

CITIZEN CHARTER

TAX DEPARTMENT

- Working Days** : Monday to Saturday
(*Except second & fourth Saturdays*)
- Working Hours** : 10.30 Hrs. to 18.10 Hrs.
(*Recess 14.00 Hrs. to 14.30 Hrs.*)
- Accounting Hours** : 11.00 Hrs to 14.00 Hrs and 14.30 Hrs to 17.00 Hrs.
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- Central Office** : Assessment and Tax collection Department
Ahmedabad Municipal Corporation
Sardar Patel Bhavan, Danapith,
Ahmedabad
- Head of the Department** : Assessor and Tax Collector
- Phone** : 25391811 Ext. 657
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- Central Zone** : Assessment and Tax Collection Department
Central Zone office,
Ahmedabad Municipal Corporation,
Sardar Patel Bhavan,
Danapith, Ahmedabad.
- Head of Department** : Deputy Assessor and Tax Collector
- Phone** : 25391811 Ext: 639
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- East Zone** : Assessment and Tax Collection Department,
East Zone Office,
Ahmedabad Municipal Corporation,
Harubhai Mehta Bhavan,
200 Feet Ring Road, Viratnagar Circle, Bapunagar,
Ahmedabad. 380021
- Head of Department** : Deputy Assessor and Tax Collector
- Phone** : 22742601 Ext: 34
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- West Zone** : Assessment and Tax Collection Department,
West Zone office,
Ahmedabad Municipal Corporation,
Dr Ramanbhai Patel Bhavan,
Usmanpura Circle, Usmanpura, Ahmedabad.
- Head of Department** : Deputy Assessor and Tax Collector
- Phone** : 27550584 Ext: 29

- North Zone** : Assessment and Tax Collection Department,
North Zone office,
Ahmedabad Municipal Corporation,
Rajiv Gandhi Bhavan,
Memco, Naroda Road, Naroda, Ahmedabad.
- Head of Department** : Deputy Assessor and Tax Collector
- Phone** : 32981246
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- South Zone** : Assessment and Tax Collection Department,
South Zone office,
Ahmedabad Municipal Corporation,
Dr Shyama Prasad Mukherjee Bhavan,
Rambag, Maninagar, Ahmedabad
- Head of Department** : Deputy Assessor and Tax Collector
- Phone** : 32981246
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- New West Zone** : Assessment and Tax Collection Department,
New West Zone office,
Ahmedabad Municipal Corporation,
First Floor, Tax Department,
Maharani Vijaya Raje Syndhia Bhavan,
Atithi Dining Hall Lane,
Bodakdev, Ahmedabad.
- Head of Department** : Deputy Assessor and Tax Collector
- Phone** : 26841205
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- Vehicle Tax Division** : Opp. Vaishya Sabha Building,
Jamalpur Road, Ahmedabad -380001.
- Head of Department** : Assistant Manager, Vehicle Tax
- Phone** : 25390322

1. How to pay Municipal Property Tax?

At present Municipal property Tax and Vehicle Tax are collected at all City Civic Centers and also at the zonal office. Amount of Tax is collected in cash/ Cheque/Demand Draft/ Credit-Debit Cards during accounting Hours and printed receipt is issued against payment.

2. To assess new properties or to revise assessment

- a. For assessment of the new property

Or

- b. For seeking change in any of the factors like Age of Building, Land Value, Usage, Possession or carpet area under usage. An application in

the prescribed format needs to be submitted to any of the zonal city civic centers.

DOCUMENTS TO BE SUBMITTED WITH THE APPLICATION FORM:

For residential Properties:

Copy of the certificate of the ownership, copy of revenue record noting like copy of 7/12, copy of receipt obtained from the organizer. If possession is given then copy of ration card, Evidence of gas connection.

For Non Residential properties:

Copy of license of shops and establishment Act, Certified copy of sales Tax Registration, Electricity Bill, Telephone Bill.

3. To cancel Tax bills of demolished properties

Following documents are needed to be submitted. (a) Evidence of Date of Demolition. (b) Xerox copy of the receipt of application for demolition (c) Details of construction plans of new property (d) Details of the B U Permission. (e) Details of the Assessment year of the new property by the Tax Department. (f) Xerox copy of the tax bill to be cancelled.

