



Thane Municipal Corporation, Thane

Brochure

Property Tax and Water Supply bill

Year 2007-2008

PROPERTY TAX

Various taxes are imposed on the properties under section 127, 129, 130, 131, 137 and 138 of The Mumbai Provincial Municipal Corporation Act 1949.

Taxes are imposed on all The buildings single stored houses factories and open lands under section 132 of The Mumbai Provincial Municipal Corporation Act 1949.

No property tax is imposed under section 132/08 The Mumbai Provincial Municipal Corporation Act 1949 on the buildings and lands which are use for following purpose.

- 1 Buildings and lands use exclusively for the purpose connected with the disposal of the dead bodies.
- 2 Buildings and lands or any part there of as are occupied and use exclusively for the purpose of public worship public charity.

Information in respect of new construction to be communicated to the Municipal Corporation under rule 5 of chapter 8 of The Mumbai Provincial Municipal Corporation Act 1949:

Responsibility of giving notice to Municipal Corporation after any new building / construction is erected has been placed on the holder of the property under Rule 5 Chapter 8 on.

Taxation of The Mumbai Provincial Municipal Corporation Act 1949

Rule 8 empowers the Municipal Corporation to call for the information in respect of the newly constructed building, other constructions within the bounds of The Thane Municipal Corporation. Information in respect of the newly constructed buildings and other constructions, within the bounds of the Municipal Corporation is accordingly called for.

If the holder of the Property, which is to be assessed for Tax, submit an application in the form prescribed in Appendix "A" and submits along with it. The necessary information regarding the area of the place and other things the said property can be assessed for tax easily.

How is the property tax assessed?

How Ratable value should be fixed has been mentioned in Rule 7 of chapter VIII of the Mumbai Provincial Municipal Corporation Act 1949

Area of the property is taken into consideration which assessing the same to property tax. Wardwise reasonable rent for sq. ft. has been fixed by Municipal Corporation falling within the limits of the Corporation. The reasonable rent fixed for the financial year 2003-2004 has been indicated in appendix 'b' This reasonable rent has been fixed for every

square foot area According monthly rental is fixed on the bases of the total area of the premises under occupation and the reasonable rent fixed.

Monthly reasonable rental is fixed after taking into account, the entire area under construction at the time of assessing the same for tax.

However if the still is open the reasonable rent is taken at 50% while assessing the same for rent similarly for an open Terrace The same is taken at 33 % for an area of a balcony The reasonable rent is taken 50% but however if a balcony is closed then the reasonable rent is taken at 100%.

While assessing any building for tax assessment is made from the date from the date the permit is given to it or from the date from which it actually came to the occupied.

While considering the reasonable rent:

The reasonable rent is fixed on the basis of the category of the construction viz. permanent, construction semi permanent, construction and provisional construction as describe below:

- * Permanent construction: Where the entire work of construction is in cement and bricks.
- * Semi permanent construction: Wall in Bricks and cement but roof of tiles or cement sheets.
- * Provisional construction: Wall of iron sheets or bamboo knit and roof of tiles or sheets.

Reasonable rent has been fixed for the residential and nonresidential uses Ratable value for the residential uses is accordingly worked out.

10% rebate is allowed on the total annual rent as per rule 7 of chapter VIII of The Mumbai Provincial Municipal Corporation Act 1949 .The sum fixed after allowing such rebate is treated as the sum of the retable value A special notice under rule 15(2) of chapter VIII is issued to the holder of the property on that ratable value at assessing the tax during that financial year (Appendix 'c') The Performa of the said special notice is exhibited is Appendix "D".

Assessment of tax on the buildings of schools, college charitable Institution:

Such of the schools and colleges as are recognised by the Government and the charitable institution as are registered with the office of the charity commissioner in the area of the corporation are assessed to property tax taking into account. The residential rate and assessed for tax at the residential rate.

The ratable value of the building of such of the charitable institution as are registered with the office of the charity commissioner and are being used for religion purposes are no profit no loss bases is fixed on taking into account The reasonable rent at the residential rate.

Change in user:

There is a binding on the holder of the property to intimate the Corporation whenever any change in the user of the property is effected if he fails to intimate such change in user the ratable value for assessing the tax will be changed from the date on which such change has been effected.

Tax on open land :

Since the financial year 2000-01 the Corporation has commenced assessing property tax on the lands under non-agriculture area situated within the limits of the municipal corporation. The monthly rent such lands is fixed at 20% per sq.ft. of the reasonable rent after taking into account. The area of N.A. lands as well as the reasonable rent fixed by Corporation for that ward.

If any fee is for levied parking vehicles on private lands such open lands are assessed for tax.

Nevertheless the ratable value of the open land is fixed after examining whether the land is under residential area or nonresidential area at the reasonable rent fixed by the corporation and a special notice is issued under section 128 of The Mumbai Provincial Municipal Corporation Act 1949 and the provision of the taxation contained in chapter 8 to the holders of the properties and tax on the open land is recovered.

