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NOTIFICATION

No.J.11011/1/06/-REV, the 15th July, 2011. In exercise of the power conferred under section 6, 8 and 9 of the Mizoram (Taxes on Land, Building and Assessment of Revenue) Act, 2004 and in supersession of all Notifications earlier issued in this regards, the Governor of Mizoram is pleased to revise the rates of various taxes and fees etc, levied and collected under Revenue Department with effect from the date of publication in the Mizoram Official Gazette.

R.L. Rinawma,
Commissioner & Secretary to the Govt. of Mizoram,
Revenue Department.

**REVISION OF RATE OF TAXES AND LAND REVENUE ETC.
UNDER LAND REVENUE & SETTLEMENT DEPARTMENT 2011**

TAXESON HOUSE/ ZORAMCHIAH/ STALL/ SHOP

| S. No. | Item | Rate per plot per annum | | Revise rate 2011 (Rs.) |
|--------|-------------------------------|-------------------------|------------------------|------------------------|
| | | Grade | Rate as per 2005 (Rs.) | |
| 1 | House | | Rs. 20.00 | 20.00 |
| 2 | Zoramchiah | | Rs. 25.00 | 30.00 |
| 3 | Stall at Aizawl | | Rs. 300.00 | 400.00 |
| 4 | Stall at District Hqrs. | | Rs. 150.00 | 200.00 |
| 5 | Stall at other Notified towns | | Rs. 100.00 | 160.00 |
| 6 | Stall at rural/villages areas | | Rs. 75.00 | 100.00 |
| 7 | Shop at Aizawl | I | Rs. 1,500.00 | 1,600.00 |
| | | II | Rs. 1,000.00 | 1,200.00 |
| | | III | Rs. 750.00 | 400.00 |
| 8 | Shop at District Hqrs. | I | Rs. 500.00 | 600.00 |
| | | II | Rs. 400.00 | 400.00 |
| | | III | Rs. 300.00 | 200.00 |
| 9 | Shop at other notified towns | | Rs. 250.00 | 180.00 |
| 10 | Shop at rural/villages areas | | Rs. 150.00 | 145.00 |

