GOVERNMENT OF MANIPUR
MUNICIPAL ADMINISTRATION HOUSING & URBAN DEVELOPMENT DEPARTMENT

NOTIFICATION
Imphal, the 14th January, 2020

No. 2/29/2012-MAHUD(Pt): The following draft of the Manipur Municipalities (Property Tax) Rules, 2019 which the State Government proposes to make for the assessment and collection of property tax in the Municipal Corporations, Municipal Councils and Nagar Panchayats constituted in the State of Manipur under section 3 of the Manipur Municipalities Act, 1994 following the unit area method basis whereby ensuring self-assessment methods of property taxation, in exercise of the powers conferred by section 208 read with section 83 of the Manipur Municipalities Act, 1994 (Act No. 43 of 1994) is hereby published for the information of all persons likely to be affected thereby; and notice is hereby given that the said draft rules shall be taken into consideration after the expiry of a period of 15 (fifteen) days from the date on which the copies of the Official Gazette in which this notification is published are made available to the public;

Whereas, it is expedient and necessary to impose an assessment mechanism and to provide for detailed procedure for collection of tax for the Municipalities;

And whereas, for the purpose aforesaid and for other purposes connected therein and incidental thereto, it is felt necessary by the State Government to frame the Manipur Municipalities (Property Tax) Rules, 2019;

Objections and suggestions, if any, may be addressed to the Commissioner (MAHUD), Government of Manipur;

The objections and suggestions which may be received from any person with respect to the said draft rules before the expiry of the period specified above shall be considered by the State Government.

MOHD. YASSER AHMED KHAN,
Under Secretary (MAHUD),
Government of Manipur.
1. **Short Title, Extent, and Commencement** -

   (1) These rules may be called the Manipur Municipalities (Property Tax) Rules, 2019.

   (2) It extends to the whole of Manipur where municipalities have been constituted under the Manipur Municipalities Act, 1994 (Act No. 43 of 1994), except the Hill areas to which the Manipur (Hill Areas) District Councils Act, 1971 (Act No. 76 of 1971) extends or any area which is included in a Cantonment under the Cantonments Act, 1924 (Act No. 2 of 1924).

   (3) These rules shall come into force with effect from such date or dates and in such area or areas as the State Government may, by notification, appoint.

2. **Definitions** -

   (1) In these rules unless the context otherwise requires:

   
   (a) “Act” means the Manipur Municipalities Act, 1994 (Act No. 43 of 1994);

   (b) “Advance Deposit of tax” means the advance deposit of tax payable in accordance with the provisions of rule 22 of these rules;

   (c) “Agricultural land” means land which is used or is capable of being used for agricultural purposes and includes land under homesteads occupied for residential purposes in connection with agricultural holdings and the expression “non-agricultural land”, shall be construed accordingly;

   (d) “Apartment” means and includes a part of property intended for any type of independent use including one or more floors (on part or parts thereof) in a building or buildings intended to be used for residence including group housing on cooperative basis, office, practice of any profession or carrying on of any occupation, trade or business or for other type of independent use and with a direct exit to a public street, road, or highway or to a common area leading to such street, road or highway;

   (e) “Assessee for Property Tax” means any “person” or “legal entity” by whom tax or any other sum is payable under sections 75 to 85 of the Act read with these rules;

   (f) “Assessment” means assessment of annual property value (APV) of any vacant land, building, apartment or land appurtenant to any building or apartment, located within the municipal limit and the tax payable thereon under these rules. Assessment includes “reassessment”;

   (g) “Assessment year for Property Taxation” means the period of twelve months commencing on the 1st day of April every year;

   (h) “Annual Property Value” (APV) means the annual value of a property for the purpose of property taxation determined in accordance to rule 14 of these rules;
(i) "Best judgment assessment," means the assessment taken up under rule 34 of these rules;

(j) "Board" means the Manipur Municipality Property Tax Board created by Government and if no State Property Tax Board is in existence, shall include the State Government exercising powers of the Board;

(k) "Building" is as defined under sub-section (2) of section 2 of the Act;

(l) "Charitable purpose" includes relief of the poor, education, medical relief, preservation of environment (including watersheds, forests and wildlife) and preservation of monuments or places or objects of artistic or historic interest, and the advancement of any other object of general public utility:

Provided that the advancement of any other object of general public utility shall not be a charitable purpose, if it involves the carrying on of any activity in the nature of trade, commerce or business, or any activity of rendering any service in relation to any trade, commerce or business, for a cess or fee or any other consideration, irrespective of the nature of use or application, or retention, of the income from such activity;

(m) "Compound" is as defined under sub-section (5) of section 2 of the Act;

(n) "Competent Authority" means any officer or committee appointed or designated by the municipality for any provisions under the Act and these rules;

(o) "Covered Area" means the area immediately above the plinth level covered by the building (at all floors or levels) measured from the outside thickness of the wall of the building, but does not include the space covered by –

(i) Temporary structure with floors, walls, and thatched with wood, bamboo, or GCI Sheet and specifically used for housing animals like cows, pigs, goats, dogs, poultry, and other similar creatures;

(ii) Garden, rockery, well and well structures, plant nursery, water pool, swimming pool (if uncovered), platform round tree, tank, fountain and bench;

(iii) Drainage, culvert, conduit, catch-pit, gully-pit, chamber, gutter, and the like;

(iv) Compound wall, gate, slide/swing door, canopy, and areas covered by chhajja(balcony) or similar projections and staircases which are uncovered and open at least on three sides and also open to the sky; and

(v) All areas required for common services, i.e., lifts, sanitary pipe shafts open to sky, uncovered garages and other uncovered parking area, uncovered outside balcony and common (uncovered) entrance areas between flats/buildings, servant quarters, sub-station, pump house;

Explanation: For canopied or covered balcony with parapets and railing around the balcony, full area shall be considered for the definition of covered area.

(p) "Company" means a body created and registered under the Companies Act, 2013 (Act No. 18 of 2013) and as amended from time to time;
“Commercial” or “Industrial” or “Non-Residential” purpose means such land and building or land, other than agricultural land on which any business is carried out, shop is being run, workshop is established, trade, office or business is being done, services are being offered, goods are being sold, or any other similar activities are being conducted or reserved for such activities;

“Co-operative society” means a co-operative society registered under the Co-operative Societies Act, 1912 (Act No. 2 of 1912) and as amended from time to time, or under any other law for the time being in force in any State for the registration of cooperative societies;

“Department” or “Directorate” means the Municipal Administration, Housing and Urban Development (in short MAHUD) Department, Government of Manipur;

"Document" includes an electronic record as defined in sub-rule (t) of sub-section (1) of section 2 of the Information Technology Act, 2000 (Act No. 21 of 2000) and as amended from time to time;

“Dwelling House” means a building constructed, used or adapted to be used wholly or partially, for human habitation;

“Executive Officer” is an officer as defined under sub-section (16) to section 2 of the Act;

“Form” means a form appended to these rules;

“Foundation” means that part of the building structure which is in direct contact with the ground and which transmits load over it. The height of the building would be calculated from the “foundation” level;

“Government” or “State Government” means the Government of Manipur;

“Government Records” shall include land revenue records, survey maps, satellite images, survey records, and any other records, registers, and maps maintained by the State Government and/or the municipality according to the Act and rules framed there under.