Assessment of tax if property is hired out:

Where as property holder keeps a tenant in his place he must intimate the municipal corporation. The information pertaining there to similarly where any agreement is entered into this regard of such agreement must be attached. Accordingly the liability to pay taxes on the property rest with the holder of the property when such instance come to the notice of the municipal corporation action to recover the property tax from the date on which the property tax from date on which the property is rented out is taken and the holder of the property is held responsible for the same ratable value of the property is assessed taking into account the monthly rent after renting out of the property so however that if the monthly rent so worked out is less as compared to the reasonable rent fixed by corporation for that ward, then the assessment of tax on such buildings is made taking into account reasonable rent fixed by the corporation for such buildings.

Holders/Occupants of the property can lodge a complaint against the valuation under rule 15, chapter 8 of The Mumbai Provincial Municipal Corporation Act 1949.

A special notice under rule 15 of The Mumbai Provincial Municipal Corporation Act 1949 is served on land occupier/the holder of the property after the ratable value of the building and land is assessed for the tax by the municipal corporation. The holder/occupier of the property may lodge a complaint with the corporation against the assessment within a period of 15 days from the date of the receipt of the said notice.

Ward wise assessment registered regarding the assessment of buildings and lands within the corporation limits is maintained under rule 9 of chapter VIII of The Mumbai Provincial Municipal Corporation Act 1949. Performa of this register is exhibited in Appendix 'E'.

The register of the assessment of the building and lands within the municipal corporation limits is kept open for inspection by the holder of the properties every year as per rules 13 and 14 of chapter VIII of The Mumbai Provincial Municipal Corporation Act 1949. A public notice in this regard is published in the local newspapers; the notice is also displayed in all the ward offices of the municipal corporation.

The time and mode of lodging a complaint against the assessment under rule 16 of the chapter VIII of The Mumbai Provincial Municipal Corporation Act 1949.

An application of complaint may be submitted to the hon. municipal commissioner within the presented period of time from the issue of the public notice against the amount of the property tax noted in the register of the property tax in the beginning of amount of the ratable value or against the notion of the name of any person as being responsible to pay the property tax in the first place or against treating any building or land liable to assessment for general tax.

Hearing under rule 18 of chapter VIII of The Mumbai Provincial Municipal Corporation Act 1949 is granted on the application of complaint lodged against the property tax.

A separate register of the complaints received against the property tax is maintained in which all the complaints received are registered under rule 19 and the complaints are redressed.

Bill of the property tax:

The bill of property tax is served after special notice is issued to the holder of the property and the objection raised, if any, are settled.

When does the property tax become due?

As per rule 30 of chapter VIII of The Mumbai Provincial Municipal Corporation Act 1949 every tax of property tax becomes due in

advance every six months each year. Property tax becomes due each year of first of April and 1st of October in tow six monthly installments.

Concession in property tax:

The second six monthly installment of the property tax becomes due on the 1st of October how ever if the holder of the property pays the property tax of the second six month with in the period prescribed by the municipal corporation is granted concession in the second six monthly installment such concession for the financial year 2003-04 will be prescribed below.

Period	Rate of concession
1 st April To 31 st May	5%
1 st June To 30 th June	4%
1 st July To 31 st July	3%
1 st August To 31 st August	2%

Who will be primarily responsible for paying the property tax?

The primarily responsible in respect of the property tax has been fixed under section 139 of The Mumbai Provincial Municipal Corporation Act 1949 accordingly the holder or the occupier of the property or the lease holder of the properties are rented out are held responsible to pay the property tax.

If the holder of the property fails to credit to Municipal Corporation the due amount of the property tax the municipal corporation can recover the property tax from the occupier of the property, from out of his rent.

Recovery of property tax:

Action to be taken for the recovery of the property tax has been prescribed in section 128 of The Mumbai Provincial Municipal Corporation Act 1949. Following procedure is followed for recovering the property tax:

1. By presenting the bill.
2. By serving a notice of demand in writing.
3. By attaching the movable property of the defaulter and selling the same.
4. By seizing the immovable property of the defaulter and selling the same.

Administrative charges on the property tax bill:

Administrative charge at 1% is charge on the bill of property tax which, after having been served on the holder of the property by the municipal corporation does not get paid to the corporation within the period prescribed by the corporation the administration charge becomes due on

the arrears from the 1st of April administrative charge of the first six monthly installment becomes due from the 1st of Aug while the second six monthly installment become due from the 1st of November details at length in this regard have given on bill of the property tax.

Action to be taken for nonpayment of the property tax:

Demand notice to be served for the recovery of the Property Tax:

Demand notice is served on the holder of the property under rule 4/chapter VIII of The Mumbai Provincial Municipal Corporation Act 1949 in the event of the holder of the property failing to pay the property tax to the municipal corporation.

Attachment of the property / warrant /seizure:

If even on serving the demand notice the holder of property fails to pay to the corporation due amount of property tax within 15 days and attachment warrant is issued against such property and the property are seized.

Auction of the property:

Public notice for the sale of the property seized for the recovery of the property tax is published. Properties are sold after publishing the public notice. Property tax is recovered through the sell proceeds of the Properties.

