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#### NOTIFICATION

**No. H. 11018/6/2008-REV/Pt, the 26<sup>th</sup> August, 2013.** In exercise of the powers conferred under Sections 50 and 54 of the Mizoram (Land Revenue) Act, 2013 (Act No. 5 of 2013) read with rule 31 of the Mizoram (Land Revenue) Rules, 2013 and in supersession of all Notifications earlier issued in this regard, 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,**  
Principal Secretary to the Govt. of Mizoram,  
Revenue Department.

#### REVISION OF RATE OF TAXES AND LAND REVENUE ETC. TAXES ON HOUSE/ZORAMCHHIAH/STALL/SHOP

Sl. No.	Item	Grade	Rate per plot per annum	
			Rate as per 2011 (Rs.)	Revised Rate 2013 (Rs.)
1.	House		Rs. 20.00	20.00
2.	Zoramchhiah		Rs. 30.00	30.00
3.	Stall at Aizawl		Rs. 400.00	410.00
4.	Stall at District Hqrs.		Rs. 200.00	210.00
5.	Stall at other Notified towns		Rs. 160.00	165.00
6.	Stall at rural/villages areas		Rs. 100.00	110.00
7.	Shop at Aizawl	I	Rs. 1,600.00	1650.00
		II	Rs. 1200.00	1220.00
		III	Rs. 400.00	420.00
8.	Shop at District Hqrs	I	Rs. 600.00	620.00
		II	Rs. 400.00	420.00
		III	Rs. 200.00	220.00
9.	Shop at other notified towns		Rs. 180.00	200.00
10.	Shop at rural/villages areas		Rs. 145.00	150.00

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

	Grade	PREMIUM				Annual Land Revenue	
		Shop/ Stall Pass rate per sqm.		House Site rate as per sqm.		for House site rate per sqm	
		Rate as per 2011 (Rs.)	Revised Rate 2013 (Rs.)	Rate as per 2011 (Rs.)	Revised Rate 2013 (Rs.)	Rate as per 2011 (Rs.)	Revised Rate 2013 (Rs.)
(1) State Capital	Grade - I	300.00	310.00	18.00	20.00	4.00	5.00
	Grade - II	200.00	210.00	14.00	15.00	3.00	4.00
	Grade - III	150.00	160.00	10.00	12.00	2.00	2.50
	Grade - III 'A'	140.00	150.00	8.00	10.00	0.80	1.00
	Grade - III 'B'	130.00	140.00	6.00	8.00	0.45	0.50
	Grade - III 'C'	120.00	130.00	5.00	6.00	0.25	0.35
	Grade - III 'D'	100.00	110.00	3.00	4.00	0.20	0.30
(2) District Headquarters A- Lunglei	Grade - 1	250.00	260.00	12.00	15.00	3.00	4.00
	Grade - II	180.00	190.00	8.00	10.00	2.00	3.00
	Grade - III	130.00	140.00	6.00	8.00	1.00	1.20
	Grade - III 'A'	120.00	130.00	5.00	6.00	0.45	0.50
	Grade - III 'B'	100.00	110.00	3.00	4.00	0.25	0.30
	Grade - III 'C'	80.00	90.00	2.50	3.00	0.15	0.20
B. Champhai & Kolasib	Grade -1	180.00	190.00	10.00	12.00	1.50	1.75
	Grade - II	130.00	140.00	6.00	8.00	1.00	1.20
	Grade - III	80.00	90.00	3.00	5.00	1.45	0.50
	Grade - III 'A'	50.00	60.00	1.50	2.00	0.15	0.30
C. Serchhip & Mamit	Grade -1	160.00	170.00	6.00	8.00	1.00	1.10
	Grade - II	90.00	100.00	3.00	5.00	1.50	0.60
	Grade - III	40.00	50.00	1.00	3.00	0.15	0.25
(3) Other motified Towns	Grade -1	80.00	90.00	1.50	2.00	1.00	1.20
	Grade - II	50.00	60.00	0.75	1.00	0.50	0.60
	Grade - III	25.00	35.00	0.35	0.60	0.10	0.20
(4) Others	Grade - III 'A'	20.00	20.00	0.35	0.50	0.10	0.15

