


MANIPUR GAZETTE

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**OFFICE OF THE
MANIPUR MUNICIPALITY PROPERTY TAX BOARD
OLD ASSEMBLY COMPLEX, IMPHAL**

NOTIFICATION

Imphal, the 29th August, 2024

No. 8/25/2020-MMPTB: In pursuance of Government of Manipur letter No. BRD-101/2/2021-MAHUD-MAHUD dated 17/03/2022 and No. BRD-101/2/2021-MAHUD-MAHUD-Part(1) dated 27/08/2024 and in exercise of the powers conferred under the provisions of Sub-Rule (1) of Rule No. 16 of Manipur Municipalities (Property Tax) Rules, 2019 and in supersession of all previous orders issued in this regard; the Manipur Municipality Property Tax Board hereby notifies the rates at which the municipality shall calculate the property tax payable by the property owners for their properties situated within the jurisdiction of Heirok Municipal Council (HMC) for the Assessment Year, 2024-25 as detailed in the Annexure.

The detailed information contained in the Annexure is accessible at the official website of Manipur Municipality Property Tax Board i.e. www.propertytax.mn.gov.in.

M. NANDO SINGH,
Secretary,
Manipur Municipality Property Tax Board.

Annexure to Notification No. 8/25/2021-MMPTB dated 29/08/2024

Determination of property tax payable by the owner of a property situated within the jurisdiction of Heirok Municipal Council applicable for the Assessment Year/Financial Year 2024-25 shall be as follows:

1 Rate of Property Tax:

Rate for calculation of property tax shall be 8% of equivalent Annual Property Value (APV) of the property.

Where,

8% include the following components

Tax for general purpose on land and building = 5%

Tax for street lighting =1%

Tax for general conservancy =2%

2 Annual Property Value (APV):

Annual Property Value (APV) = APV of vacant land/land appurtenant to building + APV of covered area

[i.e. the annual property value of a property is equivalent to the sum of the APV of Vacant Land/Land appurtenant to building and APV of Covered area]

Where,

APV of vacant land/land appurtenant to building = Area x Unit Area Value x Location Factor x Ownership/Usage Factor x Age Factor.

APV of Covered Area = Area x Unit Area Value x Location Factor x Structure Factor x Ownership/Usage Factor x Age Factor

3 Area:

Here, Area is the area covered by vacant land/ land appurtenant to building or the area covered in each floor or area covered in the unit of building. It is measured in sq. ft.

4 Unit Area Value (UAV):

Unit Area value is the unit value measured in rupees per sq. ft of a property situated in a particular area/category within the municipality. Keeping in view of the extant Minimum Guidance Value (MGV) as decided by the State Government, the UAV for different categories of municipal areas shall be calculated as per details below for the determination of Annual Property Value (APV):

A. Value per unit area of building/structure:

Classified Category	UAV for covered Area (Rs. per sq. ft.)
A	3

Annexure to Notification No. 8/25/2021-MMPTB dated 29/08/2024**B. Value per unit area of vacant land/land appurtenant to building:**

Classified Category	UAV for vacant area (Rs. per sq. ft.)
A	0.15

Provided that the value per unit area of vacant land/land appurtenant to building shall be subject to exemptions as notified by the State Government from time to time.

5 Classification of Categories of Municipal Areas:

The 9(nine) wards of Heirok Municipal Council (HMC) have been classified under 1(one) category namely, A based on the Minimum Guidance Value (MGV) fixed by the Revenue Department, Government of Manipur and published in the Manipur Extraordinary Gazette No. 830 dated 22nd March, 2012 and on the basis of the different factors/criteria such as location, usage etc. as provided in Rule 10 of the Manipur Municipality (Property Tax) Rules, 2019. The details of the classifications are as below: -

Category	Ward no.	Name of Leikai	Code No.
A	1	Padama Leirak	001
	1	Itomcha Leirak	002
	2	Laikol Leikai	003
	3	Deba Leirak	004
	4	Double Post Leikai	005
	4	Champrathong Leikai	006
	5	Chandro Leirak	007
	5	Nabadip Leirak	008
	6	Khelen Leirak	009
	7	Sallam Leikai	010
	8	Satikhongnang Leikai	011
	9	Elangbam Leikai	012

Any change/inclusion/deletion/modification in this regard shall be examined and notified accordingly.