Concession in the property tax if the property remains vacant:

Refund of water rate and conservancy tax is granted in respect of the premises in an assessed building remaining vacant for the more than 30 days at the stretch under rule 56(1) of chapter VIII of The Mumbai Provincial Municipal Corporation Act 1949 similarly if the premises in the building remain vacant for the period exceeding 60 days, two third amount of general tax refunded under rule 56(2). It is, however essential that the tax should have been paid in the first place. There is also a binding on the holder or occupier of the property to give the notice in writing to the effect that the said premises are vacant. Since the property tax become due on 1st of April for the first six months and on the 1st Oct for second six months separate application are brand to be submitted for each of six months if the premises remains vacant

Property tax exempted if the building is demolished:

Under rule 6 of chapter VIII of The Mumbai Provincial Municipal Corporation Act 1949, Property Tax is exempted on such of the properties, the holder of which have given notice in writing to the municipal corporation to the effect that the building has been demolished. however, there is holder of the property that he gives a notice in writing in that

regards and the property tax on the said building from the date of waived from date of the receipt of such notice.

Municipal corporation has been empowered under section 133-A of The Mumbai Provincial Municipal Corporation Act 1949 to grant exemption of the property tax on such building as are affected by the natural calamities and such other hazards.

Transfer of property:

As per rule 3 of chapter VIII of The Mumbai Provincial Municipal Corporation Act 1949 the responsibility of giving notice regarding the transfer of property rests with the holder of the property until the receipt of such notice the property tax bill shall be issued in the name of the erstwhile holder of that property the format of the application for transfer of property has been exhibited in appendix "F".

Following items need to be complied with for transferring the property

1. Transfer by succession:

1. Certificate of death
2. Certificate of succession issued either by the Tahsildar or an Hon'bl court.
3. If on the production of the succession certificate issued by the Tahsildar other heirs complain an affidavit to the effect that the municipal corporation should maintain the status quo should be filed.
4. In the case the testament is made an attested copy of the testament registered with such register.

2. Transfer by purchase deed of the property:

1. Application from the purchaser of the property
2. No objection certificate from the seller of the property
3. An attested copy of the purchaser deed registered with the sub registered or a true copy of list no.2

3. Gift deed:

1. Attested copy of the document of the gift deed registered with the office of the sub registered.

4. Registered of the names of the occupant:

(Regarding registration of the flats in a housing society)

1. Application from the occupant
2. An attested copy of the purchase deed registered with the office of the sub registered or a true copy of list no.2.

3. If a housing society has been constituted no objection certificate from the cooperative society and the share certificate of the society.
4. NO objection certificate from the developer if the cooperative society has not been constituted.
5. No objection certificate from the seller.

5. Matter of transfer of property by succession/gift – deed / purchase deed.

The applicant shall be required to pay the fees fixed by the Municipal Corporation for the transfer of the property.

Application for the transfer of property has been made available under the single counter scheme.

Separate bills of the property Tax to the holders of the ownership flats.

The Municipal Corporation has adopted a policy of issuing individual bills of the property tax to the holders of the ownership flats residing in the same project or the same building. For this purpose, it is essential that the entire tax of the said building should have been paid. Similarly if the housing society concerned certificates the holder of the property having arrears together with his name, arrears of the property tax are shown against the name of the property and all the holders of the property are issued individual bills of the property tax.

Extract of the Property Tax assessment:

Extract of the assessment of the property tax is given the extract of the property is given if the description and the details of the property, in respect of which the extract of the property is required have been furnished. The applicant shall be required to pay the fees prescribed for this purpose. The format of the application is available under the single counter scheme.

Certificate of the Property Tax:

Certificate to the applicant is issued with regard to the quantum of the property tax assessed on the property or a flat and its ratable value on demand. It is necessary to pay for his purpose, the prescribed fee. (Form of application is available under the single counter scheme)

Regarding the property tax bills.

If there is any doubt with regard to the receipt or otherwise of the bills of the property tax and the ratable value of the property the tax inspector, Cess Inspector, Cess Assessor and Collector and The Tax Assessor and Collector may be contacted.

Appendix A
Thane Municipal Corporation, Thane

(Letter to be given by the holder of the Property Under Rule 8(1) and 5 of Chapter VIII on
Taxation of The Mumbai Provincial Municipal Corporation Act, 1949)

To,
The Hon'ble Commissioner,
Thane Municipal Corporation,
Thane.

