

**The Tripura Municipal (Assessment and  
Collection of Property Tax) Rules, 2004.**





TRIPURA



GAZETTE

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**PART-I—Orders and Notifications by the Government of Tripura,  
the High Court, Government Treasury etc.**

GOVERNMENT OF TRIPURA  
URBAN DEVELOPMENT DEPARTMENT

NO.F.14(3)-UDD/2003

Dated, Agartala, the 7<sup>th</sup> Dec '04.

**NOTIFICATION**

In exercise of the powers conferred by section 213 of the Tripura Municipal Act, 1994 ( Tripura Act. No.7 of 1994), the State Government hereby makes the following Rules for assessment and collection of Property tax in the Municipal Area.

1. Short Title :- These Rules may be called the Tripura Municipal( Assessment and collection of Property Tax ) Rules,2004.

2. Definitions :-

- (1) "Act" means the Tripura Municipal Act, 1994.
- (2) "Section" means a section of the Act.
- (3) "Assessment" means "assessment of rental value of all the buildings and land in the holding of any person within the Municipal limit under possession with right of ownership and agreement"
- (4) "Tax" means a tax payable by the owner imposed under the Act.
- (5) "Form" means a form appended to these Rules.
- (6) "Executive Officer" means an Executive Officer of the Municipality or any other officer authorized by the Municipality.
- (7) (i) Plinth area for taxing purpose means total plinth area of all constructions deducting 1/3<sup>rd</sup> total plinth area for Varanda, Corridor, Kitchen, Bathroom, Outroom etc.
- (ii) Plinth area means, plinth area of all cellars i.e. ground floor and all other floors above the ground floor of the building.
- (8) Property means immovable property like land and building in the holding.
- (9) Words and expression used herein but not defined in these rules shall have the same meaning as are assigned to this in the Act.

3. Annual Rental Value :- Annual Rental Value means Annual value for taxing purpose (de-linking rent control Act.) i.e. this value may be assessed @ 3% to 6% on the value of land and building in the relevant holding as determined by the Municipality. The Methodology for calculating of Annual Rental Value(ARV) is appended at Form-A.

4. Zone of taxing area shall be made considering location, type of construction, plinth area, age of the building, nature of using the holding and other criteria as may be considered by the Municipality.

Barcode  
0022446

5. **Rebate may be allowed on ARV of holding maximum as follows :-**

List of building	Maximum Rebate allowed
25 years below	10%
Above 25 years	20%

Holding is used by owner for residential purpose : 10%.

6. **Restrictions on the imposition of the tax on holding :-**

- (a) Tax on land and building – shall be imposed minimum 1% and maximum 10% on ARV of holding by the Municipality.
- (b) Tax for street lighting shall be imposed minimum 1% and maximum 3% of ARV, by the Municipality.
- (c) Tax for conservancy shall be imposed minimum 1% and maximum 10% of ARV, by the Municipality.

7. **Imposition of Tax :-** The Municipality may impose or reduce taxes as per prescribed provisions as and when it shall deem fit and proper.

8. **Division of the Municipality into zone for taxing area purpose.**

The entire Municipality shall be divided into convenient territorial zones for the assessment of taxes based on the following factors. The property tax of the zone may be determined by the council subject to the condition that there may not be any variation on minimum and maximum rates.

- (a) Civil amenities like Water Supply, Street Lighting, Roads and Drain.
- (b) Market and Shopping Centres.
- (c) Educational Institutions.
- (a) Banks, Postal Service, Public Offices.
- (b) Medical Institutions.
- (c) Factories and Industries.
- (d) Such other factors.

9. **Classification of buildings :-** Under such zone, the building may be classified as

- (a) RCC / Load bearing building etc.
- (b) Tiled or Asbestos or GI roofed building.
- (c) Huts/Others.

10. **Nature of use of building :-** The building may be classified taking into consideration the nature of use of building.

- (a) Residential

- (b) Commercial purpose.
- (c) Any other use.

