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GOVERNMENT OF ARUNACHAL PRADESH  
DEPARTMENT OF URBAN AFFAIRS  
ARUNACHAL PRADESH CIVIL SECRETARIAT  
ITANAGAR

**ARUNACHAL PRADESH  
MUNICIPAL PROPERTY TAX MANAGEMENT RULES, 2025**

**NOTIFICATION**

The 20th September, 2025

No. TP-17015/1/2022-DIR-TP (E-97101)/2173-85. — The following draft of certain Rules which the State Government proposed to make, in exercise of the power conferred by Section 129 read with Section 446 of the Arunachal Pradesh Municipal Act, 2007 (Act No. 4 of 2008) and Section 111, 112, 113 and 116 of Arunachal Pradesh Municipal Corporation Act, 2019 (Act No. 8 of 2019), the draft Rule is hereby published for information of all persons likely to be affected thereby and notice is hereby given that the said draft Rules shall be taken into consideration on or after the expiry of a period of 30 days from the date on which copies of the Arunachal Pradesh Gazette containing these draft Rules are made available to the public.

Objection and suggestion which may be received from any person within the period specified above will be considered by the State Government.

Objections and suggestions, if any, may be addressed to the Director Town Planning, Department of Urban Affairs, Government of Arunachal Pradesh, Mowb-II, Itanagar or sent on email: [likhasuraj@gmail.com](mailto:likhasuraj@gmail.com)/ [terge.sora@gmail.com](mailto:terge.sora@gmail.com).

File No. TP-17015/1/2022-DIR-TP (E:97101): In pursuance of the provision of clause (a) of the sub-section (1) of Section 129 of the Arunachal Pradesh Municipal Act, 2007 (Act No. 4 of 2008) and clause (a) of the sub section (1) of Section 111 of Arunachal Pradesh Municipal Corporation Act, 2019 (Act No. 8 of 2019), the Government of Arunachal Pradesh hereby makes the following Rules to regulate, determination, assessment, calculation, demand and collection of taxes on immovable properties within Municipal bodies constituted under Section 3 of the Arunachal Pradesh Municipal Act, 2007 (Act No. 4 of 2008) and Section 3 of the Arunachal Pradesh Municipal Corporation Act, 2019 (Act No. 8 of 2019) of State of Arunachal Pradesh as follows, -

CHAPTER - I

GENERAL

- (1) Short title and commencement: - These Rules may be called the **Arunachal Pradesh Municipal Property Tax Management Rules, 2025**. Short Title, Extent and Commencement.
- (2) These Rules shall come into force with effect from such date or dates of their publication in the Official Gazette.
- (3) It extends to the whole of Arunachal Pradesh where Municipalities have been constituted under the Arunachal Pradesh Municipalities Act, 2007 (Act No. 04 of 2008) and Arunachal Pradesh Municipal Corporation Act, 2019 (Act No. 8 of 2019), except those area or areas, which have been or may hereafter be declared as, or included in, a Municipality under the Provision/s of any law in force in Arunachal Pradesh.
- (4) These Rules shall be applicable to all private and public property in a municipal area.
- (5) The following property shall be exempted from the property tax;
  - (a) Property owned and occupied by the Government of India/State Government.
  - (b) Property owned by the Municipal body.
  - (c) Places of worship, used exclusively for the purpose of worship or prayer excluding the appurtenant covered areas put to some residential or non-residential use including use by tenants.
  - (d) Place of burial and cremation.

*Provided that these Rules shall be applicable to Government owned companies which have separate registered identity.*

- Definitions. 2. In this Rule, unless there is anything repugnant in the subject or context otherwise requires :
- (1) "Act" means the Arunachal Pradesh Municipal Act, 2007 (Act No. 4 of 2008) and Arunachal Pradesh Municipal Corporation Act, 2019 (Act No. 8 of 2019) hereafter shall be referred as APM Act, 2007 and APMC Act, 2019.
  - (2) "Advance Deposit of tax" means the advance deposit of tax payable in accordance with the provisions of Rule 25 of these Rules.
  - (3) "Agricultural land" means land which is used or is capable of being used for agricultural purposes and includes land under homesteads occupied for residential purposes in connection with agricultural holdings and the expression "non-agricultural land", shall be construed accordingly.
  - (4) "Apartment" means and includes a part of property intended for any type of independent use including one or more floors (on part or parts thereof) in a building or buildings intended to be used for residence including group housing on cooperative basis, office, practice of any profession or carrying on of any occupation, trade or business or for other type of independent use and with a direct exit to a public street, road, or highway or to a common area leading to such street, road or highway;
  - (5) "Assessee for Property Tax" means any "person" or "legal entity" by whom tax or any other sum is payable under Section 129 of the APM Act, 2007 and Section 111 of APMC Act, 2019 read with these Rules and includes—
    - (a) every person in respect of whom any proceeding under the Act has been taken for the assessment of his property tax or of the property tax of any other person in respect of which he is assessable, or of the interest or penalty payable by him or by such other person, or of the amount of refund due to him or to such other person.
    - (b) every person who is an assessee in default under Section 129 Chapter - XV of the Act read with these Rules.
  - (6) "Assessment" means assessment of Annual Property Value (APV) of any vacant land, building, apartment, or land appurtenant to any building or apartment, located within the municipal limit and the tax payable thereon under these Rules. Assessment includes "reassessment".
  - (7) "Assessment year for Property Taxation" means the period of twelve months commencing on the 1st day of April every year.
  - (8) "Assessing Officer", means any officer of the Municipality authorized by the Chief Controlling Officer to exercise any of the power and functions for the purpose of assessment, tax management, or collection of property tax under these Rules.
  - (9) "Annual Property Value" (APV) means the annual value of a property for the purpose of property taxation determined in accordance to Rule 17 of these Rules.
  - (10) "Best judgment assessment," means the assessment taken up under Rule 38 of these Rules.
  - (11) "Board" means the Arunachal Pradesh State Property Tax Board constituted by Government as per the provisions of Sub Rule (1) of Rule 11.
  - (12) "Building" is as defined under sub-section (8) of Section 2 of the APM Act, 2007 and sub-section (3) of Section 2 of the APMC Act, 2019 and existing Building Bye-Laws.
  - (13) "Charitable purpose" includes relief of the poor, education, medical relief, preservation of environment (including watersheds, forests and wildlife) and preservation of monuments or places or objects of artistic or historic interest and the advancement of any other object of public utility :
 

*Provided that the advancement of any other object of general public utility shall not be a charitable purpose, if it involves the carrying on of any activity in the nature of trade, commerce or business, or any activity of rendering any service in relation to any trade, commerce or business, for a cess or fee or any other consideration, irrespective of the nature of use or application, or retention, of the income from such activity.*
  - (14) "Chief Controlling Officer" means any officer appointed or designated by the State Government for any Municipality.
  - (15) "Commissioner" means any officer appointed or designated by the State Government for Municipal Corporation.
  - (16) "Competent Authority" is an officer as defined under sub-section (26) of Section 2 of the APM Act, 2007 and sub-section (11) of Section 2 of the APMC Act, 2019.

- (17) "Covered Area" means the area immediately above the plinth level covered by the building (at all floors or levels) measured from the outside thickness of the wall of the building, but does not include the space covered by –
- (a) Temporary structure with floors, walls and thatched with wood, bamboo, or GCI Sheet and specifically used for housing animals like cows, pigs, goats, dogs, poultry and other similar creatures.
  - (b) Garden, rockery, well and well structures, plant nursery, water pool, swimming pool (if uncovered), platform round tree, tank, fountain and bench.
  - (c) Drainage, culvert, conduit, catch-pit, gully-pit, chamber, gutter and the like.
  - (d) Compound wall, gate, slide/swing door, canopy and areas covered by chajja or similar projections and staircases which are uncovered and open at least on three sides and open to the sky: and
  - (e) All areas required for common services, i.e., lifts, sanitary pipe shafts open to sky, uncovered garages and other uncovered parking area, uncovered outside balcony and common (uncovered) entrance areas between flats/buildings, servant quarters, sub-station, pump house.
- Explanation : For canopied or covered balcony with parapets and railing around the balcony, full area shall be considered for the definition of covered area.*
- (18) "Company" means a body created and registered under the Companies Act, 1956 (Union Act No. 1 of 1956) and as amended from time to time.
- (19) "Commercial" or "Industrial" or "Non-Residential" purpose means such land and building or land, other than agricultural land on which any business is carried out, shop is being run, workshop is established, trade, office or business is being done, services are being offered, goods are being sold, or any other similar activities are being conducted or reserved for such activities.
- (20) "Constructed area" means the constructed area of each floor or the house owned by the owner of building/land.
- (21) "Co-operative Society" means a co-operative society registered under the Co-operative Societies Act, 1912 (Union Act No. 2 of 1912) and as amended from time to time, or under any other law for the time being in force in any State for the registration of co-operative societies.
- (22) "Completion Certificate" a certificate issued under the provisions of existing Building Bye Law.
- (23) "Department" means the Directorate of Urban Local Bodies, Government of Arunachal Pradesh or any other Department notified by the State Government.
- (24) "Document" includes an electronic record as defined in Sub-Rule (t) of sub-section (1) of Section 2 of the Information Technology Act, 2000 (Union Act 21 of 2000) and as amended from time to time.
- (25) "Dwelling House" is as defined under sub-section (30) of Section 2 of the APM Act, 2007.
- (26) "Enquiry Officer" means officer appointed under Sub-Rule (4) of Rule 3 for conduct of enquiry for preparation/updation of the Spatial Property database.
- (27) "Form" means a Form appended to these Rules.
- (28) "Foundation" means that part of the building structure which is in direct contact with the ground and which transmits load over it. The height of the building would be calculated from the "foundation" level.
- (29) "Government" or "State Government" means the Government of Arunachal Pradesh.
- (30) "Government Records" shall include land revenue records, survey maps, satellite images, survey records and any other records, registers and maps maintained by the State Government and/or the Municipality according to the Act and Rules framed thereunder.
- (31) "Governor" means the Governor of Arunachal Pradesh.
- (32) "GCI" means galvanized corrugated iron.
- (33) "House" A house is a single-unit residential building. It may range in complexity from a rudimentary hut to a complex structure of wood, masonry, concrete or other material, outfitted with plumbing, electrical and heating, ventilation and air conditioning systems.

- (34) "House Number" means the number allotted to a house as part of a systematic neighbourhood level house numbering system by the Municipality, other public private agency, or civic association. But a house number shall not include "property number" "UPIN" as allotted to a property by the Municipality under these Rules.
- (35) "Hut" is as defined under sub-section (41) of Section 2 of the APM Act, 2007 and sub-section (25) of Section 2 of the APMC Act, 2019.
- (36) "Land" is as defined under sub-section (46) of Section 2 of the APM Act, 2007 and sub-section (26) of Section 2 of the APMC Act, 2019.
- (37) "Legal Representative" has the meaning assigned to it in sub-rule (11) of Section 2 of the Code of Civil Procedure, 1908 (Union Act 5 of 1908). "Masonry Building" or
- (38) "Framed Building" means any building, other than a hut and includes any structure, a substantial part of which is made of masonry, reinforced concrete, steel, iron or other metal.
- (39) "Municipality" means any Municipal bodies constituted under Section 3 of the Arunachal Pradesh Municipal Act, 2007 (Act No. 4 of 2008) and Section 3 of the Arunachal Pradesh Municipal Corporation Act, 2019 (Act No. 8 of 2019).
- (40) "Municipal Officer" means the Municipal Commissioner, Chief Municipal Executive Officer or Municipal Executive Officer or any officer or servant of the Municipality.
- (41) "Municipal Valuation Committee" means the committee constituted under Sub-Rule (2) of Rule 11 of these Rules.
- (42) "Mutation" means the process of change or alteration or substitution of the name of the previous owner into the name of the subsequent owner.
- (43) "Notification" means a notification as defined under sub-section (60) to Section 2 of the APM Act, 2007.
- (44) "Non-Residential" means such building or land on which any business is carried-out, shop is being run, workshop is established, trade, business, office is being done or any other similar activities are being conducted or reserved for such activities.
- (45) "Occupier" is as defined under sub-section (62) of Section 2 of the APM Act, 2007 and sub-section (36) of Section 2 of AMPC Act, 2019.
- (46) "Ordinary Building" means a building constructed with first class wooden posts, RCC posts up to the skirting level of the ground floor, wooden plank floor, bamboo or tile or sheet wall and thatched or GCI sheet roof covering.
- (47) "Official Gazette" means the Arunachal Pradesh Government Gazette.
- (48) "Owner" is as defined under sub-section (65) of Section 2 of the APM Act, 2007/ sub-section (38) of Section 2 of AMPC Act, 2019 and may include any person or legal entity that is listed as the owner of the property in the Spatial Property Database, and includes his legal heirs, legatees and successors in interest who may step into his shoes upon his death in terms of these Rules.
- (49) "Partnership firm" shall have the meaning assigned to it in the Indian Partnership Act, 1932 (Union Act 9 of 1932) and as amended from time to time and shall include a limited liability partnership as defined in the Limited Liability Partnership Act, 2008 (Union Act 6 of 2009) and as amended from time to time.
- (50) "Permanent Building" means a building (a) constructed with RCC foundation, column, beam, floor, roof and brick walling, or (b) constructed with steel structural members.
- (51) "Person" for the purpose of these Rules includes, (i) an individual, (ii) a body constituted for charitable purpose (iii) a company (iv) a partnership firm (v) an association of persons or a body of individuals like trust and society, whether incorporated or not, (vi) an authority of the Central Government or State Government including public sector undertakings and (vii) every artificial juridical person, not falling within any of the preceding class mentioned herein.
- (52) "Plinth Area" means the floor area up to the outer portion of the foundation on which the super structure has been erected. For multi-storied buildings or buildings with basement, the 'plinth area' includes the plinth area of all cellars i.e. ground floor and all other floors below or above the ground floor of the building.
- (53) "Premises" is as defined under sub-section (67) of Section 2 of the APM Act, 2007 and sub-section (40) of Section 2 of AMPC Act, 2019.
- (54) "Prescribed" means prescribed by these Rules made under the Act.

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- (55) "Public Building" is as defined under sub-section (72) of Section 2 of the APM Act, 2007.
- (56) "Property" means and includes any building, apartment, dwelling house, premises, hut, masonry building, or public building used for residential, institutional, commercial, industrial, charitable, mix of all purpose, or for any other purposes and includes any vacant land having no structure and land appurtenant to any such building, apartment, or other structure mentioned herein.
- (57) "Property Number" means the number allotted to each property by the Municipality after notification of these Rules.
- (58) "Property Tax" means the property tax payable by the owner or the occupier, when calculated at a percentage of tax on the "Annual Property Value" as determined under the Act read with these Rules calculated on land and building, land, building (used for residential, commercial purpose and/or both purposes), but shall exclude any tax on agricultural lands, or tolls on persons living within the State, land revenue that is levied by the Government under any other legislation in force.
- (59) "Public Worship Buildings" means a building used for religious and public worship purpose and for no other purpose.
- (60) "Rate" or "rates in force", in relation to an assessment year for property tax, means the rates of property tax as prescribed under Rule 19 of these Rules.
- (61) "Regular assessment" means the assessment made under Rule 37 of the Rules.
- (62) "Residential" purpose means any land reserved for residential purposes or any building constructed for residential purposes, which are being used for the residential purpose of human beings if it shall not include any building which is a hotel or lodge or mess and buildings which was constructed for the residential purpose, but they are being used for other than residential purpose.
- (63) "Return" means the prescribed Form appended to these Rules, which shall be submitted by the owner or occupier representing the owner of every "Property" within the due date prescribed under these Rules, by making self-assessment of the Annual Property Value and the property tax thereon, and the amount of property tax shall be deposited with the Municipality.
- (64) "Rules" means the Arunachal Pradesh Municipal Property Tax Management Rules, 2025.
- (65) "RCC" means reinforced cement concrete.
- (66) "Schedule" means schedules appended to these Rules, forming a part of these Rules.
- (67) "Section" means section of the Act.
- (68) "Self-assessment System" means the system of assessment of Annual Property Value as per Rule 35 of these Rules under in which the assessee for property tax is required to declare the basis of his assessment of Property Annual Value, to submit a calculation of the tax due and to provide option of the manner of payment of the amount he regards as due.
- (69) "Semi-Permanent (semi-pucca) Building" means a building constructed with RCC column footings, RCC columns, and RCC beams of pre-designed dimensions and specifications having timber flooring, brick/concrete block masonry wall up to the skirting level, AC Sheet or bamboo walling above skirting, timber roof truss with GCI sheet roofing.
- (70) "Spatial Property Database" means the geo-referenced property map with attributes that include property boundaries, owner's details, and other property characteristics as may be decided by the Municipality and such that the property register shall be integrally linked to the geo-referenced property map.
- (71) "Special Buildings" means a building used for educational, assembly, institutional, industrial, storage, or for mixed occupancies of the aforesaid occupancies.
- (72) "Survey Officer" means officer appointed under Sub-Rule (4) of Rule 3 for conduct of survey for preparation/updation of the Spatial Property Database.
- (73) "Tax" means a tax on immovable property, land, or constructed structure.
- (74) "Unit Area Value" means the per sq. m unit value of a property situated in a particular area within a Municipality, where the unit area values determined by the Municipality.
- (75) "Unique Property Identification Number" or "UPIN" means the identification code allotted to every person having a property identified within the jurisdiction of the Municipality by the Municipality.

- (76) "Ward" means an administrative division of a Municipality.
- (77) "Year" refers to a period of twelve English calendar months starting on 1st April and ending on 31st March.
- (78) Words and expressions used in these Rules but not defined shall have the same meaning as in the Act.

**Property Tax divisions, authorities, their appointments, and powers.**

3. (1) Chief Controlling Officer
- (a) The Chief Controlling Officer shall be appointed or designated by the State Government for any Municipality.
  - (b) The State Government may by notification, in Official Gazette, appoint or designate Commissioner of the Municipal Corporation, Chief Municipal Executive Officer/Municipal Executive Officer of Municipality as a Chief Controlling Officer to exercise the power and perform the functions provisioned under this Rule.
  - (c) The Chief Controlling Officer shall be responsible in all matters relating to assessment, levy and collection of property tax within the jurisdiction.
  - (d) The Chief Controlling Officer shall exercise all or any of the powers and perform all or any of the functions conferred on or assigned to such authorities by or under the Act and these Rules in accordance with such directions as the State Government or the Municipality may issue for the exercise of the powers and performance of the functions by all or any of those authorities.
  - (e) The Chief Controlling Officer shall have all the powers which are vested in a Civil Court under the Code of Civil Procedure, 1908, while trying a suit in respect of the following matters -
    - (i) Discovery and Inspection,
    - (ii) Enforcing attendance of any person and examining such persons on oath,
    - (iii) Compelling production of titles and documents concerning the property,
    - (iv) Issuing commissions (summons) (calling witness to appear, conduct enquiry, receive statement, refer to valuation officer, etc.),
  - (f) The State Government may, from time to time, issue such orders, instructions, and directions to the Municipality as it may deem fit for the proper administration of these Rules and such authority and all other persons employed in the execution of these Rules shall observe and follow such orders, instructions and directions of the State Government ;
- Provided that no such orders, instructions or directions shall be issued*
- (i) *to require any property tax authority to make a particular assessment or to dispose of a particular case in a particular manner; or*
  - (ii) *to interfere with the discretion of the Chief Controlling Officer in the exercise of his appellate functions.*
- (2) Power to create, alter and abolish Property Tax Divisions, Circles: The Municipality may, by notification in writing, divide the area within their jurisdiction to which this Rules extends into one or more divisions and may similarly divide any division into circles.
- (3) Appointment of Property Tax Officers: The Municipality, may, within the laid down norms, by proper notification, appoint or designate any officer of the Municipality as the following classes of officers, namely.
- (a) Assessor and Collector of Property Tax
  - (b) Deputy Assessor and Collector of Property Tax
  - (c) Assistant Assessor and Collector of Property Tax
  - (d) Field Inspector(s) of Property Tax
- (4) Appointment of Survey Officers and Enquiry Officers: The Municipality, may, within the laid down norms, by proper notification, appoint or designate any officer of the Municipality as the following classes of officers, namely;
- (a) Survey Officer
  - (b) Enquiry Officer

- (5) Chief Controlling Officer, Assessor and Collector, Deputy Assessor and Collector, Assistant Assessor and Collector, Field Inspector of Property Tax shall exercise such powers and discharge such duties as are conferred or vested in him under this Rules.
- (6) Subordination of Property Tax Officers: All officers under Property Tax Division shall be subordinate to the Chief Controlling Officer in the Municipality. All officers in the Division and Circle shall be subordinate to the Assessor and Collector of Property Tax as the case may be.
- (7) Combination of Offices: It shall be lawful for the Municipality to appoint one and the same person to any two or more of the offices provided in this Rule, to make any appointment by virtue of office already held and also to confer on any officer of the Municipality all or any of the powers and duties of any of the officers in the Municipality.