4. To make changes in the name of possessor of the whole property

In case if bill is issued in one name of the whole property and now the bill is to be splitted according to the usage of the property, an application is to submitted in a prescribed format with certified copies of bill an in case of tenant copy of rent receipt and rent agreement for tenant possessed property.

5. To make changes in the possessor name of the property

An application in a prescribed format is to be submitted with following documents:

- a. Evidence of the tenant who vacated the property.
- b. Letter of the handing over of the property
- c. Copy of possession contract
- d. Rent contract of the new tenant.
- e. Rent receipt.
- f. Certified copy of the court orders about decision of standard rent
- g. Copy of the letter to The Ahmedabad Municipal Corporation, informing about tenant vacating property in the prescribed application form
- h. Copy of the last bill of property tax.

6. To make noting of the vacant/ non use property

An application is to be made with a copy of the property tax. Amount of property tax will not be refunded if property was vacant for less than 30 days in any financial year. Benefit of vacant property commences from the date on which application is made. If the property is expected to remain vacant in every financial year, an advance application is to be submitted every year. A benefit of the vacant property is given at the end of the financial year.

7. To implement the judgment of the appeal of the Municipal Valuation

A certified copy of the judgment of the appeal of Municipal Valuation is to be submitted. If the property is rented a rent receipt, rent contract and if the standard rent is decided a certified copy of the court judgment is to be submitted. Application in prescribed form is to be made with a certified copy of the last bill.

8. To cancel the additional bill (If two bills for one property are issued)

If two bills are issued for the same property an application in the prescribed format is to be made with a certified copy of the latest property tax bill and the bill to be cancelled.

9. To reduce the valuation of the property as per BPMC Act section 485/1, Rule 20 and circular no 14 below mentioned documents are to be submitted

- a. If the land or house is rented, a certified copy of the rent contract, rent receipt or certified copy of the court order deciding standard rent
- b. If the property is used by the owner, for evidence of the ownership the following documents are to be submitted document of purchase of property, copy of noting of 7/12 of revenue record, copy of the index, copy of the co operative housing society resolution, copy of power of attorney deed, copies of sale contracts, possession contracts, and evidence of payment of amounts. If the property is vacated by the tenant and it is used by owner, if the noting has been made of the tenant vacating property but no change is made in the valuation, a copy of the outward card mentioning ` self ` and copy of the tax bill must be submitted along with the application in the prescribed format.

10.To change the name of the owner of the property following documents are to be attached:

A certified copy of the entry made in the record of rights in city survey office. In case of registered co operative housing society a certified copy of the resolution made for share transfer duly signed by the chairman and secretary with society seal. A copy of the conveyance deed for comparison with document. An application in prescribed format with copy of the receipt of payment of property tax up to the date of application. A nominal charge of Rs 2.00/- is levied for issuing the prescribed form for the same.

11.Application for the objection against assessment of property tax mentioned in the declaration

Before issuance of the tax bills, Municipal Corporation is releases the public notification in the news papers to know the assessment of their properties from the Assessment Register. The Assessment Register is available for citizens for 15 days from the date of notification. Citizens can check the register and can copy the existing status of the property from the register. If they have any objection regarding valuation or noting of the assessment Register, they can lodge complain against the same in a prescribed format within the stipulated time limit. Appellate

officer makes on the spot inquiry at a stipulated time and call applicants or his relatives to hear their objections in person. Evidences are to be produced by the applicants at that time. Note of representation is made in the register of "Objection Register Resolution" in presence of concerned applicants. Applicant gets one adjournment. If he is not satisfied by the order of the appellate officer, he can lodge a complaint in small cause court within 15 days the receipt of the appellate officers resolution. No complaint can be lodged against the bill.

12.Objection application against Special order

A Special Notice is served in case of

- a. Additional Construction in the present property
- b. Transfer of usage of property from owner to tenant
- c. Increase in valuation in case of residential to non residential usage. At the time of increasing valuation with proper reasons to property owner. Application mentioning objection can be made within 15 days of the receipt of this special notice along with reasons for the objections. This objection application is dealt with by the Appellate officer in the manner of the disposal of objection application related to declaration.

13. Compulsory information to The Municipal Corporation about the usage or re usage of the of property

It is compulsory to inform Municipal Corporation under B.P.M.C. Act Schedule A Chapter Rule No 5 about the usage of any new property or re usage of any non-used property within 15 days of such usage. Prescribed Requisition form can be obtained from the Tax Department of the concerned Zonal Office of the Municipal Corporation free of cost. Tax Department assesses such properties in absence of evidences of changed usage of property, additional construction in the property, changes regarding changed usages or in absence of information regarding Tenant and under the provision of B.P.M.C. Act Schedule A Rule 3 of Chapter 8 property owner or user will face restriction to object against such assessment.

