

**SURAT MUNICIPAL CORPORATION****Assessment & Recovery Department****Simple method of Area-based tax Calculation (2015-16)**

$$\text{Sq.Feet} \div 10.76 = \text{Sq. Mt.}$$

Property Tax = A X R X M
A = Area of property (Sq.Met.)
R = Annual rate of property tax.
M = Factor-1 x Factor-2 x Factor-3 x Factor-4

For Residence Property Rs.10/- per sq.mt. per annum
For Non Residence Property Rs.25/- per sq.mt. per annum

Factor-1 Market Location	
Market Location	Factor value
A	1.50
B	1.30
C	1.10
D	0.90
E	0.70
F	0.50

Factor-2 Age	
Year	Factor value
0 TO 10	1.00
11 TO 20	0.90
21 TO 30	0.80
31 TO 40	0.70
41 TO 50	0.50
51 TO 60	0.40
Above 61	0.30

Factor-3 Property type			
Type of Property		Usage of property	
Individual Bungalow	1.00	Commercial A	6.00
Duplex Bungalow	0.85	Commercial B	4.25
Row House	0.70	Government	3.00
Apartment/Flat	0.60	Industrial A	2.00
Gala Type R.C.C.	0.40	Industrial B	1.50
Gala Type Non R.C.C.	0.30	Recreation	2.00
Slam-RCC & Non RCC-Not exceeds 25 Sq.Mt.	0.10	Educational & Health	0.50
Open Plot	0.10	Open Plot	0.50
Parking	0.00	Educational & Health-Grant in Aid Institution	0.10
Resi.under con.	0.10	Agriculture	0.001
		Religious	0.000
		Non-Resi.under con.	0.50

Factor-4 Occupancy	
Occupier	Factor value
Owner	1.00
Residence-Tenant	1.00
Non Residence- Owner	1.00
Non Residence- Tenant	1.75
Bank- Tenant	7.00
Mall-Tenant	2.50
Microwave Tower-Tenant	15.00
Mall-Tenant	2.50
Microwave Tower-Tenant	15.00

User Charges				
Area	Residence		Non Residence (Except Industrial Property) *	
	Sq.Mt.	Water+ Drainage	Solid-wast	Water+ Drainage
00 TO 15	348	600	600	600
16 TO 25	600	600	1080	600
26 TO 50	960	600	1440	600
51 TO 100	1440	600	2400	750
101 TO 200	2100	600	3600	750
201 TO 500	3750	600	6000	750
Above 501	7500	600	11250	750

*** For Industrial-A Property Rs.1500/- per Annum.**

Educational Cess		
General Tax	General Tax	
	Residence	Non Residence
200 TO 500	5%	10%
501 TO 3000	10%	20%
Above 3001	15%	30%

Street Light Charge	
Annual Rate - Per Tenament	
Residence	Rs.24/-
Non Residence	Rs.48/-

Minimum Tax					
Residence			Non Residence		
Minimum Tax			Minimum Tax		
Area	Water	Non Water	Area	Water	Non-Water
Sq.Mt.	Zone	Zone	Sq.Mt.	Zone	Zone
< 25	80	50	< 15	600	500
25 TO 50	170	100	15 TO 30	700	600
51 TO UP	250	150	31 TO UP	800	700

Fire Charge	
Annual Rate - Per Tenament	
Non-Residence	
Commerical - A	300/-
Commerical - B	300/-
Industrial	
Industrial-A	500/-
Industrial-B	500/-