*Provided that, the municipalities prior to appointment of any officers shall work out the detail modalities for appointment of officers and financial implications, source of fund for salary, etc. and shall bring in the form of resolution in the meeting of General Function Committee and vetted by the Contract and Planning Committee and Empowered Standing Committee before obtaining approval of the State Government for appointing Property Tax Officers.*

*Provided that, no such posts shall be sanctioned unless there is a provision in this behalf in the budget estimate of the Municipality and approved by the State Government.*

## CHAPTER - II

### PROPERTY RECORDS WITH MUNICIPALITY

4. (1) It shall be the duty of every Municipality to maintain a register of properties within the municipal area with information that shall include name and address of the owner, plot area, covered area (floor-wise), use to which the property is put, year of construction, type of structure, and such other information as may be required for administration of property tax. Creation of property database.

- (2) The property register shall include information collected from property settlement in municipal area, field surveys and drawn from government records. It may be updated from time to time based on field surveys, government records and applications for mutation received in respect of properties.

- (a) The Municipality shall integrate and represent the information contained in the property register as part of the Spatial Property Database that the Municipality shall maintain in electronic or manual form.
- (b) Considering the importance of the Spatial Property Database to exercise of its powers under the Act, the chief Controlling Officer shall consult stakeholders through participatory processes at every stage of property settlement and building the Spatial Property Database, so to minimize the complications, disagreements, or litigations in matters of property boundaries, title of properties and area occupied by each property. Information gathered through participatory processes shall be reconciled and matched with data from field surveys and government records.

*Explanation 1: The term property settlement in these Rules refers to the process of establishment or identification of the person or entity liable to pay Property Tax in respect of the properties in the Municipal Area.*

*Explanation 2: The Municipality shall not be responsible for certifying validity of right, title and ownership documents and claims presented to it, and the inclusion of a person's name and details as the owner of the property in the Spatial Property Database or inventory of properties shall not be considered as evidence of right, title, or interest in the property of that person.*

5. (1) It shall be the duty of each owner of the property to notify any change or changes in the covered area, type of structure, or use of property within 30 days of such change to the Survey Officer using Form 2 to enable the Municipality to update its Spatial Property Database. Notice of construction and structural changes in property:
- (2) It shall be the duty of the Enquiry Officer, after conducting such enquiry as deemed fit, to record such changes in the Spatial Property Database within 30 days of receipt of such notification from the owner of the property.
- (3) It shall be the duty of the Building Plan Sanctioning Department to issue notification about completion of new construction or completion of any structural modification to an existing property in Form 3 within 30 days of issuing completion certificate to Chief Controlling Officer of the concern Municipality to record such changes in the Spatial Property Database.

Notice of transfer of title.	<p>6. (1) Any person acquiring, by succession, survivorship, inheritance, partition, purchase, mortgage, gift, lease or otherwise, any rights as holder, occupant, owner, mortgagee, landlord, Government lessee or tenant of the land or immovable property situated in the Municipality or assignee of the rent or revenue thereof, and any person relinquishing a right in land or immovable property situated in the Municipality will report such acquisition or relinquishment in writing to the Survey Officer of such acquisition or relinquishment using Form 4 within 90 days of such acquisition or relinquishment, even if the transfer deed is not registered in the name of the transferee.</p> <p>(2) The person listed as owner in the Spatial Property Database shall continue to be responsible for payment of property tax until such time as records is mutated. Payment of property tax by a person, who is a transferee or acquires interest of the owner in the property, may be made on behalf of the owner as per municipal records.</p> <p>(3) For the purposes of this Rule, the sale shall be treated as complete when the transferee has paid the entire consideration and the possession of property is transferred to him.</p> <p>(4) In the event of failure to send the intimation of the transfer, the transferor or his legal heirs shall remain liable to payment of the property tax until such time as records are mutated by the Municipality.</p>
Property profile survey and inspection to prepare draft Spatial Property Database.	<p>7. (1) It shall be the duty of every Municipality to conduct a property profile survey of all properties and create the property records for all properties under its jurisdiction. The Municipality may conduct property profile survey at any time to update and maintain the property register and shall issue proclamation in Form 5 for creation of the Spatial Property Database.</p> <p>(2) The property profile survey would create a database of all properties that would provide all necessary information about the property, including the following:</p> <ul style="list-style-type: none"> <li>(a) Location Details (like Ward No., Name of Local Council, land allotment No., house No., complete property address).</li> <li>(b) Property Details (such as land area, covered area under various use, building footprint, vacant land area) along with lay-out and building plan of the property.</li> <li>(c) Ownership Details (like Name of the Owner, Name of the Co-Owners (in case of Joint Ownership), Father's/Husband's Name in case of individual and single ownership), Present Address for Correspondence, Nature of Ownership, Personal details of the owner, details about the tenancy - residential or commercial/industrial).</li> <li>(d) Property Type and Usage Details (like the type of the property - vacant land, building with appurtenant land, building with no appurtenant land, telecom towers, advertising hoarding, building under construction, properties having car park space, the use of the property by owner for residential, or commercial purpose).</li> <li>(e) Property Structure Details and Measurement (like whether the property is an apartment building or buildings used for educational, assembly, religious, institutional, industrial, storage purpose, a building of ordinary / kutcha, semi-permanent/ semi pucca, or permanent / pucca type, along with details of all measurement of the land and the covered area of the building).</li> </ul> <p>(3) The Chief Controlling Officer may direct a survey of land and immovable property for the purpose of preparation of Spatial Property Database, and issue a promulgation in Form 6 for this purpose.</p> <p>(4) The form, manner and procedure of the survey will be such as may be decided by the Chief Controlling Officer.</p> <p>(5) The Survey Officer will conduct a survey upon issue of direction under sub-section (1) and (3).</p> <p>(6) Any person holding any right, title or interest in a property being surveyed under sub-section (1) must furnish information and details of such right, title or interest to the Survey Officer, in Form 1, in such manner and by such date as may be notified by the Chief Controlling Officer in the promulgation.</p> <p>(7) The Survey Officer will digitally prepare, maintain, and update draft records in relation to the surveyed land and immovable property in such manner as may be directed by the Chief Controlling Officer.</p> <p>(8) The draft Spatial Property Database will be prepared within the time prescribed and contain the particulars mentioned under Sub-Rule (2) and any other information as may be specified by the Chief Controlling Officer under Sub-Rule (4).</p>



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| <p>8. (1) The draft Spatial Property Database prepared for the whole or any part of the property Settlement Area will be published by the Survey Officer, in such form and in manner as may be determined by the Chief Controlling Officer, so that it is made available to the public for inspection and taking copies thereof.</p> <p>(2) The information about publication and availability of the draft Spatial Property Database would be publicized by the Survey Officer in at least two local newspapers.</p> <p>(3) Upon publication under sub-section (1) the Survey Officer will invite persons who have claims or objections to such records on the basis of any right, title or interest to file claims or objections, to the Survey Officer, within the sixty days from the date of publication.</p> <p>(4) The Survey Officer will forward the draft Spatial Property Database along with the claims or objections received under sub-section (2), to the concerned Enquiry Officer within the time to be stipulated.</p> <p>(5) Persons who intend to file claim or objection shall submit the same in Form 7.</p> <p>(6) Any person in public interest may bring the fact of Government or public ownership of any land or immovable property to the knowledge of the Survey Officer and such information will be considered an objection.</p> <p>(7) The Survey Officer should endeavour that all the government departments and agencies are informed about the publication of the draft property database to enable them to fill claims and objections.</p> <p>(8) In case no objections are received, the Enquiry Officer will forward the Spatial Property Database to the Chief Controlling Officer.</p> <p>(9) Upon receipt of a claim or objection within the prescribed period, the Enquiry Officer will carry out an enquiry and pass an order accepting or rejection such claim or objection and update the Spatial Property Database accordingly.</p> <p>(10) The Enquiry Officer will forward the finalized Spatial Property Database to the Chief Controlling Officer, in the time and manner prescribed, with the details of record in respect of which a claim or objection has been raised along with a copy of the order passed by the Enquiry Officer deciding such claim or object.</p> <p>(11) Upon being satisfied with the correctness of the Spatial Property Database, the Chief Controlling Officer will collate the Spatial Property Database and forward the same to the Assessor and Collector in the best possible manner.</p> <p>(12) Upon finalization of the Spatial Property Database, the Assessor and Collector will publish the Spatial Property Database on the Municipality's web-portal, and may use it for assessment of property tax, and determination of person or entity who shall be liable to pay the property tax.</p> <p>(13) The Chief Controlling Officer may make such changes or modifications in Form 1 as may be necessary for proper administration of these Rules.</p> | <p>Conduct of Enquiry and Finalization of Spatial Property Database.</p>      |
| <p>9. (1) It would be the duty of the Municipality to update the records with all additions, modification, amalgamation, consolidation, mutation, separation and deletions of properties and transfer of title as per Rule 5 and Rule 6 to maintain a correct database of all properties within the Municipality at all point of time.</p> <p>(2) In the event, any owner fails to comply with the provision of Rule 5 and Rule 6, the Municipality upon survey, inspection, or upon receipt of any specific information, may issue Suo-Moto notice on the owner or occupier for complying provision of these Rules so to maintain a correct database of all properties within the Municipality at all points of time. Failure to comply with such notice would attract penalty as per these Rules.</p> <p>(3) Municipalities shall maintain digitized maps of such resolution as may be decided by the Chief Controlling Officer showing details of all properties within the Municipal jurisdiction as part of the Spatial Property Database.</p> <p>(4) Municipalities shall update the existing base maps on a continuous basis, so to link the digitized satellite maps with the Spatial Property Database.</p> <p>(5) Municipalities shall clearly demarcate the Municipal boundary and the ward boundaries on the maps.</p> <p>(6) Municipalities shall clearly demarcate all roads (with their local names), landmarks (with their local names), public buildings (with their local names), water bodies (with their local names), drains, public amenities (with their local names), and other necessary features as decided by the Municipality and digitized clearly on the maps.</p>   | <p>Updation and Maintenance of Spatial Property database and demarcation:</p> |

- Allotments of  
unique  
property  
identification  
number.
- (7) Municipalities shall clearly demarcate the private properties, Government properties, and boundaries between properties.

(8) The Municipality in its General Business Meeting shall adopt the map of the Municipality showing all properties, roads, landmarks, and other features every two years in the first Business meeting of that financial year.

(9) The Commissioner/Chief Municipal Executive Officer/Municipal Executive Officer / The Chief Controlling Officer shall submit one print copy and electronic version of the map to the Director of Urban Local Bodies within 30 days of the adoption of the property map in the Municipal Business Meeting.

10. (1) The Municipality shall allot identification code to all properties, which shall be termed as "Unique Property Identification Number" (UPIN) which shall be Geo-tagged and assigned QR code based Digital Door Number.

(2) The Chief Controlling Officer or any officer designated by him would be responsible to allot this number to all properties within the Municipality.

(3) The Municipality would allot the Unique Property Identification Number (UPIN) (Property Serial Number) serially for all properties recorded in the Spatial Property Database. The serial number shall contain;

(a) The alphabets "AU" to represent Arunachal Urban

(b) District Code: XX (2 numeric Digits in Arabic numerals)

(c) Town / City Code: XX (2 numeric Digits in Arabic numerals)

(d) Property Serial Number: XXXXXX (6 numeric Digits in Arabic numerals)

(e) Check Digits: XX (2 numeric Digits in Arabic numerals)

(4) The Scheme for District Code and Town/ Code shall be such as may be notified by the Government from time to time.

(5) The algorithm for check digits shall be such as may be decided by the Government, or generated by such computer program as may be decided by the Government.

(6) The Government shall also prescribe algorithm for generating QR code for the property ID and the QR code shall be issued by the Municipality along with the UPIN.

(7) Each Property owner of land and Building or Land shall display the property Number/ QR code at a point on the property clearly visible from the nearest road access, painted or printed in boards of the minimum length of 18 inches and breadth of 8 inches, characters and numerals in black colour on yellow colour base. It shall be the responsibility of each property owner to maintain the display board and keep it clean from any stickers and bills.

(8) Each property owner shall quote the UPIN for any communication with the Municipality, for submission of property tax returns, for submission of taxes, for replying to notices, for applying to any service from the Municipality.

(9) Misquoting or not quoting the UPIN by the property owner shall make the document or challan or correspondence invalid.

(10) Municipality shall quote the UPIN for issuing notices and for communicating with the property owners on any matters that concern municipal services.

(11) Municipality must update the UPIN in the Spatial Property Database on a continuous basis.

CHAPTER - III

CLASSIFICATION OF MUNICIPAL AREA, PROPERTIES AND  
MULTIPLICATIVE FACTORS

- The Property  
Tax Board,  
Municipal  
Classification/  
Valuation  
Committee,  
their  
appointment  
and role.
11. (1) There shall be a 'Arunachal Pradesh State Property Tax Board', consisting of following members :

(a) Hon'ble Minister, Department of Urban Affairs, : Chairman

(b) Commissioner/Secretary, Department of Urban Affairs : Member

(c) Director/Chief Town Planner, Department of Urban Affairs : Member

(d) Commissioner/Secretary, Land Management : Member

(e) Commissioner/Secretary (Finance), Department of Finance : Member

(f) Commissioner/Secretary Planning, Department of Planning, and investment : Member

(g) One Advisor, Property Tax, having knowledge and experience property tax valuations, nominated by the Government by order, from time to time : Member

(h) Director, Urban Local Bodies : Member -  
Department of Urban Affairs Secretary

- (2) The State Government shall, by notification, constitute a 'Municipal Valuation Committee' for each of Municipal area, having a tenure up to four years, consisting of following members :
- (a) Deputy Commissioner of the District : Chairman
  - (b) Representative of Chief Town Planner, Department of Urban Affairs : Member
  - (c) Chief Controlling officer of the concerned Municipality : Member
  - (d) District Land Record and Settlement Officer : Member
  - (e) One expert, having knowledge and experience property tax valuations, nominated by the State Government : Member
  - (f) Member of Legislative assembly of the constituency in which the Municipality lies. : Member
  - (g) Assessor and Collector of the Municipality : Member - Secretary
- (3) The Municipal Valuation Committee thus constituted shall assist the State Property Tax Board to investigate the classification of municipal areas and the fixation of unit area values of land and covered areas for each classified area. The functions of the Municipal Valuation Committee may include:
- (a) To study the property profile of the Municipal area and to provide suggestions to the Board regarding classification of area and fixation of unit area values of the properties and the multiplicative factors for determination of the Annual Property Value.
  - (b) To consider objections and/or suggestions against the classification and fixation of unit area values made by any citizen and make suitable recommendations for the Board to reply thereon; and
  - (c) To review "Annual Property Values" periodically as desired by the Board/ Municipality.
  - (d) To perform such other functions as the Board/Municipality may desire for implementation of these Rules.
- (4) The role and functions of Arunachal Pradesh State Property Tax Board shall be to consider the recommendations of the Municipal Valuation Committee and make recommendations to the government for fixation of Classification of Municipal areas and fixation of unit area value.
- (5) The classification and unit area values in each of the Municipality shall be reviewed and recommended by the municipal valuation committee, at least once in three years.
12. (1) The Municipal Valuation Committee shall examine the classification of Municipal area and fixation of unit area values after considering locations with similar values or usage of properties, proximity to principal roads, main roads and other roads or any other criteria as specified in this Rule including proximity and availability of following facilities, amenities, or features near to the property such as;
- Procedure to be adopted by the Municipal Valuation Committee.
- (i) Water supply, sewerage and drainage, street lighting and access roads.
  - (ii) Market and shopping centers.
  - (iii) Educational institutions.
  - (iv) Institutions like banks, postal service, public offices.
  - (v) Medical institutions including Government and private hospitals, nursing homes, clinics and dispensaries.
  - (vi) Factories and industries.
  - (vii) Any other factors may be included by the Municipal Valuation Committee as may deem fit.
- (2) Prepare the draft recommendations with respect to-
- (a) Zoning of various area in the Municipality so that the properties within the Zone fall in the same classification.
  - (b) Classification of zones into various categories.
  - (c) Unit area value in respect of each classification.
  - (d) Plinth Area Rate.

- (3) The Municipal Valuation Committee shall notify and publish the draft zoning, classification and unit area values in the Official Gazette, in at least two leading newspapers and on the website of the Directorate of Urban Local Bodies and concerned Municipality for seeking objections / suggestions within 30 days from the date of notification. Copies of such notification shall be placed on the conspicuous places in the office/(s) of the Deputy Commissioner and Chief Controlling.
  - (4) Any person having a property in a particular classified area, whose interest is likely to be affected thereby within thirty (30) days of the publication of notification, may raise an objection using Form 8 in response to the notification and submit his/her objections and suggestions, if any to the Assessor and Collector, in writing.
  - (5) The Municipal Valuation Committee shall consider and dispose of the objections received from the person/s within 60 days of the last date of receipt of objections, and prepare its recommendations.
  - (6) The Municipal Valuation Committee shall submit its final recommendations with respect to the proposed zoning of the areas, classification and the unit area value of each classified area within 30 (thirty) days of the disposal of the objections to the Board.
  - (7) The Municipal Valuation Committee shall compulsorily complete the process by 30th November of the year when such classification of areas and fixation of value per unit area is initiated.
- Final notification of Zoning, Classification and Unit Area Rate by the Government.
13. (1) The Board shall, on receipt of the recommendations of the Municipal Valuation Committee shall consider the recommendations and forward the same to the concerned Municipality for consideration and adoption.
  - (2) The respective Municipality shall discuss and adopt (either whole or in part) or object to the recommendation of the Municipal Valuation Committee within 30 days of the receipt of such recommendation in a Municipal Business Meeting and pass a resolution to that effect.
  - (3) The minutes of the Municipal Business Meeting shall record the reasons for objections and proposed changes in classification and / or the unit area value, if any, which shall be communicated to the Board by the Municipal Commissioner/ Municipal Executive Officer immediately after confirmation of minutes of the Municipal Business Meeting.
  - (4) The Board shall-
    - (a) upon receipt of the resolution from the Municipality, or,
    - (b) if no resolution is received from the concerned Municipality within 60 days of forwarding of the recommendations of the Municipal Valuation Committee, without such resolution, examine and consider the report of the Municipal valuation Committee, the resolution of the Municipality, the objections and suggestions made by the Municipality, and shall communicate its final recommendation within 90 days from the date of forwarding of the recommendations by the Municipal Valuation Committee to the concerned Municipality, to the State Government.

