



**MUNICIPAL CORPORATION, KARIMNAGAR**  
**PROPERTY TAX ASSESSMENT RETURN**

**Application No.**

**1. Name of the Owner**

**2. Name of the Father/Husband**

**3. House No.**

**(if already assessed)**

**4. Ward No.**

**5. Name of the Locality**

**6. Assessment No.**

**(if already assessed to property tax)**

**7. Existing Tax per annum**

**8. Area of the site (Sq. Yards)**

**9. Own Site / Government Site**

**10. Order No. & Date sanctioning  
Building permission**

**11. Month and Year in which the  
Construction of the building  
Completed brought to usage**

Month	
<input type="text"/>	<input type="text"/>

Year	
<input type="text"/>	<input type="text"/>

**12. Nature of construction of building**

**RCC Posh**

**A.C./ Zinc sheet**

**Mangalore Tile**

**RCC Ordinary**

**Madras Terrace**

**Country Tiles**

**Floor**

**Hut**

**Flooring**

**Wood Used: Teak Wood**

**Country Wood**

**Walls**

**13. Amenities provided in the building**

**1. Electricity**  **2. Drinking Water Tap**

**3. Attached Bathrooms**  **4. Toilets**

**5. Whether Rain Water Harvesting Structure is arranged**  Yes  No

**14. Details about usage of building**

Name of the Occupier	In the Name of Construction	Plinth area in Sq. Mtrs Floor-wise	Usage of building	Age of the buildings in years
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
(a) Owner				
(b) Tenant				

**Note: 1. If the building is partly owner occupied and partly tenant, occupied the above details are to be given separately in Col. (14)**

**2. The above details are to be given in Square Meters separately in regard to nature of construction usage, age of the building and plinth area.**

**15. Documents to be enclosed :**

**1. Orders sanctioning the building permission along With a copy of plan** Yes  No

**2. Document showing the ownership title of the site Or building / copy of documents** Yes  No

- 3. If for some reason or other the above documents are not available the property Tax assessment Form can be filed.**

**DECLARATION**

Sri / Smt. \_\_\_\_\_ Son / Wife \_\_\_\_\_ hereby declare that the information furnished above with reference to the provisions of Andhra Pradesh Act 1965 are true to the best of my knowledge and I hereby confirm the same.

Date:

SIGNATURE

Name in (Block Letter)

## **HOW TO GET HOUSE NUMBER ALLOTTED AND PROPERTY TAX ASSESSMENT IN MUNICIPALITIES WITHIN 15 DAYS ?**

- Property Tax Assessment Return can be obtained from the Mee-Seva service Centre of the Municipal Office by paying a fee of Rs. \_\_\_\_.
  
- After filling the above Return it has to be handed over in the said Me-Seva service Centre.
  
- The Assistant incharge of the Mee service Service Centre will give a receipt in token of having received Property Tax Assessment Return duly mentioning the date and time for issuing special notice allotting Door Number.
  
- The special notice indicating the quantum of property tax payable and also the house number allotted will be issued to the applicant within 15 days from the date of filling of Property Tax Assessment Return excluding the date of filing.
  
- The applicant can approach the Municipal Commissioner in the matter if the special notice is not issued as indicated above.
  
- Compensation will be paid @ Rs. 50/- per day to the applicant towards loss of their valuable time for the delay caused in this matter.

## METHOD OF ASSESSMENT OF PROPERTY TAX IN MUNICIPALITIES

- The Andhra Pradesh Municipalities Act has been amended in the year 1989 and Assessment of Taxes Rules, 1990 have been issued for fixation of assessment of Property Tax on a scientific basis and to make assessment of Property Tax very simple without giving any scope for doubts and to remove discretionary powers of Municipal Commissioners with an intention of improving the finances of the municipalities to provide better amenities to its citizens.

### **NATURE OF USE OF THE BUILDINGS**

In all the Municipalities a notification in Form A has been published in the District Gazette indicating the monthly rental value per square metre with reference to types of constructions in each Zone and its usage. A copy of the said notification can be obtained from the Municipal Office.

### **FIXATION OF ANNUAL RENTAL VALUE**

The annual rental value has been fixed in the following manner.

- 1) The plinth area of the building will be arrived by multiplying the length and breadth of the building out side
- 2) The information whether Building is occupied by the owner or rented will be recorded in the Assessment Register.
- 3) The Building type (Perl / Ordinary) will be arrived at for each category of building based on the construction.
- 4) The usage of the building / portions of the building will be recorded in the register, as per the use of building.
- 5) The age of the building / parts of the buildings will be recorded in the register.

Taking into consideration the above aspects the annual rental value is fixed with reference to rates of monthly rental value published in the Form A gazette notification.

### **DIVISION OF ANNUAL RENTAL VALUE**

The rental value is apportioned in the following manner.

- |      |          |   |     |
|------|----------|---|-----|
| (i)  | Building | - | 2/3 |
| (ii) | Site     | - | 1/3 |

### **Allowances based on the age of the building.**

Deductions are allowed from the annual rental value based on the age of the building as shown below.

