x10 month		Rs.
iv) Calculate Covered/Stilt Car park area @ 50% of the applicable rates:		
(a) Self occupied :	sft @ Rs.	Per sft per month = UAV x 10 months
(b) Tenanted portion	sft @ Rs.	Per sft per month = UAV x 10 months
v)	Total TAV i.e. (ii + iii + iv) (a) / (b)	
vi) Less: Depreciation %	as per Schedule 1 (If additions are made to the property calculate the depreciation rate separately as applicable for the year when additions were made)	
vii) Net Taxable Annual Value = (v-vi)	Rs.	
viii)	Property Tax at 25 percent of (vii)	
ix) Surface parking if charged for	Add lump sum tax for 2 wheelers Rs.	x Nos.
		Rs.
x) Surface parking if charged for:	Add lump sum tax for other vehicles Rs.	x Nos.
		Rs.
xi)	Total Property Tax for Non-Residential use (viii) (ix) (x)	
		Rs.

12) **Assessment of excess vacant land at prescribed rates.**

i) Total extent of land in excess of 3 times the plinth area of the building= Rs. _____ per sft per month x 10 months = TAV	sft x	Rs.
(a) Property tax @ 20% of the TAV for residential use or 25 % of TAV the for non-residential use		Rs.

13) **Assessment of vacant land at prescribed rates.**

i) Total site measurement = (TAV)	sft x rate Rs. _____ per sft per month x 10 months	Rs.
(a) Property tax @ 20% of the TAV for residential use or 25 % of TAV for non-residential use		Rs.

14) **Add sub-totals of property from Residential, Non-Residential, Excess vacant land, Vacant land namely:-**

10 (xi) + 11(viii) (f) + 11 A (xi) +12 (a) +13 (a)	Total Property tax payable	Rs.2,052.00
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15) **Tax on telecommunication tower erected on properties irrespective of location and usage**

Telecommunication Tower	Rate per Telecommunication tower	No. of towers	Annual composite tax payable
	Rs. 12,000.00		Rs.
			NIL

16) **Tax on billboards/hoarding including electronic/digital display board erected irrespective usage.**

Zonal classification as per advertisement byelaw

Hoarding	Specify Zone	Number erected	Rate per hoarding	Annual composite tax payable
(a) In B zone less than 150 sft			Rs.12,000.00	Rs.
(b) In B Zone More than 150 sft			Rs. 15,000.00	Rs.
(c) In other zones less than 150 sft			Rs. 7000.00	Rs.
(d) In other zones more than 150 sft			Rs. 10,000.00	Rs.
			(e) Total Rs.	NIL

Computation of total tax payable

Add values of serial numbers 14 + 15 + 16 (e) to arrive at the total Property Tax payable:

(14)	Tax on Residential, Non-Residential, Excess vacant land, Vacant land	Rs.2,052.00
(15)	Tax on Telecommunication towers	Rs.
(16e)	Tax on Billboards/hoarding	Rs.
(17)	Total Property Tax 14 + 15 + 16 (e)	Rs.
(18)	Cess payable @ 24 percent of (17)	Rs. 492.48
(19)	Total Tax payable (17) + (18)	Rs. 25,44.48
(20)	Rebate @ 5 percent of (19) for early payment if paid in full within the prescribed time	Rs. 127.22
(21)	Net property Tax payable (19) – (20)	Rs. 2,417.00
(22)	Deduct property tax for the current year if paid in advance (Enclose copy of receipt)	Rs.
(23)	Net tax payable after deduction (If paid in excess, amount to be adjusted for the next year)	Rs.
(24)	Add penalty of Rs.100/- if return is not filed within prescribed period	Rs.
(25)	Add interest @ 2% per month on (19) if paid after the due date for payment	Rs.
(26)	Net tax payable	Rs. 2,417.00

Penalty for non-filing of return and interest shall be calculated & paid in cash at the office of Asst. Revenue officer

EXAMPLE - 2

Shri Shanmugam has a property in Gubbitotappa Road, Gandhinagar with a built area of 5,250 sft for non residential use (Garment shop). It is a 20 year old building. As per the present zone classification it falls under A Zone. During SAS 2000 this area was under B Zone. As per usage category this property comes under category VI. The rate for this zone is Rs.20.00 since the property is tenanted.

The built area is 5,250 sft and depreciation available is 21%

This example is worked out in the following page.

FORM - I

EXAMPLE 2

[(See Rule 8 (a))]

Application No. 1234567

**FORM FOR THE FIRST YEAR IN THE BLOCK PERIOD IN RESPECT OF TAXPAYERS WHO ARE
ASSIGNED PID NUMBER
BRUHAT BANGALORE MAHANAGARA PALIKE
SELF ASSESSMENT OF PROPERTY TAX FORM /RETURN
PART-I (General Information)**



1)	Year of Assessment	2008-09	P.I.D No.	27-13-25						
2)	Name of the Owner Sri/Smt (If jointly held, mention any one name.)	Shanmugam								
3)	Occupation: Service/Business/House Wife/Other*	Age*			Working/Retired*					
	Tel(R)		Tel (O)		Mob*					
	E-mail (* see below)									
4)	Address of the Property : 25, Gubbi Totadappa Road, Gandhinagar, Bangalore									
a.	Property No:	25	b.	Name of the Road/Cross: Gubbi Totadappa Road						
c.	Stage / Phase / Block No:									
d.	Locality: Village									
e.	Ward No. 27	Name of the Ward: Gandhinagar								
f.	Bangalore City – Pin Code No:	5	6	0	0	0	0	2		
g.	Postal Address for Correspondence:	Same as Above								
5a	Zonal Classification Residential (**See below)	i) Zonal Classification of the property as per SAS 2000			A	B	C	D	E	F
		(ii) Zonal Classification of the property under 2008-09			A	B	C	D	E	F
		(iii) Zone after application of Cap if any. Tick column			A	B	C	D	E	F
5b	Zone classification Non-residential (** See below)	i) Zonal Classification of the property as per SAS 2000			A	B√	C	D	E	F
		(ii) Zonal Classification of the property under 2008-09			A√	B	C	D	E	F
		(iii) Zone after application of Cap if any. Tick column			A	B	C	D	E	F
6)	a) Details of the Residential use <i>(Please tick the correct Box)</i>	Vacant site	RCC / Madras Terrace			Tiled / Sheet	Apt. complex	Special Category	Hut ments	
			Red oxide or Cement flooring	Other flooring	.					
b) Site dimension in square feet (Sft) 3500		c) Built up area: (in Sft) 5250								
d) Number of floors and plinth area in respect of single owner/occupier		e) Excess vacant land if it is more than 3 times the plinth area of the building in sft						Nil		
No. of floors :		Plinth area in sft : 2800								
GF + 1st Floor		f) Use of Property			Residential	Non-Residential		√	Both	

**Not mandatory*

**** Please note that if any street is not found in the zonal classification list then as provided in Rule 3 (i) you will have to calculate on the highest rates applicable to nearest neighboring /street/area/locality.**

