



**SURAT MUNICIPAL CORPORATION**  
**Assessment & Recovery Department**  
**(Central Cell)**



**Simple method of Area-based tax Calculation (2021-22)**

**Sq.Feet ÷ 10.76 = Sq. Mt.**

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

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

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

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

<b>Factor-2 Age</b>	
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

<b>Factor-3 Property type</b>			
Type of Property		Usage of property	
Individual Bunglow	1.00	Commercial A	6.00
Duplex Bunglow	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	0.00
		Non-Resi.under con.	0.50

<b>Factor-4 Occupancy</b>		
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	
<b>EDUCATIONAL CESS</b>		
General Tax	RESIDENCE	NON RESIDENCE
200-500	5%	10%
500.01-3000	10%	20%
3000>	15%	30%

**User Charges**

Area (Sq. Mt.)	Residence				Non Residence		
	Water+ Drainage	Solid-wast	ENVIRONMENT IMPROVEMENT CHARGE	FIRE CHARGE	Water+ Drainage	Solid-wast	ENVIRONMENT IMPROVEMENT CHARGE
00 TO 15	470	810	0	0	810	810	30
16 TO 25	810	810	0	0	1458	810	30
26 TO 50	1296	810	25	30	1944	810	40
51 TO 100	1944	972	30	40	3240	1215	50
101 TO 200	2835	1296	175	75	4860	1458	350
201 TO 400	5064	1620	300	150	8100	1944	600
401 TO 500	5064	2025	450	400	8100	2430	900
Above 501	10125	2430	625	600	15188	3645	1250

\* Solid Waste Charge For Industrial-A & Commercial-A Property Rs.4050/- per Annum.  
 \* Solid Waste Charge For Plastic Manufacturing Unit Rs. 9000/- Per Annum.

<b>Street Light Charge</b>	
Annual Rate - Per Tenament	
Residence	Rs.50/-
Non Residence	Rs.100/-

<b>Minimum Tax</b>					
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

<b>Fire Charge</b>			
Annual Rate - Per Tenament			
Non-Residence		Industrial	
Commerical - A	975/-	Industrial-A	1245/-
Commerical - B	975/-	Industrial-B	975/-

**Fire Charge of Rs. 450 /- Fix. For Other Non Residence Properties.**