

BRIHANMUMBAI MAHANAGARPALIKA

(Assessment & Collection Department)

RATES OF TAXATION ON CAPITAL VALUE WITH EFFECT FROM 01.04.2015

Price Rs.5/- (Including all taxes)

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Rates of property taxes for the below mentioned user categories as shown in Table No.1

User Categories –

Residential User, Educational Institute, Portion of Residential building mention in Schedule 'A' Part-II :- Lounge / Visitors waiting room, Service floor, Swimming Pool, Air conditioning Plant Room, Air handling Room, Car Parking in Stilt / Basement / Podium, Dry Balcony, Enclosed garage for parking, Nitches, Porch, Refuge Area, Servant Toilet / Common Toilet, Sewerage /Water Treatment Plant /Structure for an effluent plant, Watchmen Cabin, Open Terrace in exclusive possession attached to flat, Society Office.

Table No.1

General Tax % (Including Fire Tax)	Water Tax %	Water Benefit Tax %	Sewerage Tax %	Sewerage Benefit Tax %	Municipal Education Cess %	State Education Cess %	Employment Guarantee Cess %	Tree Cess %	Street Tax %
0.110	0.253	0.069	0.163	0.043	0.040	0.035	0.010	0.002	0.050

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Rates of property taxes for the below mentioned user categories as shown in Table No.2

User Categories –

Commercial User, Industrial User, Storage Tank, Multiplex, Stadium, Airport, Open air theater - stage and other structures, Hotels upto Five Star & above, Factory including Refinery, Industrial Estate, Service Industrial Estate, Workshop, Portions of Commercial & Industrial building mentioned Schedule 'A' Part III & IV :- Entrance Lobby, Lounge / Visitors waiting room, Service floor, Air conditioning Plant Room, Air handling Room, Car Parking in Stilt / Basement / Podium, Enclosed garage for parking, Nitches, Porch, Refuge Area, Servant Toilet / Common Toilet, Sewerage /Water Treatment Plant /Structure for an effluent plant, Watchmen Cabin, Open Terrace in exclusive possession attached to flat, Society Office, Electric sub-station of a commercial building, Electric sub-station of a residential building,

Table No.2

General Tax % (Including Fire Tax)	Water Tax %	Water Benefit Tax %	Sewerage Tax %	Sewerage Benefit Tax %	Municipal Education Cess %	State Education Cess %	Employment Guarantee Cess %	Tree Cess %	Street Tax %
0.270	0.620	0.170	0.400	0.105	0.100	0.080	0.020	0.005	0.130

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Rates of property taxes for the below mentioned user categories as shown in Table No.3

User Categories –

Airport Land

(a) Land used for movement and parking of aircraft including runway and taxiing bay

(b) Any land other than land covered by entry (a)

Land of Stadium, Land of open air theater, Land of petrol pump / service station / LPG, CNG station / kerosene station, Land around weighbridge,

Golf Course, Amusement Park, Open air electric substation, Quarry, Water Reservoir, Salt pan

Open Land Non-Residential :- (a) Commercial , (b) Industrial

Open Land Residential

Open land under reservation:- (a) Partial impermissibility, (b) Total impermissibility

Racecourse :- (a) Land occupied by racing track, (b) Land other than the land of racing track

Land beneath partly demolished /collapsed / remains of structures and therefore not capable of being physically occupied until issuance of I.O.D.

Open land not built upon until the issuance of I.O.D.

Rehab component of Open land for redevelopment under various schemes approved by State Govt. / MHADA / MMRDA /MCGM under Rule 33 of D.C.Regulations.

Table No.3

General Tax % (Including Fire Tax)	Water Tax %	Water Benefit Tax %	Sewerage Tax %	Sewerage Benefit Tax %	Municipal Education Cess %	State Education Cess %	Employment Guarantee Cess %	Tree Cess %	Street Tax %
0.500	1.148	0.315	0.740	0.195	0.190	0.148	0.042	0.010	0.230