



**SURAT MUNICIPAL CORPORATION**  
Assessment & Recovery Department



**Simple method of Area-based tax Calculation (2022-23)**

**Sq.Feet ÷ 10.76 = Sq. Mt.**

<b>Property Tax = A X R X M</b>	<b>For Residentce Property Rs.10/- per sq.mt. per annum</b>
<b>A = Area of property (Sq.Met.)</b>	
<b>R = Annual rate of property tax.</b>	<b>For Non Residentce Property Rs.25/- per sq.mt. per annum</b>
<b>M = Factor-1 × Factor-2 × Factor-3 × Factor-4</b>	

Factor-1 Market Location		Factor-2 Age	
Market Location	Factor value	Year	Factor value
A	1.50	0 TO 10	1.20
B	1.30	11 TO 20	1.05
C	1.10	21 TO 30	0.90
D	0.90	31 TO 40	0.70
E	0.70	41 TO 50	0.50
F	0.50	51 TO 60	0.40
		Above 61	0.30

Factor-3 Property type				Factor-4 Occupancy					
Type of Property		Usage of property		Occupier					
Type of Property	Factor value	Usage of property	Factor value	Occupier	Factor value				
Individual Bungalow	1.00	Commercial A	6.00	Owner	1.00				
Duplex Bungalow	0.85	Commercial B	4.25	Residence-Tenant	1.00				
Row House	0.70	Government	3.00	Non Residence- Owner	1.00				
Apartment/Flat	0.60	Industrial A	2.00	Non Residence- Tenant	1.75				
Gala Type R.C.C.	0.40	Industrial B	1.50	Bank- Tenant	7.00				
Gala Type Non R.C.C.	0.30	Recreation	2.00	Mall-Tenant	2.50				
Slam-RCC & Non RCC-Not exceeds 25 Sq.Mt.	0.10	Educational & Health	0.50	Microwave Tower-Tenant	15.00				
Open Plot	0.10	Open Plot	0.50	<b>EDUCATIONAL CESS</b>					
Parking	0.00	Educational & Health-Grant in	0.10				<b>General Tax</b>	<b>RESIDENCE</b>	<b>NON RESIDENCE</b>
Resi.under con.	0.10	Agriculture	0.001				200-500	5%	10%
		Religious	0.00	500.01-3000	10%	20%			
		Non-Resi.under con.	0.50	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	6583	2531	765	400	10530	3038	1530
Above 501	13163	3038	1063	600	19744	4556	2125

Solid Waste Charge For Industrial-A & Commercial-A		
Area (Sq. Mt.)	Type of Property	2022-23 Rs.
0-400 sq.mt.	Commercial A	4050
	Industrial-A	4050
	Industrial-A (Plastic Manufacturing Unit)	9000
Above 400 sq.mt.	Commercial A	5063
	Industrial-A	5063
	Industrial-A (Plastic)	11250

Fire Charge			
Annual Rate - Per Tenament			
Non-Residence			
Commerical - A	975/-	Industrial-A	1245/-
Commerical - B	975/-	Industrial-B	975/-
Fire Charge of Rs. 450 /- Fix. For Other Non Residence Properties.			

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

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