6 Multiplicative Factors:

The Multiplicative Factors are assigned to account for the wide heterogeneity among types of properties within a classified municipal area. It shall be used in the determination of Annual Property Value (APV) and to ensure equity of taxation of properties lying within the same classified municipal area. The different multiplicative factors for determination of Annual Property Value shall be applied as given below:

Annexure to Notification No. 8/25/2021-MMPTB dated 29/08/2024**6.1: Multiplicative Factors to be used in calculation of APV for a building/structure:****a. LOCATION FACTOR:**

Sl. No.	LOCATION FACTOR	Multiplicative Factors
1	National Highway with Right of Way is 25 - 45 meters or State Highways with Right of Way is 15 - 30 meters	1
2	Major District Roads (MDR) would include roads with Right of Way is 7 - 15 meters	0.9
3	Other District Roads (ODR) would include all other roads not listed above with Right of Way is 4 - 12 meters	0.75
4	Any roads other than above would include village roads, having Right of Way less than 4 meters	0.5

Where the property is adjacent to two or more roads, the road with higher value of Multiplicative Factor shall be taken into account.

b. STRUCTURE FACTOR:

Sl. No.	STRUCTURE FACTOR	Multiplicative Factors
1	Building / Apartment having a height of 16 m / 52.48 ft or above with or without appurtenant open space,	1.2
2	Building / Apartment having a height of 9m /29.5 ft upto 16 m/52.48 ft with or without appurtenant open space	1.1
3	Building / Apartment having a height of below 9 m / 29.5 ft with or without appurtenant open space, and further classified as -	
	(i) Ordinary (kutcha) Building	0.50
	(ii) Semi-permanent (semi pucca) Building	0.75
	(iii) Permanent (pucca) Building	1

c. OWNERSHIP AND USAGE FACTOR:

Sl. No.	OWNERSHIP AND USAGE FACTOR	Multiplicative Factors
1	Owners' Residential Use only	1
2	Owners' Commercial Use only,	1.8
3	Owners' Mix Use,	1.4
4	Tenants' Residential Use only,	1
5	Tenants' Commercial Use only,	1.8
6	Tenants' Mix Use,	1.4
7	Use by the State Govt./Public Sector Undertaking/ Local Government owned for offices and any other purpose (including residential quarters),	1
8	Use by the Departments of the Central Government	1

Annexure to Notification No. 8/25/2021-MMPTB dated 29/08/2024**d. AGE FACTOR:**

Sl. No.	AGE FACTOR	Multiplicative Factors
1	Less than 10 years before	1
2	Between 10 and 25 years before	0.85
3	Between 25 and 50 years before	0.75
4	More than 50 years before	0.5
5	Declared Heritage Property by any authority like Government of India, Government of Manipur, or by organizations like the UNESCO	0

6.2: Multiplicative Factors to be used in calculation of APV for a vacant land/Land appurtenant to building:**a. LOCATION FACTOR:**

Sl. No.	LOCATION FACTOR	Multiplicative Factors
1	National Highway with Right of Way is 25 - 45 meters or State Highways with Right of Way is 15 - 30 meters	1
2	Major District Roads (MDR) would include roads with Right of Way is 7 - 15 meters	0.9
3	Other District Roads (ODR) would include all other roads not listed above with Right of Way is 4 - 12 meters	0.75
4	Any roads other than above would include village roads, having Right of Way less than 4 meters	0.5

b. OWNERSHIP AND USAGE FACTOR:

Sl. No.	OWNERSHIP AND USAGE FACTOR	Multiplicative Factors
1	Vacant land not being agricultural land without any use	1
2	Vacant Land not being agricultural land with and put to any commercial use.	1.5
3	Appurtenant land (land connected with building)	0.20

c. AGE FACTOR for Vacant Land:

Where, in the calculation of Annual Property Value (APV) of the vacant land, the age factor shall be taken as 1(one).

Provided that the multiplicative factors of vacant land/land appurtenant to building shall be subject to exemptions as notified by the State Government from time to time.

Annexure to Notification No. 8/25/2021-MMPTB dated 29/08/2024**7 Lower Limits of the property tax:**

When a property whose annual payable tax calculated on the above rates is lower than two hundred rupees (Rs. 200/-) per annum, its payable tax shall be fixed at to Rs. 200/- per annum.

8 Exemptions:

Properties designated as exempted categories by the Government will be granted exemption from property tax payment as per notification issued from time to time. Nevertheless, this exemption does not relieve individual from the obligation to submit the self-assessment return of Annual Property Value and Property Taxes.

9 Rebates:

Sl.	Type of property	Rebates
1	For "Advance deposit for taxes", and if such deposits are in excess of 75% of the tax dues determined at the time of filing the self-assessment return of annual property value and property tax	20% rebate of the tax payable
2	For option to pay the entire tax in one instalment before 30 th June or in case of first-time assessee who pays the entire sum in one instalment.	10% rebate of the tax payable
3	For option to pay the entire tax in two instalments before 30 th June and 31 st December of the assessment year.	6% rebate of the tax payable
4	For option to pay the entire tax in four instalments before 30 th June 30 th September, 31 st December and 28 th /29 th February of the assessment year.	3% rebate of the tax payable