PART II Assessment of Residential properties

10) Assessment for expected returns from Residential Property at prescribed rates.

i) Self Occupied (RCC/Madras terrace) wholly cement or red-oxide flooring/other flooring* sft @ Rs. Per sft per month = UAV** x 10 months	Rs.
ii) Self Occupied (tiled/sheet) UAV x 10 months sft @ Rs. Per sft per month =	Rs.
iii) Tenanted portion (RCC / Madras terrace) wholly cement or red-oxide flooring /other flooring sft @ Rs. Per sft per month = UAV x 10 months	Rs.
iv) Tenanted portion (Tiled/sheet) UAV x 10 months sft @ Rs. Per sft per month =	Rs.
v) Calculate Covered/Stilt Car park area @ 50% of the applicable rates :	
(a) Self occupied: sft @ Rs. Per sft per month = UAV x 10 months	Rs.
(b) Tenanted portion sft @ Rs. Per sft per month = UAV x 10 months.	Rs.
vi) Gross Annual Unit Area Value = (i) + (ii) +(iii)+(iv)+(v)(a)(b)	Rs.
vii) LESS: Depreciation % as per Schedule I (If additions are made to the property calculate the depreciation rate separately as applicable for the year when additions were made)	Rs.
viii) (a) Net Taxable Annual Value (TAV) (i.e. vi-vii)	Rs.
(b) Property tax @ 20% of viii (a)	Rs.
ix) Hutments (category IV) (Lump sum tax)	Rs.
x) Special Category : (V) (Lump sum tax)	Rs.
(a) Independent villages Houses sft Owner occupied (Lump sum Tax)	
(b) Independent villages Houses sft (Tenanted) (Lump sum tax)	Rs.
xi) Sub-total Property tax for residential properties: viii (b) or ix or x (a) or (b) as applicable	Rs.

* If the flooring is completely of cement or red oxide then strike "other" and calculate at the rates prescribed in category II. If the flooring i.e even a small portion is other than cement or red oxide then calculate at the rates prescribed under category I.

**UAV "Unit Area Value" per month x10 months= Gross Annual Unit Area Value

Please note: If your premise is only residential usage you need to fill only minimum details. Please see note below

Note: I (a) If there is excess vacant land please fill up column 12.

(b) If telecommunication towers and or hoarding are erected on your property then fill up column 15 and or 16 as the case maybe.

(c) Add the sub-total in column 14 and Then compute the tax in the computation table in the columns mentioned after column 16.

Note II If your premises is purely residential and does not have either (a) or (b) as mentioned in Note (I) above, then put a neat cross mark from column 11 to 13 and 15 to 16. In column 14 enter the sub-total of column 10 (xi). Then compute the tax in the computation table in the columns mentioned after column 16.

PART III Assessment of Non-residential properties

11) Assessment of expected returns from Categories of Non-Residential Property falling under category VI to VIII, XI (ii) (iii) (iv) (Note: Self-occupied & Tenanted is applicable only for category VI excluding those under this category that have Central AC & Escalators)

i) Self Occupied	NIL	sft @ Rs.	Per sft per month = UAV x 10 months*	Rs.
ii) Tenanted portion	5250	sft @ Rs. 20.00	Per sft per month = UAV x 10 months	Rs.10,50,000.00
iii) For categories VII, VIII, XI (ii) and XIII	NA	sft @ Rs.	Per sft per month = UAV x 10 months	Rs.
iv) Calculate Covered/Stilt Car park area @ 50% of the applicable rates				
(a) Self occupied :		sft @ Rs.	Per sft per month = UAV x 10 months	Rs.
(b) Tenanted portion		sft @ Rs.	Per sft per month = UAV x 10 months	Rs.
v)	Total of IV (a) & (b)			Rs.
vi) Gross Annual Unit Area Value = (i) + (ii) +(iii) +(v)				Rs. 10,50,000.00
vii) LESS: Depreciation	21%	as per Schedule I (If additions are made to the property calculate the depreciation rate separately as applicable for the year when additions were made)		Rs. 2,20,500.00
(viii)	(a) Net Taxable Annual Value (TAV) (i.e. vi-vii)			Rs. 8,29,500.00
	(b) Property tax @ 25% of vii (a)			Rs. 2,07,375.00
<i>Surface parking if charged for:</i> (c) Add lump sum tax for 2 wheelers Rs. x Nos.				
<i>Surface parking if charged for:</i> (d) Add lump sum tax for other vehicles Rs. x Nos				
(e) Add lump sum tax for Touring /semi-permanent theater				
(f) Property Tax for Non-Residential use VIII (b)+(c)+(d)+(e)				
				Rs.2,07,375.00

11 A) Assessment of expected returns from categories of Non-Residential Property falling under IX, X, XI (i), XII, XIII & XIV to avail for 25 % from the total area used for the respective category as service area

i) Total Built up area for non-residential (excluding parking area)=		sft.		Rs.
ii) 75 percent of (i) at full rate = UAV x10 months		sft @ Rs.	per sft per month =	Rs.
iii) 25 percent of (i) at half rate= UAV x10 month		sft @ Rs.	per sft per month =	Rs.
iv) Calculate Covered/Stilt Car park area @ 50% of the applicable rates:				
(a) Self occupied :		sft @ Rs.	Per sft per month = UAV x 10 months	Rs.
(b) Tenanted portion		sft @ Rs.	Per sft per month = UAV x 10 months	Rs.
v)	Total TAV i.e. (ii + iii + iv) (a) / (b)			Rs.
vi) Less: Depreciation %		as per Schedule 1 (If additions are made to the property calculate the depreciation rate separately as applicable for the year when additions were made)		Rs.
vii) Net Taxable Annual Value = (v-vi)				Rs.
viii)	Property Tax at 25 percent of (vii)			Rs.
<i>ix) Surface parking if charged for</i> Add lump sum tax for 2 wheelers Rs. x Nos.				
<i>x) Surface parking if charged for:</i> Add lump sum tax for other vehicles Rs. x Nos.				
xi) Total Property Tax for Non-Residential use (viii) (ix) (x)				Rs.