11. **Vacant land tax :-** In case of land is not used exclusively for Agri purpose and are not occupied by or adjacent and appurtenant to building the capital value of lands fixed by Registration Department for the purpose of registration shall be adopted. In case the vacant land is purchased at a higher price than the market value fixed by the Registration Department the value mentioned in the registered document shall be adopted for fixation of the capital value of the vacant land.

12. (1) A notice for conducting survey to collect information may be issued by the Municipality for fixing AR/ new or revision in the daily newspaper for wide circulation.
- (2) The Property Tax on land which is not exclusively used for Agri purpose and is not occupied adjacent and appurtenant to building shall not be more than 1% of the capital value of the land for assessing ARV.
- (3) (i) The Notification showing rate of Annual Rent shall be in form - A.  
(ii) The Property Tax assessment list of land shall be prepared in Form- C.
- (4) Before the commencement of assessment of building and land the Executive Officer of the Municipality shall prepare either personally or under his personal supervision, an assessment list for each ward/zone in form 'B' or BA and 'C' as the case may be containing the following particulars -
- (a) The particulars of existing assessment for the different properties compiled from the current demand register, and
  - (b) The particulars of the revised assessment, total amount of the revised assessment in each case being written in words.

13. **Approved assessment list :-**

- (1) As soon as the assessment list of all the words are completed the Executive Officer of the Municipality shall cause the notice referred to relevant rules published the revised assessment intended to take effect.
- (2) Special notice of taxation shall be in Form-D for serving to holders.

14(i). **Revision :-** Revision petition shall be received and entered in a register for disposal under order of the Executive Officer of the Municipality. The holder shall pay revised tax and if tax is reduced by order in revision petition tax paid in excess shall be adjusted in future dues.

14(ii) The revision, amendment and alteration of assessment list shall be made on the following cases.

- (a) When the ownership of holding changes or
- (b) When any tenancy or any rent in respect of holding changes or
- (c) When the nature of use of holding changes or

- (d) When the land and building comprised in the holding has been re-developed or substantially altered or imposed during the period of annual valuation remain in force or
- (e) When the value of the land and the building comprised in the holding has been substantially reduced owing to demolition or has suffered depreciation from any accident or natural calamity during the period the annual value remains in force or
- (f) When the holding has been acquired by purchase or otherwise by the State Govt. during the period the annual value remains in force or
- (g) When the valuation or assessment has been set aside or declared void by an order of the Court necessitating revaluation or re-assessment of a holding or
- (h) When it has been discovered that the holding has been grossly under valued by reasons of any fraud misrepresentation, mistake or error or
- (i) When an alteration has been necessitated to correct any parent error.
- (j) The owner or occupier shall notice transfer of land within 90 days from date acquisition.
- (k) The Municipality shall levy a surcharge or transfer of immovable property situated within the municipal area at the rate determined by the Municipality maximum 1% area per cane on the value of the property.

15. **Appeal : -**

- (i) An appeal under relevant rules shall, on receipt, be entered in a register and shall be disposed of by the competent Municipal Assessment Review Committee under his recorded order. The holder shall pay tax as fixed and if excess is paid as per order of Municipal Assessment Review Committee shall be adjusted in future dues.
- (ii) The Municipal Assessment Review Committee consisting of the Chairperson and two to four other members of the Municipality shall be appointed by the members of the Municipality in a meeting. And review will be as per rules / guidelines of assessment.
- (iii) The State Govt. by Notification appoint a Municipal Assessment Tribunal for the purpose of review of assessment of Property Tax made by Municipal Assessment Review Committee.

16. **Collection :-**

- i) Every Municipality shall collect property tax in Form-E by issuing receipt in duplicate on the tax collected against the items as in Form-F.
- (ii) Collected tax shall be posted in demand and collection register of property tax daily to keep account up to date in Form - E. This may be computerized to generate prompt issue of demand notice.

- (ii) Progress report shall be prepared at the end of each month and each year for the purpose of financial control. This progress report shall be made ward wise and Municipality wise.