**NON AGRICULTURAL LAND
(A) SHOP/STALL PASS AND HOUSE SITE PASS**

| Grade | PREMIUM | | | | | | | Annual Land Revenue for House site rate per sqm. | |
|-----------------|--------------------------------|------------------|-------------------------|-----------------------------|-----------------|-------------------------|------|--|-------------------------|
| | Shop/ Stall Pass rate per sqm. | | | House Site rate as per sqm. | | | | Rate as per 2006 (Rs.) | Revised Rate 2011 (Rs.) |
| | Rate as per 2005 | As per rate 2006 | Revised Rate 2011 (Rs.) | Rate as per 2005 (Rs.) | Rate 2006 (Rs.) | Revised Rate 2011 (Rs.) | | | |
| Grade - I | 1000.00 | 200.00 | 300.00 | 100.00 | 10.00 | 18.00 | 2.00 | 4.00 | |
| Grade - II | 500.00 | 150.00 | 200.00 | 50.00 | 8.00 | 14.00 | 1.50 | 3.00 | |
| Grade - III | 100.00 | 100.00 | 150.00 | 10.00 | 6.00 | 10.00 | 1.00 | 2.00 | |
| Grade - III 'A' | 90.00 | 90.00 | 140.00 | 8.00 | 5.00 | 8.00 | 0.50 | 0.80 | |
| Grade - III 'B' | 80.00 | 80.00 | 130.00 | 7.00 | 4.00 | 6.00 | 0.25 | 0.45 | |
| Grade - III 'C' | 70.00 | 70.00 | 120.00 | 6.00 | 3.00 | 5.00 | 0.15 | 0.25 | |
| Grade - III 'D' | 60.00 | 60.00 | 100.00 | 5.00 | 2.00 | 3.00 | 0.10 | 0.20 | |
| Grade - I | 700.00 | 160.00 | 250.00 | 80.00 | 7.00 | 12.00 | 1.50 | 3.00 | |
| Grade - II | 350.00 | 120.00 | 180.00 | 40.00 | 5.00 | 8.00 | 1.00 | 2.00 | |
| Grade - III | 80.00 | 80.00 | 130.00 | 8.00 | 4.00 | 6.00 | 0.50 | 1.00 | |
| Grade - III 'A' | 70.00 | 70.00 | 120.00 | 10.00 | 3.00 | 5.00 | 0.25 | 0.45 | |
| Grade - III 'B' | 60.00 | 60.00 | 100.00 | 5.00 | 2.00 | 3.00 | 0.15 | 0.25 | |
| Grade - III 'C' | 50.00 | 50.00 | 80.00 | 4.00 | 1.50 | 2.50 | 0.10 | 0.15 | |
| Grade - I | 500.00 | 120.00 | 180.00 | 40.00 | 6.00 | 10.00 | 0.80 | 1.50 | |
| Grade - II | 250.00 | 80.00 | 130.00 | 15.00 | 4.00 | 6.00 | 0.50 | 1.00 | |
| Grade - III | 50.00 | 50.00 | 80.00 | 6.00 | 2.00 | 3.00 | 0.25 | 0.45 | |
| Grade - III 'A' | 40.00 | 30.00 | 50.00 | 3.00 | 1.00 | 1.50 | 0.10 | 0.15 | |
| Grade - I | 400.00 | 100.00 | 160.00 | 20.00 | 4.00 | 6.00 | 0.50 | 1.00 | |
| Grade - II | 200.00 | 60.00 | 90.00 | 6.00 | 2.00 | 3.00 | 0.25 | 0.50 | |
| Grade - III | 30.00 | 25.00 | 40.00 | 3.00 | 0.75 | 1.00 | 0.10 | 0.15 | |
| Grade - I | 300.00 | 50.00 | 80.00 | 10.00 | 1.00 | 1.50 | 0.50 | 1.00 | |
| Grade - II | 150.00 | 30.00 | 50.00 | 5.00 | 0.50 | 0.75 | 0.30 | 0.50 | |
| Grade - III | 20.00 | 15.00 | 25.00 | 2.00 | 0.25 | 0.35 | 0.05 | 0.10 | |
| (4) Others | 20.00 | 15.00 | 25.00 | 2.00 | 0.25 | 0.35 | 0.05 | 0.10 | |