“Governor” means the Governor of Manipur;

“GCI” means galvanized corrugated iron;

“Half-yearly” refers to a period or block of six English calendar months from April to September and from October to March;

“house” is as defined under sub-section (22) of section 2 of the Act;

“House Number” means the number allotted to a house as part of a systematic neighbourhood level house numbering system by the municipality, other public private agency, or civic association. But a house number shall not include “property number” or “UPIN” as allotted to a property by the municipality under these rules;
(ff) "hut" is as defined under sub-section (24) of section 2 of the Act;

(gg) "land" is as defined under sub-section (28) of section 2 of the Act;

(hh) "legal representative" shall have the meaning assigned to it in sub-section (11) of section 2 of the Code of Civil Procedure, 1908 (Act 5 of 1908);

(ii) "Municipality" is as defined under sub-section (34) of section 2 of the Act;

(jj) "Municipal Commissioner" means any officer appointed or designated by the State Government for any Municipal Corporation;

(kk) "Municipal Valuation Committee" means the committee formed in pursuance of rule 10 of these rules;

(ll) "Mutation" means the process of change or alteration or substitution of the name of the previous owner into the name of the subsequent owner;

(mm) "notification" means a notification as defined under sub-section (36) of section 2 of the Act;

(nn) "occupier" is as defined under sub-section (38) of section 2 of the Act;

(oo) "Ordinary Building" means a building constructed with mud or brick or RCC up to the skirting level of the ground floor, mud or brick or concrete or tile floor, mud or brick or wooden plank or bamboo sheet or GCI wall and thatched or GCI sheet roof covering;

(pp) "Official Gazette" means the Manipur Government Gazette;

(qq) "owner" is as defined under sub-section (40) of section 2 of the Act and may include any person or legal entity that is listed as the owner of the property in the Spatial Property Database, and includes his legal heirs, legatees, and successors in interest who may step into his shoes upon his death in terms of these rules;

(rr) "Partnership firm" shall have the meaning assigned to it in the Indian Partnership Act, 1932 (Act No. 9 of 1932) and as amended from time to time, and shall include a limited liability partnership as defined in the Limited Liability Partnership Act, 2008 (Act No. 6 of 2009) and as amended from time to time;

(ss) "Permanent Building" means a building (a) constructed with RCC foundation, column, beam, floor, roof, and brick walling, or (b) constructed with steel structural members;

(tt) "Person" for the purpose of these rules includes, (i) an individual, (ii) a body constituted for charitable purpose, (iii) a company, (iv) a partnership firm, (v) an association of persons or a body of individuals like trust and society, whether incorporated or not, (vi) an authority of the Central Government or State Government including public sector undertakings, and (vii) every artificial juridical person, not falling within any of the preceding class mentioned herein;
(uu) "Prescribed" means prescribed by these rules made under the Act;

(vv) "Property" means and includes any building, apartment, dwelling house, premises, hut, masonry building, or public building used for residential, institutional, commercial, industrial, charitable, mix of all purpose, or for any other purposes, and includes any vacant land having no structure, and land appurtenant to any such building, apartment, or other structure mentioned herein;

(ww) "Property Number" means the number allotted to each property by the municipality after notification of these rules;

(xx) "Property Tax" is as defined under sub-section 45A of section 2 of the Act and would mean the property tax payable by the owner or the occupier, when calculated at a percentage of tax on the "annual property value" as determined under the Act read with these rules calculated on land and building, land, building (used for residential, commercial purpose, and/or both purposes);

(yy) "Public Worship Buildings" means a building used for religious and public worship purpose and for no other purpose;

.zz) "Quarter" or "quarterly" means a period or block of three English calendar months starting from April to June, July to September, October to December, and January to March;

(aaa) "Rate" or "rates in force", in relation to an assessment year for property tax, means the rates of property tax as prescribed under rule 16 of these rules;

(bbb) "Regular assessment" means the assessment made under rule 33 of the rules;

(ccc) "Residential" purpose means any land reserved for residential purposes or any building constructed for residential purposes, which are being used for the residential purpose of human beings provided that it shall not include any building which is a hotel or lodge or mess and buildings which was constructed for the residential purpose but they are being used for other than residential purpose;

(ddd) "Return" means the prescribed form appended to these rules, which shall be submitted by the owner or occupier representing the owner of every "Property" within the due date prescribed under these rules, by making self-assessment of the annual property value and the property tax thereon, and the amount of property tax shall be deposited with the municipality;

(eee) "rule" means a rule of these rules;

(ff) "RCC" means reinforced cement concrete;

(ggg) "Schedule" means schedules appended to these rules, forming a part of these rules;

(hhh) "section" means section of the Act;
(iii) "Self-assessment System" means the system of assessment of Annual Property Value as per rule 31 of these rules under which the assessee for property tax is required to declare the basis of his assessment of Property Annual Value, to submit a calculation of the tax due, and to provide option of the manner of payment of the amount he regards as due;

(iii) "Semi-Permanent (semi-pucca) Building" means a building constructed with RCC column footings, RCC columns, and RCC beams of pre-designed dimensions and specifications having brick/concrete block masonry wall, timber/Steel roof truss with GCI sheet roofing;

(kkk) "Spatial Property Database" means the geo-referenced property map with attributes that include property boundaries, owner's details, and other property characteristics as may be decided by the municipality, and such that the property register shall be integrally linked to the geo-referenced property map;

(III) "Special Buildings" means a building used for educational, assembly, institutional, industrial, storage, or for mixed occupancies of the aforesaid occupancies;

(mmm) "Unit Area Value" means the per sq. ft. unit value of a property situated in a particular area within a municipality, where the unit area values determined by the municipality;

(nnn) "Unique Property Identification Number" or "UPIN" means the identification code allotted to every person having a property identified within the jurisdiction of the municipality by the municipality;

(ooo) "Ward" means an administrative division of a municipality;

(ppp) "Year" refers to a period of twelve English calendar months starting on 01 April and ending on 31 March;

(2) Words and expressions used in these Rules but not defined shall have the same meaning as in the Act;

3. Property Tax Divisions, Authorities, Their Appointments and Powers

(1) Chief Controlling Authority

(i) The Board shall be the Chief Controlling Authority in all matters relating to assessment and valuation of property tax whereas the Municipality shall be the Chief Controlling Authority in all matters relating to levy and collection of property tax within their jurisdiction.