12) **Assessment of excess vacant land at prescribed rates.**

i) Total extent of land in excess of 3 times the plinth area of the building= Rs. _____ per sft per month x 10 months = TAV	sft x	Rs. NIL
(a) Property tax @ 20% of the TAV for residential use or 25 % of TAV the for non-residential use		Rs. NIL

13) **Assessment of vacant land at prescribed rates.**

i) Total site measurement = (TAV)	sft x rate Rs. _____ per sft per month x 10 months	Rs. NIL
(b) Property tax @ 20% of the TAV for residential use or 25 % of TAV for non-residential use		Rs. NIL

14) **Add sub-totals of property from Residential, Non-Residential, Excess vacant land, Vacant land namely:-**

10 (xi) + 11(viii) (f) + 11 A (xi) +12 (a) +13 (a)	Total Property tax payable	Rs.2,07,375.00
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15) **Tax on telecommunication tower erected on properties irrespective of location and usage**

Telecommunication Tower	Rate per Telecommunication tower	No. of towers	Annual composite tax payable
	Rs. 12,000.00		Rs. NIL

16) **Tax on billboards/hoarding including electronic/digital display board erected irrespective usage.**

Zonal classification as per advertisement byelaw

Hoarding	Specify Zone	Number erected	Rate per hoarding	Annual composite tax payable
(a) In B zone less than 150 sft			Rs.12,000.00	Rs.
(b) In B Zone More than 150 sft			Rs. 15,000.00	Rs.
(c) In other zones less than 150 sft			Rs. 7000.00	Rs.
(d) In other zones more than 150 sft			Rs. 10,000.00	Rs.
			(e) Total Rs.	NIL

Computation of total tax payable

Add values of serial numbers 14 + 15 + 16 (e) to arrive at the total Property Tax payable:

(14)	Tax on Residential, Non-Residential, Excess vacant land, Vacant land	Rs.2,07,375.00
(15)	Tax on Telecommunication towers	Rs.
(16e)	Tax on Billboards/hoarding	Rs.
(17)	Total Property Tax 14 + 15 + 16 (e)	Rs.2,07,375.00
(18)	Cess payable @ 24 percent of (17)	Rs. 49,770.00
(19)	Total Tax payable (17) + (18)	Rs.2,57,145.00
(20)	Rebate @ 5 percent of (19) for early payment if paid in full within the prescribed time	Rs. 12,857.00
(21)	Net property Tax payable (19) – (20)	Rs. 2,44,288.00
(22)	Deduct property tax for the current year if paid in advance (Enclose copy of receipt)	Rs.
(23)	Net tax payable after deduction (If paid in excess, amount to be adjusted for the next year)	Rs.
(24)	Add penalty of Rs.100/- if return is not filed within prescribed period	Rs.
(25)	Add interest @ 2% per month on (19) if paid after the due date for payment	Rs.
(26)	Net tax payable	Rs.2,44,288.00

Penalty for non-filing of return and interest shall be calculated & paid in cash at the office of Asst. Revenue officer

Example - 3

[Mixed use-partly residential and partly commercial]

Smt Lakshmi has a residential house in Basvangudi . The house is 20 years old as on April 2008. Ground floor was constructed in 1988 and the 1st floor was constructed in the year 2000. The total built up area is 1600 square feet built up area. Of this 800 square feet is owner occupied and 800 is commercial where she runs a tailoring unit.

The house as per the schedule comes under **C Zone**. The Unit Area Value for self occupied is Rs. 1.80 per sft per month. This monthly value has to be multiplied for 10 months to get the Taxable Annual Value.

For the 800 sft tailoring unit (Non-residential portion) which falls under **C Zone** occupied by the owner the unit area value is Rs. 5.00 per sft per month. This monthly value has to be multiplied by 10 months to arrive at the Taxable Annual Value.

The building has been constructed at different periods. Deduction for depreciation has to be calculated accordingly.

Working sheet showing example for calculating depreciation

Depreciation	Extent built	Number of years as on 31 st March 2008	Taxable Annual Value	Depreciation @	Depreciation value	Net value after depreciation
Area built in 1988	800	20 years	Rs.14,400.00	21%	Rs.3024.00	Rs.11,376.00
Area built in 2000	800	08 years	Rs.40,000.00	09%	Rs. 3,600.00	Rs.36,400.00

Please see the working in the next page.

FORM FOR THE FIRST YEAR IN THE BLOCK PERIOD IN RESPECT OF TAXPAYERS WHO ARE
ASSIGNED PID NUMBERBRUHAT BANGALORE MAHANAGARA PALIKE
SELF ASSESSMENT OF PROPERTY TAX FORM /RETURN
PART-I (General Information)

1)	Year of Assessment	2008-09	P.I.D No.	41-12-300				
2)	Name of the Owner Sri/Smt (If jointly held, mention any one name.)	Smt. Lakshmi						
3)	Occupation: Service/Business/House Wife/Other*	Age*		Working/Retired*				
	Tel(R)	Tel (O)	Mob*					
	E-mail (* see below)							
4)	Address of the Property :							
a.	Property No: 12	b.	Name of the Road/Cross: 12, Bull Temple Road					
c.	Stage / Phase / Block No:	NA						
d.	Locality: Village	Basavanagudi						
e.	Ward No.49	Name of the Ward: Basavanagudi						
f.	Bangalore City – Pin Code No:	5	6	0 0 0 4				
g.	Postal Address for Correspondence:	Same as above						
5a	Zonal Classification Residential (**See below)	i) Zonal Classification of the property as per SAS 2000	A	B	C	D√	E	F
		(ii) Zonal Classification of the property under 2008-09	A	B	C√	D	E	F
		(iii) Zone after application of Cap if any. Tick column	A	B	C	D	E	F
5b	Zone classification Non-residential (** See below)	i) Zonal Classification of the property as per SAS 2000	A	B	C√	D	E	F
		(ii) Zonal Classification of the property under 2008-09	A	B	C√	D	E	F
		(iii) Zone after application of Cap if any. Tick column	A	B	C	D	E	F

6)	a) Details of the Residential use (Please tick the correct Box)	Vacant site	RCC / Madras Terrace			Tiled / Sheet	Apt. complex	Special Category	Hutments
			Red oxide or Cement flooring	Other flooring	√				
b) Site dimension in square feet (Sft) 1600		c) Built up area: (in Sft) 1600							
d) Number of floors and plinth area in respect of single owner/occupier		e) Excess vacant land if it is more than 3 times the plinth area of the building in sft						NIL	
No. of floors :		Plinth area in sft : 800							
1+1		f) Use of Property		Residential	Non-Residential			Both	√

*Not mandatory

** Please note that if any street is not found in the zonal classification list then as provided in Rule 3 (i) you will have to calculate on the highest rates applicable to nearest neighboring /street/area/locality.

PART II Assessment of Residential properties

10) Assessment for expected returns from Residential Property at prescribed rates.

i) Self Occupied (RCC/Madras terrace) wholly cement or red-oxide flooring/other flooring* 800 sft @ Rs. 1.80 Per sft per month = UAV** x 10 months	Rs.14,000.00
ii) Self Occupied (tiled/sheet) NA sft @ Rs. NA Per sft per month = UAV x 10 months	Rs.
iii) Tenanted portion (RCC / Madras terrace) wholly cement or red-oxide flooring /other flooring sft @ Rs. Per sft per month = UAV x 10 months	Rs.
iv) Tenanted portion (Tiled/sheet) sft @ Rs. Per sft per month = UAV x 10 months	Rs.
v) Calculate Covered/Stilt Car park area @ 50% of the applicable rates :	
(a) Self occupied: sft @ Rs. Per sft per month = UAV x 10 months	Rs.
(b) Tenanted portion sft @ Rs. Per sft per month = UAV x 10 months.	Rs.
vi) Gross Annual Unit Area Value = (i) + (ii) +(iii)+(iv)+(v)(a)(b)	Rs. 14,000.00
vii) LESS: Depreciation 21 % as per Schedule I (If additions are made to the property calculate the depreciation rate separately as applicable for the year when additions were made)	Rs. 3024.00
viii) (a) Net Taxable Annual Value (TAV) (i.e. vi-vii)	Rs. 11,376.00
(b) Property tax @ 20% of viii (a)	Rs. 2,275.00
ix) Hutments (category IV) (Lump sum tax)	Rs.
x) Special Category : (V) (Lump sum tax)	Rs.
(a) Independent villages Houses sft Owner occupied (Lump sum Tax)	
(b) Independent villages Houses sft (Tenanted) (Lump sum tax)	Rs.
xi) Sub-total Property tax for residential properties: viii (b) or ix or x (a) or (b) as applicable	Rs. 2,275.00

* If the flooring is completely of cement or red oxide then strike "other" and calculate at the rates prescribed in category II. If the flooring i.e even a small portion is other than cement or red oxide then calculate at the rates prescribed under category I.