*Provided that in the event, the Board fails to communicate its final recommendation within aforesaid period, the State Government may take a decision without the recommendation of the Board, that would be binding on the Municipality.*
  - (5) The State Government shall, on receipt of recommendation of the Board, or upon expiry of the time period by which, the Board was required to give the recommendation, within 30 days, approve and notify, -
    - (a) Zoning of various area in the Municipality or Municipalities.
    - (b) Classification of zones into various categories.
    - (c) Unit area value in respect of each classification.
  - (6) Based on the recommendation of the Board, or if no recommendation of the Board is received, on the recommendation of the Municipal Valuation Committee, with such changes and modifications, as the State Government deems fit. The final notification shall be final and not subject to review and revision by any authority.
- Multiplicative factors.
14. (1) To account for the wide heterogeneity among types of properties within a Municipal area or a Zone, the State Property Tax Board, by Notification, assign "Multiplicative Factors" and "Multiplication Value" of each factor for determination of the property value. Municipalities shall use these "Multiplicative Factors" and "Factor Value" to ensure equity of taxation of properties lying within the same classified municipal area.
  - (2) "Multiplicative Factors" would include,

A. The ‘Location Factor’, which shall refer to the location of the property where the property abutted by categories of road or areas other than roads and accordance with Section 320 (1) (a) to (e) of Arunachal Pradesh Municipal Act , 2007, such as;

Category	Categories of Roads	Factor Value
(a)	National Highway or State Highways	To be notified by the Board
(b)	Arterial Road	
(c)	Sub Arterial Road	
(d)	Collector Road	
(e)	Any roads other than above would include village roads, stairways, hill slopes	

B. The ‘Structure Factor’ which shall refer to the nature of classification based on its construction type such as,

Category	Categories of structure	Factor Value
(a)	Building/Apartment having a height of 15 m / 49.2 ft or above with or without appurtenant open space	To be notified by the Board
(b)	Building/Apartment having a height of below 15 m / 49.2 ft with or without appurtenant open space, and further classified as	
(c)	Permanent (pucca) Building	
(d)	Semi-permanent (semi pucca) Building	
(e)	Ordinary (kutchra) Building	
(f)	Vacant Land not being agricultural land with or without any commercial use,	

C. The ‘Ownership Factor’, which shall refer to the category of user of the property, such as,

Category	Categories of Ownership/user	Factor Value
(a)	Private property for Owners Use only,	To be notified by the Board
(b)	Private Property Tenants Use only,	
(c)	Private Property for Owners and Tenants Mix Use,	
(d)	Government Property for State or Central Government use only.	
(e)	Municipal property for use by local body or Government.	
(f)	Property of Public Sector Undertaking or Autonomous body of central or State Government for self-use.	
(g)	Government or Municipal property leased or rented to private entities.	
(h)	Government or Municipal property leased or rented to Government entities	
(i)	Property of Public Sector Undertaking or Autonomous body of central or State Government rented out to others.	

D. The ‘Usage Factor’ which shall refer to the nature of use of the property, such as

Category	Category of use	Factor Value
(a)	Residential Use	To be notified by the Board
(b)	Commercial use (Shops, godown, storage, warehouse, showrooms, banquet, etc.)	
(c)	Institutional use (Education, Hospital, political office, veterinary, training etc.)	
(d)	Industrial use (Industry, Factory, Flatted factory etc.)	
(e)	Religious Use (Temples, Church, Mosques etc.)	
(f)	Community charitable Use (Community halls, dharmshalas, Orphanage, old age home, etc.)	
(g)	Public Utility use (Toilets, public parks, waste management, water supply, power supply, Telecom infrastructure etc.)	
(h)	Sports use (Stadium, playground, swimming pool, gymnasium, etc.)	
(i)	Government office use	
(j)	Tourist facility/ entertainment use (Hotels, Restaurants, Lodge, Homestays, bars, discos, cinema, theaters, museum etc.)	

*Explanation : For removal of doubts, any usage that involves sale or supply of goods and / or services shall fall under commercial use, if not specifically otherwise specified.*

E. The ‘Age Factor’ shall refer to the age of the property since completion of construction, which is the age of its construction as on the date of submission of the Return for Annual Property Value as ;

Category	Categories of age of building			Factor Value	
(a)	Less than 10 years before			To be notified by the Board	
(b)	More Than 10 years and but less than 20 years				
(c)	More Than 20 years				
(d)	Declared Heritage Property by any authority like Government of India, Government of Arunachal Pradesh, or by organizations like the UNESCO				
F. The ‘Civic Service factor’ shall refer to the availability of civic service connection at the property location. The property can be categorized in following manner for specifying the factor ;					
Category	Availability of civic service at the Property location				Factor Value
	Electricity Connection	Water Supply Connection	Drainage Service Connection	Sewer Connection	
(a)					
(b)					

- (1) The Board may add, delete, or otherwise modify the multiplication factors and shall, before the start of each assessment year, notify the "Multiplicative Factors" and the "Factor Values" to be applicable for the next Assessment year for Property Taxation.
- (2) In case, the Board fails to notify/announce the "Multiplicative Factors" and the "Factor Values" within the given stipulated date, or decides not to alter the "Multiplicative Factors" or the "Multiplication Values", then factors in force during current year would also be applicable for the next "Assessment year for Property Taxation".
15. (1) To assess value of the building / construction, for different types of constructions, the State Property Tax Board, before the start of each assessment year, shall, by Notification, specify Plinth Area Rates for determination of the valuation of the building structure. Such Plinth Area Rates so notified shall be applicable to the next assessment year. Plinth Area Rate.
- Provided that different plinth area rate may be notified by the Board for each of the Municipality.*
- (2) In case, the Board fails to notify/announce the Plinth Area Rates within the given stipulated date, or decides not to alter the Plinth Area Rates, then Plinth Area Rates in force during current year would also be applicable for the next "Assessment year for Property Taxation."
- (3) Municipalities shall use these plinth area rates to determine value of the building for assessment of property tax.
- (4) Such notification under Rule 12 shall be in the Official Gazette, in at least two leading newspapers, of which one shall be in the vernacular intelligible to the residents of the area concerned and on the website of the Directorate of Urban Local Bodies and concern Municipality. Copies of such notification shall be placed on the conspicuous places in the office/(s) of the Municipality.
- (5) The Board shall not issue the notification to modify the "Multiplicative Factors" or "Factor Values" or the "Plinth Area Rates" anytime during the Assessment Year for Property Taxation.

#### CHAPTER - IV

##### UNIT AREA METHOD OF ASSESSMENT OF ANNUAL PROPERTY VALUE

16. (1) Subject to the provisions of sub section (1) of Section 119 of the APMC Act, 2019, every building together with the site and the land appurtenant thereto or vacant land not being agricultural land owned by a single "Assessee for Property Tax" shall be assessed as a single unit. Unit eligible for property tax assessment.
- (2) Where portions of any building together with the site and the land appurtenant thereto are divisible and are separately owned to be entirely independent and capable of separate enjoyment notwithstanding the fact that access to such separate portions is made through a common passage or a common staircase, such separately owned portions may be assessed separately.
- (3) All lands not being agricultural land or buildings, to the extent these are contiguous or are within the same cartilage or are on the same foundation and are owned by the same owner or co-owners as an undivided property, shall be treated as one unit for the purpose of assessment under the Act and these Rules.
- (4) All lands not being agricultural land or buildings, to the extent these are contiguous or are within the same cartilage or are on the same foundation and are subdivided into separate shares which are not entirely independent and capable of separate enjoyment, the Assessor and Collector of the Municipality on application in Form 9 from the owners or co-owners may apportion the Annual Property Value and assessment among the co-owners according to the value of their respective shares, while treating the entire land or building as a single unit.
- (5) Each residential or commercial unit with its percentage of undivided interest in the common areas and facilities constructed or purchased and owned or under the control of any cooperative society or trust registered under any legislation of the State or Union shall be assessed separately.
- (6) Each separate unit of an apartment when owned separately along with its percentage of the undivided interest in the common areas and the facilities in the apartment building shall be assessed separately.

Calculation of Annual Property Value.

- (7) If the ownership of any land or building or portion thereof is subdivided into separate shares or if more than one land or building or portions thereof by amalgamation come under one ownership, the Assessor and Collector may on an application in Form 10 from the owners or co-owners, after conducting such enquiry through the Survey Officer as deemed fit, separate or amalgamate such lands, buildings, or portions thereof.

*Provided that the Assessor and Collector, after accepting the application for amalgamation or separation shall also order updating the Spatial Property Database and make proper additions or deletions of the UPIN.*

- (8) A newly constructed building shall become assessable from the quarter following the date of acceptance of the completion certificate under the provisions of building regulations of the Municipality. Provided that actual date of occupancy by the owner or the occupier is not relevant and the Municipality would consider the date of acceptance of the Completion Certificate as final for the purpose of this Sub-Rule.
- (9) Notwithstanding any other action that may be taken under any law in force, any building constructed illegally without obtaining the necessary permission and clearance from the authority would also be considered a unit of assessment of annual property tax. The person who owns controls, possesses, or occupies the property shall be liable to property tax in relation to the illegally constructed building.

- 17. (1) Every person who has incidence of taxation on him would calculate the Annual Property Value by applying the principles of these Rules, except when the property is exempted from taxation under Sub-Rule (5) of Rule 1.
- (2) Base Property Value, for the purpose of property taxation to be levied by the Municipality, of any vacant land not being agricultural land and building with/without land appurtenant thereto in any zone of the Municipality shall be the sum of the amount arrived at;
  - (a) by multiplying the unit area rate of land of that Municipal area where such vacant land or building is located by the total area of such land, and
  - (b) the amount arrived at by multiplying the plinth area rate of building of that municipal area where such building is located by the total area of such covered space of each floor of the building and further multiplied by the Structure Factor and Age factor, as may be notified by the Board in respect of the building.

*Provided that in case where there are multiple owners or occupiers of the land and / or building, and the property tax is to be assessed separately for each, that base value of land and base value of the building shall be assessed proportionately in respect of each owner / occupier, based on their respective share.*

*Explanation : For calculating the Base Property Value (BPV) following Formula shall be applied-*

<b>BPV</b>	<b>=</b>	<b>UAR x LA + PAR x CA x Sf x Af</b>
<b>Where, BPV</b>	<b>=</b>	Base Property Value
<b>UAR</b>	<b>=</b>	Unit Area Rate of the Land as per the zone classification notification
<b>LA</b>	<b>=</b>	Total area of the Land or the vacant land, including land under the building footprint and the land appurtenant to the building
<b>PAR</b>	<b>=</b>	Plinth Area Rate of Building, applicable for the Municipality as notified.
<b>CA</b>	<b>=</b>	Total Area of covered space of each floor of the building.
<b>Sf</b>	<b>=</b>	Structure Factor based on the type of structure, as notified.
<b>Af</b>	<b>=</b>	Age Factor based on the type of structure, as notified.

- (3) For arriving at the Annual Property Value, the Base Property Value determined in Sub-Rule (3) above shall be further multiplied by the following multiplicative factors-
  - (a) Location Factor
  - (b) Ownership Factor
  - (c) Usage Factor
  - (d) Civic Services Factor
  - (e) Any other factor notified by the Board.

*Explanation : For calculating the Annual Property Value (APV) following Formula shall be applied.*



$$APV = BPV \times Lf \times Of \times Uf \times Cf \times Xf$$

**Where, BPV** = Base Property Value

**BPV** = Base Property Value

**Lf** = Location Factor as may be notified by the Board, in respect of the property

**Of** = Ownership Factor as may be notified by the Board, in respect of the property

**Uf** = Usage Factor as may be notified by the Board, in respect of the property

**Cf** = Civic Services Factor as may be notified by the Board, in respect of the property

**Xf** = Any Other Factor as may be notified by the Board, in respect of the property,

- (4) The Annual Property Value as determined under these Rules shall be rounded off to the nearest ten rupees.

18. (1) Incidence of property taxation is on the property irrespective of the person who owns, occupies, or uses the property. Incidence of taxation:

- (2) Notwithstanding the provisions under APM Act, 2007 and AMPC Act, 2019, the property tax shall be payable by the person or his nominees, heirs, or legal representative who is listed as the owner or occupier of the property in the Spatial Property Database, whether occupied by him for own use or let out to a tenant.

- (3) Unpaid property tax shall be considered a charge on the property and may be recovered against the property. Any transfer of right, title, or interest in the property shall not affect the nature of the charge, and transferees shall be responsible for clearing unpaid property tax dues.

- (4) In case of properties constituting single unit of assessment but owned by more than one owner the co-owners shall be jointly and severally responsible for payment of the property tax.

- (5) Where any land or building being the property has been delivered under any agreement or lease or licensing arrangement to another party whether public or private, the transferor and transferee shall be jointly and severally liable to pay property tax.

- (6) Where the land has been let to a tenant and the tenant builds upon such land, the property tax on the building erected on such land, the property tax shall be payable jointly & severally by the tenant and the owner of the land.

- (7) Where the Chief Controlling Officer of the Municipality is, for reasons to be recorded in writing, satisfied that the owner is not traceable, shall make the tenant or the occupier of such land and building, land, or building if any, for the time being liable for payment of property tax, so long as the owner remains untraced. The Tenant or the occupier would have complete right to recover the amount so paid by way of taxes from the owner.

- (8) Where in case of such land and building, land, building, or any portion thereof which had been let out and where the owner is refrained by any law, or Order of the Government, or Order of the Court, from recovering the rent from the tenant, then the tenant would be liable to pay the tax on behalf of the owner. The tenant would have complete rights to recover or adjust the amount so paid by way of taxes against the dues to the owner.

- (9) Where a land or building is under illegal occupation the illegal occupier shall be liable to pay tax from the date of occupation to the date of eviction.

*Nothing contained in the Rules shall preclude the Court or any aggrieved party from proceeding against such person in enforcing any legislation in force concerning such illegal occupation and the owner shall not be entitled to any compensation or damages due to any action taken by the Court or that aggrieved party.*

- (10) Where any building is constructed unlawfully the property tax on such property shall be payable by the owner of such illegally constructed property for the date of completion or occupation whichever is earlier until the date of demolition of that building.

*Nothing contained in the Rules shall preclude the Court or any aggrieved party from proceeding against such person in enforcing any legislation in force concerning such illegal construction and the owner shall not be entitled to any compensation or damages due to any action taken by the Court or that aggrieved party.*

- (11) Upon death of the owner of a property, his legal heirs, legal representatives, or successor in interest will be deemed to have stepped into his shoes, and shall comply with all Rules, responsibilities, and legal obligations in relation to the property under these Rules.
- Rate of property tax. 19. (1) Subject to the provisions of Section 129 of the APM Act, 2007 and Section 111 of AMPC Act, 2019, the property tax rate as determined under these Rules may comprise of separate rates for,
- (a) Tax for general purpose,
  - (b) Tax for water and drainage tax, to meet expenditure of capital works, replacement, renewal, extension, or improvement of water and drainage network,
  - (c) Tax for street lighting, to meet the expenses of street lighting by the Municipality,
  - (d) Tax for scavenging for removal and disposal of Municipal waste.

*Explanation : if the Municipality decides to levy user charges for delivery of water and drainage services and user charges for scavenging, then they shall decide whether to levy taxes for water and drainage network and taxes for scavenging along with the levy of user charges for supply of these basic municipal services after obtaining approval of the State Government.*

- (2) The rate of property tax rate shall be fixed by notification in the official gazette by the State Government as per the classification of Municipality.

*Provided that the State Government may fix different rate of property tax for each of the Municipality.*

- (3) The rate of property tax shall be notified in advance for next assessment year, before the commencement of an assessment year and The State Government shall not issue the notification to modify the rate of property tax anytime during the Assessment Year for Property Taxation.
- (4) In case, the State Government fails to notify the rates of property tax prior to the commencement of an assessment year, or decides not to alter the rates of taxes, then rates of taxes in force during the current year would also be applicable for the next Assessment year for Property Taxation.
- (5) The Municipality shall within one month of the State Government notification shall further notify the rate at which the Municipality shall calculate the property tax. The Annual Tax payable shall be calculated by multiplying the tax rate with the Annual Property Value and will be applicable till next Assessment year.
- (6) Notification by the Municipality shall also be in at least two leading newspapers, of which one shall be in the vernacular intelligible to the residents of the area concerned and on the website of the Municipality. Copies of such notification shall be placed on the conspicuous places in the office/(s) of the Municipality.

## **CHAPTER - V**

### **PROPERTY TAX RETURNS AND PAYMENT OF TAX**

- Filing of return- Original return. 20. (1) The owner of any property, whether actually occupant or using or otherwise and irrespective whether the property is in the exempted category or not, shall furnish to the Assessor and Collector Officer of the Municipality, before 30th June of every Assessment year for Property Taxation, a return to be named as Self-Assessment Return of Annual Property Value and Property Taxes in Form 11.

*Provided that for properties constructed during the Assessment year for Property Taxation, the person liable to pay taxes shall have to pay the entire tax for the full year within one month of the completion of the building.*

*Illustration 1 - Property tax for Assessment Year 1st April, 2025 to 31st March, 2026 (AY 25-26) shall be payable in full by 30th June, 2025.*

*Illustration 2 - Property tax for Assessment Year 1st April, 2025 to 31st March, 2026 (AY 25-26) for a building that got completed on 1st October, 2025 shall be payable in full by 31st October, 2025.*

- (2) All owners of property who are in the non-exempted categories, shall determine the Annual Property Value and calculate the applicable tax as per the method of "self-assessment" under Rule 35.

*Explanation : persons falling in the exempted category shall not calculate the annual property value.*

- (3) The Self-Assessment Return of Annual Property Value and Property Taxes in Form 11 shall be submitted in electronic Format using specified electronic mode like the website of the Municipality.

*Provided that, the Chief Controlling Officer may, as a temporary measure, by order, permit submission of annual return of property tax for an assessment year in physical form at such places notified in the said order.*

- (4) In the Self-Assessment Return of Annual Property Value and property Taxes,
- (i) each person, irrespective of whether exempted or not, shall disclose and declare the following;
    - (a) Basic details of the property like ownership, type of construction, nature of use, age of the property and other necessary details of the property.
    - (b) Area details of the property measured in square foot for every portion or unit or level of the property.
  - (ii) each person in the non-exempted category shall further disclose and declare the following information,
    - (a) Determination of the Annual Property Value after applying the principles given in the Act and these Rules.
    - (b) Computation of the tax on the Annual Property Value and the rebate, if any.
- (5) Every person submitting the return must declare whether all facts and figures are stated correctly. Any misstatement or omission of facts would attract penal provisions as according to the Act and these Rules.
- (6) Persons who are authorized and responsible as the owner or occupier or authorized representative of the owner or occupier would sign and submit returns. If they opt to submit returns manually, then they must sign on the physical return and if they opt to submit returns through electronic mode, then they must Login using his valid User Identification Code and Login Password and furnish the Aadhar details.
- (7) The Municipality shall ensure safety and security of all transactions by the electronic mode. The Municipality shall ensure safety and security of all transactions by the electronic mode.
- (8) If any person is the owner of more than one property or assessment unit within the municipal area, then he shall submit separate returns for each property or assessment unit.
- (9) Upon submission of the Self-Assessed Return of Annual Property Value and Property Taxes, the Municipality shall acknowledge the receipt of the Return in Form 12. Persons submitting returns through electronic mode would receive the system - generated acknowledgement in Form 12.
- (10) The website/portal of the Municipality would also provide facility to pay the tax in online mode to facilitate payment of taxes by the person. On payment of online tax, the Municipality would also provide a computer-generated receipt in Form 13.