(ii) The municipality shall assign the duties and functions of the property tax authorities to their officers and staff such persons as it thinks fit.
(iii) Property Tax authorities shall exercise all or any of the powers and perform all or any of the functions conferred on, or, as the case may be, assigned to such authorities by or under the Act and these rules in accordance with such directions as the State Government or the Board or the Municipality may issue for the exercise of the powers and performance of the functions by all or any of those authorities.

(iv) Property Tax authorities shall have all the powers which are vested in a civil Court under the Code of Civil Procedure, 1908, while trying a suit in respect of the following matters –

i. Discovery and Inspection,

ii. Enforcing attendance of any person and examining such persons on oath,

iii. Compelling production of titles and documents concerning the property,

iv. Issuing commissions (summons) (calling witness to appear, conduct enquiry, receive statement, refer to valuation officer, etc.).

(v) The State Government or the Board may, from time to time, issue such orders, instructions and directions to the municipality as it may deem fit for the proper administration of these rules, and such authorities and all other persons employed in the execution of these rules shall observe and follow such orders, instructions and directions of the State Government:

Provided that no such orders, instructions or directions shall be issued

i. so as to require any property tax authority to make a particular assessment or to dispose of a particular case in a particular manner; or

ii. so as to interfere with the discretion of the Executive Officer in the exercise of his functions.

(2) **Power to create, alter, and abolish Property Tax Divisions, Circles:** The Municipality may, with the prior approval of the Government on the recommendation of the Board, by notification in writing, divide the area within their jurisdiction to which this rules extends into one or more divisions and may similarly divide any division into circles.

(3) **Appointment of Property Tax Officers:** The Municipality, may, within the laid down norms, by proper notification, appoint the following classes of officers, with prior approval of the Government, namely;

(a) Assessor and Collector of Property Tax
(b) Deputy Assessor and Collector of Property Tax
(c) Field Inspector(s) of Property Tax

(4) **Executive Officer, Assessor and Collector, Deputy Assessor and Collector, Field Inspector of Property Tax:** The Executive Officer, Assessor and Collector of Property Tax, Deputy Assessor and Collector shall exercise such powers and discharge such duties as are conferred or vested in him under this rules.
(5) **Subordination of Property Tax Officers:** All officers under Property Tax Division shall be subordinate to the Municipal Commissioner or Executive Officer in the Municipality. All officers in the Division and Circle shall be subordinate to the Assessor and Collector of Property Tax as the case may be.

(6) **Combination of Offices:** It shall be lawful for the Municipality to appoint one and the same person to any two or more of the offices provided for in this rules, to make any appointment by virtue of office already held and also to confer on any officer of the Municipality all or any of the powers and duties of any of the officers in the Municipality.

**CHAPTER-II**

**Property Records with Municipality and Board**

4. **Creation of Property Database**

   (1) It shall be the duty of every municipality to maintain a register of properties within the municipal area with information that shall include name and address of the owner, plot area, covered area (floor wise), use to which the property is put, year of construction, type of structure, and details of assessment. The register of properties shall be maintained by using **Form MMPTR 1**.

   (2) The property register shall include information collected from field surveys and drawn from government records, and may be updated from time to time based on field surveys, government records, and applications for mutation received in respect of properties.

   (3) The municipality shall integrate and represent the information contained in the property register as part of the spatial property database that the municipality shall maintain in electronic or manual form.

   (4) Considering the importance of the spatial property database to exercise, of its powers under the Act, the municipality shall consult owners and elected representatives through participatory processes at every stage of building the spatial property database, so as to minimize the complications, disagreements, or litigations in matters of property boundaries, title of properties, and area occupied by each property. Information gathered through participatory processes shall be reconciled and matched with data from field surveys and government records.

   **Explanation:** The municipality shall not be responsible for certifying validity of right, title, and ownership documents and claims presented to it, and the inclusion of a person’s name and details as the owner of the property in the spatial property database or inventory of properties shall not be considered as evidence of right, title, or interest in the property of that person.

   (5) It shall also be the duty of each municipality to furnish the property database so created by the municipality to the Board.
5. Notice of Construction and Structural Changes in Property -

(1) It shall be the duty of each owner of the property to notify any change or changes in the covered area, type of structure, or use of property within 30 days of such change to the municipality using Form MMPTR 3, in order to enable the municipality to update its spatial property database.

(2) It shall be the duty of the Municipal Commissioner/Executive Officer through the concerned department of the municipality to record such changes in the Spatial Property Database within 30 days of receipt of such notification from the owner of the property. Further, it shall be the duty of the Municipal Commissioner/Executive Officer through the concerned department of the municipality to record details in the Spatial Property Database about completion of new construction or completion of any structural modification to an existing property, which it has approved within 30 days of issuing such completion certificate. Such request for updating the municipal records by the concerned section shall be done using Form MMPTR 4.

6. Notice of Transfer of Title -

(1) In the event of transfer of property by way of sale or gift, the transferor and the transferee are individually required to inform the Municipal Commissioner/Executive Officer of the transfer using Form MMPTR 5 within 90 days of completion of the transfer even if the transfer deed is not registered in the name of the transferee.

(2) For transfer of property not by way of sale or gift, the transferee shall inform the Municipal Commissioner/Executive Officer of the transfer using Form MMPTR 5 within 1 year of acquiring possession of the property.

Explanation: Legal heirs or legatees to whom interest devolves after the death of the owner of a property shall be considered transferees under these rules.

(3) The person listed as owner in the municipal records shall continue to be responsible for payment of property tax until such time as records are mutated. Payment of property tax by a person, who is a transferee or acquires interest of the owner in the property, may be made on behalf of the owner as per municipal records.

(4) For the purposes of this rule, the sale shall be treated as complete when the transferee has paid the entire consideration and the possession of property is transferred to him.

(5) In the event of failure to send the intimation of the transfer, the transferor or his legal heirs shall remain liable to payment of the property tax until such time as records are mutated by the municipality.

7. Property Profile Survey and Inspection to Create Spatial Property Database -

(1) It shall be the duty of every municipality to conduct a property profile survey of all properties and create the property records for all properties under its jurisdiction. The municipality may conduct property profile survey at any time to update and maintain the property register and the spatial property database.

(2) It would be the duty of the municipality to update the records with all additions, modification, amalgamation, consolidation, mutation, separation, and deletions of properties and transfer of title as per rule 5 and rule 6 of this rules so as to maintain a correct database of all properties within the municipality at all points of time.
(3) In the event, any owner fails to comply with the provisions of rule 5 and rule 6, the municipality upon survey, inspection, or upon receipt of any specific information, may issue *suo-moto* notice on the owner or occupier for complying provision of these rules so to maintain a correct database of all properties within the municipality at all points of time. Failure to comply with such notice would attract penalty as per these rules.