**17. Collection of arrear outstanding :-**

(i) If any, of the owner of a holding does not pay property tax during the year, he shall be treated as defaulter. List of defaulter shall be prepared and defaulter shall be served a demand notice detailing dues fixing time to pay.

(ii) In default the matter shall be referred to the competent court following provision of Section-215 of Tripura Municipal Act, 1994.

**18. Revision and duration of the Assessment list:-**

(i) A new valuation list shall be made periodically, as and when new constructions etc. is reported.

(ii) Subject to any alteration or amendment and review petition, assessment entered in assessment register and property tax shall be valid from the date on which the list takes effect in the municipality.

19. Amendment and alteration of assessment list of property tax - The Municipality in a meeting may change assessment list for reason to be recorded in writing for change of ownership in land and construction of buildings.

20. Assessment list for property tax shall take immediate effect from the April next following finalization / publication of assessment list for property tax.

21. Tax shall be paid by the owner in the office of the Municipality. If tax is paid in April, the owner of holding shall get rebate @ 7% on current demand of property tax excluding water tax. And if tax is not paid during the year, penalty on arrear amount of tax shall be paid @ 10 % p.a.

22. If any difficulties arises in giving effect to the provisions of this Rule, the State Government may by an order amend the rules there to :

## From - A

Notification showing annual rent fixed per - Sq. Ft. of taxable plinth area.

1. Rental data for the year \_\_\_\_\_  
\_\_\_\_\_ Municipalities.

2. Zone No. \_\_\_\_\_ Ward No. \_\_\_\_\_

3. Location / area \_\_\_\_\_ House No. from \_\_\_\_\_ to \_\_\_\_\_

4. For residential use			
Category of building/road	Principal road	Main	Other Road/Lane
1) Pucca building	18	12	6
2) Semi pucca building with G.I. sheet roofing	12	8	4
3) Hut/Other	6	4	2

5. For Non- residential use (Commercial/Industrial/Public use)			
category of building	Principal Road	Main Road	Other Road
1) Pucca building	36	18	12
2) S.P. building	24	12	8
3) Hut/Other	12	6	4

Executive Officer

Chairperson

\_\_\_\_\_ Municipality

\_\_\_\_\_ Municipality

**Principal Road :** The road having 50 feet or more in width.

**Main Road :** The road having 30 feet or more in width.

**Main Road :** The road having less than 30 feet in width.



From - B

Municipality.

Property tax Assessment list of building

Existing Assessment

House No.	Name & address of the owner	No. in the Assessment Register	ARV of holding	Total Property tax
1	2	3	4	5

Ward No./Zone No.	Name of locality	Year of completion and age of building	Description of building		
			Pucca	SP	Others
6	7	8	9	10	11

Amenities provided in the holding

Water Tap/Well	Electricity	MPL drainage connected	Latrine block exists	Area to be taxed	name of occupier owner/tenant
12	13	14	15	16	17

Plinth area of building per each type of construction (Sq. Mt.)	Nature of use of building	Annual rent notified per Sq. M. of plinth area	ARV fixed	Asst. No. allotted in new register	Gross ARV of the building
18	19	20	21	22	23

Tripura Gazette, Extraordinary Issue, December 13, 2004.

A. D.

Age of building 25 years and below/ above 25 years.	Allowances for repair or depreciation owner occupied Residential building	ARV of holding	Revised Asstt. as fixed by the Executive Officer of municipality				
			Tax for land and building	Water tax	Lighting tax	Conservancy tax	Total property tax
25	26	27	28	29	30	31	32

Initial of the Executive Officer	No. of special notice & date	Date of receipt of RP & No. of Revision petition
33	34	35

Assessment fixed on Revision Petition						Appeal		
Tax on land and building	Water supply tax	Street lighting tax	Conservancy tax	Total property tax	Order of the Executive Officer	No. of appeal	Order of appeal Authority	Initial of member
36	37	38	39	40	41	42	43	44

Tripura Gazette, Extraordinary Issue, December 13, 2004, A. D.