(B) HOUSE SITE LSC

	<i>Land Recording Fees</i>		<i>Redemption for Excess Area</i>		<i>Annual Land Revenue</i>	
	<i>Rate as per 2011 (Rs.)</i>	<i>Revised Rate 2013 (Rs.)</i>	<i>Rate as per 2011 (Rs.)</i>	<i>Revised Rate 2013 (Rs.)</i>	<i>Rate as per 2011 (Rs.)</i>	<i>Revised Rate 2013 (Rs.)</i>
(1) AIZAWL						
Grade - I	5.00	6.00	200.00	210.00	6.00	7.00
Grade - II	3.00	5.00	150.00	160.00	4.00	5.00
Grade - III	2.00	4.00	140.00	150.00	2.00	3.00
Grade - III 'A'	2.00	3.00	100.00	110.00	1.40	1.50
Grade - III 'B'	2.00	2.50	80.00	90.00	0.90	1.00
Grade - III 'C'	2.00	0.20	60.00	70.00	0.55	0.70
Grade - III 'D'	2.00	0.10	40.00	50.00	0.35	0.50
(2) LUNGLE1						
Grade -1	3.00	4.00	180.00	190.00	4.00	5.00
Grade - II	2.00	3.00	120.00	130.00,	2.00	3.00
Grade - III	2.00	2.50	80.00	90.00	1.40	2.00
Grade-III'A'	2.00	2.30	70.00	80.00	0.90	1.00
Grade - III 'B'	2.00	2.20	50.00	60.00	0.55	0.70
Grade - III 'C'	2.00	2.10	40.00	50.00	0.35	0.50
(3) CHAMPHAI & KOLASIB						
Grade -1	3.00	4.00	150.00	160.00	2.00	3.00
Grade - II	2.00	3.00	100.00	110.00	1.40	1.60
Grade-III	2.00	2.50	60.00	70.00	1.40	1.50
Grade - III 'A'	2.00	2.30	40.00	50.00	0.35	0.50
(4) SERCHHIP & MAMIT						
Grade -1	3.00	4.00	120.00	130.00	2.00	3.00
Grade - II	2.00	3.00	80.00	90.00	0.90	1.00
Grade - III	2.00	2.50	40.00	50.00	0.25	0.50
(5) OTHER STATION AREAS						
Grade -1	2.00	3.00	60.00	70.00	0.90	1.11
Grade - II	1.50	2.00	50.00	60.00	0.55	0.70
Grade - III	1.00	1.50	20.00	30.00	0.20	0.50

AGRICULTURAL LAND  
A. PERIODIC PATTA

Grade	Premium per hectare		Annual Land Revenue Per hectare	
	Rate as per 2011 (Rs.)	Revised Rate 2013 (Rs.)	Rate as per 2011 (Rs.)	Revised Rate 2013 (Rs.)
Grade -1	250.00	260.00	200.00	210.00
Grade-11	200.00	210.00	160.00	170.00
Grade-III	150.00	160.00	108.00	110.00
Grade - IV	100.00	110.00	72.00	80.00

B. AGRICULTURAL LAND LSC

Grade	Land Recording Fees per sqm.		Land redemption fee per sqm.		Annual land revenue per hectare	
	Rate as per 2011 (Rs.)	Revised Rate 2013 (Rs.)	Rate as per 2011 (Rs.)	Revised Rate 2013 (Rs.)	Rate as per 2011 (Rs.)	Revised Rate 2013 (Rs.)
Grade -1	0.10	0.15	1.00	1.25	400.00	410.00
Grade - II	0.10	0.15	0.60	0.80	360.00	370.00
Grade - III	0.10	0.15	0.40	0.60	270.00	280.00
Grade - IV	0.10	0.10	0.20	0.40	180.00	200.00

LAND LEASE

Grade Classification	Area Classification	Land Recording fees		Land Redemption Fees	
		Rate as per 2011(Rs.)	Revised Rate 2013 (Rs.)	Rate as per 2011(Rs.)	Revised Rate 2013 (Rs.)
1	2	3	4	5	6
1. State Capital A. Land for Government and Semi-Government office and Residential purpose	1) Upto 4000 sqm.	7.00	10.00	3.50	5.00
	2) Above 4000 sqm.	6.00	8.00	3.00	4.00
B. Land for Office and Residential purposes of NGO and other organised bodies, Educational institutes, cantonments, Airport, Vety based farms, Industries, Factories, Workshops, Market,	1) Upto 4000 sqm.	5.00	7.00	2.50	3.00
	2) Above 4000 sqm.	4.00	6.00	2.00	2.50
C. Land for Agro-based farms, Plantation, Grazing Ground, Registered Road, Public undertakings, Religious and Charity purposed.	1) Upto 4000 sqm.	3.00	5.00	1.50	2.00
	2) Above 4000 sqm.	2.00.	4.00	1.00	1.50
II. District Headquarter A. Land for Government and Semi-Government Office and Residential purpose	1) Upto 4000 sqm.	4.00	6.00	2.50	3.00
	2) Above 4000 sqm.	3.00	5.00	2.00	2.50
B. Land for Office and Residential purpose of NGO and other organised bobbies, Educational institutes, contonments, Airport, Vety based farms, Industries, Factories, Workshops, Market, Zoo, Fish Pond and Amenities.	1) Upto 4000 sqm.	2.50	4.00	1.50	2.00
	2) Above 4000 sqm.	2.00	3.00	1.00	1.50