(4) The property profile survey would create a database of all properties that would provide all necessary information about the property, including the following:

(a) Location Details (*like Ward No., Name of Leikai/Leirak, Patta No., House No., Complete Property Address*);

(b) Ownership Details (*like Name of the Owner, Name of the Co-Owners (in case of Joint Ownership), Father’s / Husband’s Name in case of individual and single ownership), Present Address for Correspondence, Nature of Ownership, Personal details of the owner, details about the tenancy – residential or commercial/industrial*);

(c) Property Type and Usage Details (*like the type of the property – vacant land, building with appurtenant land, building with no appurtenant land, telecom towers, advertising hoarding, building under construction, properties having car park space, the use of the property by owner for residential, or commercial purpose*);

(d) Property Structure Details and Measurement (*like whether the property is an apartment building or buildings used for educational, assembly, religious, institutional, industrial, storage purpose, a building of ordinary / kutcha, semi-permanent / semi pucca, or permanent / pucca type, along with details of all measurement of the land and the covered area of the building*);

(5) The municipality may use the property profile survey questionnaire as given in Form MMPTTR 2.

8. **Maintenance of Digital Maps and Demarcation**

(1) Municipalities shall maintain digitized satellite maps of appropriate resolution showing details of all properties within the municipal jurisdiction as part of the spatial property database.

(2) Municipalities shall update the existing base maps on a continuous basis, so to link the digitized satellite maps with the spatial property database.

(3) Municipalities shall clearly demarcate the municipal boundary and the ward boundaries on the maps, so digitized.

(4) Municipalities shall clearly demarcate all roads (with their local names), landmarks (with their local names), public buildings (with their local names), water bodies (with their local names), drains, public amenities (with their local names), and other necessary features as decided by the municipality on the digitized maps clearly.

(5) Municipalities shall clearly demarcate the private properties, government properties, and boundaries between properties;
(6) The Board of Councillors shall adopt the map of the municipality showing all properties, roads, landmarks, and other features every two years in the first Council meeting of that financial year.

(7) The Municipal Commissioner/Executive Officer shall submit one print copy and electronic version of the map to the Board and the Department within 30 days of the adoption by the Board of Councillors.

9. Allotment of Unique Property Identification Number -

(1) The municipality shall allot identification code to all properties, which shall be termed as “Unique Property Identification Number” or “UPIN”.

(2) The Municipal Commissioner/Executive Officer or any officer designated by him would be responsible to allot this number to all properties within the municipality.

(3) The municipality would allot the UPIN on the following basis: District Code: X (1 alphanumeric); Town/City Code: XX (2 alphanumeric); Ward Code: XX (2 alphanumeric); Leikai/Locality Code: XX (2 alphanumeric); Ownership Code: X (1 alphanumeric); Property Serial Number: XXXXXXXX (8 alphanumeric characters/digits) that the municipality shall allot serially for all properties recorded in the Spatial Property Database.

(4) Explanation to the above codes is provided in Schedule I to these rules;

(5) The municipality would also allot a Property Number to every owner of the property and link the property number to the UPIN. The property number would comprise of the following fields, as explained above,

   a. Ward Code
   b. Leikai/Locality Code
   c. Ownership Code
   d. Property Serial Number

(6) Each property owner of land and building or land shall display the Property Number at a point on the property clearly visible from the nearest road access, painted or printed in boards of the minimum length of 18 inches and breadth of 8 inches, characters and numerals in black colour on yellow colour base. It shall be the responsibility of each property owner to maintain the display board and keep it clean from any stickers and bills.

(7) Each property owner shall quote the UPIN for any communication with the municipality, for submission of property tax returns, for submission of taxes, for replying to notices, for applying to any service from the municipality.

(8) Misquoting or not quoting the UPIN by the property owner shall make the document or challan or correspondence invalid.

(9) Municipality shall quote the UPIN for issuing notices and for communicating with the property owners on any matters that concern municipal services.

(10) Municipality must update the UPIN in the Spatial Property Database on a continuous basis.
CHAPTER-III

Unit Area Values, Classification of Municipal Area, Properties and Multiplicative Factors

10. Unit Area Values -

(1) The Board shall consider, in consultation with the Municipality, the classification of municipal area and fixation of unit area values after taking into account locations with similar values or usage of properties, proximity to principal roads, main roads and other roads or any other criteria as may be considered necessary, including proximity and availability of following facilities, amenities, or features near to the property such as,

(i) water supply, sewerage and drainage, street lighting, and access roads;
(ii) market and shopping centres;
(iii) educational institutions;
(iv) institutions like banks, postal service, public offices;
(v) medical institutions including government and private hospitals, nursing homes, clinics, and dispensaries;
(vi) factories and industries.

(2) The Board shall review the classification of municipal area and unit area values of properties periodically and at least once every five years.

(3) The Municipality shall discuss the unit area values proposed by the Board within 30 days of the receipt of such proposal in a Council Meeting and pass a resolution as deemed appropriate.

(4) The Municipality's views or recommendation on the proposal of the Board shall be communicated to the Board within 30 days of the Council meeting held to discuss the recommendations of the Board, and shall be accompanied with reasons in writing.

(5) The Board upon receipt of the views or recommendation of the municipality shall discuss the same and may or may not modify its earlier proposal. The Board shall communicate its final decision within 30 days of the receipt of the views of the municipality. The final decision of the Board shall be binding upon the municipality.

(6) The Board shall notify and publish the draft classification of areas and unit area values as finally decided by the Board as per the provisions of section 100 M of the Act. Such publication shall be in the Official Gazette, in at least two leading newspapers, of which one shall be in the vernacular intelligible to the residents of the area concerned, and on the website of the municipality. Copies of such notification shall be placed on the conspicuous places in the office/(s) of the municipality.

(7) Any person having a property in a particular classified area, whose interest is likely to be affected thereby within twenty-one days of the publication of notification, may raise an objection using Form MMPTR 6 and submit his objections and suggestions, if any to the Secretary of the Board, which shall be considered by the Board within 30 days of the last date of receipt of objections.
(8) The Board shall, with the prior approval of the Government, notify the final classification of areas and the final value per unit area of vacant land and the value per unit area of covered space of building of each classified area after the disposal of the objections received from concerned citizens. The Board shall compulsorily complete the process by 31st December of the year, when such classification of areas and fixation of value per unit area are initiated.

(9) For the purpose of the classification of area and the fixation of unit area values, the State Government may constitute a Municipal Valuation Committee and the Committee may consist of –

(i) Director (MAHUD) in his capacity as ex-officio member of the Board or any Member of the Board as Chairman,

(ii) One member nominated by the State Government from Finance Department,

(iii) One member nominated by the State Government from MAHUD Department,

(iv) One Revenue Officer to be nominated by the concerned Deputy Commissioner of the district in respect of the concerned Municipality.

(v) Chief Town Planner,

(vi) Secretary, Planning and Development Authority,

(vii) Municipal Commissioner or Executive Officer of the Corporation or Municipality,

(viii) Revenue / Finance and Accounts Officer of the Municipality; and

(ix) Secretary of the Board as Member Secretary.