21. (1) A person, who fails to submit the return within the prescribed due date, may file a Belated Return before 31st December of that Assessment year for Property Taxation. Such a person shall be considered as Return Defaulter until such time he submits the return and pay the assessed taxes. Belated Return.
- (2) A Return Defaulter shall not be entitled to claim any rebate.
22. (1) If the person after duly submitting the original return as per Rule 20 within the due date finds any apparent mistake in the return filed by him/her, then such person may submit a revised return in Form 11 within 31st December of the Assessment year for Property Taxation duly rectifying his/her mistakes. Revised Return.
- (2) An assessee in default who files a belated return is normally not entitled to file any revised return for the assessment year for which the assessee has filed a belated return.

*Provided that the Property Tax Officer may, for reasons to be recorded in writing, permit an assessee in default to file a revised return.*

- (3) If the tax calculated as per the Original Return is more than that in the Revised Return, and the assessee had already deposited the entire tax with the Municipality, then the assessee can claim the excess as a refund by applying in the Return or Revised Return. The Municipality shall scrutinize the claim and if found to be correct, shall order refund of the excess amount within 3 months of filing the return, or revised return, without interest.
- (4) If the tax calculated as per the Original Return is less than that in the Revised Return then he/she shall deposit the difference amount of tax with the Municipality prior to submission of the Revised Return, along with the interest due on the difference amount.

Non-submission of Return.

23. (1) If the person fails to submit the Self-Assessment Return of Annual Property Value and Property Taxes within 31st December of that Assessment year for Property Taxation, then the Municipality at any time after that due date would assess the Annual Property Value and property taxes due thereof, as per best of judgement of the Municipality following the provisions of Best Judgement Assessment prescribed in Rule 38. For that, the Municipality may send a notice in Form 18.

Payment of Property Taxes- Current dues.

24. (1) Property tax for an assessment year shall be payable in full, by 30th June of the assessment year.

*Provided that for properties constructed during the Assessment year for Property Taxation, the person liable to pay taxes shall have to pay the entire tax for the full year within one month of the completion of the building.*

*Illustration 1 - Property tax for Assessment Year 1st April, 2025 to 31st March, 2026 (AY 25-26) shall be payable in full by 30th June, 2025.*

*Illustration 2 - Property tax for Assessment Year 1st April, 2025 to 31st March, 2026 (AY 25-26) for a building that got completed on 1st October, 2025 shall be payable in full by 31st October, 2025.*

- (2) The person liable to pay taxes, would remit the money in cash, account payee cheques, account payee demand drafts, electronic transfer modes of commercial banks like credit cards, debit cards, National Electronic Fund Transfer (NEFT) system or Real Time Gross Settlement (RTGS) system and through any form of online payment mode available, to such Bank Account as may be notified by the Chief Controlling Officer.
- (3) Return Defaulter or persons who fails to submit the original return within the prescribed due date and submits the "belated return" would be required to pay the taxes prior to the submission of the belated return.
- (4) Persons, who submit the Revised Return and is liable to pay the differential amount of tax as per Rule 22, would pay the taxes and the interest due prior to submission of revised return.
- (5) Tax shall be paid only through designated counters, payment-kiosks, bank counters, or websites as notified by the Municipality. Payments made anywhere other than the designated modes would not be indemnified by the Municipality.

Payment of Property Taxes - Advance.

25. (1) Any Person may opt to deposit any sum for tax in advance at any time during the year. Such advance payment would be recorded as "Advance Deposit for Taxes".
- (2) Advance deposit of taxes would not relinquish the responsibility of the person to submit the Self-Assessment Return of Annual Property Value and Property Taxes before the prescribed date of filing such returns. Such person shall disclose the amount paid in advance and that stands in credit to his name in the Self-Assessment Return of Annual Property Value and Property Taxes.
- (3) It shall be the responsibility of the depositor to preserve all documentary evidence that he had deposited taxes in advance so to be eligible for credit in subsequent years.

26. (1) Persons failing to pay the dues as shown in the Self-Assessment Return of Annual Property Value and Property Taxes within 31st December of the Assessment year for Property Taxation, then would be considered as "Assesses in Default". Payment of Property Taxes - Arrears.
- (2) The Municipality shall generate list of "Assesses in Default" and shall notify through electronic messages.
- (3) In addition to the levy of interest on delayed payment, the person would also be liable to penalty as per the provisions of the Acts and these Rules.

## CHAPTER - VI

### EXEMPTION, REBATES, INTEREST, REFUNDS AND PENALTY

27. (1) Properties as listed in Sub-Rule (5) of Rule 1 and as amended from time to time shall be exempted from determination of Annual Property Value and calculation of tax thereon. Exemptions from determination of Annual Property Value and property tax.
- (2) Exemption as per Sub-Rule (1) shall not exempt the person to submit the Self-Assessment Return of Annual Property Value and Property Taxes.
- (3) Notwithstanding anything on the above Sub-Rule, a Service Charge shall be levied to Properties of Government of India/State Government, Railways, Airport Authorities (Government Companies, Autonomous Bodies, Public Sector Undertakings (PSUs), Statutory Corporation including properties of Government Department/PSUs/Authorize etc. of State Government).
- (a) The service charges for the services provided by Municipality shall be paid by the Central/State/Railways/Airport Authority/PSUs/Statutory Corporation and Authorities calculated @ 75%, 50% or 33 1/3 % of Property Tax payable as per Self-Assessment Return of Annual Property Value and Property Tax depending upon utilization of full or partial or nil services.
- (b) For this purpose, there will be an agreement between the representative of concerned Departments of UOI with respective Municipal Corporation/Council. The arrangement shall be open for modification or revision by mutual consent.
- (c) In the event of disagreement, to resolved the issue, the State Property Tax Board by an order constitute a 3-member Mediation Committee consisting of a representative of concerned Department of Central Government, a representative of Municipal Corporation/Council and the Secretary in charge of Department of Urban Affairs.
- (d) In the event of changes in the agreement unilaterally by any of the party or fails to reach settlement through Mediation Committee, the concerned parties could take such action as it deems fit by approaching Courts/tribunals for reliefs.
- (e) The Municipal Corporations shall not by any means resort to coercive steps (such as stoppage of services) nor resort to revenue recovery proceedings for recovery of service charges from Department of Central/State Government unless or until it is resolved.
- (f) The services charges payable by Central Government shall not be more than the service charges paid by State Government for its properties. Wherever exemptions or concessions are granted to the properties belonging to the State Government, the same shall also apply to the properties of Union of India.
28. (1) Rebates on early payment of taxes would be allowed only when the person had submitted the original return within the prescribed due date to file such returns and pays the tax on or before the due date or deposit the tax in advance. Rebates on early payment of taxes.
- (2) The Municipality in its Business Meeting shall decide the quantum of rebate to be allowed.

		<p>(3) Notwithstanding what mentioned in (2) above, the rate of rebate shall:</p> <p>(a) For "Advance Deposit for Taxes", and if such deposits are more than 75% of the tax dues determined at the time of filling the Self- Assessment Return of Annual Property Value and Property Taxes has been paid by 30th of April of the assessment year, - not exceed 20% of the tax paid in advance</p> <p>(b) For option to pay the entire tax before 30th June or in case of first-time assessee who pays the entire sum in time-not exceed 10% of the tax payable</p>
Rebates for special reasons.	29.	<p>(1) If the Municipal decides to allow rebates in addition to rebates as per Rule 28 to assesses for special purposes, then it may do so and adopt the nature of rebate and decide the rate of rebate after adopting resolution in the Municipal Business Meeting.</p> <p>(2) Such decision that the Municipal would adopt be taken along with the adoption of the charge of tax as mentioned in Rule 19 and follows the same procedure for adoption of charge of tax.</p> <p>(3) Notwithstanding anything mentioned in Sub-Rule (1) above, the Municipal shall not allow the special rebate to any single person or to any single institution. Such special rebates shall be for a special category or group of persons, institutions, or taxpayers.</p> <p>(4) Notwithstanding anything mentioned in Sub-Rule (1) above, the Municipal shall not allow the special rebate to any single person or to any single institution. Such special rebates shall be for a special category or group of persons, institutions, or taxpayers.</p> <p>(5) Notwithstanding anything mentioned in Sub-Rule (1) above, the rate of special rebate, all together (if there is more than one category of special rebate) shall not exceed 10% of the tax payable at any point.</p>
Interest on delayed payments.	30.	<p>(1) The Municipality shall charge interest on delayed payment of dues, which is any payment made after the due date, on a simple interest basis and to be calculated for the period of default since the prescribed due date for that payment.</p> <p><i>Provided that, for the purpose of calculating period of default, any part of month shall be considered as full month.</i></p> <p><i>Illustration - For Assessment Year 2025-26, if the tax as per calculated in self-assessment (due on 30th June) is paid on 1st September, the period of default shall start on 1st July, 2025 and end on 1st September, 2025, which shall be treated as 3 months (i.e. 1 day default of September shall be taken as full one month).</i></p> <p>(2) The Municipality in its Business Meeting would decide the quantum of interest rate that the Municipality shall charge;</p> <p><i>Provided that in case the Municipality does not decide that interest rate, the interest rate shall be taken as 10 percent per annum.</i></p> <p>(3) Notwithstanding what mentioned in Sub-Rule (2) above, the rate of interest shall not be less than 4 percent per annum and not exceed 12 percent per annum.</p> <p>(4) The amount of interest to be rounded off to the nearest ten rupee.</p> <p>(5) Whereas a result of Rectification under Rule 42 or Appeal under Rule 44 or a Review and Revision under Rule 45 the tax assessed under these is modified, the interest shall be modified proportionately.</p>
Refund of excess payments.	31.	<p>(1) In case the Municipality finds after scrutiny that the person had paid tax in excess than that payable, then the Municipality after proper scrutiny and obtaining appropriate orders from the Assessor and Collector of the Municipality refund the excess amount to the person.</p> <p><i>Explanation : the Municipality would not be liable to pay out interest on refunds, if paid within three months of filing of return or revised return or the claim for refund, as the case may be.</i></p> <p>(2) In case the person filed a Revised Return under Rule 22 and upon revised calculation, he claims a refund, then the Municipality after proper scrutiny and obtaining appropriate orders from the Chief Controlling Officer of the Municipality refund the excess amount to the person.</p>

- (3) The Municipality can refund the excess amount only by bank transfer, or issuing an account payee cheque or an account payee demand draft drawn on any scheduled bank. In no case, the refund can be made in cash.
- (4) If the person declines to accept the refund or to accept the cheque or the person fails to present the cheque within the validity period of the instrument, then the Municipality may treat the amount refundable as advance and carry forward the amount for adjustment against dues under these Rules of subsequent year or years and no interest shall be payable on such carry forward.
- (5) The Municipality shall pay an interest at the rate of 6% or such rate as may be notified by the Government in case of delayed refunds.
32. (1) The Municipality may levy penalty for default in compliance with the provisions of the Act and these Rules. Penalty.
- (2) The Municipality in its Business Meeting would decide the quantum of penalty that the Municipality shall charge.
- (3) Notwithstanding Sub-Rule (2) above, the quantum of penalty fixed by the Municipality shall not exceed 300% of the payable Annual Property Tax or ₹ 2, 00,000 (Two lakh Rupees) whichever is lower.
- (4) The amount of penalty to be rounded off to the nearest ten rupees.
- (5) Without prejudice to the generality of the forgoing power when the Assessing Officer may levy a penalty on;
  - (a) Fails to submit correct and complete return or self-assessment by the due date as per Rule 20.
  - (b) Where the person has furnished incorrect or incomplete details of property or deliberately applied incorrect zone or factor/s in the return leading to incorrect self-assessment of tax
  - (c) In the event, the person failed to pay the dues as per Rule 26.
  - (d) Where a regular assessment is made under Rule 37 and the tax reassessed exceeds the tax paid under self-assessment by more than 20 percent thereof, penalty may be levied on the additional tax charged.
  - (e) Where a best judgement assessment is made under Rule 38 penalty may be levied.
  - (f) In the event of reassessment of returns under Rule 39 and where tax evasion of an amount more than 20% assessed during such assessment.
  - (g) In the event of the failure of the person to comply with the notice under Rule 40.
  - (h) In the event, when the person failed to produce necessary documents and evidence called by the Assessing Officer or the Appellate Authority.
  - (i) In the event, the person knowingly or willfully furnishes incorrect information or documentation.
  - (j) In the event, obstruct any authority appointed under the Act and these Rules in exercise of his powers.
  - (k) Any others.

*Provided that no penalty shall be levied for delayed payment of tax, if the tax due for an assessment year has been paid by 31st December of the assessment year. Penalty for delayed filing of Return or interest for delay in payment of tax, shall however be applicable.*
- (6) The Assessing Officer may pass the order to levy penalty along with the order of assessment.
- (7) Provided that an order levying penalty shall be passed only after giving the person an opportunity of being heard and only where the Assessing Officer is of the view that the default for which penalty is proposed was committed without any reasonable cause. For that, the Assessing Officer sends a notice to the person in Form 27, to intimate the person about the Penalty.
- (8) Where because of Rectification under Rule 39 or Appeal under Rule 41 or a Review and Revision under Rule 42 the tax assessed under these is modified, the penalty shall be modified appropriately.

**CHAPTER - VII****ASSESSMENT PROCEDURE AND RECOVERY OF DUES**

- Assessment list.
33. (1) Saved as otherwise provided in this Rule, the Assessor and Collector shall cause an assessment list of all lands and buildings in the municipal area to be prepared in Form 14.
- (2) When the assessment list has been prepared, the Assessor and Collector shall give public notice, thereof and of the place where the list or a copy thereof may be inspected and every person claiming to be the owner, lessee or occupier of any land or building included in the list and any authorized agent of such person, shall be at liberty to inspect the list and to take extract therefrom free of charge.
- (3) The Assessor and Collector shall, at the same time, give public notice of a date, not less than one month thereafter, when he will proceed to consider the unit area value of lands and buildings, entered in the assessment list. In all cases in which any land or building is for the first time assessed, he shall also give written notice thereof to the owner or to any lessee or occupier of the land or building.
- (4) Any objection to a unit area value or any other matter as entered in the assessment list, shall be made in electronic form to the Chief Controlling Officer before the date fixed in the notice and shall state in what respect the unit area value or other matter is disputed and all objections so made shall be recorded in register to be kept for the purpose.

*Provided that, the Chief Controlling Officer may, as a temporary measure, by order, permit submission of objection on unit area value of land and building as entered in the Form 14 in physical form.*

- (5) The objection shall be inquired into and investigated and the persons making them shall be allowed an opportunity of being heard either in person or by authorized agent, by the Chief Controlling Officer or an officer of the Municipality authorized by him in this behalf other than Assessor and Collector.
- (6) When all objections have been disposed of, and the revision of the unit area value has been completed, the assessment list shall be authenticated by the signature of the Assessor and Collector, or as the case may be, the officer authorized by him in this behalf, who shall certify that except in the cases, if any, in which amendments have been made as shown therein, no valid objection has been made to the unit area value or any other matters entered in the said list.
- (7) The assessment list so authenticated shall be open for inspection, free of charge during office hours to all owners; lessees and occupiers of lands and buildings comprised therein or the authorized agents of such persons, and a public notice that it is so open shall forthwith be published.
- (8) Evidentiary value of assessment list: Subject to due alterations as may thereafter be made in the assessment list under Sub-Rule (6) and to the result of any appeal made under the provisions of this Rule, the entries in the assessment list authenticated and deposited shall be accepted as conclusive evidence, for the purposes of assessing any tax levied under this Rule, of the unit area value of all lands and buildings to which such entries respectively relate.
- (9) Amendment of assessment list :
- (i) The Chief Controlling Officer, may, at any time, amend the assessment list-
- (a) by inserting therein any land or building or property previously omitted; or
  - (b) by striking out the name of any property not liable for the payment of taxes on lands and buildings ; or
  - (c) by making or cancelling any entry exempting any land or building from liability to any tax; or
  - (d) by altering the zoning of the land or building which has been erroneously zoned through fraud, mistake or accident; or
  - (e) by inserting or altering an entry in respect of any erected, re-erected, altered or added after the preparation of the assessment list.



- (ii) Before making any amendment under Sub-Rule (1), the Chief Controlling Officer shall give to any person affected by the amendment, notice that he proposes to make the amendment and consider any objections which may be made by such person.
- (iii) Preparation of new assessment list: It shall be in the discretion of the Chief Controlling Officer to prepare a new assessment list for the whole or any part of the Municipality or Zone or whenever the Municipality Valuation Committee modifies/change the Zone boundaries and notified by the State Government.
- (iv) The assessment list shall not be revised for any year unless with such alterations as may in particular case be deemed necessary by the Chief Controlling Officer.

*Provided that the valuation and assessment contained in the list for any year shall not be adopted for a period exceeding five years.*

34. (1) All assessment and scrutiny of original, belated and revised returns would be done by a separate cell or section of the Municipality comprising of officers and staffs with adequate knowledge of the Act and these Rules. The Municipality may name such Section as "Tax Assessment Section" or the Municipality may provide some other suitable name. Assessment Section and Assessor.
- (2) The Municipality may name such officers and staffs posted at the "Tax Assessment Section" as "Assessor" or "Assessing Officer" and shall not make them responsible for the function of collection of taxes from payers.
35. (1) All persons required under the Act and these Rules to submit returns for every property, shall disclose all necessary details and persons under the non-exempted category shall additionally assess the Annual Property Value and determines the tax payable and then file and submit his return of income under the self-assessment basis. Self-assessment.
36. (1) If the Assessing Officer, upon verification of the return finds that information for the rows and columns that the person responsible to submit the return, should have filled in, but failed or omitted to do so and such mistakes or defects in the return did not allow the Assessing Officer to correctly verify the amount of Annual Property Value and determine the tax, then the Assessing Officer shall consider the return to "Defective Return". Defective return.
- (2) In case of defective return, the Assessing Officer sends a notice to the person in Form 15, to intimate the person about the defects and give him an opportunity to rectify the defects within 15 days of the receipt of the intimation.
- (3) If the person fails to rectify the defect within the prescribed period of 15 days or such additional time allowed by the Assessing Officer, then notwithstanding anything contained in the Act or these Rules, the Assessing Officer would consider the defective return as "invalid return". Thereafter the provisions of the Act and these Rules would apply as if the person failed to file the return within the due date.
- (4) If the person rectifies the defect after the prescribed period of 15 days or such additional time allowed by the Assessing Officer, but before the regular assessment is complete, then the Assessing Officer may condone the delay and treat the return as a valid return.
37. (1) The Assessor and Collector shall, immediately after expiry of date of filing belated returns, shall be based on any criteria, or on information, or otherwise, select the properties in respect of whom, regular assessment of tax would be taken up. Regular assessment of original, belated and revised returns.
- Provided that all such properties shall be taken up for regular assessment for the year-*
- (a) That have failed to file Return-cum-Self Assessment even after expiry of the due date of belated return.
  - (b) That have failed to deposit tax due as per the Return-cum-Self Assessment, except where the difference is less than 10%.
  - (c) Where the Accessor and Collector have a reason to believe that the Return filled by the assess is not correct sand complete.