| | | (B) HOUSE SITE LSC | | | | | |
|-----------------------------------|-----------------|------------------------------------|--------------------------------|------------------------------------|--------------------------------|-------------------------------------|--------------------------------|
| | | Land Recording Fees | | Redemption for Excess Area | | Annual Land Revenue per sqm. | |
| | | Rate as per Sqm. 2006 (Rs.) | Revised Rate 2011 (Rs.) | Rate as per Sqm. 2006 (Rs.) | Revised Rate 2011 (Rs.) | Rate as per Sqm. 2006 (Rs.) | Revised Rate 2011 (Rs.) |
| (1) AIZAWL | | | | | | | |
| | Grade - I | 2.00 | 5.00 | 150.00 | 200.00 | 3.00 | 6.00 |
| | Grade - II | 1.70 | 3.00 | 130.00 | 150.00 | 2.00 | 4.00 |
| | Grade - III | 1.50 | 2.00 | 110.00 | 140.00 | 1.00 | 2.00 |
| | Grade - III 'A' | 1.30 | 2.00 | 80.00 | 100.00 | 0.75 | 1.40 |
| | Grade - III 'B' | 1.20 | 2.00 | 60.00 | 80.00 | 0.50 | 0.90 |
| | Grade - III 'C' | 1.00 | 2.00 | 40.00 | 60.00 | 0.30 | 0.55 |
| | Grade - III 'D' | 0.90 | 2.00 | 20.00 | 40.00 | 0.20 | 0.35 |
| (2) LUNGLEI | | | | | | | |
| | Grade - I | 1.70 | 3.00 | 120.00 | 180.00 | 2.00 | 4.00 |
| | Grade - II | 1.40 | 2.00 | 90.00 | 120.00 | 1.00 | 2.00 |
| | Grade - III | 1.20 | 2.00 | 60.00 | 80.00 | 0.75 | 1.40 |
| | Grade - III 'A' | 1.00 | 2.00 | 50.00 | 70.00 | 0.50 | 0.90 |
| | Grade - III 'B' | 0.90 | 2.00 | 30.00 | 50.00 | 0.30 | 0.55 |
| | Grade - III 'C' | 0.80 | 2.00 | 20.00 | 40.00 | 0.20 | 0.35 |
| (3) CHAMPHAI & KOLASIB | | | | | | | |
| | Grade - I | 1.40 | 3.00 | 100.00 | 150.00 | 1.00 | 2.00 |
| | Grade - II | 1.20 | 2.00 | 60.00 | 100.00 | 0.75 | 1.40 |
| | Grade - III | 0.80 | 2.00 | 30.00 | 60.00 | 0.75 | 1.40 |
| | Grade - III 'A' | 0.70 | 2.00 | 20.00 | 40.00 | 0.20 | 0.35 |
| (4) SERCHHIP & MAMIT | | | | | | | |
| | Grade - I | 1.00 | 3.00 | 80.00 | 120.00 | 1.00 | 2.00 |
| | Grade - II | 0.80 | 2.00 | 60.00 | 80.00 | 0.50 | 0.90 |
| | Grade - III | 0.60 | 2.00 | 20.00 | 40.00 | 0.15 | 0.25 |
| (5) OTHER STATION AREAS | | | | | | | |
| | Grade - I | 0.70 | 2.00 | 40.00 | 60.00 | 0.50 | 0.90 |
| | Grade - II | 0.50 | 1.50 | 30.00 | 50.00 | 0.30 | 0.55 |
| | Grade - III | 0.40 | 1.00 | 10.00 | 20.00 | 0.10 | 0.20 |

**AGRICULTURAL LAND
A. PERIODIC PATTA**

| Grade | Premium per hectare | | | Annual Land Revenue Per hectare | | |
|-------------|-----------------------|-------------------|-------------------------|---------------------------------|-----------------|-------------------------|
| | Rate as per 2005(Rs.) | Rate as 2006(Rs.) | Revised Rate 2011 (Rs.) | Rate as per 2005(Rs.) | Rate 2006 (Rs.) | Revised Rate 2011 (Rs.) |
| Grade - I | 250.00 | 130.00 | 250.00 | 150.00 | 100.00 | 200.00 |
| Grade - II | 200.00 | 110.00 | 200.00 | 100.00 | 80.00 | 160.00 |
| Grade - III | 150.00 | 100.00 | 150.00 | 70.00 | 60.00 | 108.00 |
| Grade - IV | 100.00 | 80.00 | 100.00 | 50.00 | 40.00 | 72.00 |

B. AGRICULTURAL LAND LSC

| Grade | Land Recording Fees per sqm. | | | Land redemption fee per sqm. | | | Annual land revenue per hectare | | |
|-------------|------------------------------|-------------------|-------------------------|------------------------------|-------------------|-------------------------|---------------------------------|-------------------|-------------------------|
| | Rate as per 2005(Rs.) | Rate as 2006(Rs.) | Revised Rate 2011 (Rs.) | Rate as per 2005(Rs.) | Rate as 2006(Rs.) | Revised Rate 2011 (Rs.) | Rate as per 2005(Rs.) | Rate as 2006(Rs.) | Revised Rate 2011 (Rs.) |
| Grade - I | 0.10 | 0.05 | 0.10 | 1.00 | 0.50 | 1.00 | 250.00 | 200.00 | 400.00 |
| Grade - II | 0.08 | 0.05 | 0.10 | 0.80 | 0.30 | 0.60 | 200.00 | 180.00 | 360.00 |
| Grade - III | 0.06 | 0.05 | 0.10 | 0.60 | 0.20 | 0.40 | 150.00 | 150.00 | 270.00 |
| Grade - IV | 0.04 | 0.05 | 0.10 | 0.40 | 0.10 | 0.20 | 100.00 | 100.00 | 180.00 |