(10) The Municipal Valuation Committee, thus constituted shall assist the Board in all matters relating to the classification of municipal areas and the fixation of unit area values of land and covered areas for each classified areas. The functions of the Municipal Valuation Committee may include:

(a) To study the recommendations made by the municipality and provide suggestions and objections to the Board regarding classification of area and fixation of unit area values of the properties, and the multiplicative factors for determination of the Annual Property Value;

(b) To consider objections and/or suggestions against the classification and fixation of unit area values made by any citizen under sub-rule (7) above and make suitable recommendations for the Board to reply thereon; and

(c) To perform such other functions as the Board may desire for implementation of these rules, except for acting as the Revision Committee under rule 40.

(11) The classification of areas and fixation of value per unit area of vacant land and the value per unit area of covered space of building of each classified area determined and adopted by the Board under the Act and these rules, shall be final and not subject to review and revision by any authority.
11. **Classification of Properties** -

(1) Each property shall be classified based on its construction type as,

(a) Vacant Land not being agricultural land without any use,
(b) Vacant Land not being agricultural land with and put to any commercial use,
(c) Building / Apartment having a height of 16 m / 52.48 ft or above with or without appurtenant open space,
(d) Building / Apartment having a height of below 16 m / 52.48 ft with or without appurtenant open space, and further classified as -
   (i) Ordinary (kutcha) Building,
   (ii) Semi-permanent (semi pucca) Building,
   (iii) Permanent (pucca) Building

(e) Additional structure for outhouse (sangoi), garage etc.,
(f) Building under Construction,
(g) Other Structures within the property such as,
   (i) advertising hoardings,
   (ii) television / telecom towers (excluding dish antennas used for direct to home television feeds)

(2) Each property shall also be classified by its usage as:

(a) Residential purposes,
(b) Commercial or Non-Residential or Institutional purposes,
   (i) Restaurants / Lodge / Hotels
   (ii) Office (Private / Government / Public Sector Undertaking / Government Undertaking)
   (iii) Shops (Retail / Wholesale / Departmental)
   (iv) Commercial / Market Complex
   (v) Clinic / Nursing Home / Hospital
   (vi) Diagnostic / Pathology Centres
   (vii) Assembly House (Cinema / Theatres / Community Hall / Others)
   (viii) Educational Institutions
   (ix) Industries / Factories / Warehouse / Godowns / Storage
   (x) Religious / Charitable Institutions
   (xi) Offices of Political Organizations
   (xii) Stadium / Playground / Parks / Swimming Pool / Gymnasium

(3) Each property shall also be classified according to the category of the user of the property as:

(a) Government (Central, State, Local, Central Government Undertaking, Public Sector Undertaking) use,
(b) Non-Government (Private individual, Charitable Organizations, Partnership Firms, Trust and Societies, Company) use and further classified as,
   (i) Owners’ own use
   (ii) Tenants’ use
(4) Each property shall also be classified according to the age of its construction as on the date of submission of the Return for Annual Property Value as, construction being -
   a. Less than 10 years before
   b. Between 10 and 25 years before
   c. Between 25 and 50 years before
   d. More than 50 years before
   e. Declared Heritage Property by any authority like Government of India, Government of Manipur, or by organizations like the UNESCO;

12. Multiplicative Factors

(1) To account for the wide heterogeneity among types of properties within a classified municipal area, the Board would assign "Multiplicative Factors" with prior approval of the Government for determination of the annual property value. The Board shall use these "Multiplicative Factors" to ensure equity of taxation of properties lying within the same classified municipal area.

(2) The Board shall notify "Multiplicative Factors" to be applicable for the next Assessment year for Property Taxation within 31st January every year.

(3) The Board shall not issue the notification to modify the "Multiplicative Factors" anytime during the "Assessment Year for Property Taxation".

(4) In case, the Board fails to notify the "Multiplicative Factors" within the given stipulated date, or decides not to alter the "Multiplicative Factors", then "Multiplicative Factors" in force during the current year would also be applicable for the next "Assessment year for Property Taxation".

(5) Such notification shall be in the Official Gazette, in at least two leading newspapers, of which one shall be in the vernacular intelligible to the residents of the area concerned, and on the website of the municipality. Copies of such notification shall be placed on the conspicuous places in the office(s) of the municipality.

(6) "Multiplicative Factors" would include:

   (a) The 'Location Factor', which shall refer to the location of the property where the property abutted by

   (i) National Highway with Right of Way is 25 - 45 meters or State Highways with Right of Way is 15 - 30 meters,
   (ii) Major District Roads (MDR) would include roads with Right of Way is 7 - 15 meters,
   (iii) Other District Roads (ODR) would include all other roads not listed above with Right of Way is 4 - 12 meters,
   (iv) Any roads other than above would include village roads, having Right of Way less than 4 meters,
(b) The ‘**Structure Factor**’, which shall refer to the nature of classification based on its construction type as,

(i) Vacant Land not being agricultural land with or without any commercial use,

(ii) Building / Apartment having a height of 16 m / 52.48 ft or above with or without appurtenant open space,

(iii) Building / Apartment having a height of 9 m / 29.5 ft up to 16 m / 52.48 ft with or without appurtenant open space.

(iv) Building / Apartment having a height of below 9 m / 29.5 ft with or without appurtenant open space, and further classified as -

(1) Ordinary (kutcha) Building

(2) Semi-permanent (semi pucca) Building

(3) Permanent (pucca) Building

(c) The ‘**Ownership and Usage Factor**’, which shall refer to the nature of ownership and the manner of use by the occupier, and consider as -

(i) Owners’ Residential Use only,

(ii) Owners’ Commercial Use only,

(iii) Owners’ Mix Use,

(iv) Tenants’ Residential Use only,

(v) Tenants’ Commercial Use only,

(vi) Tenants’ Mix Use,

(vii) Use by the State Govt./Public Sector Undertaking/ Local Government owned for offices and any other purpose (including residential quarters),

(viii) Use by the Departments of the Central Government.

(d) The ‘**Age Factor**’ shall refer to the age of the property since completion of construction, that is the age of its construction as on the date of submission of the Return for Annual Property Value as –

(i) Less than 10 years before

(ii) Between 10 and 25 years before

(iii) Between 25 and 50 years before

(iv) More than 50 years before

(v) Declared Heritage Property by any authority like Government of India, Government of Manipur, or by organizations like the UNESCO;

(7) The Board shall announce the multiplicative factors within 31st January every year and would be applicable for the next "Assessment year for Property Taxation".

(8) In case, the Board fails to announce the multiplicative factors within the given stipulated date, or decides not to alter the factors, then factors in force during the current year shall also be applicable for the next "Assessment year for Property Taxation".
CHAPTER-IV

Unit Area Method of Assessment of Annual Property Value

13. Unit Eligible for Property Tax Assessment —

(1) Every building together with the site and the land appurtenant thereto or vacant land not being agricultural land owned by a single “Assessee for Property Tax” shall be assessed as a single unit.

