



SURAT MUNICIPAL CORPORATION
Assessment & Recovery Department



Simple method of Area-based tax Calculation (2023-24)

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 Residence Property Rs.12/- per sq.mt. per annum

For Non Residence Property Rs.35/- 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

Factor-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
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

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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	3544	1620	350	150	6075	1823	700
201 TO 400	6330	2025	600	300	10125	2430	1200
401 TO 500	8229	3164	1530	800	13163	3798	3060
Above 501	16454	3798	2126	1200	24680	5695	4250

Solid Waste Charge For Industrial-A & Commercial-A

Area (Sq. Mt.)	Type of Property	2023-24 Rs.
0-400 sq.mt.	Commercial A	5500
	Industrial-A	5500
	Industrial-A (Plastic Manufacturing Unit)	12000
Above 400 sq.mt.	Commercial A	6000
	Industrial-A	6000
	Industrial-A (Plastic)	12000

Fire Charge

Annual Rate - Per Tenament			
Non-Residence			
Commerical - A	1950	Industrial-A	2490
Commerical - B	1950	Industrial-B	1950
Fire Charge of Rs. 900 /- Fix. For Other Non Residence Properties.			

Street Light Charge

Annual Rate - Per Tenament	
Residence	Rs.100/-
Non Residence	Rs.200/-

Minimum Tax

Residence Minimum Tax			Non Residence 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