| | | LAND LEASE | | | | | | | | |
|--|---|--------------------------------------|----------------------|-----------------------|--------------------------------------|--------------------------------------|-----------------------|-------------------------|-----------------|-------------------------|
| Grade Classification | Area Classification | Land Recording fees per sqm. | | | Land Redemption Fees per sqm. | | | Revised Rate 2011 (Rs.) | Rate 2007 (Rs.) | Revised Rate 2011 (Rs.) |
| | | Rate as per 2005(Rs.) | Rate 2007 (Rs.) | Rate as per 2005(Rs.) | Rate as per 2005(Rs.) | Rate 2007 (Rs.) | Rate as per 2005(Rs.) | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | | |
| 1. State Capital | | | | | | | | | | |
| A. Land for Government and Semi-Government office and Residential purpose | 1) Upto 4000 sqm. 2) above 4000 sqm. | 4.00 3.00 | 4.00 3.50 | 7.00 6.00 | 3.00 2.50 | 3.00 2.00 | 2.00 1.75 | 3.50 3.00 | | |
| B. Land for Office and Residential purposes of NGO and other organised bodies, Educational institutes, cantonments, Airport, Vety based farms, Industries, Factories, Workshops, Market, Zoo, Fish Pond and Amenities | 1) Upto 4000 sqm. 2) above 4000 sqm. | 2.50 20.00 | 3.00 2.50 | 5.00 4.00 | 2.00 1.50 | 2.00 1.50 | 1.50 1.20 | 2.50 2.00 | | |
| C. Land for Agro-based farms, Plantation, Grazing Ground, Registered Road, Public undertakings, Religious and Charity purpose. | 1) Upto 4000 sqm. 2) above 4000 sqm. | 1.50 1.00 3.00 2.00 1.50 | 2.00 1.50 3.00 | 3.00 2.00 4.00 | 1.00 0.75 2.00 1.50 1.00 | 1.00 0.75 2.00 1.50 1.00 | 1.00 0.75 1.50 | 1.50 1.00 2.50 | | |
| II. District Headquarter | | | | | | | | | | |
| A. Land for Government and Semi-Government Office and Residential purpose | 1) Upto 4000 sqm. 2) above 4000 sqm. | 2.50 1.50 1.00 2.00 | 2.50 2.50 2.00 | 3.00 3.00 2.50 | 1.50 0.75 1.00 | 1.50 0.75 1.00 | 1.20 1.00 | 2.00 1.50 | | |
| B. Land for Office and Residential purpose of NGO and other organised bodies, Educational institutes, cantonments, Airport, Vety based farms, Industries, Factories, Workshops, Market, Zoo, Fish Pond and Amenities. | 1) Upto 4000 sqm. 2) above 4000 sqm. | 0.24 1.50 0.30 | 2.00 1.50 1.50 | 2.00 2.00 | 0.50 0.25 0.80 0.30 | 0.50 0.25 0.80 0.30 | 1.00 0.75 | 1.00 1.00 | | |
| C. Land for Agro-based farms, Plantation, Grazing Ground, Registered Road, Public undertakings, Religious and Charity purpose. | 1) Upto 4000 sqm. 2) above 4000 sqm. | 1.00 0.40 | 1.00 0.75 | 1.50 1.00 | 0.60 40.00 | 0.60 40.00 | 0.50 0.40 | 0.75 0.60 | | |