(2) Where portions of any building together with the site and the land appurtenant thereto are divisible and are separately owned so as to be entirely independent and capable of separate enjoyment notwithstanding the fact that access to such separate portions is made through a common passage or a common staircase, such separately owned portions may be assessed separately.

(3) All lands not being agricultural land or buildings, to the extent these are contiguous or are within the same cartilage or are on the same foundation and are owned by the same owner or co-owners as an undivided property, shall be treated as one unit for the purpose of assessment under the Act and these Rules.

(4) All lands not being agricultural land or buildings, to the extent these are contiguous or are within the same cartilage or are on the same foundation and are sub-divided into separate shares which are not entirely independent and capable of separate enjoyment, the Municipal Commissioner/Executive Officer of the municipality on application in Form MMPTR 7 from the owners or co-owners may apportion the Annual Property Value and assessment among the co-owners according to the value of their respective shares, while treating the entire land or building as a single unit.

(5) Each residential or commercial unit with its percentage of undivided interest in the common areas and facilities constructed or purchased and owned or under the control of any cooperative society or trust registered under any legislation of the State or Union shall be assessed separately.

(6) Each separate unit of an apartment when owned separately along with its percentage of the undivided interest in the common areas and the facilities in the apartment building shall be assessed separately.

(7) If the ownership of any land or building or portion thereof is subdivided into separate shares or if more than one land or building or portions thereof by amalgamation come under one ownership, the Municipal Commissioner/Executive Officer may on an application in Form MMPTR 8 from the owners or co-owners, separate or amalgamate, as the case may be, such lands, buildings, or portions thereof:

Provided that the Municipal Commissioner/Executive Officer after accepting the application for amalgamation or separation shall also order updating the Spatial Property Database and make proper additions or deletions of the UPIN.

(8) A newly constructed building shall become assessable from the quarter following the date of acceptance of the completion certificate under the provisions of building regulations of the municipality;

Provided that actual date of occupancy by the owner or the occupier is not relevant and the municipality would consider the date of acceptance of the Completion Certificate as final for the purpose of this sub-rule.
(9) Notwithstanding any other action that may be taken under any law in force, any building constructed illegally without obtaining the necessary permission and clearance from the authority would also be considered a unit of assessment of annual property tax. The person who owns, controls, possesses, or occupies the property shall be liable to property tax in relation to the illegally constructed building.

14. Calculation of Annual Property Value -

(1) Every person who has incidence of taxation on him would calculate the Annual Property Value by applying the principles of these rules, except when the property is exempted from taxation under sub-section (1) to section 92 and section 77 of the Act.

(2) Annual Property Value, for the purpose of property taxation levied by the municipality, of any vacant land not being agricultural land and building with/without land appurtenant thereto in any ward of the Municipality shall be the sum of the amount arrived at,
   a. by multiplying the unit value of that municipal area where such vacant land is located by the total area of such vacant land and
   b. the amount arrived at by multiplying the unit value of that municipal area where such building with/without land appurtenant thereto is located by the total area of such covered space of each floor or each separate unit of the building.
   Explanation: “Covered space” would mean that space of the building as defined in these rules.

(3) Annual Property Value determined in Sub-Rule (2) above shall further consider the multiplicative factors of location factor, structure factor, ownership/usage factor, and age factor of the land and of each floor or each separate unit of the building;

   Explanation 1: “Multiplicative factors” would have the meaning as assigned under these Rules.

   Explanation 2: For calculating the Annual Property Value (APV) the person shall apply the following formula and would be equivalent to the sum of,

   (i) $APV \text{ of Vacant Land} / \text{Land appurtenant to building} = \text{Vacant Land Area} / \text{Land appurtenant} \times \text{Unit Area Value} \times \text{Location factor} \times \text{Ownership/Usage Factor} \times \text{Age Factor}$

   (ii) $APV \text{ of Covered Area} = \text{Covered Area of each floor or unit of building} \times \text{Unit Area Value} \times \text{Location factor} \times \text{Structure factor} \times \text{Ownership/Usage Factor} \times \text{Age Factor}$

(4) The Annual Property Value as determined under these rules shall be rounded off to the nearest ten rupee.
**CHAPTER-V**

**Incidence and Charge of Taxation**

15. **Incidence of Taxation**

(1) Incidence of property taxation is on the property irrespective of the person who owns, occupies, or uses the property.

(2) The property tax shall be payable by the person or his nominees, heirs, or legal representative who is listed as the owner or occupier of the property in the Spatial Property database, whether actually occupied by him for own use or let out to a tenant.

(3) Unpaid property tax shall be considered a charge on the property and may be recovered against the property. Any transfer of right, title, or interest in the property shall not affect the nature of the charge, and transferees shall be responsible for clearing unpaid property tax dues.

(4) In case of properties constituting single unit of assessment but owned by more than one owner the co-owners shall be jointly and severally responsible for payment of the property tax.

(5) Where any land or building being the property of the Central Government, State Government, or the Local Body has been delivered under any agreement or licensing arrangement to another party whether public or private, the property tax shall be levied on the transferee or licensee as the case may be.

(6) Where the land has been let to a tenant and the tenant builds upon such land, the property tax on the building erected on such land shall be payable by the tenant.

(7) Where the Municipal Commissioner/Executive Officer of the municipality is, for reasons to be recorded in writing, satisfied that the owner is not traceable, shall make the tenant or the occupier of such land and building, land, or building if any, for the time being liable for payment of property tax, so long as the owner remains untraceable. The tenant or the occupier would have complete rights to recover the amount so paid by way of taxes from the owner.

(8) Where in case of such land and building, land, building, or any portion thereof which had been let out and where the owner is refrained by any law, or Order of the Government, or Order of the Court, from recovering the rent from the tenant, then the tenant would be liable to pay the tax on behalf of the owner. The tenant would have complete rights to recover or adjust the amount so paid by way of taxes against the dues to the owner.

(9) Where a land or building is under illegal occupation, the illegal occupier shall be liable to pay tax from the date of occupation to the date of eviction. Nothing contained in the rules shall preclude the Court or any aggrieved party from proceeding against such person in enforcing any legislation in force concerning such illegal occupation and the owner shall not be entitled to any compensation or damages due to any action taken by the Court or that aggrieved party.

(10) Where any building is constructed unlawfully the property tax on such property shall be payable by the owner of such illegally constructed property from the date of
completion or occupation whichever is earlier until the date of demolition of that building. Nothing contained in the rules shall preclude the Court or any aggrieved party from proceeding against such person in enforcing any legislation in force concerning such illegal construction and the owner shall not be entitled to any compensation or damages due to any action taken by the Court or that aggrieved party.

