



SURAT MUNICIPAL CORPORATION



Assessment & Recovery Department

Simple method of Area-based tax Calculation(2014-15)

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

Property Tax = A X R X M	For Residentce Property Rs.10/- per sq.mt. per annum
A=Area of property (Sq.Met.)	For Non Residentce Property Rs.25/- per sq.mt. per annum

R= Annual rate of property tax.

M= Factor-1× Factor-2 × Factor-3 × Factor-4

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

Factore-3 Property type

Type of Property	Usage of property
Individual Bunglow	Commercial A 6.00
Duplex Bunglow	Commercial B 4.25
Row House	Government 3.00
Apartment/Flat	Industrial A 2.00
Gala Type R.C.C.	Industrial B 1.50
Gala Type Non R.C.C.	Recreation 2.00
Slam-RCC & Non RCC- Not exceeds 25 Sq.Mt.	Educational & Health 0.50
Open Plot	Open Plot 0.50
Parking	Educational & Health-Grant in Aid Institution 0.10
Resi.under con.	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- Own	1.00
Non Residence- Te	1.75
Bank- Tenant	7.00
Mall-Tenant	2.50
Microwave Tower-Te	15.00

User Charges

Area Sq.Mt.	Residence		Non Residence	
	Water+ Drainage	Solid wast	Water+ Drainage	Solid wast *
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

Area Sq.Mt.	Residence		Non Residence		
	Minimum Tax		Minimum Tax		
Zone	Water	Non Water	Area Sq.Mt.	Water	Non Water
< 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