## From - C

Property tax Assessment list of land \_\_\_\_\_ Municipality

### Existing Assessment

House No.	Khatian No.	Sheet No.	Plot No.	Name of owner and address	No. in the register	Area of land in Sq. Mt.
1	2	3	4	5	6	7

ARV of holding	Total property tax	Description of land with measurement	ARV		Vacant land net out at owners as reported by owner of occupant or as estimated	Area of vacant land in Sq. Mt.
			Name of occupant	Nature of usage of land		
8	9	10	11	12	13	14

Capital value of vacant land	Reason for increase / decrease / omission	Asst. as fixed by Executive Officer			No. of Spl. Notice	No. of revision petition with date
		Asst. No. allotted in new register	Property tax (rounded off to nearest rupee)	Initial of Executive Officer		
15	16	17	18	19	20	21

Property tax on revision petition	Order of Review Committee	Initial of Executive Officer	Appeal		
			No. of appeal with date	Order of appl. Authority	Initial of appl. Authority
22	23	24	25	26	27

Tirupur Gazette, Extraordinary Issue, December 13, 2004.

A. D.

## From - BA

### For surveying information of assessment of ARV of holding

1. House No. (Old) \_\_\_\_\_ New \_\_\_\_\_
2. Ward No. \_\_\_\_\_ Zone No. \_\_\_\_\_
3. Location/ area \_\_\_\_\_
4. Mouza \_\_\_\_\_ Sheet No. \_\_\_\_\_ Plot No. \_\_\_\_\_
5. Owner of the holding  
     S/O \_\_\_\_\_  
     W/O \_\_\_\_\_  
     Address \_\_\_\_\_
6. Area of holding \_\_\_\_\_
7. Capital value of the holding \_\_\_\_\_ In year \_\_\_\_\_  
     Vide deed No. \_\_\_\_\_ Dt. \_\_\_\_\_
8. Present capital value \_\_\_\_\_
9. Building \_\_\_\_\_ Pucca \_\_\_\_\_ No. \_\_\_\_\_ Sp. \_\_\_\_\_ No. \_\_\_\_\_ other \_\_\_\_\_ No. \_\_\_\_\_
10. Gross plinth area of Pucca \_\_\_\_\_ S.P. in sft. \_\_\_\_\_ other in sft. \_\_\_\_\_  
     building \_\_\_\_\_
11. Taxable area (total plinth area  
     minus 1/3rd plinth area  
     for varanda, corridor,  
     kitchen, bath room etc.)
12. Construction made within  
     25 years.  
     above 25 years.

13. Used of construction

- (a) Residential
- (b) Commercial/ industrial
- (c) Other use

14. Family number	Relationship	Age	Occupation
Name			
1.			
2.			
3.			
4.			
5.			

15. Amenities provided in the holding

- |  |          |  |
|--|----------|--|
| (a) Water supply                           | tap/well | if no distance from municipal hydrant point      |
| (b) Lighting                               | Yes/No   | if no distance from municipal street light point |
| (c) Municipal drain<br>abutting to holding | Yes/No.  | if no distance from municipal drain.             |

16. ARV fixed at presents Rs. \_\_\_\_\_ New / renewed \_\_\_\_\_

Signature of Surveyor / Enumerator

**From - D**

**Special notice of Property tax new assessment or amendment**  
(Rule.....)

No. ....

Date .....

To

Sri / Smt. : .....

Address : .....

Take notice that by virtue of the power vested with the Executive Officer of the Municipality as per direction given by the council in resolution under No ..... dt..... as per provision of Tripura Municipal Act, 1994 and the Rules made there-under, the assessment of Property tax in respect of your property House No..... Holding No..... Ward No..... situated in ..... street in this Municipality has until further notice been fixed at Rs..... for reason specified below with effect from 1<sup>st</sup> April .....

In case you are dissatisfied with the assessment now fixed you can present a revision petition to the Municipal Executive Officer within 30 days from the date of service of this notice. If no objection to the assessment is presented within the above mentioned period, the assessment will be final.

