

  
**MANIPUR GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**No. 140**

**Imphal, Monday, September 2, 2024**

**(Bhadra 11, 1946)**

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

**NOTIFICATION**

Imphal, the 29<sup>th</sup> August, 2024

No. 8/16/2021-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 Kumbi Municipal Council (KMC) 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](http://www.propertytax.mn.gov.in).

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

**Annexure to Notification No. 8/16/2021-MMPTB dated 29/08/2024****SCHEDULE-I**

Determination of property tax payable by the owner of a property situated within the jurisdiction of Kumbi 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:**

<b>Classified Category</b>	<b>UAV for covered Area (Rs. per sq. ft.)</b>
A	4
B	2
C	1

Annexure to Notification No. 8/16/2021-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	0.22
B	0.09
C	0.07

*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 Kumbi Municipal Council (KMC) have been classified under 3(three) categories namely, A,B and C 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 22<sup>nd</sup> 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/Locality	Code No.
A	5 & 6	Kumbi Bazar Area	001
	5	Kumbi Thong Leikai	002
	5	Kumbi Thong Mamang Leikai	003
	5	Kumbi Bazar Leikai	004
	6	Kumbi Bazar Leikai / Khaidem Leikai	005
	7	Kumbi Bazar & Khullakpam Leikai	006
	7	Kumbi M.E Leikai	007
	8	Kumbi Leirak Achouba	008
	8	Kumbi Awang Leikai	009
	9	Kumbi Thana Leikai	010
	9	Kumbi Ising Chaiba Leikai	011
	9	Kumbi Lai Sandhong Mamang Leikai	012
	9	Kumbi Lai Sandhong (Lamlong Keithel) Leikai	013
	9	Kumbi Lai Sandhong Maning Leikai	014
	9	Kumbi Salam Leikai	015
	1	Kumbi Terakha Sanakhongnang Leikai	016
	1	Kumbi Uchamakhong Mamang Leikai	017
	1 & 9	Kumbi Uchamakhong Machin to Kumbi Welcome Gate	018
	3	Kumbi Khuga Wangma Thong Mamang Leikai	019
	3	Kumbi Khuga Wangma Thong Maning Leikai	020
3	Kumbi Lamlong to PHC Kumbi	021	
B	4	Kumbi Thingel Mamang Leikai	022

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	4	Kumbi Thingel Leikai	023
	4	Kumbi Makha Leikai	024
	4	Kumbi Kangjeibung Mamang Leikai(East)	025
	4	Kumbi Kangjeibung Mapal(South)	026
	5	Kumbi Kangjeibung Mapal(North)	027
	5	Kumbi Kangjeibung Mapal(West)	028
	5&6	Kumbi Mayai Leikai	029
	7	Kumbi Laishang Leikai	030
	7	Kumbi Laishang Mamang Leikai	031
	7	Kumbi Awang Khunou Pukhri Achouba Leikai	032
	6	Kumbi Awang Khunou School Leikai	033
	6	Kumbi Awang Khunou School Maning Leikai	034
	5	Kumbi Awang Khunou School Mamang Leikai	035
	1	Kumbi Terakha Haojam Leikai	036
	1	Kumbi Uchamakhong Mayai Leikai	037
	1	Kumbi Uchamakhong Maning Leikai	038
	1	Kumbi Terakha	039
	2	Kumbi Khuga Wangma	040
	2	Kumbi Setupur Mamang Leikai	041
	2	Kumbi Setupur Mayai Leikai	042
	2	Kumbi Setupur Maning Leikai	043
	3	Kumbi Khuga Wangma IB Road	044
C	2	Kumbi Uchanlokmang and Hanuching	045
	4	Kumbi Sarangkhong Leikai	046
<i>Any change/inclusion/deletion/modification in this regard shall be examined and notified accordingly.</i>			

**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. 8/16/2021-MMPTB dated 29/08/2024**6.1: Multiplicative Factors to be used in calculation of APV for a building/structure:****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.

**a. 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

**b. 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. 8/16/2021-MMPTB dated 29/08/2024**c. 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. 8/16/2021-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 fifty rupees (Rs. 250/-) per annum, its payable tax shall be fixed at to Rs. 250/- 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:**

<b>Sl.</b>	<b>Type of property</b>	<b>Rebates</b>
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 <sup>th</sup> 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 <sup>th</sup> June and 31 <sup>st</sup> December of the assessment year.	6% rebate of the tax payable
4	For option to pay the entire tax in four instalments before 30 <sup>th</sup> June 30 <sup>th</sup> September, 31 <sup>st</sup> December and 28 <sup>th</sup> /29 <sup>th</sup> February of the assessment year.	3% rebate of the tax payable