C. Land for Agro-based farms, Plantation, Grazing Ground, Registered Road, Public undertakings, Religious and Charity purposed.	1) Upto 4000 sqm	1.00	2.00	0.75	1.00
	2) Above 4000 sqm.	0.40	1.50	0.60	0.90
III. Other Notified Station Areas. A. Land for Government and Semi-Government Office and Residential purposes.	1) Upto 4000 sqm.	3.00	4.00	1.50	2.00
	2) above 4000 sqm.	2.00	3.00	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	1) Upto 4000 sqm.	2.00	2.80	0.75	1.00
	2) above 4000 sqm.	1.00	2.50	0.60	0.80
C. Land for Agro-based farms, Plantation, Grazing Ground, Registered Road, Public undertakings, Religious and Charity purposed.	1) Upto 4000 sqm.	1.00	2.30	0.50	0.65
	2) above 4000 sqm.	0.75	1.00	0.40	0.50
IV. Other Areas A. Land for Government and Semi-Government Office and Residential purposes.	1) Upto 4000 sqm.	1.50	2.00	0.60	0.80
	2) above 4000 sqm.	1.00	1.25	0.50	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	1) Upto 4000 sqm.	0.75	1.00	0.30	0.50
	2) above 4000 sqm.	0.60	0.80	0.30	0.40
C. Land for Agro-based farms, Plantation, Grazing Ground, Registered Road, Public undertakings, Religious and Charity purposed.	1) Upto 4000 sqm.	0.50	0.60	0.20	0.30
	2) above 4000 sqm.	0.40	0.50	0.15	0.20

LAND LEASE

Grade Classification	Area Classification	Annual Land Revenue per sqm.	
		Rate 2011(Rs.)	Revised Rate 2013 (Rs.)
1	2	3	4
I. State Capital			
A. Land for Government and Semi-Government office and Residential purpose	1) Upto .4000 sqm. 2) Above 4000 sqm.	25.00 20.00	30.00 25.00
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.	18.00 15.00	20.00 18.00
C. Land for Agro-based farms, Plantation, Grazing Ground, Registered Road, Public undertakings, Religious and Charity purposed.	1) Upto 4000 sqm. 2) Above 4000 sqm.	12.00 10.00	15.00 12.00

II. District Headquarter A. Land for Government and Semi-Government Office and Residential purpose	1) Upto 4000 sqm. 2) Above 4000 sqm.	18.00 15.00	20.00 18.00
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. 2) Above 4000 sqm.	12.00 10.00	15.00 12.00
C. Land for Agro-based farms, Plantation, Grazing Ground, Registered Road, Public undertakings, Religious and Charity purposed.	1) Upto 4000 sqm 2) Above 4000 sqm.	8.00 7.00	10.00 8.00
III. Other Notified Station Areas.			
A. Land for Government and Semi-Government Office and Residential purposes.	1) Upto 4000 sqm. 2) above 4000 sqm.	12.00 10.00	15.00 13.00
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.	8.00 7.00	12.00 10.00
C. Land for Agro-based farms, Plantation, Grazing Ground, Registered Road, Public undertakings, Religious and Charity purposed.	1) Upto 4000 sqm. 2) above 4000 sqm.	6.00 4.00	8.00 6.00
IV. Other Areas			
A. Land for Government and Semi-Government Office and Residential purposes.	1) Upto 4000 sqm. 2) above 4000 sqm.	7.00 6.00	9.00 8.00
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.	5.00 4.00	6.00 5.00
C. Land for Agro-based farms, Plantation, Grazing Ground, Registered Road, Public undertakings, Religious and Charity purposed.	1) Upto 4000 sqm. 2) above4000 sqm.	3.00 2.50	4.00 3.50

## BUILDING TAX

Sl.No.	Type of building	Rate as per 2011 Annual Tax	Revised Rate 2011 (Rs.)	Rate as per 2011 Surcharge for independent flat or apartment	Revised rate 2013 (Rs.)
a)	Reinforce Cement Concrete building	150.00	170.00	100.00	120.00
b)	Semi Pucca building	100.00	120.00	80.00	100.00
c)	Assam Type building	75.00	100.00	50.00	70.00
d)	Other building	20.00	30.00	-	-
	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.				
e)	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*
- 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.*