

PROPERTY TAX RETURN, PUNJAB – SELF ASSESMENT FORM**Municipal Council Mukerian**

Financial Year _____

UID No. _____ (For office use only)

Sr. No.	Item	Information to be filled by the Tax Payer
1	Particulars of Tax Payer (Name, Father's Name, Address for correspondence, Telephone Number etc.)	
2	Particulars of Property (Number, Ward, Mohalla etc.)	
	Residential / Non-residential	
3	Write the category of full exemption, if any	
4	Particulars, if non-residential building is on rent	(A) Annual rent Rs. _____ (B) Amount of Tax Rs. _____ (7.50 % of annual rent)
5	If not above Sr No. 4, then write category of Property :- (A)Residential building/Flat; (B)Residential Flat; (C)Commercial Building; (D)Multiplex/Mall; (E)Marriage Palace; (F)Hotel; (G)Industrial, Educational or Godown	
6	Classification of Area where Property is situated (Area 1, Area 2)	
7	Particulars of Area (A) Covered area on ground floor	Rs. _____ per sq. yard / ft.
	(B) Uncovered area on ground floor	Rs. _____ per sq. yard / ft.
	(C) Area of other floors	Rs. _____ per sq. yard / ft.
	(D) (B) + (C)	Rs. _____ per sq. yard / ft.
8	Applicable Tax Rates (A) For covered area on ground floor	Rs. _____ per sq. yard / ft.
	(B) For other Area	Rs. _____ per sq. yard / ft.
9	Amount of Tax (A) – 7(A) X 8(A)	Rs. _____
	(B) – 7(D) X 8(B)	Rs. _____
10	Particulars and proof of Anshik exemption, if any	Rs. _____
11	If Tax is being paid till the date of Rebate, then Amount of rebate (10%)	Rs. _____
12	Any other Payment, if any (Penalty, Interest etc.)	Penalty Rs. _____ Interest Rs. _____
13	Fire cess (10% for highly inflammable, 5% on all other commercial properties)	Rs. _____
14	Particulars of total payable / paid amount (Bank Draft No. _____ Dated _____ Cash receipt No. _____ Date _____ etc.)	Rs. _____

I hereby solemnly affirm and confirm that the particulars given by me in the above form are correct and I am responsible for the above given information. If any of the particulars and information given above is found incorrect then, I shall be bound to comply with the orders passed by the competent authority and legal action.

Place _____
Date _____

Signature of Tax Payer (Assessee)
(Name & Address) _____

Use	Area	Area Classification	Rate of tax as per classification and category (in rupees)	Remarks
1	2	3	5	6
Residential houses	For all, except single storey houses built on land area upto 125 square yards	Area 1	2.00 per square yard	These rates are for built up area of ground floor. For basement, first floor, other floors and vacant area, the rate will be fifty per cent of the rates specified in column No. 4 /5.
		Area 2	1.00 per square yard	
Flats	having more than 500 square feet super area	Area 1	2.00 per square yard	-
		Area 2	1.00 per square yard	
Commercial buildings including Restaurants (except multiplexes, malls, marriage palaces)	Having 100 square feet land or below	Area 1	3.00 per square foot	These rates are for built up area of ground floor. For basement, first floor, other floors and vacant area, the rate will be fifty per cent of the rates specified in column No. 4 /5.
		Area 2	1.50 per square foot	
	Having 1000 square feet land or below but beyond 100 square feet land	Area 1	4.00 per square foot	
		Area 2	2.00 per square foot	
	Having beyond 1000 square feet land	Area 1	5.00 per square foot	
		Area 2	2.50 per square foot	
Multiplex, Malls etc.	-	For all areas	10.00 per square foot	These rates are for whole built-up area having distinct roof and/or partition and for all floors.
Marriage palaces	-	For all areas	4.00 per square yard	These rates are for whole area of land.
Hotels	Having 15 rooms or below (without star, one star or two star)	Area 1	4.00 per square foot	These rates are for every built up area irrespective of floor. There will be no tax on vacant land and parking area
		Area 2	3.00 per square foot	
	Having beyond 15 rooms (without star or with star)	Area 1	8.00 per square foot	
		Area 2	6.00 per square foot	
Industrial (any manufacturing unit), educational institutions, and godowns	Having 4000 square yards land or below	For all areas	4.00 per square yard	These rates are for built up area of ground floor. For basement, first floor, other floors and vacant area, the rate will be fifty per cent of the rates specified in column No. 4 /5.
	Having Beyond 4000 square yards land	For all areas	6.00 per square yard	

The tax on a building, which has remained un-occupied and unproductive of rent throughout the year or the part period thereof shall be at half the rate of tax specified above.

(A) No tax shall be leviable on vacant land (**Explanation:-** The expression 'vacant land' shall construe the land comprising any plot which does not contain any structure, may be pucca or kacha) and building and/or land - exclusively used for,- religious purposes, religious rites, religious ceremonies, religious festivals / cremation grounds, burial grounds; / gaushalas, stray animal care centers / historical and heritage buildings, so notified by the State Government, Central Government or United Nations Educational, Scientific and Cultural Organization / old age homes, homes for disabled, homes for orphans and homes for destitute / the building or land owned and used by the committee / the building or land used for Schools and Colleges owned or aided by the State Government / the building or land of Hospitals or Dispensaries owned by the State Government / parking space (only in respect of multi-storey flats or buildings) and land used for agricultural or horticultural purposes / pertaining to residential houses (without any condition of storeys) measuring 50 square yards or below or single storey residential houses (inclusive of munti and water tanks) measuring 125 square yards or below or residential flats having super covered area measuring 500 square feet or below / owned by Freedom Fighters, who are receiving pension as such from the Central Government or the State Government or both, as the case may be / Persons living below poverty line who possess requisite card, issued in support thereof / Persons, who had served, or are serving, in any rank, whether as a combatant or a non-combatant, in the Naval, Military or Air Forces of the Union of India.

(B) belonging to units or projects covered under the 'Fiscal Incentives for Industrial Promotion-2013' as notified by the Government of Punjab, Department of Industries and Commerce, vide No. CC/FIIP/2013/5343 dated 5th December, 2013, the exemption shall be available to such Units or Projects subject to the terms and conditions set and to the extent indicated therein, on production of a certificate from the nodal agency specified in the said Notification.

(C) in the area falling within a newly constituted Municipal Council / Nagar Panchayat on or after the first day of April, 2014, for a period of three years to be reckoned from the date of such constitution / in the area falling within a Municipal Council or Nagar Panchayat, constituted prior to the first day of April, 2014, but had not completed three years on this date, for a period of three years to be reckoned from the said date / in the area included in a Municipal Council/Nagar Panchayat on or after the first day of April, 2014, for a period of three years to be reckoned from the date of such inclusion / in the area which was included in a Municipal Councils or Nagar Panchayat within the period of three years prior to the first day of April, 2014, but had not completed three years on this date, for a period of three years to be reckoned from the said date.

(D) The building and land owned by the following categories of persons shall be exempted for the payment of tax of five thousand rupees per financial year:- Widows / Handicapped persons, who are as if being assesses entitled for the time being to the benefits of deduction under section 80 U of the Income Tax Act, 1961

(E) The building and/or land of all educational institutions, other than Governmental and Government aided, shall be exempted for the payment of fifty per cent of the tax assessed for a financial year.

Provided that if it appears to the State Government to be expedient and necessary, at any time, it may review the exemptions so granted, by an order to be published in the Official Gazette."