| Grade Classification | Area Classification | Land Recording fees per sqm. | | | Land Redemption Fees per sqm. | | |
|--|---|------------------------------|-----------------|-------------------------|-------------------------------|-----------------|-------------------------|
| | | Rate as per 2005 (Rs.) | Rate 2007 (Rs.) | Revised rate 2011 (Rs.) | Rate as per 2005 (Rs.) | Rate 2007 (Rs.) | Revised Rate 2011 (Rs.) |
| III. Other Notified Station Areas. | | | | | | | |
| A. Land for Government and Semi-Government Office and Residential purposes. | 1) Upto 4000 sqm. 2) above 4000 sqm. | 1.00 | 2.00 | 3.00 | 0.50 | 1.00 | 1.50 |
| B. Land for Office and Residential purposes of NGO and other organised bodies, Educational institutes, cantonments, Airport, Vety based farms, Industries, Factories, Workshops, Market, Zoo, Fish Pond and Amenities | 1) Upto 4000 sqm. 2) above 4000 sqm. | 0.75 | 1.50 | 2.00 | 0.30 | 0.50 | 0.75 |
| C. Land for Agro-based farms, Plantation, Grazing Ground, Registered Road, Public undertakings, Religious and Charity purpose. | 1) Upto 4000 sqm. 2) above 4000 sqm. | 0.25 | 0.60 | 1.00 | 0.15 | 0.30 | 0.50 |
| IV. Other Areas | | | | | | | |
| A. Land for Government and Semi-Government Office and Residential purposes. | 1) Upto 4000 sqm. 2) above 4000 sqm. | 0.15 | 1.00 | 1.50 | 0.50 | 0.40 | 0.60 |
| B. Land for Office and Residential purposes of NGO and other organised bodies, Educational institutes, cantonments, Airport, Vety based farms, Industries, Factories, Workshops, Market, Zoo, Fish Pond and Amenities | 1) Upto 4000 sqm. 2) above 4000 sqm. | 0.10 | 0.60 | 1.00 | 0.30 | 0.30 | 0.50 |
| C. Land for Agro-based farms, Plantation, Grazing Ground, Registered Road, Public undertakings, Religious and Charity purpose. | 1) Upto 4000 sqm. 2) above 4000 sqm. | 0.08 | 0.30 | 0.50 | 0.20 | 0.15 | 0.20 |
| | | | 0.25 | 0.40 | | 0.10 | 0.15 |

| LAND LEASE | | Annual Land Revenue per sqm. | |
|---|----------------------------|-------------------------------------|-------------------------------|
| Grade Classification | Area Classification | Rate 2007 (Rs.) | Revised rate 2011(Rs.) |
| 1 | 2 | 3 | 4 |
| 1. State Capital | 1) Upto 4000 sqm. | 20.00 | 25.00 |
| A. Land for Government and Semi-Government office and Residential purpose | 2) above 4000 sqm. | 18.00 | 20.00 |
| B. Land for Office and Residential purposes of NGO and other organised bodies, Educational institutes, cantonments, Airport, Vety based farms, Industries, Factories, Workshops, Market, Zoo, Fish Pond and Amenities | 1) Upto 4000 sqm. | 16.00 | 18.00 |
| | 2) above 4000 sqm. | 12.00 | 15.00 |
| C. Land for Agro-based farms, Plantation, Grazing Ground, Registered Road, Public undertakings, Religious and Charity purpose. | 1) Upto 4000 sqm. | 10.00 | 12.00 |
| | 2) above 4000 sqm. | 8.00 | 10.00 |
| II. District Headquarter | 1) Upto 4000 sqm. | 16.00 | 18.00 |
| A. Land for Government and Semi-Government Office and Residential purpose | 2) above 4000 sqm. | 12.00 | 15.00 |
| B. Land for Office and Residential purpose of NGO and other organised bodies, Educational institutes, cantonments, Airport, Vety based farms, Industries, Factories, Workshops, Market, Zoo, Fish Pond and Amenities. | 1) Upto 4000 sqm. | 10.00 | 12.00 |
| | 2) above 4000 sqm. | 8.00 | 10.00 |
| C. Land for Agro-based farms, Plantation, Grazing Ground, Registered Road, Public undertakings, Religious and Charity purpose. | 1) Upto 4000 sqm. | 6.00 | 8.00 |
| | 2) above 4000 sqm. | 5.00 | 7.00 |