**UAV "Unit Area Value" per month x10 months= Gross Annual Unit Area Value

Please note: If your premise is only residential usage you need to fill only minimum details. Please see note below

Note: I (a) If there is excess vacant land please fill up column 12.

(b) If telecommunication towers and or hoarding are erected on your property then fill up column 15 and or 16 as the case maybe.

(c) Add the sub-total in column 14 and Then compute the tax in the computation table in the columns mentioned after column 16.

Note II If your premises is purely residential and does not have either (a) or (b) as mentioned in Note (I) above, then put a neat cross mark from column 11 to 13 and 15 to 16. In column 14 enter the sub-total of column 10 (xi). Then compute the tax in the computation table in the columns mentioned after column 16.

PART III Assessment of Non-residential properties

- 11) Assessment of expected returns from Categories of Non-Residential Property falling under category VI to VIII, XI (ii) (iii) (iv) (Note: Self-occupied & Tenanted is applicable only for category VI excluding those under this category that have Central AC & Escalators)

i) Self Occupied	800	sft @ Rs. 5.00	Per sft per month = UAV x 10 months*	Rs.40,000
ii) Tenanted portion	NA	sft @ Rs. NA	Per sft per month = UAV x 10 months	Rs.
iii) For categories VII, VIII, XI (ii) and XIII		sft @ Rs.	Per sft per month = UAV x 10 months	Rs.
iv) Calculate Covered/Stilt Car park area @ 50% of the applicable rates				
(a) Self occupied :		sft @ Rs.	Per sft per month = UAV x 10 months	Rs.
(b) Tenanted portion		sft @ Rs.	Per sft per month = UAV x 10 months	Rs.
v)	Total of IV (a) & (b)			Rs.
vi) Gross Annual Unit Area Value = (i) + (ii) +(iii) +(v)				Rs. 40,000.00
vii) LESS: Depreciation 9 %	as per Schedule I (If additions are made to the property calculate the depreciation rate separately as applicable for the year when additions were made)			Rs. 3,600.00
(viii)	(a) Net Taxable Annual Value (TAV) (i.e. vi-vii)			Rs. 36,400.00
	(b) Property tax @ 25% of vii (a)			Rs. 9,100.00
<i>Surface parking if charged for:</i> (c) Add lump sum tax for 2 wheelers Rs. x Nos.				
<i>Surface parking if charged for:</i> (d) Add lump sum tax for other vehicles Rs. x Nos				
(e) Add lump sum tax for Touring /semi-permanent theater				
(f) Property Tax for Non-Residential use VIII (b)+(c)+(d)+(e)				
				Rs. 9,100.00

- 11 A) Assessment of expected returns from categories of Non-Residential Property falling under IX, X, XI (i), XII, XIII & XIV to avail for 25 % from the total area used for the respective category as service area

i) Total Built up area for non-residential (excluding parking area)=		sft.		Rs.
ii) 75 percent of (i) at full rate = UAV x10 months		sft @ Rs.	per sft per month =	Rs.
iii) 25 percent of (i) at half rate= UAV x10 month		sft @ Rs.	per sft per month =	Rs.
iv) Calculate Covered/Stilt Car park area @ 50% of the applicable rates:				
(a) Self occupied :		sft @ Rs.	Per sft per month = UAV x 10 months	Rs.
(b) Tenanted portion		sft @ Rs.	Per sft per month = UAV x 10 months	Rs.
v)	Total TAV i.e. (ii + iii + iv) (a) / (b)			Rs.
vi) Less: Depreciation %	as per Schedule 1 (If additions are made to the property calculate the depreciation rate separately as applicable for the year when additions were made)			Rs.
vii) Net Taxable Annual Value = (v-vi)				Rs.
viii)	Property Tax at 25 percent of (vii)			Rs.
<i>ix) Surface parking if charged for</i> Add lump sum tax for 2 wheelers Rs. x Nos.				
<i>x) Surface parking if charged for:</i> Add lump sum tax for other vehicles Rs. x Nos.				
xi) Total Property Tax for Non-Residential use (viii) (ix) (x)				Rs.

12) **Assessment of excess vacant land at prescribed rates.**

i) Total extent of land in excess of 3 times the plinth area of the building= Rs. _____ per sft per month x 10 months = TAV	sft x	Rs.NIL
(a) Property tax @ 20% of the TAV for residential use or 25 % of TAV the for non-residential use		Rs.NIL

13) **Assessment of vacant land at prescribed rates.**

i) Total site measurement = (TAV)	sft x rate Rs. _____ per sft per month x 10 months	Rs.NIL
(c) Property tax @ 20% of the TAV for residential use or 25 % of TAV for non-residential use		Rs.NIL

14) **Add sub-totals of property from Residential, Non-Residential, Excess vacant land, Vacant land namely:-**

10 (xi) + 11(viii) (f) + 11 A (xi) +12 (a) +13 (a)	Total Property tax payable	Rs.11,375.00
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15) **Tax on telecommunication tower erected on properties irrespective of location and usage**

Telecommunication Tower	Rate per Telecommunication tower	No. of towers	Annual composite tax payable
	Rs. 12,000.00		Rs.NIL

16) **Tax on billboards/hoarding including electronic/digital display board erected irrespective usage.**

Zonal classification as per advertisement byelaw

Hoarding	Specify Zone	Number erected	Rate per hoarding	Annual composite tax payable
(a) In B zone less than 150 sft			Rs.12,000.00	Rs.
(b) In B Zone More than 150 sft			Rs. 15,000.00	Rs.
(c) In other zones less than 150 sft			Rs. 7000.00	Rs.
(d) In other zones more than 150 sft			Rs. 10,000.00	Rs.
			(e) Total Rs.	NIL

Computation of total tax payable

Add values of serial numbers 14 + 15 + 16 (e) to arrive at the total Property Tax payable:

