



Form VI
Under OTS

Application No : _____

**FORM FOR THE FIRST YEAR IN THE BLOCK PERIOD IN RESPECT OF THE PROPERTY EXEMPTED FROM
PAYMENT OF PROPERTY TAX BUT LIABLE FOR SERVICE CHARGES UNDER SECTION 152 OF THE
BBMP ACT 2020
BRUHAT BENGALURU MAHANAGARA PALIKE
SELF ASSESSMENT OF PROPERTY TAX FORM / RETURN
PART-I (General Information)**

1)	Year of Assessment		PID No/Katha no/Katha survey no :					
	SAS Base Application No:							
	File No :		Approval Date					
	Property Type :							
2)	Name of the owner Sri/Smt (If jointly held, mention any one name)							
3)	Occupation:	Age : 0	working/Retired*					
	Details of Registration if any	Year of Reg.						
	Tel(O)	Mob*						
	E-mail :							
4)	Address of Property.							
	a) Property No:							
	b) Name of the Road/Cross							
	c) Stage/Phase/Block No:							
	d) Locality:Village:							
	e) Ward No.(Old)	Name of the Ward (Old)						
	f) Ward No.(New)	Name of ward Name (New)						
	g) Postal Address for Correspondence							
	h) Bangalore City - Pin Code No:							
	i) BESCOM RR.No:	BWSSB RR.No:						
5)	(a) Zonal Classification Residential		A	B	C	D	E	F
	(i) Zonal Classification of the property as per SAS 2008							
	(ii) Zonal Classification of the property under 2016-17							
	(iii) Cap on Zone applied if any.							
	(b) Zonal Classification Non-Residential							
	(i) Zonal classification of the property as per SAS 2008							
	(ii) Zonal classification of the property under 2016-17							
	(iii) Cap on Zone applied if any.							

6	a) Details of the Residential use (Please tick the correct box)	Vacant site	Vacant Site With Storage	Rcc/Madras Terrace		Tiled /Sheet	Apt.Complex
				Red oxide or Cement flooring	Other Flooring		
					<input type="checkbox"/>		
b) Site dimension in Square feet (Sft) :				c) Built up area: (in Sft) :			
d) Number of floors and plinth area in respect of single owner/occupier				e) Excess vacant land if it is more than 3 times the plinth area of building in sft			
	No.of floors :		Plinth area in sft:				
	f) Use of property	Residential	Non-Residential	Both			Others
			<input type="checkbox"/>				

*Not mandatory

** Please note that if any street is not found in the zonal classification list then as provided in Rule3(i) you will have to calculate on the highest rates applicable to the nearest neighbouring/street/area/locality.

*** Residential use means premises used to have destitute / animals / orphanage home or school for the deaf dumb asylum for the aged and student hostel of recognised institution.

7) a) Built Up area in Sft (Please mention the year of construction if the building is constructed at different periods.)							
Usage (Category) (I to XVIII)	Sub category w.r.t Category VII, IX, X, XI and XII	Sub Group w.r.t Category X and XII	Year of construction	Extent of built up area (in sft)		Extent car park area (in sft)	
				Tenanted	Self Occupied	Tenanted	Self Occupied
XIV - Service Charges for Exempted Buildings	0	0				0	0
		Total extent of built up area in sft				0	0
8) Grant of Exemption							
Reason for claiming exemption under Section 110							
Date of filling application for exemption							
Whether exemption has been granted , if so No. and date of grant							

NOTE: 1) IF ANY PORTIONS OF THE PROPERTY THAT HAS BEEN GRANTED EXEMPTION IS USED FOR ANY OTHER PURPOSES, LIKE QUARTERS, CANTEEN, HOARDING, TELECOMMUNICATION TOWERS, COMMERCIAL SHOPS ETC, THEN FOR SUCH PORTIONS A SEPARATE APPLICATION SHALL BE SUBMITTED IN FORM I OR FORM II FOR FORM III AS THE CASE MAY BE, AND FOR SUCH PORTIONS THE PROPERTY TAX SHALL BE AT THE RATES AS APPLICABLE TO THE NON-EXEMPTED PROPERTY, FOR EXEMPTED PROPERTY FOR RESIDENTIAL USE AVAIL 50% OF THE PRESCRIBED UNDER CATEGORY XIV AND FULL RATE FOR NON-RESIDENTIAL USE.

2) EX - SERVICEMAN: SELF OCCUPIED RESIDENTIAL USE OF ONE PROPERTY BY EX - SERVICEMAN, CATEGORY I TO III IS TO BE CONSIDERED FOR PROPERTY TAX CALCULATION