- (2) Nothing in this Rule shall limit or restrict the discretionary powers of the Assessor and Collector to select any property for carrying out regular or special assessment of tax. The Assessor and Collector may consider and select any return for regular assessment on his own motion based on specific information and records available with the Municipality, or otherwise as may be directed by the State Board or the Government, as the case may be.
- (3) Notwithstanding what mentioned in Sub-Rule (1) above, the Assessor and Collector shall compulsorily consider at least 10% of the original and belated returns submitted, selected randomly, or based on such criteria as may be determined by him, for the Assessment year for Property Taxation for the purpose of regular assessment.
- (4) To carry out regular assessment mentioned in (1), (2), and (3) above, the Assessing Officer shall conduct scrutiny and carry out a detailed verification of details as disclosed in the original, belated, or revised return and may proceed with the provisions of Section 391 of APM Act, 2007 and Section 372 of APMC Act, 2019 to call for information and to enter upon premises.
- (5) The Municipality shall not consider regular assessment of a particular Assessment year for Property Taxation under this Rule after the end of two financial years following the Assessment year for Property Taxation to which it relates.

*Illustration- for returns submitted for the Assessment year for Property Taxation 2025-26, therefore, no regular assessment under the Rule 37 shall be made after 31st March, 2028.*

- (6) Any increase in the Annual Property Value and the tax payable, in the cases considered up for regular assessment, shall be only after issuing a notice in Form 16 to the person indicating the basis for the proposed increase and allowing the person an opportunity of being heard.
- (7) The Assessing Officer shall fix a date for hearing ordinarily not less than 15 days from the date of service of notice.
- (8) The Assessing Officer after hearing the person and considering such document, information, and evidence as such the person may produce on any specified point, by an order in writing, complete the assessment and determine the Annual Property Value, tax due, calculate the interest and penalty, if applicable.
- (9) If the person fails to comply with any of the terms of the notice issued under Sub-Rule (6), the Assessing Officer shall, after considering all relevant materials, which he had gathered and which is available on record, make an assessment and determine the Annual Property Value, tax due, calculate the interest and penalty, if applicable.
- (10) The Regular Assessment Order shall be in writing in Form 25 and the Assessing Officer shall serve on the person along with a challan for the payment of tax and other dues as determined.
- (11) If where a taxpayer on receipt of notice under Sub Rule (6) agrees with the proposed increase in the Annual Property Value and the tax payable and agrees not to appear before the Assessing Officer, then the notice issued under this Rule may be treated as the Regular Assessment Order under this Rule. In such case, he deposits the tax and dues within 15 days from the receipt of the notice in Form 16 and submits a copy of the proof of payment to the Assessing Officer within 7 days of deposit.
- (12) The person shall deposit the tax and other dues as per the assessment order received within 30 days of the receipt of the order.

Best  
judgement  
assessment.

38. (1) When if any person -
  - (a) fails to make the return required under the Act and Rules has not rectified mistakes in a defective return, or
  - (b) fails to comply with all the terms of a notice issued under the Act and these Rules or fails to comply with a direction issued, or
  - (c) having made a return, fails to comply with all the terms of a notice issued, or
  - (d) though liable to pay taxes under this Rule, but escaped assessment for any particular year, or
  - (e) failed to register the property in the Spatial Property Database and obtain UPIN thereof, then the Assessing Officer, after taking into account all relevant material which the Assessing Officer has gathered, shall, after giving the person, whom he believes to be the owner or occupier of the property, an opportunity of being heard, make the assessment of the Annual Property Value and Property Tax to the best of his judgment and determine the sum payable by the person based on such assessment.

*Explanation - The Assessing Officer shall provide such opportunity of being heard by serving a notice in Form 16 and calling upon the person to show cause, on a date and time to be specified in the notice, why the assessment should not be completed to the best of his judgment. Where the owner or occupier is not known, or where he/ she refuses to accept such notice, pasting of the Notice on the property premises shall be a deemed service on the owner or occupier.*

- (2) If an assessee fails to deposit the tax, interest, and penalty due within the time prescribed in these Rules, the Assessing Officer shall proceed with the provisions of these Act and Rules and further proceed with the recovery of the amount due.
- (3) The provisions of Sub-Rule (4) to (12) of Rule 37 shall mutatis mutandis apply for best judgment assessment.
39. (1) The Assessing Officer with approval from the Chief Controlling Officer may re-open any assessment completed under Rule 35, Rule 36, Rule 37 and Rule 38 at any time where it has been detected that there is willful suppression of information. Re-assessment.
- (2) The Assessing Officer shall provide such opportunity of being heard by serving a notice in Form 17 and calling upon the person to show cause, on a date and time to be specified in the notice, why the earlier assessment shall not be re-opened.
- (3) The Assessing Officer shall fix a date for hearing ordinarily not less than 30 days from the date of service of notice.
- (4) The Assessing Officer after hearing the person and considering such document, information, and evidence as such the person may produce on any specified point, by an order in writing, shall complete the assessment and determine the Annual Property Value, tax due, calculate the interest and penalty, if applicable.
- (5) If the person fails to comply with any of the terms of the notice issued under Sub-Rule (2), the Assessing Officer shall, after considering all relevant materials, which he had gathered and which is available on record, make an assessment and determine the Annual Property Value, tax due and calculate the interest and penalty, if applicable.
- (6) The Re-Assessment Order shall be in writing in Form 26 and the Assessing Officer shall serve on the person along with a challan for the payment of tax and other dues as determined.
- (7) The re-assessment shall be made ex-parte where the person fails to appear or fails to cooperate in enquiries relevant to completion of the assessment proceedings.
- (8) Such person cannot claim any rebate on the tax calculated on the revised Annual Property Value.
- (9) The Assessing Officer in the event of re-assessment found a defaulter, he shall levy interest and penalty as per provisions of Rule 35.
40. (1) The Chief Controlling Officer of the Municipality may order the Assessing Officer to call for information and to enter upon premises for the purposes of these Rules according to Section 137 of APMC Act, 2019 and Section 158 of APM Act, 2007. Power of the Assessing Officer to enter premise.
- (2) The Assessing Officer shall send a notice according in Form 19 to the person who shall allow the necessary facility.
- (3) The power vested under this Rule shall not be exercised before sunrise or after sunset, unless desired by the occupier of the property.
- (4) In the event of the failure of the person to comply with the notice under Sub-Rule (2) above the Assessing Officer may levy a penalty as per Rule 32.
41. (1) If the tax is not paid within 3 months of the due date under Rule 24 the recovery may be enforced through one or more of the actions as provided under various Section of the APM Act, 2007 and APMC Act, 2019. Recovery and Collection of unpaid tax.
- (2) Notwithstanding anything contained in this Rule where any sum due on account of the property tax, including interest and penalty, cannot be recovered from the owner, such sum shall, without prejudice to any other action that may be taken under the Act or these Rules may be recovered from ;
  - (a) The occupier of the land or building and such occupier shall be entitled to reimbursement by the owner or adjustment against the rent payable by such occupier.
  - (b) Any person who may be in unauthorized occupation of such land or building only in respect of the period of such unauthorized occupation.

*Provided that recovery of such tax under Sub-Rule 2 (b) above shall not by itself confer upon such person any right or title in the same land or building.*

**CHAPTER - VIII****RECTIFICATION, APPEALS, REVIEW AND REVISION**

- |   |  |
|---|--|
| Rectification of mistakes.                  | <p>42. (1) The Assessing Officer may rectify any arithmetical or other mistake apparent from the information in the original or revised return filed under Rule 20, Rule 21 or Rule 22, or the orders passed under Rule 34, Rule 35, or Rule 36 on his own motion and modify the Annual Property Value and the property tax payable accordingly.</p> <p>(2) The person may also file an application in Form 20 before the Assessing Officer for rectification of any mistake apparent on record in the orders passed under Rule 31, Rule 32, or Rule 33. The applications for rectification shall be filed within 60 days of the receipt of orders under Rule 34, Rule 35, or Rule 36. The Assessing Officer may condone delay beyond the stipulated period in cases where such delay is for a reasonable cause.</p> <p style="padding-left: 40px;"><i>Explanation : If the Assessing Officer has not given credit to any tax amount the assessee has deposited in the order, an application for rectification can be filed.</i></p> <p>(3) On receipt of an application for rectification under Sub-Rule 2, reference source not found above the Assessing Officer shall scrutinize the record and shall pass a written order on such application within 60 days of the receipt of the application.</p> <p>(4) If there is any excess of tax paid, he shall refund the same without calling the person.</p> <p>(5) No order enhancing the tax shall be passed under this Rule without giving the person an opportunity to explain his case. For that, the Assessing Officer shall issue a notice in Form 16.</p>  |
| Municipal Property Tax Appellate Authority. | <p>43. (1) The State Government shall by Gazette notification constitute a Municipal Property Tax Appellate Authority under Section 147 of the Arunachal Pradesh Municipal Corporation Act, 2019 to consider appeals under Rule 44.</p>  |
| Appeals.                                    | <p>44. (1) If any person liable to determine Annual Property Value and to pay tax under these Rules is dissatisfied with or aggrieved by the order passed by the Assessing Officer under Rule 34, Rule 35, Rule 36 and Rule 37, he may prefer an appeal before the Municipal Property Tax Appellate Authority.</p> <p>(2) The person preferring an appeal shall do so while filing the Memorandum of Appeal in Form 21 before the Municipal Property Tax Appellate Authority in duplicate and those shall be presented before the Appellate Authority by the applicant or by a legal representative duly authorized by the person or may be sent to the Appellate Authority by a registered post.</p> <p style="padding-left: 40px;"><i>Provided that the Government may by notification prescribe the filing of appeal in electronic manner.</i></p> <p>(3) The Memorandum of Appeal as per Sub-Rule (2) shall be submitted within forty-five days from the date of service of a copy of the order received under Rule 34, Rule 35, Rule 36 and Rule 37 and shall be accompanied by a copy of the Order and proof of payment of due taxes, interest and penalty.</p> <p>(4) No appeal under this Rule shall be entertained unless the due tax, including the interest and penalty levied by the Assessing Officer while passing the Order under the Rule 34, Rule 35, Rule 36 and Rule 37 has been deposited with the Municipality. The appeal shall abate unless such due tax, including the interest and penalty, if any, is continued to be deposited regularly until the appeal is finally disposed of.</p> <p style="padding-left: 40px;"><i>Provided that the Appellate Authority may admit the Appeal, if the Appellant has deposited the admitted tax, interest and penalty and such amount, as the Appellate Authority may decide to securitize the interest of the Municipality against the disputed amount of tax, interest and penalty.</i></p> <p>(5) The provisions of Part II and Part III of the Limitation Act, 1963 (Union Act 36 of 1963) relating to appeal shall apply to every appeal preferred under this Rule.</p> <p>(6) The appeal shall be summarily rejected, if the appellant fails to deposit the dues as ordered by the Assessing Officer or the Appellate Officer as the case may be against which appeal preferred and if failed to attach the proof of payment along with the Memorandum of Appeal.</p> <p>(7) The appeal may be rejected, if the appellant fails to comply with the requirements after he has been given such opportunity as the Appellate Authority thinks fit to amend the memorandum of appeal to bring it to conformity with such requirements.</p> <p>(8) If the Appellate Authority does not reject the appeal, then shall fix a date for hearing the appellant or his legal representative and the Assessing Officer or his legal representative. For that, the Appellate Authority shall issue a notice as prescribed under the Form 22.</p> |

- (9) Except as otherwise provided in the Act, the decision of the Appellate Authority with regard to annual property valuation and determination of tax passed in Form 23, shall be final and no suit or proceedings shall lie in any Civil Court in respect of any matter, which has been or may be referred to or has been decided by the Appellate Authority.
- (10) The Appellate Authority, upon receipt of an application for review by either of the party within 30 days of the receipt of the order, may call for and examine the record of any proceedings of appeal, and after giving both parties an opportunity of being heard, review its own orders.
- (11) After such review under Sub-Rule (10), the Appellate Authority may hold the earlier order as correct or may revise the earlier order.
45. (1) The Assessing Officer may Suo-moto call for and examine the record of any proceeding under these Rules, and if he considers that, any order passed therein by the Assessing Officer under Rule 34, Rule 35, Rule 36 and Rule 37 is erroneous in so far as it is prejudicial to the interests of the Municipality. The Assessing Officer, after giving the assessee an opportunity of being heard and after making or causing to be made such enquiries as he deems necessary, pass such order of review thereon as the circumstances of the case justify, including an order enhancing or modifying the assessment, or cancelling the assessment and directing a re-assessment under Rule 39.

Review and  
revision of  
assessment.

*Explanation ; record shall include all records relating to any proceeding under these Rules available at the time of examination of the Assessing Officer.*

The Assessor and Collector upon receipt of an application for revision by the assessee in Form 24 from the aggrieved person within 30 days of the receipt of the order under Rule 34, Rule 35, Rule 36, Rule 37 and Rule 38 but shall not include any order under Rule 44 may call for and examine the record of any proceeding under these Rules. The Assessor and Collector after giving the assessee an opportunity of being heard and after making or causing to be made such enquiries as he deems necessary, pass such order thereon as the circumstances of the case justify, not being an order prejudicial to the assessee, as he thinks fit.

- (2) No order shall be made under Sub-Rule (1) and Sub-Rule (2) after the expiry of two years for the end of the financial year in which the order sought to be revised was passed.
- (3) No revision under Sub-Rule (2) shall be entertained unless the due tax, including the interest and penalty levied by the Assessing Officer while passing the Order under the Rule 34, Rule 35, Rule 36, Rule 37 and Rule 38 has been deposited with the Municipality.

## CHAPTER - IX MISCELLANEOUS

46. (1) Any notice issued under the provisions of these Rules may be served in the following manner :
- (a) Personally, upon the addressee at the address registered with the Municipality, if present, or
- (b) By messenger of the Municipality, or
- (c) By registered post or private couriers, or
- (d) Any form of electronic means
- (2) If the authority issuing the notice is satisfied that an attempt has been made to serve the notice by anyone of the above methods and the addressee is avoiding service or that for any other reason, the notice cannot be served by anyone of the above methods, the said authority may cause the notice to be served by affixation at the premises of the addressee and a notice so served shall be deemed to have been duly served.
47. (1) A formal or summary inquiry under these Rules shall be deemed a judicial proceeding within the meaning of Sections 229, 257 and 267 of the Bharatiya Nyaya Sanhita, and the office of any authority holding a Formal or summary enquiry shall be deemed a Civil Court for the purpose of such enquiry.
- (2) Every hearing and decision, whether in a formal or summary inquiry, shall be in public and the parties or their authorized agents shall have to appear in person after service of notice.

Service of  
notice.

Formal and  
summary  
inquiries to be  
deemed  
judicial  
proceedings.

**1. Forms :**

- (1) The Municipality for the purpose of property profiling survey so to initiate unit area method of property taxation would use FORM1: Property Profile Survey Questionnaire.
- (2) A person shall use FORM 2: Owners Request for Structural Changes to request for any structural changes in the existing property.
- (3) The concerned Department who issues the Building Plan shall use FORM 3: Departmental Notification for Structural Changes to intimate the revenue Section for any structural changes to an existing property.
- (4) A person would use FORM 4: Notice of Transfer of Title and Mutation to intimate about transfer of title and mutation of an existing property.
- (5) The Municipality shall use FORM 5 to issue proclamation for creation of the Spatial Property Database.
- (6) The Chief Controlling Officer issue a promulgation in FORM 6 to conduct a survey of land and immovable property for the purpose of preparation of Spatial Property Database.
- (7) Persons who intend to file claim or objection in response to "Draft Spatial Property Database shall submit the same in FORM 7.
- (8) Any person can use FORM 8: Form for Submission of Objections/Suggestions in response to "Draft Notification for Classification of Municipal Area and fixation of Unit Area Values" for registering objections and suggestions to a draft notification issued for classification of municipal area and fixation of unit area values.
- (9) A person shall use FORM 9: Form for Requesting apportion of Annual Property Value and Assessment of Taxes to request for apportionment of Annual Property Value and the liability to pay taxes.
- (10) A person shall use FORM 10: Form for Requesting Amalgamation/Separation of Ownership to request for amalgamation or separation of ownership.
- (11) A person shall use FORM 11: Self-Assessment Return of Annual Property Value and Property Taxes to submit the annual return of property thereby self-assessing the Annual Property Value and the property tax thereon.
- (12) The Municipality shall receive the annual return of property and acknowledge the receipt in FORM 12: Acknowledgment of Receipt of Self-Assessment Return of Annual Property Value and Property Taxes.
- (13) The Municipality shall provide a computer-generated Challan in FORM 13 for Online Property Tax Payment.
- (14) The Municipality shall prepare assessment list of all lands and buildings in the municipal area in FORM 14.
- (15) The Municipality shall use FORM 15: Notice for Rectification of Mistakes in a Defective Return to summon a person whereby giving an opportunity to rectify mistakes found in the annual property return.
- (16) The Municipality shall use FORM 16: Notice for Assessment to summon a person whereby giving an opportunity of being heard during a regular assessment.
- (17) The Municipality shall use FORM 17: Notice for Re-Assessment to summon a person whereby giving an opportunity of being heard during a re-assessment of a return.
- (18) The Municipality shall use FORM 18: Notice to File Return to order a person to file a return, which he did not file within the relevant due date.
- (19) The Municipality shall issue a FORM 19: Notice to Enter Premises to the concerned owner thereby notifying the intent to enter the premises and verify the details as provided in the return or the details as available with municipal records.
- (20) A person may apply in FORM 20: Application for Rectification of Mistakes to the Municipality thereby requesting rectification of mistakes in the return filed or the order received.
- (21) A person shall use FORM 21: Appeal under Rule 44 before the Municipal Property Tax Appellate Authority to file an appeal before the Municipal Property Tax Appellate Authority.
- (22) The appellate or the revisionary authority would use FORM 22: Notice for hearing under Rule 44.

- 
- (23) The appellate or the revisionary authority responsible to pass order under the Rule 44 may use FORM 23.
  - (24) A person shall use FORM 24: Review under Rule 45 to request for review or revision before the Municipality.
  - (25) The Municipal officer or the authority responsible for passing order under these Rule may use FORM 25.
  - (26) The officer or the authority responsible to pass order under the Rule 39 may use FORM 26.
  - (27) The Municipality shall issue FORM 27: Notice for Imposition of Penalty to a person before imposition of penalty thereby giving an opportunity of being heard.
  - (28) The Municipality shall maintain a register in FORM 28: Register of Returns Submitted (Separate for Rule 20, Rule 21 and Rule 22) separately for each relevant Rule to record details of all returns submitted.
  - (29) The Municipality shall maintain a register in FORM 29: Register of Orders Passed (Separate for each Rule) for all orders passed under the Rules.

Vivek Pandey, IAS  
Commissioner (Urban Affairs),  
Government of Arunachal Pradesh,  
Itanagar.