(14)	Tax on Residential, Non-Residential, Excess vacant land, Vacant land	Rs. 11,375.00
(15)	Tax on Telecommunication towers	Rs.
(16e)	Tax on Billboards/hoarding	Rs.
(17)	Total Property Tax 14 + 15 + 16 (e)	Rs. 11,375.00
(18)	Cess payable @ 24 percent of (17)	Rs. 2,730.00
(19)	Total Tax payable (17) + (18)	Rs. 14,105.00
(20)	Rebate @ 5 percent of (19) for early payment if paid in full within the prescribed time	Rs.
(21)	Net property Tax payable (19) – (20)	Rs. 14,105.00
(22)	Deduct property tax for the current year if paid in advance (Enclose copy of receipt)	Rs.
(23)	Net tax payable after deduction (If paid in excess, amount to be adjusted for the next year)	Rs.
(24)	Add penalty of Rs.100/- if return is not filed within prescribed period	Rs.
(25)	Add interest @ 2% per month on (19) if paid after the due date for payment	Rs.
(26)	Net tax payable	Rs. 14,105.00

Penalty for non-filing of return and interest shall be calculated & paid in cash at the office of Asst. Revenue officer

Example - 4
[Nursing Home]

A Nursing home in Bangalore is 40 years and has a total built up area of 15,000 sft. It is a 50 beds hospital. Out of the total built up area 1000 sft is given on rent to a canteen and 500 sft to drug store.

Under the schedule Nursing homes/hospitals do not fall under any zone. They are classified based on the year of commencement and the number of beds. The nursing home is 40 years old i.e it was built during 1968 and has 50 beds. From the schedule the said hospital falls under category XII (iv) (C) and the Unit Area Value is Rs. 3.00 per sft.

The hospital has rented out 1000 sft to a canteen and 500 sft to a drug stores. These two usages fall under category VI and the UAV is Rs.8.00 since it is tenanted. The net area of the hospital is thus 13,500 sft

Under the schedule 25 % of the area utilized by the nursing home can be treated as service area and the UAV applicable for service area is 50% of the rate applicable for Nursing home. The 1500 sft area of the drug stores and canteen is not eligible for service area. The calculation for service area and depreciation is as under:

Working sheet showing example for calculating service area

Nature of business activity	Nursing Hospital	Canteen	Drug Store	Total
Area (in sft)	13,500	1000	500	
Extent allowed as service area at 50% of the regular rate	3375	NIL	Nil	3625
Balance area at full rate	10125	1000	500	11375

Working sheet showing example for calculating depreciation

Depreciation	Extent built	Number of years as on 31 st March 2008	Taxable Annual Value	Depreciation @	Depreciation value	Net value after depreciation
Area of Drug store and canteen	1500	48 years	Rs.1,20,000.00	51%	Rs.61,200.00	Rs.58,800.00
Area of nursing home	Service area 3375	48 years	Rs.50,625.00	51%	1,80,731.00	1,73,644.00
	10,125	48 years	Rs.3,03,750.00			

Please see the working in the Next page.

Please see the working below

EXAMPLE 4

FORM I
[(See Rule 8 (a))]

Application No. 1234567

FORM FOR THE FIRST YEAR IN THE BLOCK PERIOD IN RESPECT OF TAXPAYERS WHO ARE
ASSIGNED PID NUMBER

BRUHAT BANGALORE MAHANAGARA PALIKE
SELF ASSESSMENT OF PROPERTY TAX FORM /RETURN
PART-I (General Information)



1)	Year of Assessment	2008-09	P.I.D No.	9-11-267				
2)	Name of the Owner Sri/Smt (If jointly held, mention any one name.)	Dr. Rajagopal						
3)	Occupation: Service/Business/House Wife/Other*	Age*		Working/Retired*				
	Tel(R)	Tel (O)	Mob*					
	E-mail (* see below)							
4)	Address of the Property : No.267,Subramanaya Nagara, Rajajinagar 2 nd Stage Bangalore							
a.	Property No: 267	b.	Name of the Road/Cross: Subramanaya Nagara, Rajajinagar					
c.	Stage / Phase / Block No:	2 nd Stage						
d.	Locality: Village	NA						
e.	Ward No. 9	Name of the Ward: Subramanya Nagar						
f.	Bangalore City – Pin Code No:	5	6	0 0 3 0				
g.	Postal Address for Correspondence:	Same as above						
5a	Zonal Classification Residential (**See below)	i) Zonal Classification of the property as per SAS 2000	A	B	C	D	E	F
		(ii) Zonal Classification of the property under 2008-09	A	B	C	D	E	F
		(iii) Zone after application of Cap if any. Tick column	A	B	C	D	E	F
5b	Zone classification Non-residential (** See below)	i) Zonal Classification of the property as per SAS 2000	A	B	C	D	E [√]	F
		(ii) Zonal Classification of the property under 2008-09	A	B	C [√]	D	E	F
		(iii) Zone after application of Cap if any. Tick column	A	B	C	D [√]	E	F

6)	a) Details of the Residential use (Please tick the correct Box)	Vacant site	RCC / Madras Terrace			Tiled / Sheet	Apt. complex	Special Category	Hutments
			Red oxide or Cement flooring	Other flooring					
b) Site dimension in square feet (Sft) 8000sft			c) Built up area: (in Sft) 15,000 sft						
d) Number of floors and plinth area in respect of single owner/occupier			e) Excess vacant land if it is more than 3 times the plinth area of the building in sft					NIL	
No. of floors :		Plinth area in sft : 5000 sft							
1+ 2		f) Use of Property		Residential		Non-Residential	√	Both	

*Not mandatory

** Please note that if any street is not found in the zonal classification list then as provided in Rule 3 (i) you will have to calculate on the highest rates applicable to nearest neighboring /street/area/locality.

PART II Assessment of Residential properties

10) Assessment for expected returns from Residential Property at prescribed rates.

i) Self Occupied (RCC/Madras terrace) wholly cement or red-oxide flooring/other flooring* sft @ Rs. Per sft per month = UAV** x 10 months	Rs.
ii) Self Occupied (tiled/sheet) UAV x 10 months	Rs.
iii) Tenanted portion (RCC / Madras terrace) wholly cement or red-oxide flooring /other flooring sft @ Rs. Per sft per month = UAV x 10 months	Rs.
iv) Tenanted portion (Tiled/sheet) UAV x 10 months	Rs.
v) Calculate Covered/Stilt Car park area @ 50% of the applicable rates :	
(a) Self occupied: sft @ Rs. Per sft per month = UAV x 10 months	Rs.
(b) Tenanted portion sft @ Rs. Per sft per month = UAV x 10 months.	Rs.
vi) Gross Annual Unit Area Value = (i) + (ii) +(iii)+(iv)+(v)(a)(b)	Rs.
vii) LESS: Depreciation % as per Schedule I (If additions are made to the property calculate the depreciation rate separately as applicable for the year when additions were made)	Rs.
viii) (a) Net Taxable Annual Value (TAV) (i.e. vi-vii)	Rs.
(b) Property tax @ 20% of viii (a)	Rs.
ix) Hutments (category IV) (Lump sum tax)	Rs.
x) Special Category : (V) (Lump sum tax) (a) Independent villages Houses sft Owner occupied (Lump sum Tax)	Rs.
(b) Independent villages Houses sft (Tenanted) (Lump sum tax)	Rs.
xi) Sub-total Property tax for residential properties: viii (b) or ix or x (a) or (b) as applicable	Rs.

