

## **NEW ASSESSMENT OF PROPERTY TAX**

### **PROCEDURE OF ASSESSMENT:**

Procedure to be followed for new Assessment of Property Tax as per Section 197 Section 198(2) and 210 of GHMC Act and 198 (2).

- The applicant should submit the application with relevant documents to the concerned Deputy Commissioners / CSC for assessment of Property Tax along with documents mentioned below.
- The concerned tax inspector/ VO/AMC/TI to inspect the building physically and also verify whether it is having clear title or any litigation such as government land, wakf land, ULC land or any court dispute etc., and assess the property tax as per prevailing rates of residential and as per Area Based Unit, Rates (ABUR) of non-residential properties, duly conducting Physical inspection.
- A unique Property Tax Identification number (PTIN) is generated for the new assessment, with a new House Number.

### **GHMC Act Provision**

Section 210 (1) When any building is newly erected or re-erected, or when any building which has been vacant is re-occupied, the person primarily liable for the property taxes assessed on the building shall within fifteen days give notice thereof, in writing, to the Commissioner.

(2) The said period of fifteen days shall be counted from the date of the completion or of the occupation, whichever first occurs, of the building which has been newly erected or re-erected and in the case of a building which has been vacant, from the date of the re-occupation thereof.

### **List of Documents Required:**

- i. Registered Sale Deed / Gift Deed / Partition attested by Gazetted Officer.
- ii. Link Documents attested by Gazetted Officer.
- iii. Building Sanction Plan (Xerox)
- iv. Occupancy Certificate.

### **Online Self Assessment Scheme :**

- Online Self Assessment Scheme has been introduced by GHMC. The property owner can submit application for new assessment through online duly providing certain details such as, Building Permission Number, Occupancy Certificate Number, Locality Name, nature of the building, usage, plinth area, etc., based on which, the approximate yearly property tax will be displayed on the screen.
- The Online application is forwarded to the Deputy Commissioner Login.
- The concerned VO/TI/BC will inspect the premises and levy property tax as per prevailing rates.
- A Special Notice will be issued to the owner duly allotting a new PTIN No.