FORM - 1

OFFICE OF THE CHIEF CONTROLLING OFFICER  
<Name of Municipality>

Property Profile Survey Questionnaire

Arunachal Pradesh Municipal Property Tax Management Rules, 2025  
(See Sub Rule (6) of Rule 7)

A. Property Details

Property Serial Number (if available)		
Ward		
Property Address	Unit No	
	Floor	
	Building Name	
	Plot Number	
	Street	
	Locality	
	Block/ Sector	
	Town	
	PIN Code	
Nature of Use	<div>Residential</div> <div>Commercial use (Shops, godown, storage, warehouse, showrooms, banquet, etc.)</div> <div>Institutional use (Education, Hospital, political office, veterinary, training etc.)</div> <div>Industrial use (Industry, Factory, Flatted factory etc.)</div> <div>Religious Use (Temples, Church, Mosques etc.)</div> <div>Community charitable Use (Community halls, dharmshalas, Orphanage, old age home etc.)</div> <div>Public Utility use (Toilets, public parks, waste management, water supply, power supply, Telecom infrastructure etc.)</div> <div>Sports use (Stadium, playground, swimming pool, gymnasium, etc.) Government office use</div> <div>Tourist facility/ entertainment use (Hotels, Restaurants, Lodge, Homestays, bars, discos, cinema, theaters, museum etc.)</div> <div>Vehicle Parking</div> <div>Other . . . . . (specify)</div>	
Ownership/ Occupancy	<div>Private property for Owner's Use,</div> <div>Private Property Tenant's Use,</div> <div>Private Property for Owner's and Tenant's Mix Use,</div> <div>Government Property for State or central Government use only.</div> <div>Municipal property for use by local body or Government</div> <div>Property of Public Sector Undertaking or Autonomous body of Central or State Government for self-use.</div> <div>Government or municipal property leased or rented to private entities.</div> <div>Government or municipal property leased or rented to Government entities.</div> <div>Property of Public Sector Undertaking or Autonomous body of Central or State Government rented out to others.</div> <div>Other . . . . . (specify)</div>	



Property Structure	Building/Apartment having a height of 15 m / 49.2 ft or above with or without appurtenant open space.  Building/Apartment having a height of below 15 m / 49.2 ft with or without appurtenant open space.  Bungalow  Permanent (pucca) Building  Semi-permanent (semi pucca) Building  Ordinary (kutch) Building  Vacant Land  Structure for housing animals and Birds    Under Construction  Other ..... (specify)	
Additional Structure attached to building	Mobile Tower Solar Panel Advertisement / hoarding	
Year of construction or upgradation of Structure (YYYY)		
Number of Buildings / Blocks in the property		
Is the Structure a Heritage Property		Yes No
Abutting Access Road	National Highway or State Highways Arterial Road Sub Arterial Road Collector Road Village Roads, Pedestrian path such as stairways, hill slopes Other ..... (specify)	
Availability of Civic Services	Water Supply Connection	Yes No
	Drainage service connection	Yes No
	Sewer Connection	Yes No
Land measurement in sq. m.	Total Land Area	
	Building Footprint	
	Vacant area appurtenant to building	
Building measurement in sq. m. (in case of multiple buildings, attach additional sheets for each of the building / block)	Basement(s)	
	Ground Floor	
	First Floor	
	Second Floor	
	Third Floor	
	Fourth Floor	
	Fifth floor	
	Sixth and above floors	
	Mezzanine / other floors	
Lease/Tenancy sqm	TOTAL COVERED AREA	
	Land Area Leased	
	Building Area leased	

B. Owners' and Occupier's Details

Type of Ownership	Single/Individual Ownership Joint Ownership Central or State Government Municipal body/Autonomous Body PSU of Central/State Government Partnership Firm Company Society Trusts Associations/Unions	
In case of Single/Joint Ownership		
Details of Owner 1	First Name	
	Middle Name	
	Surname	
	Sex	Male/Female/Trans
	Aadhar Number	
	PAN Number	
	Father's Name	
	Mother's Name	
	Spouse Name (if any)	
	Date of Birth [DD MM YYYY]	- -
	Share (%)	
	Address	
	Mobile Number	
	E-mail	
	Bank Account No	
	IFC Code	
	Disability, if any	
	Armed Force Personnel	Badge/ ID details:
Details of Owner 2	First Name	
	Middle Name	
	Surname	
	Sex	Male / Female / Trans
	Aadhar Number	
	PAN Number	
	Father's Name	
	Mother's Name	
	Spouse Name (if any)	
	Date of Birth [DD MM YYYY]	- -
	Share (%)	
	Address	
	Mobile Number	
	E-mail	
	Bank Account No	
	IFC Code	
	Disability, if any	
	Armed Force Personnel	Badge/ ID details:

Details of Owner 3	First Name	
	Middle Name	
	Surname	
	Sex	Male/Female/Trans
	Aadhar Number	
	PAN Number	
	Father's Name	
	Mother's Name	
	Spouse Name (if any)	
	Date of Birth [DD MM YYYY]	- -
	Share (%)	
	Address	
	Mobile Number	
	E-mail	
	Bank Account No	
	IFC Code	
	Disability, if any	
	Armed Force Personnel	Badge/ ID details:
	PLEASE ATTACH ADDITIONAL SHEETS IF MORE THAN 3 JOINT OWNERS	
In case of Firm, Partnership, Company, Society, Trust, Associations or Unions		
Entity Details	Name of Entity	
	Date of Incorporation	
	Registered Address	
	Address for Correspondence	
	Telephone	
	E-mail ID	
	Bank Account No	
	IFC Code	
	Registration Number	
	GST Number	
	PAN No	
	CIN (Company Id No)	
Proprietor/Chief Executive Details	First Name	
	Middle Name	
	Last Name	
	Sex	Male/Female/Trans
	Aadhar Number	
	PAN Number	
	Father's Name	
	Mother's Name	
	Designation	
	Date of Birth [DD MM YYYY]	- -
	Residential Address	
	Mobile Number	
	E-mail	

In case of Government or Autonomous Body		
Entity Details	Name of Department/body	
	Designation of HOD	
	Address for correspondence	
	Bank Account No	
	IFC Code	
	Telephone	
	E-mail	
Tenant/Licensee Details	Is the property been tenanted/ Licensed to some party ?	Given of Tenancy Given on License Given on lease None (property with owner)
	Name of Tenant / Licensee	First & Middle
		Surname
	Father's / Husband's Name	
	Sex	
	Permanent Address	
	Aadhar Number	
	Date of Birth	- -
	Mobile	
	E-mail ID	
	Bank Account No	
	IFC Code	
		Date from which the property has been leased/licensed

C. Geo-coordinates and Maps

Geo-Location of the property	Latitude	
	Longitude	
Land Map	KML File (Polygon)	
	Lay-Out Plan indicating building footprint(s)	
Building Plan	Basement	
	Ground Floor	
	First Floor	
	Second Floor	
	Third Floor	
	Fourth Floor	
	Fifth Floor	
	Sixth and above floor	
(in case of multiple buildings, attach additional sheets for each of the building / block)		
Photograph of the property	From Front of the property	
	Other Angle 1	
	Other Angle 2	

D. Acknowledgement

I..... (Name in block letters), son/wife/daughter of.....resident of Ward No. ....hereby certify that the above details are true to my knowledge and belief.

I provided the details for property profiling in the capacity of an owner / occupier (mention capacity and position held, if occupier). I further declare that I am making this declaration in my capacity as ..... (Individual / Designation of Occupier) and I am also competent to make this submission and verify it.

Date : Place :	Full Name Address  Aadhar No.
Countersign Witness :  Name : Address :	Signature of Surveyor  Surveyor ID: Seal

E. Surveyor's Control Sheet (for office use only)

Survey Grid Map	
--------------------	--

Form No :
-----------

SURVEY DETAILS

1. Name of Respondent (during First Survey) :	Shri/Smti .....Age :..... Relation <u>Owner</u> <u>Owner's Family member</u> <u>Occupier</u> <u>Tenant</u> <u>Neighbour</u> (Tick) Mobile/Fixed Phone No of Respondent : +91
--	--

2. Details of First Survey Visit	Visit 1	Visit 2	Visit 3	Final Visit
Date of Visit				

3. Detail of Surveyors

Name of Surveyor 1	Shri/Smti .....
Name of Surveyor 2	Shri/Smti .....
Name of Surveyor 3	Shri/Smti .....

4. Survey Result (after Final Visit) [Tick the appropriate]

Complete		No respondent at the property	
Incomplete		In capacitated, hence did not respond	
Refused Survey			

5. Details of Second Survey	Visit 1	Visit 2	Name of Respondent :Shri/Smti .....
Date of Visit			.....

6. Name of Supervisor	Shri/Smti .....	
7. Picture of HouseTaken		Picture Image File Number : .....
8. Details Verified		

9. Signature of Surveyor and Supervisor

10. Data Entry Details

Surveyor 1.....	Data keyed by .....
Surveyor 2 .....	Name
Surveyor 3 .....	Date of Entry .....
Supervisor .....	

FORM - 2

OFFICE OF THE CHIEF CONTROLLING OFFICER

<Name of Municipality>

Owner’s Request for Updating of Records (Construction or Structural Changes)

Arunachal Pradesh Municipal Property Tax Management Rules, 2025

[See Sub-Rule(1) of Rule 5]

To,

The Survey Officer

(Name of Municipality)

(Address of Municipality)

In the matter of :

Property with UPIN AUXXXXXXXXXXXX

**Subject** : Information to update Municipal Records

Sir,

This is to inform you that certain changes affected to the property mentioned above has been carried out as per the permit issued vide No.....by the Building Plan Sanctioning Committee.

The details and particular of changes are as below :

Ward		
Property Address	Unit No	
	Floor	
	Building Name	
	Plot Number	
	Street	
	Locality	
	Block/ Sector	
	Town	
	PIN Code	

	Previous	New	Document proof
<b>Land Allotment Changes :</b>			Amalgamation with other Land Allotment No.
(Details of Land Allotment)			Separation from Other Land Allotment No.
<b>Land Area Changes (sqm):</b>			Other
(a) Total Land Area			(Specify)
(b) Building Footprint			
(c) Vacant area appurtenant to building			
<b>New Construction :</b>			Building Permit issued
(Year of Construction)			Completion Certificate Issued
			Other
			(Specify)
<b>Level / Floor Changes</b>			New Floor Added
(a) No of Floors			Floor Removed
(b) Building Height (m)			Other
			(Specify)

<b>Covered Area Changes (sqm)</b> (a) Basement(s) (b) Ground Floor (c) First Floor (d) Second Floor (e) Third Floor (f) Fourth Floor (g) Fifth floor (h) Sixth and above floors (i) Mezzanine / other floors (j) TOTAL COVERED AREA			Construction Demolition Other  _____ (Specify)
<b>Change in Type of Construction (sq m)</b> (a) Ordinary Kuchcha (b) Semi-Permanent (c) Permanent /pucca			Reconstruction Renovation Retrofitting Other  _____ (Specify)
<b>Change in Use of Property (sqm)</b> (a) Residential (b) Commercial use (c) Institutional use (d) Industrial use (e) Religious Use (f) Community charitable Use (g) Public Utility use (h) Sports use (i) Government office use (j) Tourist facility/ entertainment use (k) Vehicle Parking (l) Other (specify) _____			Trade License No _____ GST Registration _____ Other _____ _____ (Specify)
<b>Change in Occupancy (sqm)</b>			
(a) Private property for Owners' Use, (b) Private Property Tenants' Use, (c) Private Property for Owners' and Tenant's Mix Use, (d) Government Property for State or central Govt use only. (e) Municipal property for use by local body or government (f) Property of Public Sector Undertaking or Autonomous body for self-use. (g) Government or municipal property leased or rented to private entities (h) Government or municipal property leased or rented to government entities			Leasing Termination of License Licensing Termination of License Tenancy Termination of Tenancy Sale - Purchase
<b>Change in Civic Services</b> (a) Water Supply connection (b) Drainage Service connection (c) Sewer Connection			Connection Number _____
<b>Please Attach Following Documents (as may be applicable)</b>			
Land Map  Building Plan	KML File (Polygon) Lay-Out Plan indicating building footprint(s) Basement Ground Floor First Floor Second Floor Third Floor Fourth Floor Fifth Floor Sixth and above floor		

(in case of multiple buildings, attach additional sheets for each of the building / block)		
Photograph of the property	From Front of the property	
	Other Angle 1	
	Other Angle 2	

I.....(Name in block letters),son/wife/daughter  
.....of hereby certify that the above detail sare true to my  
knowledge and belief. I provided the details of changes in the capacity of an owner/occupier  
.....(Mentioncapacity and position held, if occupier).  
I further declare that I am making this declaration in my capacity as (Individual/Designation of Occupier)  
and I am also competent to make this submission and verify it.

Date :.....

Date: .....

Signature of owner/occupier ( with seal,  
if non-individual)  
Signature of Lessee/  
Licensee or tenant  
(with seal, if non-individual)



FORM - 3

OFFICE OF THE CHIEF CONTROLLING OFFICER  
<Name of Municipality>

Departmental Notification on completion of new construction or completion of any structural modification to an existing property

Arunachal Pradesh Municipal PropertyTax Management Rules, 2025  
[See Sub-Rule (3) of Rule 5]

To,  
The Chief Controlling Officer  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(Name of Municipality)  
(Address of Municipality)

In the matter of :  
Property with UPIN AUXXXXXXXXXXXX

Subject : Information to up date Municipal Records

Sir,

This is to inform you that the following new property was issued Completion Certificate or certain structural changes affected to the property mentioned as per the permit issued vide no.....by the Building Plan Sanctioning Committee.

The details and particular of changes are as below :

New Construction

1.	Name of Owner	
	Address of the Property	
	Building Plan Number	
	Completion Certificate Number	

Covered Area Changes

2.	Previous	Sq.ft
	Add : New after Changes	Sq.ft
	Less : Deleted after Changes	Sq.ft
	Revised	Sq.ft
	Completion Certificate Number	Sq.ft

Level/Floor Changes

3.	Previous	number
	Add : New after Changes	number
	Less : Deleted after Changes	number
	Revised	number
	Completion Certificate Number	number

Date : .....

Place: .....

Signature of Officer/Section:  
Name of Department

FORM - 4

OFFICE OF THE CHIEF CONTROLLING OFFICER

<Name of Municipality>

Notice of Transfer of Title and Mutation

Arunachal Pradesh Municipal PropertyTax Management Rules, 2025

[See Sub-Rule (1) and (2) of Rule 6]

To,

The Survey Officer

(Name of Municipality)

(Address of Municipality)

In the matter of :

Property with UPIN AUXXXXXXXXXXXX

Subject

: Information to up date Municipal Records - Transfe rof Title/Occupancy and Mutation

Sir,

Consequent upon change of ownership / occupancy, it is requested that necessary mutation in the Spatial Property Data base of the Municipality pertaining to the property described in this application be affected.

A. Property Details

Ward		
Property Address	Unit No	
	Floor	
	Building Name	
	Plot Number	
	Street	
	Locality	
	Block/ Sector	
	Town	
	PIN Code	
Reason for Change in Ownership/ Occupancy	succession, survivorship, inheritance, partition of rights, Sale-purchase, mortgage, gift, lease License Tenancy Assignment/ Family Arrangement Other _____ (specify)	
Previous Owners	1.	_____
	2.	_____
	3.	_____
	4.	_____
	5.	_____
Previous Occupiers	1.	_____
	2.	_____
Date of Transfer	_____	
Date of Transfer document	_____	

<b>B. Details of New Owners/Occupiers (Transferee)</b> (To be filled up if there is a change of owner/occupier, otherwise write "NO CHANGE")		
Type of Ownership	Single/Individual Ownership Joint Ownership Central or State Government Municipal body / Autonomous Body PSU of Central / State Government Partnership Firm Company Society Trusts Associations/Unions	
In case of Single / Joint Ownership		
Details of Owner 1	First Name	
	Middle Name	
	Surname	
	Sex	Male/Female/Trans
	Aadhar Number	
	PAN Number	
	Father's Name	
	Mother's Name	
	Spouse Name (if any)	
	Date of Birth [DD MM YYYY]	- -
	Share (%)	
	Address	
	Mobile Number	
	E-mail	
	Bank Account No	
	IFC Code	
	Disability, if any	
	Armed Force Personnel	Badge/ ID details:
Details of Owner 2	First Name	
	Middle Name	
	Surname	
	Sex	Male / Female / Trans
	Aadhar Number	
	PAN Number	
	Father's Name	
	Mother's Name	
	Spouse Name (if any)	
	Date of Birth [DD MM YYYY]	- -
	Share (%)	
	Address	
	Mobile Number	
	E-mail	
	Bank Account No	
	IFC Code	
	Disability, if any	
	Armed Force Personnel	Badge/ID details :

Details of Owner 3	First Name	
	Middle Name	
	Surname	
	Sex	Male/Female/Trans
	Aadhar Number	
	PAN Number	
	Father's Name	
	Mother's Name	
	Spouse Name (if any)	
	Date of Birth [DD MM YYYY]	- -
	Share (%)	
	Address	
	Mobile Number	
	E-mail	
	Bank Account No	
	IFC Code	
	Disability, if any	
	Armed Force Personnel	Badge/ ID details:
PLEASE ATTACH ADDITIONAL SHEETS IF MORE THAN 3 JOINT OWNERS		
In case of Firm, Partnership, Company, Society, Trust, Associations or Unions		
Entity Details	Name of Entity	
	Date of Incorporation	
	Registered Address	
	Address for Correspondence	
	Telephone	
	E-mail ID	
	Bank Account No	
	IFC Code	
	Registration Number	
	GST Number	
	PAN No	
	CIN (Company Id No)	
Proprietor/Chief Executive Details	First Name	
	Middle Name	
	Last Name	
	Sex	Male/Female/Trans
	Aadhar Number	
	PAN Number	
	Father's Name	
	Mother's Name	
	Designation	
	Date of Birth [DD MM YYYY]	- -
	Residential Address	
	Mobile Number	
	E-mail	

In case of Government or Autonomous Body		
Entity Details	Name of Department body	
	Name of Department / body	
	Designation of HOD	
	Address for correspondence	
	Bank Account No	
	IFC Code	
	Telephone	
	E-mail	
Tenant/Licensee	Is the property been tenanted/ Licensed to some party ?	Given of Tenancy Given on lease None (property with owner)
	Name of Tenant/Licensee	First & Middle Surname
	Father's/Husband's Name	
	Sex	
	Permanent Address	
	Aadhar Number	
	Date of Birth	- -
	Mobile	
	E-mail ID	
	Bank Account No	
	IFC Code	
	Date from which the property has been leased/licensed	

We here by state that the above detail sare true and correct to our knowledge and we attach all necessary certificate sand documents in support of our application

Date :.....

Signature of new owner/occupier  
(with seal, if non-individual)  
Name

Date :.....

Signature of previous owner/  
occupier (with seal, if  
on-individual)  
Name

FORM - 5

OFFICE OF THE CHIEF CONTROLLING OFFICER  
<Name of Municipality>

Arunachal Pradesh Municipal Property Tax Management Rules, 2025  
[See Sub Rule (1) of Rule 7]

PROCLAMATION

All the property holder (Land and Building) and general public of the .....(Name) Municipal Corporation/Council are hereby informed that preparation of Spatial Property Database on the basis of plot and building inspection in accordance to provisions of Rule 7 of Arunachal Pradesh Municipal Property Tax Management Rules, 2025 will be taken up by the Chief Collector Officer with effect from the date to be notified by him/her under Rule 7 (3) Arunachal Pradesh Municipal Property Tax Management Rules, 2025.

SCHEDULE  
.....