14.About Relief in valuation

Relief is given to the below mentioned properties (a) Funeral places, burial places, graveyards, funeral Ghat, Monuments, Roza, Tomb are totally exempted from property assessment (b) Religious properties: Ashrams, Residences of jain munis, Church, Parsi Agiary, Jain Temple, Shikh gurudwara, Temple, Mosque properties. Land used for religious ceremonies are exempted totally. Except aforesaid land and properties remaining land is to be assessed for all religious properties and tax to be charged. Tax Calculation to be done as per the residential properties. (Maximum 20/22 letting rate is charged.) (c) Social Properties: Social Institutions properties like Hostel, Boarding House for students, Inns, ladies bath rooms, Library, Gymnasiums (traditional), unprofessional washing ghat, water tank, drainage pump, well, pump room, open plot of tank are assessed on the basis of the residential properties, (Maximum 20/22 letting rate is to be charged). (d) Parking Properties: Except entries of pay and park, open land of uncovered parking places. Such properties are totally exempted from the Assessment. Abovementioned properties are eligible for relief from assessment initially. (e) Widows, disabled

persons – relief in education cess: As per Gujarat Education Cess Act 1962 chapter 4 on lands and buildings -by provision in section 12 cess on land or building of such scheduled widows or disabled persons will be levied and recovered at half the rate of cess. In addition no cess will be levied if widow or disabled person utilizes such land or building or if such land or building is not rented.

15. To obtain the booklet giving guidance to new Proposed Formula of Property Tax citizens have to visit Central office Tax assessment and Tax collection department has published a booklet

- a. To remove discrepancies and dispenties in the assessment method of Property Tax.
- b. To make basic changes in present Structure to make simple and gost Formula based on Area oriented assessment.
- c. To consider points about the area in which persons possess property old Property, and on the basic of usage of Property, Type & Property.

Detailed information has been given in this booklet.

Booklet can be purchased by giving Rs. 2.00 price from the record Division of Taxes situated in the cellar of Navin Bazaar Municipal Corporation Building, Danapith, and from the offices of Tax collection Division of East Zone, West Zone and North Zone on Working days.

16. For Disposal of problems of Vehicle Tax.

Applicants have to approach office of Vehicles Tax Division, opposite Gujarat Vaishya Sabha, Jamalpur. Applications on simple paper, mentioniry problems and with evidence issued by R. T. O in person are disposed off.

17. Meter Tax, Theatre Tax, Garden Tax

Are to be paid when the bill is received there is any objection about Bill Persons Can Contact Central Ojha with Application. Objections are disposed off by giving guidance.

18. Public Relation Division.

Public Relation officer is appointed in every zone to give guidance to citizens about Tax Public is requested to take advantage of this arrangement.

19. Time limit For Disposal Of Application.

If all the evidences are provided with Application and total Tax bas be paid as per new assessment Application will be disposed off in the bellow mentioned time limit.

S.No.	Type of Applications	Time Limit
1	To reduce assessment of Property under B.P.M.C Act, Section 485/1 Role 20 and Circular No. 14	1 Month
2	To assess New Properties Or To Revise Valuation Of old Property considering increase in Rent and change in usage.	1 Month
3	To Make Change in Property Possessor.	15 Days
4	Change Of Usage Of Property	15 Days
5	To Cancel Property Tax Bill of Demolished Property	1 Month
6	To Give different Bills by making division of one bill of the property as per usage of Property.	1 Month
7	To Cancel one bill if 2 Bill are issued for the same Property	1 Month
8	Change in name of Property Owner	15 Days
9	Other Ordinary Applications	15 Days
10	For Vacant Property or Non - use	Up To 30th April After Completion year.
11	To Take Implementation of Municipal Valuation Appeal decision.	15 Days

Above-mentioned minimum Time Limits for afore said types of Applications are fixed by Department. If the disposal is not done within that time limit, Deputy Assessor and Tax Collector of Concerned Zone is to be Contacted personally on working days during 15: PM To 17: PM

An Application in simple paper regarding mistakes in Name / Address (Spelling) in the bill with necessary evidences will be disposed off.