



SURAT MUNICIPAL CORPORATION

**Assessment & Recovery Department
(Central Cell)**



Simple method of Area-based tax Calculation (2017-18)

Sq.Feet ÷ 10.76 = Sq. Mt.

Property Tax = A X R X M

A = Area of property (Sq.Met.)

R = Annual rate of property tax.

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

For Residentce Property Rs.10/- per sq.mt. per annum

For Non Residentce 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	1.20
11 TO 20	1.05
21 TO 30	0.90
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 Bungalow	Commercial A
Duplex Bungalow	Commercial B
Row House	Government
Apartment/Flat	Industrial A
Gala Type R.C.C.	Industrial B
Gala Type Non R.C.C.	Recreation
Slam-RCC & Non RCC- Not exceeds 25 Sq.Mt.	Educational & Health
Open Plot	Open Plot
Parking	Educational & Health- Grant in Aid Institution
Resi.under con.	Agriculture
	Religious
	Non-Resi.under con.

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

User Charges

Area (Sq. Mt.)	Residence		Non Residence (Except Industrial Property)*	
	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	720	2400	900
101 TO 200	2100	960	3600	1080
201 TO 400	3750	1200	6000	1440
401 TO 500	3750	1500	6000	1800
Above 501	7500	1800	11250	2700

* For Industrial-A Property Rs.3000/- per Annum.

Educational Cess

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/-

Fire Charge

Annual Rate - Per Tenament			
Non-Residence		Industrial	
Commerical - A	500/-	Industrial-A	700/-
Commerical - B	500/-	Industrial-B	500/-

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