By order and in the name of  
Chief Controlling Officer

Name of Officer  
Designation  
Seal

FORM - 6

OFFICE OF THE CHIEF CONTROLLING OFFICER  
<Name of Municipality>

Arunachal Pradesh Municipal Property Tax Management Rules, 2025  
[See Sub Rule (3) of Rule 7]

NOTIFICATION

It is hereby notified for general information under Rule 7 (3) of the Arunachal Pradesh Municipal Property Tax Management Rules, 2025 read with Section 119 of the Arunachal Pradesh Municipal Corporation Act, 2019 and Section 10 (2) of the Arunachal Pradesh Municipal Act, 2007 that, a property survey of the schedule specified below shall be made/carried out with a view to generate property profile and to create the property records for all properties within the .....(name of the Municipality/Ward/ Area/Location).

SCHEDULE

.....

All persons holding any right, title or interest in a property being surveyed as above must furnish details of such right, title or interest to the survey officer mentioned below in Form 1, by any of the following means-

- ☐ Registered on the portal of Municipality http://....., using Aadharbased e-sign
- ☐ Physically submitting the signed version of Form 1 to the addresses notified by the Survey Officer.

The details of Survey Officer

Name :.....  
Designation :.....  
Address :.....  
Email :.....  
Tel : .....

The information in Form 1 should be submitted by \_\_\_\_\_(Date)

By order and in the name of  
Chief Controlling Officer

Name of Officer  
Designation  
Seal

FORM - 7

OFFICE OF THE CHIEF CONTROLLING OFFICER  
<Name of Municipality>

Form for Submission of Objections/Suggestions in response to  
“Draft Spatial Property Database”

Arunachal Pradesh Municipal Property Tax Management Rules,2025  
[See Sub - Rule (5) of Rule 8]

To,

The Assessor and Collector

(Name of Municipality)

(Address of Municipality)

Sir,

This is inresponse to the draft notification issued by the State Government vide Notification no.....dated ..... I/We have the following objections/suggestions to provide asl/weare persons having property in the classified area and my/our interest is likely to be affected.The details of objections/suggestions are provided below :

Property Details	UPIN ID	AU
	Ward	
	Unit No	
	Floor	
	Building Name	
	Plot Number	
	Street	
	Locality	
	Block/ Sector	
	Town	
	PIN Code	
Details of Person (s) lodging the objection	First Name	
	Middle Name	
	Surname	
	Sex	Male/Female/Trans
	Aadhar Number	
	PAN Number	
	Father's Name	
	Spouse Name (if any)	
	Date of Birth [DD MM YYYY]	- -
	Share (%)	
	Address for correspondence	
	Mobile Number	
	E-mail	
	Status	Owner Joint Owner Tenant Landlord Lessee Licensee Occupier Authorized Agent Valuer Advocate Other .....(Specify)



Nature of Respondent	Individual Central or State Government Municipal body/Autonomous Body PSU of Central/State Government Partnership Firm Company Society Trusts Associations/Unions	
Objection Authorization	Notice is hereby given that I/we object as per the details set out in this form Notice is hereby given that I/we object and appoint the above-named agent to act on my/our behalf regarding the objection as per the details set out in this form.	

Specific suggestions/objections of the respondent

Subject of the Suggestion/ Objection	Reference Page No and Paragraph No of the Notification	Change Suggested	Justification for suggesting the change
Property details Owners and occupiers Details Property Address Nature of uses Ownership/Occupancy Property Structure Additional Structure attached to building Year of construction or upgradation of Structure (YYYY) Number of Buildings/Blocks in the property Abutting Access Road Availability of Civic Services Land measurement in sq.m. Building measurement in sq.m. Lease/Tenancy sqm Owners' and Occupier's Details Other			

Date : .....

Place : .....

Signature of Respondent

Name of Respondent

Seal of the Respondent Entity (if applicable)

FORM - 8

OFFICE OF THE CHIEF CONTROLLING OFFICER  
<Name of Municipality>

Form for Submission of Objections/Suggestions in response to  
“Draft Notification for Classification of Municipal Area and fixation of Unit Area Values”

Arunachal Pradesh Municipal Property Tax Management Rules, 2025  
[See Sub-rule (4) of Rule 12]

To,

The Assessor and Collector  
\_\_\_\_\_  
\_\_\_\_\_  
(Name of Municipality)  
(Address of Municipality)

Sir,

This is in response to the draft notification issued by the State Government vide Notification No.....dated..... I/We have the following objections/suggestions to provide as I/We are persons having property in the classified area and my/our interest is likely to be affected. The details of objections/suggestions are provided below :

Property Details	UPIN ID	AU
	Ward	
	Unit No	
	Floor	
	Building Name	
	Plot Number	
	Street	
	Locality	
	Block/ Sector	
	Town	
	PIN Code	
Details of Respondent	First Name	
	Middle Name	
	Surname	
	Sex	Male / Female / Trans
	Aadhar Number	
	PAN Number	
	Father's Name	
	Spouse Name (if any)	
	Date of Birth [DD MM YYYY]	- -
	Share (%)	
	Address for correspondence	
	Mobile Number	
	E-mail	
	Status	Owner Joint Owner Tenant Landlord Lessee Licensee Other..... (Specify)

Nature of Respondent	Individual Central or State Government Municipal body/Autonomous Body PSU of Central/State Government Partnership Firm Company Society Trusts Associations/Unions	
----------------------	---	--

Specific suggestions/objections of the respondent

Subject of the Suggestion/ Objection	Reference Page No and Paragraph No of the Notification	Change Suggested	Justification for suggesting the change
Zoning Boundary/ Zoning Classification/ Unit Area Value/ Other			

Date : .....

Place : .....

Name of Respondent  
Seal of the Respondent Entity (if applicable)

Signature of Respondent

FORM - 9

OFFICE OF THE CHIEF CONTROLLING OFFICER  
<Name of Municipality>

Form for Requesting apportion of Annual Property Value and Assessment of Taxes

Arunachal Pradesh Municipal Property Tax Management Rules, 2025  
[See Sub-rule (4) of Rule 12]

To,

The Assessor and Collector  
\_\_\_\_\_  
\_\_\_\_\_  
(Name of Municipality)  
(Address of Municipality)

This is to request you to kindly consider apportionmentof the Annual Property Value of the following mentioned property for assessment of taxes separately according to the proportion of respective shares.

Property Details	UPIN ID	AU
	Ward	
	Unit No	
	Floor	
	Building Name	
	Plot Number	
	Street	
	Locality	
	Block/ Sector	
	Town	
	PIN Code	
Current Owners	1. .... 2. .... 3. .... 4. .... 5. ....	
Current Tenants/ Lessee	1. .... 2. ....	

Details of apportionment of Annual Property Value and assessment of taxes there of based on the following share :

Details of Owners 1	First Name	
	Middle Name	
	Surname	
	Sex	Male/Female/Trans
	Aadhar Number	
	PAN Number	
	Father's Name	
	Spouse Name (if any)	
	Date of Birth [DD MM YYYY]	- -
	Share (%)	
	Address	
	Mobile Number	
	E-mail	
	Bank Account	
	IFC Code	
	Disability, if any	
	Armed Force Pewrsonnel	Badge/ID details :

Details of Owners 2	First Name		
	Middle Name		
	Surname		
	Sex	Male/Female/Trans	
	Aadhar Number		
	PAN Number		
	Father's Name		
	Mother's Name		
	Spouse Name (if any)		
	Date of Birth [DD MM YYYY]	- -	
	Share (%)		
	Address		
	Mobile Number		
	E-mail		
	Bank Account No		
	IFC Code		
	Disability, if any		
	Armed Force Personnel	Badge/ID details:	
	Details of Owners 3	First Name	
		Middle Name	
Surname			
Sex		Male/Female/Trans	
Aadhar Number			
PAN Number			
Father's Name			
Mother's Name			
Spouse Name (if any)			
Date of Birth [DD MM YYYY]		- -	
Share (%)			
Address			
Mobile Number			
E-mail			
Bank Account No.			
IFC Code			
Disability, if any			
Armed Force Personnel		Badge/ID details:	
PLEASE ATTACH ADDITIONAL SHEETS IF MORE THAN 3 JOINT OWNERS			

We here by state that the above details are true and correct to our knowledge and we agree to the above apportionment.

Date : .....

Signature of all Owner/Co-owner(s)



Property 3  <Not Applicable if applying for sub-division>	UPIN ID	
	Ward	
	Unit No	
	Floor	
	Building Name	
	Plot Number	
	Street	
	Locality	
	Block/ Sector	
	Town	
	PIN Code	
	Current Owners	1. .... 2. .... 3. .... 4. ....
	PLEASE ATTACH ADDITIONAL SHEETS IF MORE THAN 3 JOINT OWNERS	

The Property is proposed to be sub-divided into .....Parts. <Strike off if applying for amalgamation>

☐ I/ We are enclosing separate information in Property profile survey questionnaire (FORM 1) in respect of the amalgamated property.

OR

☐ I/ We are enclosing separate information in Property profile survey questionnaire (FORM 1) in respect of each of the Sub-division.

I/We here by certify that the above detail sare true to my knowledge and belief. I provided the details of changes in the capacity of an owner/occupier ..... (Mention capacity and position held, if occupier). I further declare that lam making this declaration in my capacity as Individual/Designation of Occupier) and I am also competent to make this submission and verify it.

Date :.....

Signature of owner/co-owners .....  
(with seal, if non-individual) .....

NAME(S)

Encl : Form 1 and appropriate documents in respect of the amalgamated property/each of the sub-divided property.

FORM - 11

OFFICE OF THE CHIEF CONTROLLING OFFICER  
<Name of Municipality>

Form for Self-Assessment Return of Annual Property Value and Property Taxes

Arunachal Pradesh Municipal Property Tax Management Rules, 2025  
[See Sub-rule (1) of Rule 20, Sub Rule (1) of Rule 22]

Basic Details	Date of Filing	
	Assessment Year	
	Type of Return	Original Returnn Belated Returnn Revised Return
	UPIN ID	AU
	Ward	
	Unit No	
	Floor	
	Building Name	
	Plot Number	
	Street	
	Locality	
	Block/Sector	
	Town	
	PIN Code	
	Current Owners	1. .... 2. .... 3. .... 4. ....
Contact Details of assessee for correspondence	Name	
	Mobile No	
	Email-ID	
	Address	
If the return is a Revised Return, or  filed against Notice of Defective Return, then	Receipt No of Original Return	
	Date of Submission of original return	
	Notice Number of Notice Issued	
	Date of Notice	



Self-Assessment

Assessment of Base Property Value	Zone Classification		
		UNIT	Value
	Unit Area Rate of the Zone (UAR)	₹ per sqm	
	Plinth Area Rate for the Municipality (PAR)	₹ per sqm	
	Parameter	Portion 1 of property	Portion 2 of property
	Total Land Area (LA)		
	Total Covered Area (CA)		
	Structure Factor Applicable (Sf)		
	Age Factor Applicable (Af)		
	Base Property Value As per Rule 14(2) (BPV)		
Assessment of Annual Property Value	Location Factor for the property (Lf)		
	Ownership Factor (Of)		
	Civic Service Factor (Cf)		
	Usage Factor (Uf)		
	Other Factor (Xf)		
	Annual Property Value as per Rule 14(3)		
	Total Annual Property Value		
Assessment of Tax	Tax Type	Tax Rate (%)	Tax Due (INR)
	Tax for General Purpose		
	Tax for water and drainage		
	Tax for Street Lighting		
	Tax for Scavenging		
	Total Tax		
	Total Tax due for all portions of property		
	Rebate Applicable	%	₹
	Interest payable	months	₹
	Total Tax and interest Payable	.00	
	(in words)		
Tax and interest Paid	Date of Payment	Challan/Payment ID	Amount Paid
		TOTAL AMOUNT PAID	
Balance amount due	Amount Due (Rs)		
	Reason for nonpayment of full tax due		
Excess amount paid (if any)	Amount		
	Request in respect of the excess amount	Refund Carry forward to next assessment year Adjust against previous dues Not Applicable	
	In case of request for adjust, please give details of previous dues against which it is to be adjusted	Assessment Year ..... Amount Dues ..... ture of dues - Tax Interest Penalty Fine	

I ..... (name in block letters), son/wife/daughter of .....resident of Ward No: .....hereby certify that the above details are true to my knowledge and belief. I provided the details for this Self-Assessment Return in the capacity of an owner/ occupier (mention capacity and position held, if occupier). I further declare that I am making this declaration in my capacity as.....(Individual/Designation of Occupier) and I am also competent to make th is submission and verify it. I am aware of the penal provisions of the Arunachal Pradesh Municipalities Act, 2007/Arunachal Pradesh Municipal Corporation Act, 2019 and the Rules framed there under which are attracted on willful suppression and submission of false and in correct particulars.

Date :.....

Signature of owner/occupier (with seal, if non-individual)

Name of the person filling the return:

Mobile No.:.....

Email Address: .....

Aadhar/PAN/EPIC No.: .....

FORM - 12

OFFICE OF THE CHIEF CONTROLLING OFFICER  
<Name of Municipality>

Acknowledgment of Receipt of Self-Assessment Return of Annual Property Value and Property Taxes

Arunachal Pradesh Municipal Property Tax Management Rules, 2025  
[See Sub-rule(9) of Rule 20]

Receipt No		[pre-printed]
Date of Receipt		
Details as per Self-Assessment	Date of Filing	— —
	Assessment Year	—
	Type of Return	Original Return Belated Return Revised Return
	UPIN ID	AU
	Received From	
	Annual Property value	
	Total Tax and Interest payable	
	Total Amount paid	
	Balance Amount due	

Signature of Receipt Clerk/No signature required if the receipt is computer application generated.

FORM -13

OFFICE OF THE CHIEF CONTROLLING OFFICER  
<Name of Municipality>

Online Property Tax Payment Receipt

Arunachal Pradesh Municipal Property Tax Management Rules, 2025  
[See Sub-rule (10) of Rule 20]

Receipt No.: ..... Date of Receipt : .....

Name : .....

Email Id of Payee : .....

Mobile No. ....

Address :

Plot/House/Shop No. : .....

Sector/Colony/Pocket/Street Name : .....

Ward No. : .....

Zone : .....

Land Mark : .....

UPIN ID        **AU**

Payment details :

- (i) Annual Property value .....
- (ii) Total Tax and Interest payable .....
- (iii) Penalty charges .....
- (iv) Total Amount paid .....
- (v) Balance Amount due .....

Amount (in words) : .....(only)

Payment Mode :

- (i) Credit Card
- (ii) Bank Gateway

Payment Transition Id:

- ❖ Note: For information of all concerned that the Property tax has been paid ONLINE, the receipt has been generated by the system and hence require no signature.
- ❖ RECEIPT PRINTED ON :...../...../20.....

FORM -14

OFFICE OF THE CHIEF CONTROLLING OFFICER  
<Name of Municipality>

Assessment List

Arunachal Pradesh Municipal Property Tax Management Rules, 2025  
[See Rule (1) of Rule 33]

Assessment Year :	Date of Issue:
Objections can be Filed to- Name of Officer : Designation : Address :  E-mail :  Web portal :	Date upto which objections can be filed -  5:00 pm on .....

Sl. No.	Ward	UPIN	Address	Zone	Zone classification	UAR	PAR	Exempted ? Y/N

By order and in the name of  
  
Assessor and Collector

Name of Officer  
  
Designation  
  
Seal

FORM - 15

OFFICE OF THE CHIEF CONTROLLING OFFICER  
<Name of Municipality>

Notice for Rectification of Mistakes in a Defective Return  
Arunachal Pradesh Municipal Property Tax Management Rules, 2025  
[See Rule (2) of Rule 36]

To,

Shri/Smti ..... (Name of Owner)  
..... (Property Address)  
.....

UPIN AUXXXXXXXXXX

Assessment Year

Return Acknowledgment Number

Date of Submission of Annual Return

Sub : Notice under Rule 36 of Arunachal Pradesh Municipal PropertyTax Management Rules, 2025

1. Following mistakes apparent from record has been noted in there turn filed under Rule 20/Rule 21/Rule 22 :

(a)	
(b)	
(c)	
(d)	
(e)	

2. I therefore propose to pass anorder under Sub-Rule 4 of Rule 36 considering there turn to bean “invalid return” on the basis of the above.
3. Before passing the order, you are given an opportunity to file your objections, if any with supporting evidences. You may file a revised Return rectifying the defects pointed out above, or submit to this office, justification to your objections to the defects pointed above.
4. You may submit your reply with all available records to the Office of <Designation>. <Address> within 15 days of this notice.
5. In case you fail to -
- (a) submit the Revised return (with all defects rectified) or
  - (b) submit reply to this notice giving objections to this notice and proper justification for the return filed, or
  - (c) submit a reply or revised return that is not satisfactory,the undersigned would proceed and undertake to make a best judgement assessment of tax due under rule 38.

Place .....

Assessing Officer with seal and name

Date .....

Address

FORM - 16

OFFICE OF THE CHIEF CONTROLLING OFFICER  
<Name of Municipality>

Notice for Assessment

Arunachal Pradesh Municipal Property Tax Management Rules, 2025  
[See Rule (6) of Rule 37]

To,  
Shri/Smti ..... (Name of Owner)  
..... (Property Address)  
.....

UPIN AU..... Assessment Year

Return Acknowledgment Number

Date of Submission of Annual Return

Sub : Notice under Rule 36 of Arunachal Pradesh Municipal Property Tax Management Rules, 2025

1. This is in reference to the Property Tax Return filed under Rule 20 / Rule 21 / Rule 22/No return filed under Rule 23/Rectification of Mistakes under Rule 42
2. The following information in the Return appears to be incorrect/No return has been filed under Rule 20 and therefore is proposed to be assessed as follows :

		As per Self-Assessment	As per assessment by officer	Rremarks/ Reason
Assessment of Base Property Value	Zone Classification			
	Unit Area Rate of the Zone (UAR)			
	Plinth Area Rate for the Municipality (PAR)			
	Total Land Area (LA)			
	Total Covered Area (CA)			
	Structure Factor Applicable (Sf)			
	Age Factor Applicable (Af)			
	Base Property Value As per Rule 14(2) (BPV)			
	Location Factor for the property (Lf)			
	Ownership Factor (Of)			
Assessment of Annual Property Value	Civic Service Factor (Cf)			
	Usage Factor (Uf)			
	Other Factor (Xf)			
	Annual Property Value as per Rule 17 (3)			
	Annual Property Value as per Rule 17 (3)			
	Tax for General Purpose			
	Tax for water and drainage			
Assessment of Tax	Tax for Street Lighting			
	Tax for Scavenging			
	Total Tax			
	Total Tax due for all portions of property			
	Rebate Applicable			
	Interest payable			

- 3. I therefore propose to modify the Annual Property Value (APV) and the property tax on the basis of the information available with the Municipality. In case, you disagree with the assessment and the proposed increase, you may present your case with all available records either in person or through an authorized representative on.....at .....AM/PM in the chamber of the undersigned.
- 4. In case you fail to appear on the appointed date and time or otherwise explain why the APV and the tax should not be assessed as above, the assessment will be framed under Rule 37/Rule 38/Rule 42 on the basis of the information available with the Municipality as indicated above.

Place.....

Assessing Officer with seal and name

Date.....

Address .....

FORM - 17

OFFICE OF THE CHIEF CONTROLLING OFFICER  
<Name of Municipality>

Notice for Re-Assessment

Arunachal Pradesh Municipal Property Tax Management Rules, 2025  
[See Rule (2) of Rule 39]

To,  
Shri/Smti .....  
(Name of Owner).....  
(Property Address) .....