(11) Upon death of the owner of a property, his legal heirs, legal representatives or successor in interest will be deemed to have stepped into his shoes, and shall comply with all rules, responsibilities, and legal obligations in relation to the property under these rules.

16. Rate of Property Tax

(1) The Board shall notify the rate at which the municipality shall calculate the property tax on the Annual Property Value determined under rule 14, to be applicable for the next Assessment year for Property Taxation by 31st January every year.

(2) The Board shall not issue the notification to modify the "rate of property tax" anytime during the "Assessment Year for Property Taxation".

(3) In case, the Board fails to notify the rates of property tax within the given stipulated date, or decides not to alter the rates of taxes, then rates of taxes in force during the current year would also be applicable for the next "Assessment year for Property Taxation".

(4) Notification shall be in the Official Gazette, in at least two leading newspapers, of which one shall be in the vernacular intelligible to the residents of the area concerned, and on the website of the Board and the Municipality. Copies of such notification shall be placed on the conspicuous places in the office(s) of the Board and the Municipality.

(5) The property tax rate as determined under the Act and these rules would comprise of separate rates for,
   - a. Tax for general purpose on land and building not less than 1% or more than 10% of APV;
   - b. Tax for street lighting not less than 1% or more than 3% of APV; and
   - c. Tax for conservancy not less than 1% or more than 10% of APV:

   Provided that the specific percentage of APV to be levied as property tax by the Municipality shall be notified by the Board with prior approval of the Government.

(6) The property tax as determined under these rules shall be rounded off to the nearest ten rupee.
CHAPTER VI

Property Tax Returns and Payment of Tax

17. Filing of Return – Original Return

(1) The owner of any property, whether actually occupying or using or otherwise, and irrespective whether the property is in the exempted category or not, shall furnish to the Executive Officer of the municipality, before 30 June of every "Assessment year for Property Taxation", a return to be named as Self-Assessment Return of Annual Property Value and Property Taxes in Form MMPTR 9. Provided in the case of any new property, for which the owner received the completion certificate during the Assessment year for Property Taxation, the due date to submit the Self-Assessment Return of Annual Property Value and Property Taxes for that first year of the assessment would be the last day of that quarter in which the municipality issued the completion certificate.

(2) All owners of property who are in the non-exempted categories, shall determine the annual property value and calculate the applicable tax on his own as per the method of "self-assessment" as per rule 31;

Explanation: persons falling in the exempted category shall not calculate the annual property value.

(3) The Self-Assessment Return of Annual Property Value and Property Taxes in Form MMPTR 9 may be submitted as a physical document or in electronic format using specified electronic mode like the website of the municipality or notified kiosks.

(4) In the Self-Assessment Return of Annual Property Value and Property Taxes,

a. each person, irrespective of whether exempted or not, shall disclose and declare the following,
   i. Basic details of the property like ownership, type of construction, nature of use, age of the property, and other necessary details of the property.
   ii. Area details of the property measured in square foot for every portion or unit or level of the property.

b. each person in the non-exempted category shall further disclose and declare the following information,
   i. Determination of the Annual Property Value after applying the principles given in the Act and these Rules.
   ii. Computation of the tax on the annual property value and the rebate, if any.
   iii. Choose the manner of payment of taxes, whether annually, half-yearly, or quarterly. Provided that for properties constructed during the Assessment year for Property Taxation, the person liable to pay taxes shall have to pay the entire tax together along with the Self-Assessment Return of Annual Property Value and Property Taxes.
(5) Every person submitting the return must declare whether all facts and figures are stated correctly. Any misstatement or omission of facts would attract penal provisions as according to the Act and these rules;

(6) Persons who are authorised and responsible as the owner or occupier or authorised representative of the owner or occupier would sign and submit returns. If they opt to submit returns manually, then they must sign on the physical return and if they opt to submit returns through electronic mode, then they must login using their valid User Identification Code and Login Password.

(7) The municipality shall ensure safety and security of all transactions by the electronic mode.

(8) If any person is the owner of more than one property or assessment unit within the municipal area, then he shall submit separate returns for each property or assessment unit.

(9) Upon submission of the self-assessed Return of Annual Property Value and Property Taxes, the municipality shall acknowledge the receipt of the Return in Form MMPTR 10. Persons submitting returns through electronic mode would receive the system-generated acknowledgement in Form MMPTR 10.

(10) The acknowledgment of the return provided by the municipality would also provide a computer generated Challan in Form MMPTR 11.

18. Belated Return -

(1) A person, who fails to submit the return within the prescribed due date, may file a Belated Return before 31 March of that Assessment year for Property Taxation. Such a person shall be considered an “assessee in default” until such time he submits the return and pay the assessed tax.

(2) An “assessee in default” shall not be entitled to claim any rebate and shall not be entitled to opt of payment of dues in multiple instalment in terms of rule 21.

19. Revised Return -

(1) If the person after duly submitting the original return as per Rule 17 within the due date finds any apparent mistake in the return filed by him, then such person may submit a revised return in Form MMPTR 9 within 31st August of the Assessment year for Property Taxation duly rectifying his mistakes.

Explanation: a person while rectifying mistakes cannot change the option of payment of taxes that he already opted during submission of the original return.

(2) An “assessee in default” who files a belated return is not entitled to file any revised return for the assessment year for which the assessee has filed a belated return.
(3) If the tax calculated as per the Original Return is more than that in the Revised Return, and the assessee had already deposited the entire tax with the municipality, then the assessee can claim the excess as a refund by applying in Form MMPTR 13. The municipality shall scrutinize the claim and if found to be correct, shall order refund of the excess amount:

Provided if the person had not paid the entire sum of tax, then he can adjust the excess tax with the remaining instalments that are due to be paid on dates opted by him.

(4) If the tax calculated as per the Original Return is less than that in the Revised Return, and he had already deposited the entire tax with the municipality, then he is to deposit the difference amount of tax with the municipality within 30 days of submitting the Revised Return:

Provided if the person had not paid the entire sum of tax, then he can adjust the additional tax that is payable with the remaining instalments that are due to be paid.

20. Non-Submission of Return

If the person fails to submit the Self-Assessment Return of Annual Property Value and Property Taxes within 31 March of that Assessment year for Property Taxation, then the municipality at any time after that due date would assess the annual property value as per best of judgement of the municipality following the provisions of “Best Judgement Assessment” prescribed in Rule 34. For that, the municipality may send a notice in Form MMPTR 19.

21. Payment of Property Taxes – Current Dues

(1) The person liable to pay taxes would opt for the manner of tax payment in the Self-Assessment Return of Annual Property Value and Property Taxes as below,

a. Annually,
   b. Half-yearly, or
   c. Quarterly:

Provided that for properties constructed during the Assessment year for Property Taxation, the person liable to pay taxes shall have to pay the entire tax together along with the Self-Assessment Return of Annual Property Value and Property Taxes.

