



The Mizoram Gazette

EXTRA ORDINARY

Published by Authority

RNI No. 27009/1973

Postal Regn. No. NE-313(MZ) 2006-2008

VOL - XLIV Aizawl, Monday 25.5.2015 Jyaistha 4, S.E. 1937, Issue No. 225

NOTIFICATION

No. G. 29028/1/2014-AMC, the 13th May, 2015. In accordance with Government Notification No. B. 13017/51/2013-UD&PA dt. 9.5.2014 and dt.28.5.2014 and even No. dt. 20.10.2014, the Aizawl Municipal Council (AMC) hereby adopted **The Mizoram Municipalities (Property Tax Management) Rules, 2014** and it shall come into force with immediate effect from 1st April, 2015 within the jurisdiction of the Aizawl Municipality.

Further, the Board of Councillor (BOC) of the Aizawl Municipal Council in its Meeting dt. 22.8.2014 hereby approved the Unit Area Value and Multiplicative Factors respectively for implementation these Rules. Further more, the Government of Mizoram notified introduction of Unit Area Method (UAM) of Property Taxation with a flat rate of 3% from the Annual Property Value to be effective from 2015-2016, *vide* Notification No. B.13017/58/2013-UD&PA(M) dt. 27.3.2015.

Unit Area Values for Zones :

NAME OF LOCALITIES	ZONE	RATE
<i>Chanmari, Zarkawt, Dawrpui, Tuikhuahtlang, Mission Veng</i>	A	Rs. 20
<i>Bawngkawn, Ramhlun North, Ramhlun Venglai, Chaltlang, Chhinga Veng, Venghlui, Khatla, Kulikawn, Vaivakawn</i>	B	Rs. 19
<i>Ramhlun South, Laipuitlang, Aizawl Venglai, Electric Veng, Chanmari West, Tuikual South, Khatla East</i>	C	Rs. 18
<i>Zemabawk, Bawngkawn South, Chaltlang North, Ramthar, College Veng, Republic, Upper Republic, Mission Vengthlang, Tlangnuam, Dawrpui Vengthar, Tlangnuam Vengthar</i>	D	Rs. 17
<i>Durtlang Leitan, Saron Veng, Khatla South, Thakthing, Bungkawn</i>	E	Rs. 16
<i>Durtlang, Ramhlun Vengthar, Ramhlun Sports Complex, Armed Veng, Tuikual North, Nursery, Maubawk, Chawnpui, Dinthar</i>	F	Rs. 14
<i>Ramthar North, Tuithiang, Armed Veng South, Bethlehem Vengthlang, Bethlehem, Republic Vengthlang, ITI, Dam Veng, Venghnuai, Salem Veng,</i>		

<i>Model Veng, Bungkawn Vengthar, Kanan, Zonuam, Luangmual, Chawlhmun, Zotlang, Hunthar</i>	G	Rs. 12
<i>Zemabawk North, Falkland, Thuampui, Zuangtui, Muanna Veng, Selesih, Durtlang North, Chite, Edenthar, Hlimen, Saikhamakawn, Melthum, Lawipu, Govt. Complex, Tanhril, Tuivamit, Rangvamual, Sakawrtuichhun, Phunchawng</i>	H	Rs. 10

Multiplicative Factors :

As per Rule 12(6) of The Mizoram Municipalities (Property Tax Management) Rules, 2014, the Board of Councillors has approved the following Multiplicative Factors for determination of the Annual Property Value :

1. Location Factor :

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 :

- | | |
|---|-------------|
| a) <i>National Highway with Right of Way is 5 - 12 meters or State Highways with Right of Way is 5 - 8 meters</i> | <i>1.00</i> |
| b) <i>Major District Roads (MDR) would include roads with Right of Way is 5 - 8 meters.</i> | <i>0.90</i> |
| c) <i>Other District Roads (ODR) would include all others roads not listed above with Right of Way is 4 - 6 meters.</i> | <i>0.70</i> |
| d) <i>Any roads other than above would include village roads, stairways, hill slopes, having Right of Way less than 4 meters.</i> | <i>0.50</i> |

2. Structure Factor :

The 'Structure Factor' which shall refer to the nature of classification based on its construction type as :

- | | |
|---|-------------|
| a) <i>Vacant Land not being agriculture land with or without any commercial use</i> | <i>1.00</i> |
| b) <i>Building/Apartment having a height of 15m/49.2 ft or above with or without appurtenant open space.</i> | <i>2.00</i> |
| c) <i>Building/Apartment having a height of below 15m/49.2 ft with or without appurtenant open space, and further classified as -</i> | |
| i) <i>Ordinary (kutcha) Building</i> | <i>0.50</i> |
| ii) <i>Semi permanent (semi kutcha) Building</i> | <i>0.70</i> |
| iii) <i>Permanent (pucca) Building</i> | <i>1.00</i> |

3. Ownership and Usage Factor :

The 'Ownership and Usage Factor' which shall refer to the nature of ownership and the manner of use by the occupier, and consider as :

- | | |
|---|-------------|
| a) <i>Owners' Residential Use only</i> | <i>1.00</i> |
| b) <i>Owners' Commercial Use only</i> | <i>2.00</i> |
| c) <i>Owners' Mix Use</i> | <i>1.50</i> |
| d) <i>Tenants' Residential Use only</i> | <i>1.50</i> |
| e) <i>Tenants' Commercial Use only</i> | <i>3.00</i> |
| f) <i>Tenants' Mix Use</i> | <i>2.50</i> |
| g) <i>Use by the State Govt./PSU/Local Government owned for offices and any other purposes (including residential quarters)</i> | <i>1.00</i> |
| h) <i>Use by the Departments of the Central Government (No Tax)</i> | <i>0.00</i> |

4. Age Factor :

The 'Age Factor' shall refer to the age of the property (for the covered space) since completion of construction, that is the age of its construction as on the date of submission of the Return for Annual Property Value as :

a)	<i>Less than 10 years before</i>	<i>1.00</i>
b)	<i>Between 10 and 25 years before</i>	<i>0.90</i>
c)	<i>Between 25 and 50 years before</i>	<i>0.60</i>
d)	<i>More than 50 years before</i>	<i>0.40</i>
e)	<i>Declared Heritage Property by any authority like Govt. of India, Govt. of Mizoram, or by Organisations like UNESCO</i>	<i>0.00</i>
f)	<i>Vacant Land</i>	<i>1.00</i>

M. Zohmingthangi,
Chief Executive Officer,
Aizawl Municipal Council.