PART II Assessment of Residential properties			
9) Assessment of expected returns from Residential Property at prescribed rates			
i)	Self Occupied (RCC/Madras terrace) wholly cement or red-oxide flooring/other flooring sft @ Rs Per sft per month = UAV** x 10 months	Rs.	
ii)	Self Occupied (tiled/sheet) sft @ Rs. Per sft per month = UAV** x 10 months	Rs.	
iii)	Tenanted portion (RCC / Madras terrace) wholly cement or red-oxide flooring /other flooring sft @ Rs. Per sft per month = UAV** x 10 months	Rs.	
iv)	Tenanted Portion (Tiled/sheet) sft @ Rs. Per sft per month = UAV** x 10 months	Rs.	
v)	Calculate Covered/Stilt Car park area @ 50% of the applicable rates :	Rs.	
	(a) Self Occupied sft @ Rs. Per sft per month = UAV** x 10 months	Rs.	
	(b) Tenanted portion sft @ Rs. Per sft per month = UAV** x 10 months	Rs.	
vi)	Gross Annual Unit Area Value = (i) + (ii) +(iii)+(iv)+(v)(a)(b)	Rs.	
vii)	LESS: Depreciation % as per Schedule (if additions are made to the property calculate the depreciation rate separately as applicable for the year when additions were made)	Rs.	
viii)	(a) Net Taxable Annual Value (TAV) (i.e. vi-vii)	Rs.	
	(b) Property tax @ 20% of viii(a)	Rs.	
ix)	Sub-total Property tax for residential properties:	Rs.	
PART III Assessment of Non-Residential properties			
10) Assessment of Non-Residential Properties			
i)	Self Occupied sft @ Rs. per sq.ft per month = UAV X 10 months	Rs.	
ii)	Tenanted portion sft @ Rs. per sq.ft per month = UAV X 10 months	Rs.	
iii)	Calculate Covered/Stilt Car park area @ 50% of the applicable rates :	Rs.	
iv)	(a) Self Occupied sft @ Rs. Per sft per month = UAV** x 10 months	Rs.	
	(b) Tenanted portion sft @ Rs. Per sft per month = UAV** x 10 months	Rs.	
v)	Total of iv (a),(b)	Rs.	
vi)	Gross Annual Unit Area Value = (i) + (ii) +(v)	Rs.	
vii)	LESS: Depreciation % as per Schedule I (If additions are made to the property calculate the depreciation rate separately as applicable for the year when additions were made)	Rs.	
	(a) Net Taxable Annual Value (TAV) (i.e. vi-vii)	Rs.	
	(b) Property tax @ 25% of vii (a)	Rs.	
	Surface parking if charged for: (c) Add lump sum tax for 2 wheelers Rs. 125.00 x 0 Nos.	Rs.	
	(d) Add lump sum tax for other vehicles Rs. 375.00 x 0 Nos.	Rs.	
	(e) Add lump sum tax for Touring/semi-permanent theater	Rs.	
	(f) Property Tax for Non - Residential use vii (b) + (c) + (d) + (e)	Rs.	
10) Assessment of Excess Vacant Land at prescribed rates.			
i)	Total extent of land in excess of 3 times the plinth area of building= sft @ rate of x 10 months =TAV	Rs.	
	(a) Property tax @ 20% of TAV for residential use or 25% of TAV the for non-residential use	Rs.	
11)	Assessment of Vacant Land at prescribed rates.		
i)	Total site measurement = sft x rate of per month x 10 months =TAV	Rs.	
	(a) Property tax @ 20% of TAV for residential use or 25% of TAV the for non-residential use	Rs.	
12) Add Sub-total of property from Residential,Non-Residential, Excess Vacant land ,Vacant land namely			
Total Property tax payable 9(ix) + 10 (I) vii(f) + 10 (II) x + 11 (a) + 12 (vi)			Rs.

13) Tax on telecommunication tower erected on properties irrespective of location and usage				
Telecommunication Tower	Rate Per Telecommunication tower	No of towers	Annual composite tax payable	
	Rs. 15,000.00	0	0	
14) Tax on billboards/hoarding including electronic/digital display board erected irrespective usage. Zonal classification as per advertisement byelaw				
Hoarding	Specify Zone	Number erected	Rate Per Hoarding	Annual composite tax payable
(a) In B Zone less than 150 sft			15000.00	
(b) In B Zone more than 150 sft			18750.00	
(c) In other Zone less than 150 sft			8750.00	
(d) In other Zones more than 150 sft			12500.00	
			(e)Total Rs.	
Computation of total tax payable				
12)	Tax on Residential, Non-Residential, Excess vacant land, Vacant land			Rs.
13)	Tax On Telecommunication Towers			Rs.
14) (e)	Tax on Billboard/hoarding			Rs.
15)	(a) Property Tax as per SAS 2016-17 Block Period (12) + (13) + (14) (e).			Rs.
	(b) Property Tax payable after cap.			Rs.
	(c) 50% of Service charges for Ex-serviceman / 25% Service charges for others of Col (15) (b)			Rs.
16)	Cess payable @ 26 percent of 15(c) (@ 24 percent before the AY 2021-22)			Rs.
17)	Total Tax payable (15) (c) + (16)			Rs.
18)	Rebate @ 5 percent of (17) for early payment if paid in full within the prescribed time			Rs.
19)	Net property Tax payable (17) – (18)			Rs.
20)	deduct property tax for the current year if paid in advance (enclose copy of receipt)			Rs.
21)	net tax payable after deduction (if in excess, amount to be adjusted for the next year)			Rs.
22)	Penalty equal to Property tax (if the property is not in the BBMP records/new property) or Add Penalty of Rs.100.00 if return is not filed within prescribed period			Rs.
23)	Interest is nil (as per the OTS)			Rs.
24)	SWM (Solid Waste Management) Cess			Rs.
25)	Net tax payable			Rs.

I/we certify that the particulars furnished in this form have been duly filled up by me/us and the details furnished are true and correct to the best of my/our knowledge. I/we understand that for false declarations there will be penal actions.

Further I Understand and Agree that,

- The BBMP reserves complete right to verify and revise my return as per the BBMP Act 2020 at any time.
- Filing of returns under the exemption application are subject to the approval of Chief Commissioner.
- If the returns filed is rejected or revised, the revision of property tax based on the category and the difference tax along with the interest and penalty shall be levied according to the rules.

Place: Bengaluru
Date:

Signature of the Property owner or person liable to pay property tax
Name in block letters: