



MUNICIPAL CORPORATION OF DELHI
ASSESSMENT & COLLECTION DEPARTMENT (HQ)
14TH FLOOR, E-1 Block, DR. SPM CIVIC CENTRE,
J.L.N. MARG NEW DELHI-110002.



No. A&C (HQ)/MCD/2022-23/119

Dated:-15.07.2022

OFFICE ORDER

Subject :- Uniform policy for A&C Department of Unified Municipal Corporation of Delhi (MCD).

Consequent upon unification of erstwhile three corporations vide Notification No. 14011/4/2022-Delhi-II dated 18.05.2022, difficulties were being faced in the smooth functioning of A&C Department, since certain policies, tax structures etc. being followed in the erstwhile corporations were at variance. Therefore, in order to streamline the functioning of A&C Department of unified MCD and for the ease and benefit of the tax payers facing difficulties due to such variations as well as to bring efficiency and transparency in tax administration' the Corporation vide Item No. 55/ Decision No.45 dated 05.07.2022 has approved the following proposals for unified Municipal Corporation of Delhi.

- I. The erstwhile Municipal Corporations had adopted different approaches towards implementation of the recommendations of MVC-III. To bring out the consistency, following recommendations of MVC-III have been considered for implementation in the unified MCD:-

Sl.No.	Type / Use of Property	Use Factor
1.	Use factor of Entertainment, Recreation and Clubs	Use factor 4
2.	Use factor of Banquet Halls & Barat Ghar	Use factor 6
3.	Treatment of vacant land	Multiplicative factor of 0.5
4.	Telecom Towers	Use factor 4

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5.	Educational Institution	
	i) Schools/Educational Institutions-run by Govt. (Central/State/Local body schools/aided schools/ Govt. Colleges/Universities and Deemed Universities including professional colleges such as medical colleges and engineering colleges, run by the Govt. For any educational institution to be eligible for the use factor 1 under public purpose. It would be essential that same should be run by a Govt. (Central/State)/Local body/MCD or be aided by these bodies.	Use factor 1
	ii) Private unaided schools being run by any Organization/Body/Trust	Use factor 3
6.	Business/Commercial/Industrial(Vacant)	Use factor 4 for commercial/Business(vacant) Use factor 3 for industrial (vacant)
7.	Occupancy factor for all rented non-residential properties	Occupancy factor 2

Apart from the above, all other factors shall continue as per the recommendations made by MVC-1 read with report of Hardship & Anomaly Committee and Departmental Instructions No. Tax/A&C/PC/04/41 dated 29.07.2004 as prevailing w.e.f. 01.04.2004.

II. In order to bring uniformity in the rates of property tax structure the following property tax rate have been considered for implementation in the unified MCD

S.No.	Type of Properties	Property Tax Rates for unified MCD for the financial year 2022-23							
		A	B	C	D	E	F	G	H
1.	Residential Rate of tax (%)	12	12	11	11	11	7	7	7
2.	Non-residential less than 1500	20	20	20	20	20	15	15	15

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	Sq.ft (139.35 Sq.mtr.)								
3.	Non-residential above 1500 Sq. Ft. (139.35 Sq.mtr.)	20	20	20	20	20	20	20	20
4.	Industrial properties	15	15	15	15	15	15	15	15
5.	Union and Railway Properties (for the calculation of Service charges @ 75% of the Property Tax) and Property Tax on the Govt., Company, Autonomous Bodies, Public Sector Undertakings (PSUs), Statutory Corporation Properties etc. Including Departments/PSUs/Authorities etc. Of the State Government								
(i)	Residential	15	15	15	15	15	15	15	15
(ii)	Non-Residential	20	20	20	20	20	20	20	20
6.	Airports & Airports Properties								
(i)	Land Covered with Built-up Area	20	20	20	20	20	20	20	20
(ii)	Open Area for Aircraft Movement (Runway, Taxiway, Apron, Aircraft Parking Stands)	15	15	15	15	15	15	15	15
(iii)	Open Area other than (ii) above	10	10	10	10	10	10	10	10
7.	Farm Houses								
(i)	Residential	20	20	20	20	20	20	20	20
(ii)	Non-Residential	20	20	20	20	20	20	20	20

- III. Education cess is implemented in the entire unified MCD @ 1% of Annual property tax.
- IV. With a view to rationalize various rebates and to encourage/raise the collection efficiency and also to encourage segregation, de-centralized processing, recycle

and reuse of the solid waste, the following rebate/concessions have been considered for implementation in the unified MCD:

- (i) Applicable Rebate for timely payment in lump-sum during 1st Quarter till 30th June u/s 123 B(3) of DMC Act, 1957 is kept @10%.
- (ii) Applicable Rebate u/s 114 B of DMC Act, 1957 for Senior Citizens (60 years or above), women irrespective of her age, physically challenged persons Ex-servicemen is kept at @30% of the tax due on the covered space up to 100 sq.mtr of the covered space of the building on a single property within the NCT of Delhi which is self-occupied for residential use.
- (iii) Incentive @ 2% for filing the property tax returns online, subject to maximum tax not exceeding Rs.10,000/- & limited to Rs.200/- is applicable for unified MCD.
- (iv) Regarding additional rebate on lump-sum payment in cases of properties in Group Housing Societies (GHS) u/s 120B of DMC Act, 1957, this rebate @ 10% of the tax will be given to the tax payers provided at least 90% of the tax payers in the society concerned have paid their property tax (i.e. at least 90% collection efficiency in the society concerned). As soon as the society concerned achieves at least 90% collection efficiency, the system would trigger refund the rebate to the individual accounts of tax payers, automatically. The cases of rebate already paid and availed will be adjusted with reference to compliance of 90% collection efficiency in the society concerned.

Further, an additional incentive of 5% of the tax paid shall be available if the colony concerned implements all the following:

- a) 100% waste segregation at the source,
- b) 100% composting of the wet waste in the colony,
- c) 100% recycling of the recyclable dry waste, and
- d) 100% of the remaining dry waste is handed over to the MCD or its authorized agencies.

This incentive shall be extended by way of taking up work at the recommendation of GHS concerned.

V. SAHBHAGITA incentives:

Incentive @10% of the tax paid subject to a maximum rebate of Rs. 1,00,000/- will be extended by way of taking up work at the recommendation of RWA of the colony. This incentive shall be available only if the RWA concerned achieves at least 90% property tax compliance in the area under it (i.e. at least 90% tax collection efficiency in the colony concerned).

Further, an additional incentive of 5% of the tax paid shall be available if the colony concerned implements all the following:

- a) 100% waste segregation at the source,
- b) 100% composting of the wet waste in the colony,
- c) 100% recycling of the recyclable dry waste, and
- d) 100% of the remaining dry waste is handed over to the MCD or its authorized agencies.

This incentive shall also be extended by way of taking up work at the recommendation of RWA concerned of the colony.

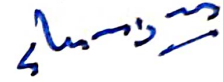
The rebate/incentives under heading (iv) and (v) for the concerned Group Housing Society and Residents Welfare Association, is subject to fulfillment of following condition:

Online registration of Resident Welfare Associations & Group Housing Societies declaring following information.

Name of RWAs/GHSs registered under appropriate registering authority	
Colony	
Area & Ward	
Total No. of Units	
List of UPIC for all the units	

The information as given above shall be verified by the staff of concerned zonal office of A&C Department within seven working days and after that the applicant RWA & GHS shall be registered.

2. The above changes shall be applicable for the current financial year i.e. 2022-23 except in those cases where taxpayers have already filed PTRs. There shall not be any additional demand in case of already filed PTRs (except in case of willful suppression of facts). However, any excess amount paid during the current financial year over and above the new rates would be adjusted in the next financial year.
3. The above changes will be applicable in the system from 16/07/2022
4. All Zonal Authorities are directed to ensure creation of computerized data base of all the taxable properties at the earliest and in a definite time frame under Section 124/125 of DMC Act, 1957 as amended from time to time. It is further directed to strategise the collection of property tax in such a manner so as to attain the revenue targets.



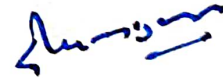
(DEEPAK GUPTA)

Dy. Assessor & Collector (HQ)

All zonal Joint A&Cs / Dy. A&Cs of MCD

Copy for kind information to :

1. PS to Worthy Special Officer, MCD : for information of the Special Officer
2. PS to Commissioner, MCD : for information of the Commissioner
3. All Addl. Commissioners
4. Director (P & I) with request to publish a news item
5. Dir (IT) for putting this officer order on website
6. Guard File



(DEEPAK GUPTA)

Dy. Assessor & Collector (HQ)