Subject : Regarding Assessment of Tax

Sir,

The Property situated within the Limits of the thane Municipal Corporation at
T.No. _____ C.S.No. _____ on the _____
Road, is yet to be assessed for the Tax. It may, therefore, be pleased assessed:-

1	Full Name of the applicant	Shri/Smt.
	Full Address Name of the Road Landmarks of the address.	
2	Name of the Landlord	Shri/Smt.
	Full Address	
3	Details of the Construction	
4	City survey No.	
	Land rent and its agreement	
5	Description of the property	
	Measurements of the construction	
	User of the construction	Residential/Non-residential
6	Whether the permission from the Municipal Corporation for the construction and occupation of the said building/Structure was obtained?	Yes/No
7	Whether the said building/ Structure is inconsistent with the provision the City Development Plan?	Yes/No
8	Is there a proper through fare for communication	Yes/No
9	Whether there is a proper arrangement for latrine pipeline? If no, the reason why it has not been made.	Yes/No
10	Date on which occupation of the said building structure commenced?	
11	Name of the tenants, their net monthly rent and the date from which the rent commenced (Copy of the rent receipt should be enclosed by way of proof)	
12	The purpose for which the building structure is being used?	
13	Total expenditure incurred on the construction of the said building/Structure.	
14	If water is being supplied to the said property, the consumer number of the connector.	
15	Date on which use of water commenced?	

The information furnished above is true and proper. The attested copies of the necessary documents as shown on the reverse are attached.

(Signature of the applicant)

Note: The above form of application is available on the single counter.

Documents necessary for the purpose of the New Assessment.

- 1. Application.**
- 2. Papers regarding the ownership title of the land, Extract of the City Survey Extract of land record (7/12)**
- 3. For Authorised construction:**
Commencement certificate regarding passing of the plan from the city development department and the occupation certificate issued by the municipal corporation
- 4. For Unauthorised construction:**
Agreement entered into with the landlord extract of city survey and the extract of land record (7/12)

Or

If there be no agreement entered into with the landlord and the documents such as the city survey extract and the 7/12 extract it is necessary that the applicant files an affidavit regarding the want of any documents pertaining to the land agreement with the land lord it shall be mandatory that the applicant files an affidavit empowering The municipal corporation to take decision in the event of any dispute regarding the ownership of the land or the building arising takes or and it will be essential to enclose such affidavit with the application.

Affidavit

Affidavit regarding power of The Municipal Corporation to take action any time against the Unauthorised constructions.

Appendix 'B'

Tax Recovery head quarters
Thane Municipal Corporation, Thane.
No. TMC/TA&C/COMMR/3
Date: 7-4-2003

ORDER:

1. While assessing for tax in the financial year 2003-04 reasonable rent of the rate shown in appendix 'A' appended hereto should be taken as from 1-4-2003 and the ratable value for the year 2003-04 should be worked out.
2. The rate shown in appendix 'A' is the reasonable rent of the building which will be equally applicable to all the floors therein.
3. Ratable value of the open land should be worked out at 20% of the rate of the reasonable rent shown for the building and the open lands be assessed for the tax.
So however that if there be the building with varying numbers of floors in one and the same housing complex average rent should be calculated taking into account the reasonable rent of such building with varying numbers of floors and the ratable value of the open land should be worked out as at 20% of rate of such average rent.
4. Since from the financial year 2003-04 the rate of reasonable rent is being made applicable with effect from 1-4-2003 the assessment of tax on the buildings under occupation since the earlier period should be done by taking into account the rate fixed by the earlier circular as the reasonable rent for these buildings. Nevertheless the building in case of which the occupation permit would be issued or the occupation would commence after 1st April 2003 must be assessed on the basis of the reasonable rent-rate shown in appendix 'A'

The above order should be implemented forthwith.

Sd/-
Commissioner
Thane Municipal Corporation, Thane.

Copy forwarded for information and further action to: -

- 1) City engineer
- 2) Deputy Commissioner (HQ) and Ward Committees (all)
- 3) chief Auditor
- 4) Chief Accountant and Finance officers
- 5) Assistant Director of Town Planning, City Development Department
- 6) Legal Advisor
- 7) Deputy Assessor and Collector (Shri.Salvi/Shri.Joshi/Shri.Shinde)
- 8) Asst. Commissioner, all Ward Committees
- 9) Tax Inspector/Dy. tax Inspector/Ward Officers /Dy. Ward Officers (all).

Appendix 'C'
Thane Municipal Corporation, Thane.

Schedule of rates for the various taxes levied for the financial Year 200-2004.

Property taxes on the buildings and land within the limits of the thane municipal corporation will be assessed at the rates mentioned below for the year 2003-04.