* If the flooring is completely of cement or red oxide then strike "other" and calculate at the rates prescribed in category II. If the flooring i.e even a small portion is other than cement or red oxide then calculate at the rates prescribed under category I.

**UAV "Unit Area Value" per month x10 months= Gross Annual Unit Area Value

Please note: If your premise is only residential usage you need to fill only minimum details. Please see note below

Note: I (a) If there is excess vacant land please fill up column 12.

(b) If telecommunication towers and or hoarding are erected on your property then fill up column 15 and or 16 as the case maybe.

(c) Add the sub-total in column 14 and Then compute the tax in the computation table in the columns mentioned after column 16.

Note II If your premises is purely residential and does not have either (a) or (b) as mentioned in Note (I) above, then put a neat cross mark from column 11 to 13 and 15 to 16. In column 14 enter the sub-total of column 10 (xi). Then compute the tax in the computation table in the columns mentioned after column 16.

PART III Assessment of Non-residential properties

- 11) **Assessment of expected returns from Categories of Non-Residential Property falling under category VI to VIII, XI (ii) (iii) (iv) (Note: Self-occupied & Tenanted is applicable only for category VI excluding those under this category that have Central AC & Escalators)**

i) Self Occupied	sft @ Rs.	Per sft per month = UAV x 10 months*	Rs.
ii) Tenanted portion 1500	sft @ Rs. 8.00	Per sft per month = UAV x 10 months	Rs.1,20,000.00
iii) For categories VII, VIII, XI (ii) and XIII	sft @ Rs.	Per sft per month = UAV x 10 months	Rs.
iv) Calculate Covered/Stilt Car park area @ 50% of the applicable rates			
(a) Self occupied : 10 months	sft @ Rs.	Per sft per month = UAV x	Rs.
(b) Tenanted portion 10 months	sft @ Rs.	Per sft per month = UAV x	Rs.
v)	Total of IV (a) & (b)		Rs.
vi) Gross Annual Unit Area Value = (i) + (ii) +(iii) +(v)			Rs. 1,20,000.00
vii) LESS: Depreciation 51% as per Schedule I (If additions are made to the property calculate the depreciation rate separately as applicable for the year when additions were made)			Rs. 61,200.00
(viii) (a) Net Taxable Annual Value (TAV) (i.e. vi-vii)			Rs. 58,800.00
(b) Property tax @ 25% of vii (a)			Rs. 14,700.00
Surface parking if charged for: (c) Add lump sum tax for 2 wheelers Rs.	x	Nos.	Rs
Surface parking if charged for: (d) Add lump sum tax for other vehicles Rs.	x	Nos	Rs.
(e) Add lump sum tax for Touring /semi-permanent theater			Rs.
(f) Property Tax for Non-Residential use VIII (b)+(c)+(d)+(e)			Rs. 14,700.00

- 11 A) Assessment of expected returns from categories of Non-Residential Property falling under IX, X, XI (i), XII, XIII & XIV to avail for 25 % from the total area used for the respective category as service area**

i) Total Built up area for non-residential (excluding parking area)= 13,500	sft.	Rs.
ii) 75 percent of (i) at full rate =10,125 UAV x10 months	sft @ Rs. 3.00	per sft per month = Rs.3,03,750.00
iii) 25 percent of (i) at half rate= 3,370 UAV x10 month	sft @ Rs. 1.50	per sft per month = Rs. 50,625.00
iv) Calculate Covered/Stilt Car park area @ 50% of the applicable rates:		
(a) Self occupied :	sft @ Rs.	Per sft per month = UAV x 10 months Rs.
(b) Tenanted portion	sft @ Rs.	Per sft per month = UAV x 10 months Rs.
v)	Total TAV i.e. (ii + iii + iv) (a) / (b) Rs.3,54,375.00	
vi) Less: Depreciation 51 % as per Schedule 1 (If additions are made to the property calculate the depreciation rate separately as applicable for the year when additions were made)	Rs.1,80,731.00	
vii) Net Taxable Annual Value = (v-vi)	Rs.1,73,644.00	
viii) Property Tax at 25 percent of (vii)	Rs. 43,411.00	
ix) Surface parking if charged for Add lump sum tax for 2 wheelers Rs.	x	Nos. Rs. NIL
x) Surface parking if charged for: Add lump sum tax for other vehicles Rs.	x	Nos. Rs. NIL
xi) Total Property Tax for Non-Residential use (viii) (ix) (x)	Rs.43,411.00	

12) **Assessment of excess vacant land at prescribed rates.**

i) Total extent of land in excess of 3 times the plinth area of the building= Rs. _____ per sft per month x 10 months = TAV	sft x	Rs. NIL
(a) Property tax @ 20% of the TAV for residential use or 25 % of TAV the for non-residential use		Rs. NIL

13) **Assessment of vacant land at prescribed rates.**

i) Total site measurement = (TAV)	sft x rate Rs. _____ per sft per month x 10 months	Rs. NIL
(d) Property tax @ 20% of the TAV for residential use or 25 % of TAV for non-residential use		Rs. NIL

14) **Add sub-totals of property from Residential, Non-Residential, Excess vacant land, Vacant land namely:-**

10 (xi) + 11(viii) (f) + 11 A (xi) +12 (a) +13 (a)	Total Property tax payable	Rs.58,111.00
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15) **Tax on telecommunication tower erected on properties irrespective of location and usage**

Telecommunication Tower	Rate per Telecommunication tower	No. of towers	Annual composite tax payable
	Rs. 12,000.00		Rs. NIL

16) **Tax on billboards/hoarding including electronic/digital display board erected irrespective usage.**

Zonal classification as per advertisement byelaw

Hoarding	Specify Zone	Number erected	Rate per hoarding	Annual composite tax payable
(a) In B zone less than 150 sft			Rs.12,000.00	Rs.
(b) In B Zone More than 150 sft			Rs. 15,000.00	Rs.
(c) In other zones less than 150 sft			Rs. 7000.00	Rs.
(d) In other zones more than 150 sft			Rs. 10,000.00	Rs.
			(e) Total Rs.	NIL

Computation of total tax payable

Add values of serial numbers 14 + 15 + 16 (e) to arrive at the total Property Tax payable:

(14)	Tax on Residential, Non-Residential, Excess vacant land, Vacant land	Rs.58,111.00
(15)	Tax on Telecommunication towers	Rs.
(16e)	Tax on Billboards/hoarding	Rs.
(17)	Total Property Tax 14 + 15 + 16 (e)	Rs.58,111.00
(18)	Cess payable @ 24 percent of (17)	Rs. 13947.00
(19)	Total Tax payable (17) + (18)	Rs. 72058.00
(20)	Rebate @ 5 percent of (19) for early payment if paid in full within the prescribed time	Rs. 3602.00
(21)	Net property Tax payable (19) – (20)	Rs. 68454.00
(22)	Deduct property tax for the current year if paid in advance (Enclose copy of receipt)	Rs.
(23)	Net tax payable after deduction (If paid in excess, amount to be adjusted for the next year)	Rs.
(24)	Add penalty of Rs.100/- if return is not filed within prescribed period	Rs.
(25)	Add interest @ 2% per month on (19) if paid after the due date for payment	Rs.
(26)	Net tax payable	Rs. 68454.00

Penalty for non-filing of return and interest shall be calculated & paid in cash at the office of Asst. Revenue officer

Example - 5

[Commercial Complex 30000 sft]

Shri Venkata Reddy has 40,000 sft Commercial centrally air-conditioned complex in Sajjapura main road of which 30,000 sft is rented to a software company and 10,000 sft for a private firm. The building is 10 years old.