Existing  
ARV

Existing  
Property Tax

New Assessment  
of ARV

New Assessment  
of Property Tax

Executive Officer

----- Municipality.

## DEMAND AND COLLECTION REGISTER OF TAXES FOR THE YEAR

Zone/Taxing Area No.....

Name of Street and Metahala.....

Ward No. . . . .

Holding No.....

Details of Taxes (yearly)

Property Tax.....

Lighting Tax.....

Conservancy Tax..

name of assessee and address

ARV

Water Supply Connection. Yes/No

A circular stamp from the U.S. District Court for the District of Columbia. The text "U.S. DISTRICT COURT" is at the top, "DISTRICT OF COLUMBIA" is at the bottom, and "1964" is in the center. There is a small star on the left side.

## Form - F

Receipt Form (Duplicate to be filled up by carbon paper process)

Receipt Book No.

Receipt No.

Assessment No. \_\_\_\_\_

Number of holding in the Assessment Register :

Name of Assesses

S/o / W/o. \_\_\_\_\_

Receipt the sum of Rs. \_\_\_\_\_ (in words) an account of Municipal taxes per detail below :

Kind of tax	Arrear tax		Current tax		Rebate or remission	Penalty or fee etc	Total
	Period	Amount	Period	Amount			

Tax on holding  
(land & building) :

Lighting tax

Conservancy tax :

Total : \_\_\_\_\_

Collecting Sarkar

Date

\_\_\_\_\_ Municipality

Executive Officer/ Assessor

\_\_\_\_\_ Municipality.



**From - G**

Miscellaneous receipt (Duplicate to be filled up by Carbon paper process)

Receipt Book No. :

Receipt No. :

Received from :

An account of :

Rupees (in words) :

(in figure) :

Cashier / Tax Collecting Sarkar

Date

Executive Officer/ Assessor

\_\_\_\_\_ Municipality

Counter Foil	
Date	
Name of taxing area/ ward no. etc.	
Holding No.	
Name of Assessee	
Arrear due.	
Arrear collected.	
Penalty.	
Property Tax.	
Lighting Tax.	
Conservancy Tax.	
Water Tax.	
Rebate.	
Total.	
Warrant fee/ Misc. fee.	
Total amount collected and made over to the cashier of the Municipality obtaining signature of tax collection Sarkar and Cashier.	

Collection on account of current year

Daily Collection Challan on account of

**FROM - H**

# From - I

Municipality



## Methodology for assessing Property tax

8. Location of Holding

1. Ward No. ....

2. House No. ....

3. Holding No. ....

4. Street / Mahalla. ....

8. ARV of holding with construction

Total (in Rs.)

5. Gross ARV of holding = Taxable plinth area x Rate per Sq. ft..

Pucca structure

x

=

Semi Pucca structure

x

=

Katcha structure

x

=

Total

= Rs.

3. ARV for taxing purpose

C. ARV of holding without construction (vacant land)

7. Gross ARV of holding = value of the land x 1% percent =

8. Property tax calculation

8. Property tax = (ARV x F1) - F2 of F1

+ Water tax =

Total =

F1 Rate of tax for residential purpose

On property (land & building)

=

3% of ARV

On service per conservancy

=

3% of ARV

On service for street lighting

=

1% of ARV

7% of ARV Factor .07

Age of building

Below 25 yrs. Above 25 yrs.

F2 Holding is used by owner himself for residential purpose

F2

=

10%

20%

Holding is used by owner for other residential purpose

F2

=

10%

20%

Holding is used by owner for commercial purpose

F2

=

-

-

F3 Rate of tax on service charge on Govt. Land for non residential purpose

on service for conservancy

-

3% of ARV.

On service for street lighting

-

1% of ARV.

4% of ARV

Date of effect of Property Tax/ Service Charge

Assessment

Assessing Inspector

Assessor/Executive Officer.

Made by

By order of the Governor,

K. RAJESWARA RAO ;  
COMMISSIONER & SECRETARY  
GOVERNMENT OF TRIPURA.