1.	General tax (Inclusive of the Fire Fighting Tax)	In the case of the buildings the ratable value of which is Rs. 100000 or less: Residential: 26% (together with 1% fire fighting tax) Non-Residential: 38.50% (together with 1% fire fighting tax) Of the ratable value of such property In the case of the building the ratable value of which is Rs.1000000 or more or the building having more than 4 floors: Residential – 27% (together with 2% fire fighting tax) Non-residential – 39.50% (together with 2% fire fighting tax) Of the ratable value of such property.	
2.	Special Education Tax	1% of the ratable value	
3.	Drainage Tax	Residential: 5% & Non Residential: 8% of the ratable value	
4.	Drainage Benefit Tax	Residential: 4 & Non Residential: 7.5% of the ratable value	
5.	Special Conservancy Tax	5% of the ratable value of the building and land being used for Hotels, Cattle sheds, Hospitals, Maternity Homes, Mangal Karyalayas, Bakeries, and Wafer Factories.	
6.	Education Cess	Residential 3% & Non Residential 4% of the ratable value	
7.	Water Benefit Tax	Residential 7% & Non Residential 12% of the ratable value	
8.	Road Tax	Residential 6% & Non Residential 9% of the ratable value	
9.	Tree Cess	Residential 1% & Non Residential 1% of the ratable value	
10.	State Education Tax	Rate of Tax for the Residential premises	Rate of tax for the non-residential premises
	Ratable Value	% of the ratable value	% of the ratable value
	1 to 74	Nil	Nil
	75 to 149	2%	4%
	150 to 299	3%	6%
	300 to 2999	4%	8%
	3000 to 5999	5%	10%
	6000 and above	6%	12%
11	Employment Guarantee Tax (State Govt. Tax)	% of ratable value for the non-residential premises	
	1 – 74	Nil	
	75 – 149	1%	
	150 to 299	1½ %	
	300 to 2999	2 %	
	3000 to 5999	2½%	
	6000 and above	3%	
12	Tax on large residential premises (State Govt. Tax)	10% of the ratable value of the residential premises of an area of 150 sq. meters (1615 sq.ft.) or above	

Appendix "D"

Thane Municipal Corporation, Thane

Property Tax Assessment Special Notice

(Under Rule 15(2) and 20 of Chapter VIII of the The Mumbai Provincial Municipal Corporation Act 1949 Provincial Municipal Corporation Act, 1949)

To,
Shri/Smt.

Notice is hereby given to you that the ratable value for the year 200_ - 200_ of your property situated at T.No. _____ C.S.No. _____ has been fixed at Rs. _____ and Tax has been assessed thereon as under:

Residential	Non-Residential	Tax Head	Rs.
26	38.50%	Collective/General Tax	Rs.
1	1%	Special Education Tax	Rs.
2% To 6%	4 To 12 %	Education Tax (Govt. of Maharashtra)	Rs.
-	3%	Employment Guarantee Tax (Govt. of Maharashtra)	Rs.
5%	8%	Drainage Tax	Rs.
6%	9%	Road Tax	Rs.
3%	4%	Education Tax	Rs.
4%	7½%	Drainage benefit Tax	Rs.
7%	12%	Water benefit tax	Rs.
-	5%	Special Conservancy Tax	Rs.
1%	1%	Tree Tax	Rs.
		Total	Rs.

Detailed information respecting above assessment may be had from the Tax collection section or any working day during the working house if you have any grievance with regard to the above assessment present the same to the hon. Commissioner Thane Municipal Corporation, Thane together with proofs within a period of 15 days from the date of the receipt of this notice

Assessor & Collector
Thane Municipal Corporation,

Thane
Thane Municipal Corporation, Thane

Dated.....

Signature of the receiver of the notice:-

Date of receipt of the notice:-

Appendix 'F'
Thane Municipal Corporation, Thane
Transfer of property

To,
The hon'ble Commissioner,
Thane Municipal Corporation, Thane

Subject :- Transfer of Property.

Sir,

Applicant Shri.....

Applies to enter his name as the owner of the property describe hereunder

1	Full name of the Applicant	
2	Full address	
3	Name of the holder of the property	
4	Consumer No. of the property	
5	Description of the property and the address of its location T. No. C.S. No. Collection ward No.	
6	Whether the property tax has been paid in full ? If yes NO. of the receipt and date	Yes /No Receipt NO. Date
7	Water consumer No.	
8	Where the property tax has been paid in full ? if yes, NO. of the receipt and date	Yes /No Receipt NO. Date
9	Names and addresses of the person whose names are to be entered against the property	

Information furnished where is true and correct

Signature/thumbs impression of the Applicant

Enclosures:

1. Transfer of property by succession/Gift deed/purchase deed.
2. The attested copies of the documents required for transferring the property as instructed or reverse are attached.

Note. Application form is available on the counter.

Documents required for transferring the property

1. Transfer by succession

1. Death certificate.
2. Succession certificate issued either by the Tahsildar or an hon. Court
3. In case of the Succession certificate issued by the Tahsildar an affidavit should be filed stating that if other heirs lodge a complaint the Municipal Corporation should maintain the status quo.
4. If a testament has been drawn the attested copy of the testament registered with the sub-Registered.

2. For transfer of property by purchase deed

1. Application from the purchase of the property
2. No. Objection certificate from the seller
3. Attested copy of the purchase deed registered with the sub-Registered with the sub-registered or a true copy of list no. 2

3. By Gift deed.

Attested copy of the document of the Gift deed registered with the office of the sub- registered

4. Entering in the name of the occupants

(Regarding registering the flats in a housing society)

1. Application of the occupant.
2. Attested copy of the purchased deed from the office of the sub registered or a true copy of list no. 2
3. If the housing society is constituted no objection certificate from the co-operative society and the share certificate of the society.
4. If the housing society has not been forward no objection certificate from the developer.
5. No objection certificate from the seller.