- |     |  |                                |
|-----|--|--------------------------------|
| (i) | Age of the building upto 25 years or below | 10% of the annual rental value |
|-----|--|--------------------------------|

- (ii) Age of the building beyond 25 years - 20% of the annual rental value
- (iii) In respect of residential building occupied by  
The owner without reference to the age of the  
Building. 40% of the annual rental value  
Inclusive of the deduction  
permissible for age of building.

### **Rate of Property Tax**

The Municipal Councils have fixed the rate of property tax 25% at a rate not exceeding of ARV (Annual Rental Value) in respect of residential buildings and 33% in respect of non-residential buildings.

### **Calculation of Property Tax (Examples)**

#### 1 . Buildings used by the owner for residential purposes

(i) Plinth area of the building	100 Sq.Mtrs.
(ii) Monthly Rental Value per Sq.Mtr according to the Notification	Rs. 5/-
(iii) Monthly rental value	Rs. 500/-
(iv) Annual rental vale	Rs. 6000/-
(v) Annual Rental value apportioned to site	Rs. 2000/-
(vi) Annual Rental value apportioned to building	Rs. 4000/-
(vii) Depreciation of 40% from the rental value of the Building	Rs. 1600/-
(viii) Net rental value of the building (Rs. 4000-1600)	Rs. 2400/-
(ix) Total rental value (Rs. 2000+2400)	Rs. 4400/-
(x) Property tax payable for per annum	Rs. $4400 \times 25 / 100 = 1100$ /-

## **2. Rented Buildings which are aged below 25 years and utilized for residential purpose**

(i)	Plinth area of the building	100 Sq. Mtrs
(ii)	Monthly rental value per Sq.Mtr as per the Notification	Rs. 5/-
(iii)	Monthly rental value	Rs. 500/-
(iv)	Annual rental value	Rs. 6000/-
(v)	Annual rental value apportioned to site	Rs. 2000/-
(vi)	Annual rental value apportioned to building	Rs. 4000/-
(vii)	Depreciation of 10% from the rental value Of the Building	Rs. 400/-
(viii)	Net rental value of the building (400-400)	Rs. 3600/-
(ix)	Total net rental value (3600+2000)	Rs. 5600/-
(x)	Rate of property tax on the annual rental value	Rs. 25%
(xi)	Property tax payable per annum	Rs. $\frac{5600 \times 25}{100} = 1400/-$

## **3. Rented Residential Buildings whose age is beyond 25 years**

(i)	Plinth area of the building	100 Sq Mtrs.
(ii)	Monthly rental value per Sq.mt as per the Notification	Rs. 5/-
(iii)	Monthly rental value	Rs. 500/-
(iv)	Annual rental value	Rs. 6000/-
(v)	Annual rental value apportioned to site	Rs. 2000/-
(vi)	Annual Rental value apportioned to building	Rs. 4000/-
(vii)	Depreciation of 20% on the annual rental Value of the building	Rs. 800/-
(viii)	Net annual rental value of the building (4000-800)	Rs. 3200/-
(ix)	Total net annual rental value (2000+3200)	Rs. 5200/-
(x)	Rate of property tax on the annual rental Value	25%
(xi)	Property tax payable per annum	Rs. $\frac{5200 \times 25}{100} = 1300/-$

## **4. Buildings with less than 25 years age and utilized for non-residential purposes.**



(i)	Plinth area of the building	100 Sq.Mtrs
(ii)	Monthly rental value per Sq.Mtr as per The Notification	Rs. 6/-
(iii)	Monthly rental value	Rs. 600/-
(iv)	Annual rental value	Rs. 7200/-
(v)	Annual rental value apportioned to site	Rs. 2400/-
(vi)	Annual rental value apportioned to building	Rs. 4800/-
(vii)	Depreciation at 10% of the annual rental Value of the building	Rs. 480/-
(viii)	Net rental value of the building (4800-480)	Rs. 4320/-
(ix)	Total net annual rental value (2400+4320)	Rs. 6720/-
(x)	Rate of property tax on the annual rental value	Rs. 33%
(xi)	Property tax payable per annum	Rs. $\frac{6720 \times 33}{100} = 2217/-$

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**5. Buildings with more than 25 years age and utilized for non-residential purposes.**

(i)	Plinth area of the building	100 Sq.Mtrs
(ii)	Monthly rental value per Sq.Mtr as per The Notification	Rs. 6/-
(iii)	Monthly rental value	Rs. 600/-
(iv)	Annual rental value	Rs. 7200/-
(v)	Annual rental value apportioned to site	Rs. 2400/-
(vi)	Annual rental value apportioned to building	Rs. 4800/-
(vii)	Depreciation at 20% of the annual rental Value of the building	Rs. 960/-
(viii)	Net rental value of the building (4800-960)	Rs. 3840/-
(ix)	Total net annual rental value (2400+3840)	Rs. 6240/-
(x)	Rate of property tax on the annual rental value	Rs. 33%
(xi)	Property tax payable per annum	Rs. $\frac{6240 \times 33}{100} = 2059/-$

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