Under the schedule Commercial complex which are centrally air-conditioned and where on occupier has occupied more than 20000 sft it falls under category VIII (i) and the unit area value is Rs. 20.00 per sft per month. The monthly Unit Area Value has to be multiplied by 10 months to arrive at the Taxable Annual Value. Hence property tax for the 30,000 sft occupied by the software firm has to be computed accordingly.

The balance area of 10,000 sft being centrally air-conditioned, also falls under the same category VIII (i) and the monthly unit area value applicable is Rs. 20.00 per sft per month. The monthly Unit Area Value has to be multiplied by 10 months to arrive at the Taxable Annual Value.

He also has provided stilt parking for the tenant use. This area is 8,000 sft. For the parking area 50% of the prescribed rate for the category is applicable. Hence the rate for car parking area is Rs.10.00 per sft.

On the building one telecommunication tower has been erected. This tower falls under category XVII and a lump sum tax of Rs.12,000.00 + Cess is prescribed.

He has also one hoarding measuring 250 sft. The area falls in under D zone under the Advertising byelaw. The lump sum tax for the hoarding in this zone is Rs.10,000.00 plus cess under category XVIII (iv).

Working sheet showing example for computing area and depreciation separately

Total area	Year of construction	Unit Area Value for 10 months	Depreciation @ 12 %	Net value
40,000	1998	Rs.80,00,000.00	Rs.9,60,000.00	Rs. 70,40,000.00
Stilt parking 8,000 sft	1998	Rs.8,00,000.00	Rs. 96,000.00	Rs.7,04,000.00

This example is worked out in the following page.

FORM FOR THE FIRST YEAR IN THE BLOCK PERIOD IN RESPECT OF TAXPAYERS WHO DO NOT
HAVE PID NUMBER BUT HAVE A KATHA NUMBERBRUHAT BANGALORE MAHANAGARA PALIKE
SELF ASSESSMENT OF PROPERTY TAX FORM /RETURN
PART-I (General Information)

1)	Year of Assessment	2008-09	Katha	No.12/Doddakanahali Sy No. 112						
2)	Name of the Owner Sri/Smt (If jointly held, mention any one name.)	Venkata Reddy & Brothers								
3)	Occupation: Service/Business/House Wife/Other*	Age*		Working/Retired*						
	Tel(R)	Tel (O)	Mob*	93456-09876						
	E-mail (* see below)	venkate@hotmail.com								
4)	Address of the Property : No.12, Sajapur Road,									
a.	Property No: 12	b.	Name of the Road/Cross: Sajapur Road							
c.	Stage / Phase / Block No:	NA								
d.	Locality: Village	Doddaanahalli								
e.	Ward No. NIL	Name of the Ward: Bomanahalli								
f.	Bangalore City – Pin Code No:	5	6	0	0					
g.	Postal Address for Correspondence:	121, 11 th Cross Lalbagh Road, Wilson Garden , Bangalore 25								
5a	Zonal Classification Residential (**See below)	Zonal Classification of the property under 2008-09			A	B	C	D	E	F
5b	Zone classification Non-residential (** See below)	Zonal Classification of the property under 2008-09			A	B	C	D	E√	F

6)	a) Details of the Residential use (Please tick the correct Box)	Vacant site	RCC / Madras Terrace			Tiled / Sheet	Apt. complex	Special Category	Hutments
			Red oxide or Cement flooring	Other flooring					
b) Site dimension in square feet (Sft) 60,000			c) Built up area: (in Sft) 40,000						
d) Number of floors and plinth area in respect of single owner/occupier			e) Excess vacant land if it is more than 3 times the plinth area of the building in sft					NIL	
No. of floors :		Plinth area in sft :							
1+1		20,000							
f) Use of Property			Residential		Non-Residential	√	Both		

*Not mandatory

** Please note that if any street is not found in the zonal classification list then as provided in Rule 3 (i) you will have to calculate on the highest rates applicable to nearest neighboring /street/area/locality.

PART II Assessment of Residential properties

10) Assessment for expected returns from Residential Property at prescribed rates.

i) Self Occupied (RCC/Madras terrace) wholly cement or red-oxide flooring/other flooring* sft @ Rs. Per sft per month = UAV** x 10 months	Rs.
ii) Self Occupied (tiled/sheet) sft @ Rs. Per sft per month = UAV x 10 months	Rs.
iii) Tenanted portion (RCC / Madras terrace) wholly cement or red-oxide flooring /other flooring sft @ Rs. Per sft per month = UAV x 10 months	Rs.
iv) Tenanted portion (Tiled/sheet) sft @ Rs. Per sft per month = UAV x 10 months	Rs.
v) Calculate Covered/Stilt Car park area @ 50% of the applicable rates :	
(a) Self occupied: sft @ Rs. Per sft per month = UAV x 10 months	Rs.
(b) Tenanted portion sft @ Rs. Per sft per month = UAV x 10 months.	Rs.
vi) Gross Annual Unit Area Value = (i) + (ii) +(iii)+(iv)+(v)(a)(b)	Rs.
vii) LESS: Depreciation % as per Schedule I (If additions are made to the property calculate the depreciation rate separately as applicable for the year when additions were made)	Rs.
viii) (a) Net Taxable Annual Value (TAV) (i.e. vi-vii)	Rs.
(b) Property tax @ 20% of viii (a)	Rs.
ix) Hutments (category IV) (Lump sum tax)	Rs.
x) Special Category : (V) (Lump sum tax)	Rs.
(a) Independent villages Houses sft Owner occupied (Lump sum Tax)	
(b) Independent villages Houses sft (Tenanted) (Lump sum tax)	Rs.
xi) Sub-total Property tax for residential properties: viii (b) or ix or x (a) or (b) as applicable	Rs.

* If the flooring is completely of cement or red oxide then strike "other" and calculate at the rates prescribed in category II. If the flooring i.e even a small portion is other than cement or red oxide then calculate at the rates prescribed under category I.

**UAV "Unit Area Value" per month x10 months= Gross Annual Unit Area Value

Please note: If your premise is only residential usage you need to fill only minimum details. Please see note below

Note: I (a) If there is excess vacant land please fill up column 12.