| Grade Classification | Area Classification | Annual Land Revenue per sqm. | |
|---|---|------------------------------|------------------------|
| | | Existing rate 2007 (Rs.) | Revised rate 2011(Rs.) |
| | 1) Upto 4000 sqm. 2) above 4000 sqm. | 10.00 | 12.00 |
| III. Other Notified Station Areas. | | | |
| A. Land for Government and Semi-Government Office and Residential purposes. | | 8.00 | 10.00 |
| B. Land for Office and Residential purposes of NGO and other organised bodies, Educational institutes, cantonments, Airport, Vety based farms, Industries, Factories, Workshops, Market, Zoo, Fish Pond and Amenities | 1) Upto 4000 sqm. 2) above 4000 sqm. | 6.00 | 8.00 |
| | | 5.00 | 7.00 |
| C. Land for Agro-based farms, Plantation, Grazing Ground, Registered Road, Public undertakings, Religious and Charity purpose. | 1) Upto 4000 sqm. 2) above 4000 sqm. | 4.00 | 6.00 |
| | | 3.50 | 4.00 |
| IV. Other Areas | | | |
| A. Land for Government and Semi-Government Office and Residential purposes. | 1) Upto 4000 sqm. 2) above 4000 sqm. | 5.00 | 7.00 |
| | | 4.00 | 6.00 |
| B. Land for Office and Residential purposes of NGO and other organised bodies, Educational institutes, cantonments, Airport, Vety based farms, Industries, Factories, Workshops, Market, Zoo, Fish Pond and Amenities | 1) Upto 4000 sqm. 2) above 4000 sqm. | 3.50 | 5.00 |
| | | 3.00 | 4.00 |
| C. Land for Agro-based farms, Plantation, Grazing Ground, Registered Road, Public undertakings, Religious and Charity purpose. | 1) Upto 4000 sqm. 2) above 4000 sqm. | 2.50 | 3.00 |
| | | 2.00 | 2.50 |

BUILDING TAX

| Sl.No. | Type of building | Rate as per 2006 Annual Tax | Revised rate 2011 (Rs.) | Rate as per 2006 Surcharge for independent flat or apartment | Revised rate 2011 (Rs.) |
|--------|------------------------------------|-----------------------------|-------------------------|--|-------------------------|
| a) | Reinforce Cement Concrete building | 100.00 | 150.00 | 50.00 | 100.00 |
| b) | Semi Pucca building | 75.00 | 100.00 | 40.00 | 80.00 |
| c) | Assam Type building | 50.00 | 75.00 | 30.00 | 50.00 |
| d) | Other building | 10.00 | 20.00 | - | - |

Provided that buildings of above description let out or used other than the owner's residential, the annual surcharge shall be assessed to an amount equivalent to 2 % of the Annual Rateable Value of such buildings.

Provided further that the annual rental value, i.e. Standard Rent or Greed Rent whichever is less or the Agreed Rent wherever . Standard Rent is not available for such buildings shall, after deducting 10% of the annual rent to meet the cost of repairs and other expenses for maintenance of such buildings or part thereof, be construed as the Annual Rateable Value of such buildings for the purpose of computing the annual surcharges.

- Note:**
- 1) **Agreed rent** : means a sum of money agreed upon between a tenant and his landlord (land owner/building owner) and paid at fixed intervals by the tenant to the landlord for the use of land or building or both.
 - 2) **Standard rent** : means the standard rent as defined under Section 2 of the Mizoram Urban Areas Rent Control Act 1974.
 - 3) **Fees and Building taxes as proposed above may be enhanced at an interval of 3 years.**