UPIN AUXXXXXXXXXX

Assessment Year

Return Acknowledgment Number

Date of Submission of Annual Return

Sub : Notice under Rule 39 of Arunachal Pradesh Municipal Property Tax Management Rules, 2025

1. This is inference to the completion of assessment and Order passed under Rule 38/ Rule 39/ Rule 40/ Rule 41, never the less, it had been detected there are instances of willful suppression of information.
2. The following information had been willfully suppressed by you in the Return filed under Rule 20/Rule 21/ Rule 22 :

Particulars	As per Return Filed	As per Assessing Officer	Remarks

3. I the re fo reproposed to initiate are-assessment under Rule 39, which has the consent of Chief Controlling Officer vide approval dated. ....I therefore proceed to open the earlier assessment and modify the Annual Property Value (APV) and the property tax on the basis of the information available with the Municipality. Incase, you disagree with the re-assessment and the proposed increase, you may present your case with all available records either in person or through an authorized representative on ..... at ..... AM/PM in the chamber of the undersigned.
4. In case you fail to appearon the appointed date and time or other wise expla in why the earlier assessment would not be re-opened and the APV and the tax should not be assessed as above, the assessment will be framed under Rule 39 on the basis of the information available with the Municipality as indicated above.

Place.....

Assessing Officer with seal and name

Date.....

Address .....



FORM - 18

OFFICE OF THE CHIEF CONTROLLING OFFICER  
<Name of Municipality>

Notice to file Return

Arunachal Pradesh Municipal Property Tax Management Rules, 2025  
[See Rule (1) of Rule 23]

To,  
Shri/Smti .....  
(Name of Owner).....  
(Property Address).....

UPIN

AUXXXXXXXXXXXX

Assessment Year

Dear Sir/Madam,

Sub : Notice under Rule 20 for non-submission of Return

1. Following defaults of Arunachal Pradesh Municipal Tax Rules, 2025 have been detected in respect of the Property owned / occupied by you

☒ As per records, you failed to submit your property tax return under Rule 17

☒ As per Records, you have failed to register your property in the Spatial Property database maintained by the Municipality.

<Assessing Officer to tick whatever is applicable>
2. You are therefore directed to comply the following within 15 days of issuance of this notice-

☐ File the Return in Form 11 in respect of the property you are owning / occupying in the municipal area.

☐ File the Property Survey Questionnaire in Form 1

<Assessing Officer to tick whatever is applicable>
3. In case you fail to comply with this notice, the tax due in respect of the property would be assessed on best judgement basis under Rule 35.

Place.....  
Date.....

Assessing Officer with seal and name  
Address .....

FORM - 19

OFFICE OF THE CHIEF CONTROLLING OFFICER  
<Name of Municipality>

Notice for Enter Premises

Arunachal Pradesh Municipal Property Tax Management Rules, 2025  
[See Rule (2) of Rule 40]

To,  
Shri/Smti .....  
(Name of Owner).....  
(Property Address).....

UPIN

AUXXXXXXXXXX

Assessment Year

Dear Sir/Madam,

Sub : Notice under Rule 40 for entering premise

1. Whereas it is necessary to verify the covered area/land area/identity of the owner or occupier of the property, and for this it is necessary to enter the property. As per records, you failed to submit your property tax return under Rule 17.
2. You are here by informed that Shri/Smti/Mr/Ms.....  
[name of the authorised person] designated as..... [exact designation of the search officer]- has been authorised to entery our property for the above purpose.
3. Shri/Smti/Mr/Ms ..... proposes to visit your premises  
at.....am/pm on.....
4. In case this is not convenient to you, you may kindly contact him at telephone  
number.....to fix a suitable time and date.
5. In the event, you fail to cooperate with the designated officer or fail to comply with the notice, a penalty upto ₹ may be imposed under Rule 32 for each default.

Place.....  
Date.....

Assessing Officer with seal and name  
Address .....

FORM - 20

OFFICE OF THE CHIEF CONTROLLING OFFICER  
<Name of Municipality>

Application for Rectification of Mistakes

Arunachal Pradesh Municipal Property Tax Management Rules, 2025  
[See Sub-rule (2) of Rule 42]

To,

The Assessor and Collector

(Name of Municipality)  
(Address of Municipality)

UPIN AUXXXXXXXXXX

Assessment Year

Return Acknowledgment Number

Date of Submission of Annual Return

Order No.  Order Date :

Sub : Petition of Rectification of Mistakes Rule 42 of Arunachal Pradesh Municipalities Property Tax Management Rules, 2023

1.

Following mistakes apperant from record has been noted in the return filed by me/us under Rule 20/ Rule 21/ Rule 22/ or Order passed by you under Rule 35/Rule35/ Rule 36/Rule37.

(a)

(b)

(c)

(d)

(e)

2.

The following tax payments made by me/us have not been acknowledged in the Return Submitted/Order passed.

Sl. No.	Challan/UTR No.	Bank Name	Payment Date	Amount Paid	Mode pf Payment

3.

Vide this petition, the undersigned requests you to kindly rectify the mistakes as submitted and consider them during assessment of the said return and /or pass are revised order to that effect.

4.

(Delete that not applicable)

We submit this petition with in the stipulated date as mentioned in the Rules

Or

We fail to submit this petition within the stipulated date as mentioned in the Rules for ..... (reasons for delay) and I/we here by requests to condone the delay.

5.

We are enclosing the copy of Challan/proof of payment.

Where by state that the above details are true and correct to our knowledge and we attach all necessary certificates and documents in a support to four application.

Date : .....

Signature of Property-owner/Occupier

FORM - 21

OFFICE OF THE CHIEF CONTROLLING OFFICER  
<Name of Municipality>

Appeal under Rule 44 before the Municipal Appellate Tribunal

Arunachal Pradesh Municipal Property Tax Management Rules, 2025  
[See Rule (2) of Rule 44]

Appeal No..... For the year .....

Name of the Municipality

.....

Address

.....

Particulars	Details
1. Name and Address of the Appellant	_____
2. Property Address	_____
3. Unique Property Identification Number	_____
4. Financial Year inconnection with which the appeal is preferred	_____
5. Name and Designation of the Assessing Officer passing the Order appealed against	_____
6. Rule under which the Order Passed and date of Order	_____
7. The date of service	_____
8. Admitted tax liability under the Arunachal Pradesh Municipal Property Tax Management Rules, 2025 [Provide date of payment, enclose copy of challan] {Note :The appeal shall be treated as invalid in case evidence of payment of admitted taxis not enclosed-Refer Rule 44(4)}	_____
9. Address to which notices may be sent to the appellant	_____
10. Relief claimed in appeal	_____

Signature of Appellant

A. Statement of Facts

B. Grounds of Appeal (With necessary supporting evidences)

C. List of Documents attached

D. Proposed Assessment of tax

		As per Self- Assessment Return	As per Assessment Order	As claimed by appellant	Remarks/ Reason
Assessment of Base Property Value	Zone Classification				
	Unit Area Rate of the Zone (UAR)				
	Plinth Area Rate for the				
	Municipality (PAR)				
	Total Land Area (LA)				
	Total Covered Area (CA)				
	Structure Factor Applicable (Sf)				
	Age Factor Applicable (Af)				
	Base Property Value As per Rule 14(2) (BPV)				
	Location Factor for the property (Lf)				
	Ownership Factor (Of)				
Assessment of Annual Property Value	Civic Service Factor (Cf)				
	Usage Factor (Uf)				
	Other Factor (Xf)				
	Annual Property Value as per Rule 14(3)				
	Annual Property Value as per Rule 14(3)				
	Tax for General Purpose				
	Tax for water and drainage				
Assessment of Tax	Tax for Street Lighting				
	Tax for Scavenging				
	Total Tax				
	Total Tax due for all portions of property				
	Rebate Applicable				
	Interest payable				

E. Form of Verification

I,.....son/daughter of.....the appellant, do hereby declare  
that what is stated above is true to the best of my information and belief.

Place.....

Signature of Appellant

Date.....

FORM - 22

OFFICE OF THE CHIEF CONTROLLING OFFICER  
<Name of Municipality>

Notice for Hearing

Arunachal Pradesh Municipal Property Tax Management Rules, 2025  
[See Sub-rule (8) of Rule 44]

To,

The Shri/Smti..... (Name of Owner)  
..... (Property Address)  
.....

UPIN AUXXXXXXXXXX Assessment Year

Sir/Madam,

Sub : Notice under Rule 44 of Arunachal Pradesh Municipal PropertyTax Management Rules, 2025

1. This is in reference to your appeal under Sub Rule 2 of Rule44 filed on.....vide Appeal No/Application No : .....
2. Your appeal/application had been admitted by the Municipal Property Tax Appellate Authority and hence you may present your case with all availabl erecords either in person or through an authorized representative on.....at.....AM/PM in the chamber of the undersigned.
- 3 In case you fail to appearon the appointed date and time, the order on the application under Rule 44 shall be passed on the basis of information on record.

Place : .....  
Date : .....

Municipal Property Tax Appellate Authority with  
seal and name .....  
Address .....

FORM - 23

OFFICE OF THE CHIEF CONTROLLING OFFICER

<Name of Municipality>

Order under Rule 44

Arunachal Pradesh Municipal Property Tax Management Rules, 2025

[See Rule (9) of Rule 44]

To,

Shri/Smti ..... (Name of Owner)  
..... (Property Address)  
.....

UPIN AUXXXXXXXXXX Assessment Year

Sub : Order under Rule 44

1. This is in reference to the Appeal No. ....dated .....  
and the hearing held on ....., I hereby pass the following order-

ORDER

Date : .....

Place : ..... Appellate/Revision Authority  
Address .....

\*[Strike out, whichever is not applicable]

FORM - 24

OFFICE OF THE CHIEF CONTROLLING OFFICER  
<Name of Municipality>

Review under Rule 44

Arunachal Pradesh Municipal Property Tax Management Rules, 2025  
[See Sub Rule (2) of Rule 45]

Appeal No..... For the year .....

Name of the Municipality

.....

Address

.....

Particulars	Details
1. Name and Address of the Appellant	_____
2. Property Address	_____
3. Unique Property Identification Number	_____
4. Financial Year in connection with which the review/revision is preferred	_____
5. Name and Designation of the Assessing Officer passing the Order for which review/revision sought	_____
6. Rule under which the Order Passed and date of Order	_____
7. The date of service	_____
8. Admitted tax liability under the Arunachal Pradesh Municipal Property Tax Management Rules, 2025 [Provide date of payment, enclose copy of challan] {Note :The appeal shall be treated as invalid in case evidence of payment of admitted taxis not enclosed - Refer Rule 44(4)}	_____
9. Address to which notices may be sent to the appellant	_____
10. Relief claimed in appeal	_____

Signature of Appellant



**A. Statement of Facts**

**B. Grounds of Review/Revision Appeal (With necessary supporting evidences)**

**C. List of Documents attached**

**E. Form of Verification**

I,....., son/daughter of.....the appellant, do hereby declare that what is stated above is true to the best of my information and belief.

Place.....

Signature of Appellant

Date.....

FORM - 25

OFFICE OF ASSESSOR AND COLLECTOR  
<Name of the Municipality>  
<Designation /Office Address of Assessing Authority>

Form of Order

Arunachal Pradesh Municipal Property Tax Management Rules, 2025

[See Sub-rule (10) of Rule 37 & Rule 38]

To,  
Shri/Smti ..... (Name of Owner)  
..... (Property Address)  
.....

UPIN	AU	Assessment Year	
Notice No		Notice Date	
Return Ack		Return submission date	

Sub : Order under Rule 37/Rule 38 of Arunachal Pradesh Municipal PropertyTax Management Rules, 2025

1. In exercise of powers under Rule 34, I, Assessing Officer, have -
- (i) scrutinized your self-Assessment Return / Belated Return / Revised Return / No return filed <Strike off whichever is not applicable> ,
  - (ii) considered your objection to the Notice for assessment/reassessment filed by you on .....(date)/no objection to the notice was filed by you <Strike off whichever is not applicable>
  - (iii) .....conducted enquiry and verification into the details disclosed by you, and considered evidence collected in the course of the enquiry.
2. Now Therefore, in exercise of powers conferred in me under Rule 37 (8) or Rule 38 or 39 (5), I hereby make following assessment in respect of your property :

		As per Self-Assessment	Assessment made	Remarks/ Reason
Assessment of Base Property Value	Zone Classification			
	Unit Area Rate of the Zone (UAR)			
	Plinth Area Rate for the Municipality (PAR)			
	Total Land Area (LA)			
	Total Covered Area (CA)			
	Structure Factor Applicable (Sf)			
	Age Factor Applicable (Af)			
	Base Property Value As per Rule 14(2) (BPV)			
	Location Factor for the property (Lf)			
	Ownership Factor (Of)			
Assessment of Annual Property Value	Civic Service Factor (Cf)			
	Usage Factor (Uf)			
	Other Factor (Xf)			
	Annual Property Value as per Rule 14(3)			
	Annual Property Value as per Rule 14(3)			
	Tax for General Purpose			
	Tax for water and drainage			

		As per Self-Assessment	Assessment made	Remarks/Reason
Assessment of Tax	Tax for Street Lighting			
	Tax for Scavenging			
	Total Tax			
	Total Tax due for all portions of property			
	Rebate Applicable			
	Interest payable			
Tax Amount paid				
Balance	Amount due			
	Interest on balance amount			
Refund due	lil any			
Penalty imposed	(if any)			

3. The detailed reasons/justification for the assessment if tax, interest, and penalty are as under :

6. A challan for payment of ₹.....is enclosed. You are required to pay the property tax and penalty as above Within 15 days of service of this order.

Or

Are fund of ₹.....admitted and acheque of an equivalent amount (Cheque No:.....Dated.....) enclosed herewith/has been ordered to be credited to your account.

7. In case, if you fail to pay the amount with in the period specified above, you shall be liable to pay interest as specified in Rule 27 of the Rules.

8. Non payment of tax by the due date will also make you liable for penalty under Rule 32.

Place : .....

Assessing Officer with seal and name

Date : .....

Address .....

FORM - 26

OFFICE OF ASSESSOR AND COLLECTOR  
<Name of the Municipality>  
<Designation /Office Address of Assessing Authority>

Form of Order of Re-Assessment

Arunachal Pradesh Municipal Property Tax Management Rules, 2025

[See Sub-rule (6) of Rule 39]

To,  
Shri/Smti ..... (Name of Owner)  
..... (Property Address)  
.....

UPIN	AU	Assessment Year	
Notice No		Notice Date	
Return Ack		Return submission date	

Sub : Order under Rule 39 of Arunachal Pradesh Municipal PropertyTax Management Rules, 2025

1. In exercise of powers under Rule 39, I, Assessing Officer, have -
- (i) .....scrutinized your self-Assessment Return/Belated Return/ Revised Return/No return filed <Strike off whichever is not applicable> ,
  - (ii) considered your reply to the Notice for assessment/reassessment filed by you on .....(date)/no objection to the notice was filed by you <Strike off whichever is not applicable>
  - (iii) .....conducted enquiry and verification into the details disclosed by you, and considered evidence collected in the course of the enquiry.
2. Now Therefore, in exercise of powers conferred in me under Rule 39 (5), I hereby make following assessment in respect of your property :

		As per Self- Assessment	Assessment made	Remarks/ Reason
Assessment of Base Property Value	Zone Classification			
	Unit Area Rate of the Zone (UAR)			
	Plinth Area Rate for the Municipality (PAR)			
	Total Land Area (LA)			
	Total Covered Area (CA)			
	Structure Factor Applicable (Sf)			
	Age Factor Applicable (Af)			
	Base Property Value As per Rule 14(2) (BPV)			
	Location Factor for the property (Lf)			
	Ownership Factor (Of)			
Assessment of Annual Property Value	Civic Service Factor (Cf)			
	Usage Factor (Uf)			
	Other Factor (Xf)			
	Annual Property Value as per Rule 14(3)			
	Tax for General Purpose			
	Tax for water and drainage			

		As per Self-Assessment	Assessment made	Remarks/Reason
Assessment of Tax	Tax for Street Lighting			
	Tax for Scavenging			
	Total Tax			
	Total Tax due for all portions of property			
	Rebate Applicable			
	Interest payable			
Tax Amount paid				
Balance	Amount due			
	Interest on balance amount			
Refund due	(if any)			
Penalty imposed	(if any)			

3. detailed reasons/justification for the assessment if tax, interest, and penalty are as under :

4. A challan for payment of ₹ .....is enclosed. You are required to pay the property tax and penalty as above Within 15 days of service of this order.

Or

A refund of ₹.....admitted and acheque of an equivalent amount (Cheque No:.....Dated.....) enclosed herewith/has been ordered to be credited to your account.

5. In case, if you fail to pay the amount within the period specified above, you shall be liable to pay interest as specified in Rule 27 of the Rules.
6. Non-payment of tax by the due date will also make you liable for penalty under Rule 32.

Place : .....

Assessing Officer with seal and name

Date : .....

Address .....

FORM - 27

OFFICE OF THE CHIEF CONTROLLING OFFICER  
<Name of the Municipality>

Notice for Imposition of Penalty

Arunachal Pradesh Municipal Property Tax Management Rules, 2025

[See Sub-rule (7) of Rule 32]

To,

Shri/Smti ..... (Name of Owner)  
..... (Property Address)  
.....

UPIN

AUXXXXXXXXXX

Assessment Year

Dear Sir/Madam,

Sub : Notice under Rule 32

1. I hereby propose to impose Penalty under Rule 32 is leviable for the following reasons : (Tick which ever is applicable)

(a) You have failed to submit correct and complete return of self-assessment by the due date

(b) You have furnished incorrect or incomplete details of the property, or deliberately applied incorrect zoning or factors leading to incorrect self-assessment of tax

(c) You have failed to pay the duesasper Rule 23;

(d) A regular assessment was made under Rule 34 and the tax reassessed exceeds the tax paid under self-assessment by more than 20 percent thereof;

(e) A best judgement assessment was made under Rule 38 because of default on your part;

(f) A reassessment of returns was made under Rule 39 because of default on your part;

(g) You have failed to comply with the notice under Rule 40 ;

(h) You have failed to produce necessary document sand evidence called by the Assessing Officer or the appellate authority

(i) You have knowingly or will fully furnished in correct infor mation or documentation.

(j) You have obstructed any authority appointed under the Act and these Rules in conducting survey of your property, or in exercise of any of his powers;

(k) Any others :

1.

2.
2. Further details/information of the default is as below :
3. Before levying the penalty, you are given an opportunity to show that the above default was for a reasonable cause. You are hereby directed to show cause why a penalty of ₹ 200000 or 300% of total annual tax due for the Assessment year, whichever is lower should not be imposed on you, within 15 days of issuance of this notice.
4. In case you fail to reply to the notice by the due date, the penalty shall belevied ex-parte, without any further notice.

Place : .....  
Date : .....

Assessing Officer with seal and name  
Address



FORM - 29

OFFICE OF THE CHIEF CONTROLLING OFFICER  
<Name of the Municipality>

Register of Orders Passed

Arunachal Pradesh Municipal Property Tax Management Rules, 2025  
[See Clause (a) of Sub-Rule (1) of Rule 48, read with Rule 34/35/36/37/38/41/43/44/45]

Designation of the officer ..... Name of Office  
.....

Sl. No.	Date of Order	Unique Property Identification No.	Rule under which orderis passed	Assessment Year	Tax due as per Self-Assessment	Tax assessed as per the order	Balance Tax Due (+) Due (+) Refund due (-)
1	2	3	4	5	6	7	8