Appendix 'a'
Rates of reasonable rent of the building proposed for the financial year 2003-04
(Per sq. ft. per meusum)

Name of the ward	Rates of reasonable rent of the building proposed for the year 2003-04(per sq.ft.per meusum)											
	Ground+ upto 4floor no change			Ground+ upto 7 floor			Ground+ upto 11 floor			Ground+ upto 12 floor and above		
	Permanent construction			Permanent construction			Permanent construction			Permanent construction		
	Residential	Non-residential		Residential	Non-residential		Residential	Non-residential		Residential	Non-residential	
Jogila	1.10	4.00	1.15	4.20	1.20	4.40	1.25	4.60	0.80	3.25	0.65	2.25
Shahu	1.10	4.00	1.15	4.20	1.20	4.40	1.25	4.60	0.80	3.10	0.65	2.25
Naupada	1.10	4.00	1.15	4.20	1.20	4.40	1.25	4.60	0.80	3.10	0.65	2.25
Kopri	0.90	3.00	0.95	3.15	1.00	3.30	1.05	3.45	0.75	2.60	0.65	2.25
Kalwa	0.90	2.50	0.95	2.65	1.00	2.75	1.05	2.90	0.75	2.10	0.60	1.75
Vitawa subregion	0.90	2.50	0.95	2.65	1.00	2.75	1.05	2.90	0.75	2.10	0.60	1.75
Kahregao	0.90	2.50	0.95	2.65	1.00	2.75	1.05	2.90	0.75	2.10	0.60	1.75
Mumbra	0.60	1.00	0.65	1.05	0.65	1.10	0.70	1.15	0.55	0.95	0.50	0.90
Shil/dawla	0.60	1.00	0.65	1.05	0.65	1.10	0.70	1.15	0.50	0.95	0.45	0.90
Wagle	0.90	2.50	0.95	2.65	1.00	2.75	1.05	2.90	0.75	2.10	0.65	1.75
Majiwada	0.90	3.00	0.95	3.15	1.00	3.30	1.05	3.45	0.75	2.60	0.65	2.25
Balkum/Koleshet	0.80	2.25	0.85	2.35	0.90	2.50	0.90	2.60	0.70	1.85	0.60	1.50
Manpada	0.80	2.25	0.85	2.35	0.90	2.50	0.90	2.60	0.70	1.85	0.60	1.50
Owla	0.60	1.20	0.65	1.25	0.65	1.30	0.70	1.40	0.50	1.10	0.40	1.00

आ दे श

सन 2005-2006 या आर्थिक वर्षात नविन कर आकारणी करतांना, खालील बाबी विचारात घेतल्यानंतर यासोबत जोडलेल्या परिशिष्ट "ब" मध्ये दर्शविल्या प्रमाणे वाजवी भाडे विचारात घेऊन दिनांक 01/04/005 पासुन सन 2005-2006 या आर्थिक वर्षाचे करयोग्य मूल्य ठरविण्यांत यावे.

- 1) ज्या मिळकतीमध्ये तळ घर आहे अशा तळघरावर करआकारणी करतांना निवासी व बिगर निवासी वापर असल्यास, निवासी व बिगर निवासी वाजवी भाड्याच्या दराच्या 60% वाजवी भाडे विचारात घेऊन करयोग्य मूल्य निश्चित करण्यांत यावे. तळघराचा वापर वाहन तळासाठी असल्यास निवासी वापरासाठी असलेल्या वाजवी भाड्याच्या 50% वाजवी भाडे विचारात घेऊन करयोग्य मूल्य निश्चित करण्यांत यावे.
- 2) ज्या मिळकतींमधील दुकानदार व सदनिका यामध्ये पोटमाळा आहे अशा पोटमाळ्यावर करआकारणी करतांना निवासी व बिगर निवासी वापर असल्यास, निवासी व बिगर निवासी वाजवी भाड्याच्या दराच्या 70% वाजवी भाडे विचारात घेऊन करयोग्य मूल्य निश्चित करण्यांत यावे.
- 3) ज्या मिळकतींमध्ये टेरेस आहे अशा टेरेसवर कर आकारणी करतांना निवासी व बिगर निवासी वापर असल्यास, निवासी व बिगर निवासी वाजवी भाड्याच्या दराच्या 40% वाजवी भाडे विचारात घेऊन करयोग्य मूल्य निश्चित करण्यात यावे.
- 4) ज्या मिळकतींमध्ये वाहनतळ आहे अशा वाहनतळावर कर आकारणी करतांना निवासी व बिगर निवासी वापर असल्यास, निवासी व बिगर निवासी वाजवी भाड्याच्या दराच्या 25% वाजवी भाडे विचारात घेऊन करयोग्य मूल्य निश्चित करण्यात यावे.
- 5) ज्या मिळकतींमध्ये लोअर ग्राऊंड फ्लोअरवर दुकाने आहेत अशा लोअर ग्राऊंड फ्लोअरवरील दुकानांवर कर आकारणी करतांना बिगर निवासी वाजवी भाड्याच्या दराच्या 80% वाजवी भाडे विचारात घेऊन करयोग्य मूल्य निश्चित करण्यात यावे.
- 6) ज्या मिळकतींमध्ये औद्योगिक कार्यालये आहेत अशा औद्योगिक कार्यालयांवर कर आकारणी करतांना, बिगर निवासी वाजवी भाड्याच्या दराच्या पहिल्या मजल्याकरिता 10% वजावट आणि दुस-या मजल्याकरिता 20% वजावट करुन करयोग्य मूल्य निश्चित करण्यात यावे.
- 7) उदवाहन सुविधा आहेत अशा मिळकतीं असल्यास, तळ + 10 मजली इमारत असल्यास, अशा इमारतीवर कर आकारणी करतांना निवासी वाजवी भाड्याच्या दरामध्ये 5% वाढ करुन, तसेच तळ + 10 मजल्यापेक्षा जास्त मजल्यांची इमारत असल्यास अशा इमारतीवर कर आकारणी करतांना निवासी वाजवी भाड्याच्या दरामध्ये 10% वाढ करुन, करयोग्य मूल्य निश्चित करण्यात यावे.
- 8) महापालिका हद्दीत होणारी व्यापारी संकुले, गृहनिर्माण संकुले यामध्ये क्लब हाऊस, स्विमींग पूल ह्या सुविधा उपलब्ध करुन देण्यात आल्या आहेत, अशा इमारतींस करयोग्य मूल्य ठरवितांना वाजवी भाड्याच्या दरामध्ये 20% वाढ विचारात घेऊन करयोग्य मूल्य निर्धारित करण्यांत यावे. तथापि उंच इमारतीसाठी वाढीव दर विचारात घेण्यात येऊ नयेत.