(b) If telecommunication towers and or hoarding are erected on your property then fill up column 15 and or 16 as the case maybe.

(c) Add the sub-total in column 14 and Then compute the tax in the computation table in the columns mentioned after column 16.

Note II If your premises is purely residential and does not have either (a) or (b) as mentioned in Note (I) above, then put a neat cross mark from column 11 to 13 and 15 to 16. In column 14 enter the sub-total of column 10 (xi). Then compute the tax in the computation table in the columns mentioned after column 16.

PART III Assessment of Non-residential properties

- 11) **Assessment of expected returns from Categories of Non-Residential Property falling under category VI to VIII, XI (ii) (iii) (iv)**
(Note: Self-occupied & Tenanted is applicable only for category VI excluding those under this category that have Central AC & Escalators)

i) Self Occupied	NIL	sft @ Rs.	NIL	Per sft per month = UAV x 10 months*	Rs.
ii) Tenanted portion	40,000	sft @ Rs.	20.00	Per sft per month = UAV x 10 months	Rs.80,00,000.00
iii) For categories VII, VIII, XI (ii) and XIII	NA	sft @ Rs.	NA	Per sft per month = UAV x 10 months	Rs.
iv)) Calculate Covered/Stilt Car park area @ 50% of the applicable rates					
(a) Self occupied :	NIL	sft @ Rs.		Per sft per month = UAV x 10 months	Rs.
(b) Tenanted portion	8,000	sft @ Rs.	10.00	Per sft per month = UAV x 10 months	Rs. 8,00,000.00
v)				Total of IV (a) & (b)	Rs. 8,00,000.00
vi) Gross Annual Unit Area Value = (i) + (ii) +(iii) +(v)					Rs. 88,00,000.00
vii) LESS: Depreciation 12 %				as per Schedule I (If additions are made to the property calculate the depreciation rate separately as applicable for the year when additions were made)	Rs. 10,56,000.00
(viii)				(a) Net Taxable Annual Value (TAV) (i.e. vi-vii)	Rs. 77,44,000.00
				(b) Property tax @ 25% of vii (a)	Rs. 19,36,000.00
Surface parking if charged for:				(c) Add lump sum tax for 2 wheelers Rs. NA x Nos.	Rs
Surface parking if charged for:				(d) Add lump sum tax for other vehicles Rs. NA x NA Nos	Rs.
				(e) Add lump sum tax for Touring /semi-permanent theater	Rs.
				(f) Property Tax for Non-Residential use VIII (b)+(c)+(d)+(e)	Rs. 19,36,000.00

- 11 A) Assessment of expected returns from categories of Non-Residential Property falling under IX, X, XI (i), XII, XIII & XIV to avail for 25 % from the total area used for the respective category as service area**

i) Total Built up area for non-residential (excluding parking area)=		sft.			Rs.
ii) 75 percent of (i) at full rate =		sft @ Rs.		per sft per month =	Rs.
UAV x10 months					
iii) 25 percent of (i) at half rate=		sft @ Rs.		per sft per month =	Rs.
UAV x10 month					
iv) Calculate Covered/Stilt Car park area @ 50% of the applicable rates:					
(a) Self occupied :		sft @ Rs.		Per sft per month = UAV x 10 months	Rs.
(b) Tenanted portion		sft @ Rs.		Per sft per month = UAV x 10 months	Rs.
v)				Total TAV i.e. (ii + iii + iv) (a) / (b)	Rs.
vi) Less: Depreciation %				as per Schedule 1 (If additions are made to the property calculate the depreciation rate separately as applicable for the year when additions were made)	Rs.
vii) Net Taxable Annual Value = (v-vi)					Rs.
viii)				Property Tax at 25 percent of (vii)	Rs.
ix) Surface parking if charged for				Add lump sum tax for 2 wheelers Rs. x Nos.	Rs.
x) Surface parking if charged for:				Add lump sum tax for other vehicles Rs. x Nos.	Rs.
xi)				Total Property Tax for Non-Residential use (viii) (ix) (x)	Rs.

12) **Assessment of excess vacant land at prescribed rates.**

i) Total extent of land in excess of 3 times the plinth area of the building= Rs. _____ sft x _____ per sft per month x 10 months = TAV	Rs. NIL
(a) Property tax @ 20% of the TAV for residential use or 25 % of TAV the for non-residential use	Rs. NIL

13) **Assessment of vacant land at prescribed rates.**

i) Total site measurement = _____ (TAV)	sft x rate Rs. _____ per sft per month x 10 months	Rs. NIL
(e) Property tax @ 20% of the TAV for residential use or 25 % of TAV for non-residential use		Rs. NIL

14) **Add sub-totals of property from Residential, Non-Residential, Excess vacant land, Vacant land namely:-**

10 (xi) + 11(viii) (f) + 11 A (xi) +12 (a) +13 (a)	Total Property tax payable	Rs.19,36,000.00
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15) **Tax on telecommunication tower erected on properties irrespective of location and usage**

Telecommunication Tower	Rate per Telecommunication tower Rs. 12,000.00	No. of towers 1	Annual composite tax payable Rs.12,000.00
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16) **Tax on billboards/hoarding including electronic/digital display board erected irrespective usage.**

Zonal classification as per advertisement byelaw

Hoarding	Specify Zone	Number erected	Rate per hoarding	Annual composite tax payable
(a) In B zone less than 150 sft			Rs.12,000.00	Rs.
(b) In B Zone More than 150 sft			Rs. 15,000.00	Rs.
(c) In other zones less than 150 sft			Rs. 7000.00	Rs.
(d) In other zones more than 150 sft	D	1	Rs. 10,000.00	Rs.10,000.00
			(e) Total Rs.	Rs.10,000.00

Computation of total tax payable

Add values of serial numbers 14 + 15 + 16 (e) to arrive at the total Property Tax payable:

(14)	Tax on Residential, Non-Residential, Excess vacant land, Vacant land	Rs. 19,36,000.00
(15)	Tax on Telecommunication towers	Rs. 12,000.00
(16e)	Tax on Billboards/hoarding	Rs. 10,000.00
(17)	Total Property Tax 14 + 15 + 16 (e)	Rs. 19,58,000.00
(18)	Cess payable @ 24 percent of (17)	Rs. 4,69,920.00
(19)	Total Tax payable (17) + (18)	Rs. 24,27,920.00
(20)	Rebate @ 5 percent of (19) for early payment if paid in full within the prescribed time	Rs. 1,21,396.00
(21)	Net property Tax payable (19) – (20)	Rs. 23,06,524.00
(22)	Deduct property tax for the current year if paid in advance (Enclose copy of receipt)	Rs.
(23)	Net tax payable after deduction (If paid in excess, amount to be adjusted for the next year)	Rs.
(24)	Add penalty of Rs.100/- if return is not filed within prescribed period	Rs.
(25)	Add interest @ 2% per month on (19) if paid after the due date for payment	Rs.
(26)	Net tax payable	Rs. 23,06,524.00

Penalty for non-filing of return and interest shall be calculated & paid in cash at the office of Asst. Revenue officer