महापालिका हद्दीतील ज्या मिळकतींना नव्याने कर आकारणी करण्यात येणार आहे अशा इमारतीतील सदनिका किंवा व्यापारी गाळे भाड्याने देण्यात आले असल्यास त्या सदनिका किंवा व्यापारी गाळ्यांसाठी असलेले भाडे त्या प्रभागासाठी निर्धारित केलेल्या वाजवी भाड्याच्या दरापेक्षा कमी असल्यास अशा इमारतींवर कर आकारणी करतांना वाजवी भाडे विचारात घेण्यात यावे,

सन 2005-2006 या आर्थिक वर्षापासून वाजवी भाड्याचे दर दिनांक 01/04/005 पासून लागू करण्यात येत असल्याने, दिनांक 01/04/2005 नंतर ज्या इमारतींना वापर परवाना देण्यांत येणार आहे व इमारत वापरात येणार आहे त्या इमारतींना परिशिष्ट "ब" मध्ये दर्शविण्यात आल्या प्रमाणे तसेच उपरोक्त बाबी विचारात घेऊन वाजवी भाड्याच्या दराने करयोग्य मूल्य निश्चित करण्यांत यावे.

सदरच्या आदेशाची तात्काळ अंमलबजावणी करण्यांत यावी.

सही/-
महापालिका आयुक्त,
ठाणे महानगरपालिका, ठाणे.

परिशिष्ट ब

इमारतींच्या वाजवी भाड्याचे सन 2005-2006 या आर्थिक वर्षाकरिता प्रस्तावित दर (द.म.द.चौ.फूट)

प्रभागाचे नांव व प्रभाग क्रमांक	प्रस्तावित पक्के बांधकाम RCC		प्रस्तावित निम्न पक्के बांधकाम		प्रस्तावित कच्चे बांधकाम	
	निवासी	अनिवासी	निवासी	अनिवासी	निवासी	अनिवासी
1	2	3	4	5	6	7
नौपाडा/ उथळसर						
प्रभाग क्र. 27, 28,36	1.80	7.00	1.30	5.60	1.10	4.90
प्रभाग क्र. 29	1.80	7.00	1.30	5.60	1.10	4.90
उथळसर/ नौपाडा						
प्रभाग क्र. 25, 26,	1.80	7.00	1.30	5.60	1.10	4.90
प्रभाग क्र. 34	1.80	7.00	1.30	5.60	1.10	4.90
प्रभाग क्र. 35,37	1.80	7.00	1.30	5.60	1.10	4.90
प्रभाग क्र. 38	1.80	7.00	1.30	5.60	1.10	4.90
कोपरी						
प्रभाग क्र. 12, 13,14	1.30	5.00	0.90	4.00	0.80	3.50
कळवा						
प्रभाग क्रमांक 10, 11 मधील रेल्वे लाईन व महामार्ग या मधील त्रिकोणाकृती भाग व ठाणे बेलापूर रोड वरील दोन्ही बाजू लागतच्या मिळकती	1.20	5.00	0.80	4.00	0.70	3.50
2 प्रभाग क्रमांक 10, 11 मधील मध्य रेल्वच्या उत्तरेकडील व क्षिणेकडील लाईनमधील त्रिकोणाकृती भाग	1.20	5.00	0.80	4.00	0.70	3.50
3) प्रभाग क्रमांक 10, 11 मधील मध्यरेल्वे लाईनच्या दक्षिणे कडील सर्व भूभाग (जंगल वगळून) (विटावा,	1.00	3.50	0.70	2.80	0.60	2.50

गणपती पाडा, आनंदनगर, इत्यादी)						
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1	2	3	4	5	6	7
खारीगांव प्रभाग क्र. 4	1.00	3.50	0.80	2.80	0.70	2.50
प्रभाग क्र. 10 मधील मनिषा नगर, सुकुरपार्क, स्काय स्कॅपर चा भाग वगळून	1.00	3.50	0.80	2.80	0.70	2.50
1) प्रभाग क्र. 4 मधील पारसिक नगर येथील मुंबई पुणे द्रुतगती महामार्गा वरील दोन्ही बाजूच्या मिळकती	1.00	3.50	0.80	2.80	0.70	2.50
2) प्रभाग क्रमांक 4 मधील पारसिक येथील मध्य रेल्वेच्या पलिकडील जंगला पर्यंतच्या सर्व मिळकती	1.00	3.50	0.80	2.80	0.70	2.50
मुंब्रा						
प्रभाग क्र. 5	1.00	3.50	0.70	2.80	0.60	2.50
प्रभाग क्र. 7	1.00	3.50	0.70	2.80	0.60	2.50
प्रभाग क्र. 9	1.00	3.50	0.70	2.80	0.60	2.50
कौसा प्रभाग क्र. 8	0.90	3.50	0.60	2.80	0.50	2.50
दिवा/शिळ प्रभाग क्र. 6	0.80	2.00	0.60	1.60	0.50	1.40
वर्तकनगर						
प्रभाग क्रमांक 21	1.30	5.00	0.90	4.00	0.80	3.50
प्रभाग क्रमांक 22 पोखरण रोड क्र. 1 वरील मिळकती	1.30	5.00	0.90	4.00	0.80	3.50
प्रभाग क्रमांक 23 मधील येऊरचा भाग (गावठाण)	1.30	5.00	0.90	4.00	0.80	3.50
प्रभाग क्रमांक 23 पोखरण रोड क्र. 2 वरील मिळकती व पोखरण रोड नं.1 व 2 या मधील सर्व मिळकती आणि नळपाडा येथील झोपडपट्टी वगळून	1.30	5.00	0.90	4.00	0.80	3.50
प्रभाग क्र. 32, 33	1.30	5.00	0.90	4.00	0.80	3.50

वागळे इस्टेट						
प्रभाग क्र. 15, 30	1.30	4.00	0.90	3.20	0.80	2.80
प्रभाग क्र. 16,17,18	1.30	4.00	0.90	3.20	0.80	2.80
रायलादेवी						
प्रभाग क्र. 19, 31	1.30	4.00	0.90	3.20	0.80	2.80
प्रभाग क्र. 20	1.30	4.00	0.90	3.20	0.80	2.80
चितळसर मानपाडा						
माजिवडा						
प्रभाग क्र. 24 1)माजिवडे गावचा खाडी लगातचा संपूर्ण भाग	1.30	5.00	0.90	4.00	0.80	3.50
प्रभाग क्र. 24 2)माजिवडे प्रभागामध्ये येत असलेल्या घोडबंद रोडच्या लगतच्या व कोलशेत रोडवरील सर्व मिळकती	1.30	5.00	0.90	4.00	0.80	3.50
प्रभाग क्र. 24 3) माजिवडे प्रभागा कडील रस्त्यापासुन दूर असलेला नळपाडा इत्यादी कडील भाग	1.30	5.00	0.90	4.00	0.80	3.50
बाळकूम प्रभाग क्र. 3	1.20	3.50	0.80	2.80	0.70	2.50
ढोकळी प्रभाग क्र.3	1.20	4.00	0.80	3.20	0.70	2.80
कोलशेत प्रभाग क्र. 3	1.20	4.00	0.80	3.20	0.70	2.80
चि मानपाडा प्रभाग क्र. 2	1.20	3.50	0.80	2.80	0.70	2.50
ओवळा						
1) कावेसर घोडबंदर रोड लगतच्या मिळकती	0.90	2.00	0.60	1.60	0.50	1.40
ii) कावेसर - गावठाण	0.90	2.00	0.60	1.60	0.50	1.40
(2) बोरीवडे	0.90	2.00	0.60	1.60	0.50	1.40
3) वडवली-घोडबंदर रस्त्या लगतच्या मिळकती	0.90	2.00	0.60	1.60	0.50	1.40
(ii)घोडबंदर रस्त्यापासुन असलेल्या मिळकती	0.90	2.00	0.60	1.60	0.50	1.40
(4) मोघरपाडा-घोडबंदर रोड गतच्या मिळकती	0.90	2.00	0.60	1.60	0.50	1.40
(5) ओवळा-घोडबंदर रोड लगतच्या मिळकती	0.90	2.00	0.60	1.60	0.50	1.40