(2) The person liable to pay taxes, as per the option selected under sub- rule (1) above would remit the money in cash, account payee cheques, account payee demand drafts, electronic transfer modes of commercial banks like credit cards, debit cards, National Electronic Fund Transfer (NEFT) system or Real Time Gross Settlement (RTGS) system.
(3) Due dates for payment of taxes would be,

a. annually, by 30 June of the Assessment year for Property Taxation;
b. Half-yearly, by 30 June and 31 December of the Assessment year for Property Taxation;
c. quarterly, by 30 June, 30 September, 31 December, and 28 February (in case of Leap Year, 29 February) of the Assessment year for Property Taxation; or
d. for properties constructed during the Assessment year for Property Taxation, shall pay the entire tax together along with the Self-Assessment Return of Annual Property Value and Property Taxes.

(4) "Assessee in default" or persons who fails to submit the original return within the prescribed due date, and submits the "belated return” within 31st March of the Assessment year for Property Taxation, would be required to pay the taxes in one instalment within 30 days of the submission of the "belated return” or 31st March of that Assessment year for Property Taxation, whichever is earlier.

(5) Persons, who submit the Revised Return and is liable to pay the differential amount of tax as per rule 19 of these rules, would pay the taxes within the due date or dates mentioned under rule 19.

(6) Tax shall be paid only through designated counters, payment-kiosks, bank counters, or websites as notified by the municipality. Payments made anywhere other than the designated modes would not be indemnified by the municipality.

(7) Persons failing to make the payment within the due date as per the preferred option shall furnish the dues within 31st March of the Assessment year for Property Taxation along with the prescribed interest.

(8) The municipality shall issue receipts for all payments against property tax dues in Form MMPTR 12.

22. Payment of Property Taxes – Advance Deposits

(1) Any person may opt to deposit any sum for tax in advance at any time during the year. Such advance payment would be recorded as “Advance Deposit for Taxes”.

(2) Advance deposit of taxes would not relinquish the responsibility of the person to submit the Self-Assessment Return of Annual Property Value and Property Taxes before the prescribed date of filing such returns. Such person shall disclose the amount paid in advance and that stands in credit to his name in the Self-Assessment Return of Annual Property Value and Property Taxes.

(3) It shall be the responsibility of the depositor to preserve all documentary evidences that he had deposited taxes in advance so to be eligible for credit in subsequent years.
23. **Payment of Property Taxes – Arrears**

(1) Persons failing to pay the dues as shown in the Self-Assessment Return of Annual Property Value and Property Taxes within 31 March of the Assessment year for Property Taxation, would be considered as “Assesses in Default”.

(2) The municipality would present a bill according to sec 108 of the Act and proceed to recover arrear taxes and other dues, if any, as per the provisions of the Act.

(3) In addition to the levy of interest on delayed payment, the person would also be liable for penalty as per these rules.

**CHAPTER-VII**

*Exemption, Rebates, Interest, Refunds, and Penalty*

24. **Exemptions from Determination of Annual Property Value and Property Tax**

(1) Properties exempted under sub-section (1) to section 92 and section 77 of the Act shall be exempted from determination of Annual Property Value and calculation of tax thereon.

(2) Exemption as per sub-rule (1) shall not exempt the person to submit the Self-Assessment Return of Annual Property Value and Property Taxes.

25. **Rebates on Early Payment of Taxes**

(1) Rebates on early payment of taxes would be allowed only when the person had submitted the original return within the prescribed due date to file such returns and pays the tax on or before the due date as opted by him or deposits the tax in advance.

(2) The Board of Councillors of the municipality would decide the quantum of rebate to be allowed.

(3) Notwithstanding what mentioned in sub-rule (2) above, the rate of rebate shall not exceed:

- a. for “Advance Deposit for Taxes”, and if such deposits is in excess of 75% of the tax dues determined at the time of filling the Self-Assessment Return of Annual Property Value and Property Taxes – 20% of the tax payable
- b. for option to pay the entire tax in one instalment before 30 June or in case of first time assessee who pays the entire sum in one instalment – 10% of the tax payable
- c. for option to pay the entire tax in two instalments before 30 June and 31 December – 6% of the tax payable
- d. for option to pay the entire tax in four instalments before 30 June, 30 September, 31 December, and 28/29 February – 3% of the tax payable
26. **Rebates for Special Reasons**

(1) If the Board of Councillors decides to allow rebates in addition to rebates as per Rule 25 to assesses for special purposes, then it may do so and adopt the nature of rebate and decide the rate of rebate after obtaining an approval of the resolution in the Council Meeting:

Provided that the implementation of such decision of the Board of Councillors shall be subject to prior approval of the Board.

(2) Notwithstanding anything mentioned in sub-rule (1) above, the Council shall not allow the special rebate to any single person or to any single institution. Such special rebates shall be for a special category or group of persons or institutions or taxpayers.

(3) Notwithstanding anything mentioned in sub-rule (1) above, the rate of special rebate, all together (if there is more than one category of special rebate) shall not exceed 10% of the tax payable at any point.

27. **Interest on Delayed Payments**

(1) The Municipality shall charge interest on delayed payment of dues, which is any payment made after the due date, on a simple interest basis and to be calculated for the number of days in default since the prescribed due date for that payment.

(2) The Board of Councillors of the Municipality would decide the quantum of interest that the Municipality shall charge.

(3) Notwithstanding what mentioned in sub rule (2) above, the rate of interest shall not exceed 10%.

(4) The amount of interest to be rounded off to the nearest rupee.

(5) Where as a result of rectification under rule 38 or appeal under rule 40 or a review and revision under rule 41 the tax assessed under these is modified, the interest shall be modified proportionately.

28. **Refund of Excess Payments**

(1) In case the Municipality founds after scrutiny that the person had paid tax in excess than that payable, then the Municipality after proper scrutiny and obtaining appropriate orders from the Executive Officer of the Municipality refund the excess amount to the person.

   Explanation: The Municipality would not be liable to payout interest on refunds.

(2) In case the person filed a Revised Return under rule 19 and upon revised calculation, he claims a refund vide submission of Form MMPTR 13 then the Municipality after proper scrutiny and obtaining appropriate orders from the Executive Officer of the Municipality refund the excess amount to the person.

(3) The Municipality can refund the excess amount only by issuing an account payee cheque or an account payee demand draft drawn on any scheduled bank or through Net banking. In no case, the refund can be made in cash.
(4) If the person declines to accept the refund in cash or declines to accept the cheque or the person fails to present the cheque within the validity period of the instrument, then the Municipality shall treat the amount refundable as advance and carry forward the amount for adjustment against dues under these rules of subsequent year or years.

29. Penalty

(1) The Municipality may levy penalty for default in compliance with the provisions of the Act and these rules.

(2) The Board of Councillors of the Municipality would decide the quantum of penalty that the Municipality shall charge.

(3) Notwithstanding what mentioned in sub rule (2) above, the rate of penalty shall not exceed 15% of the defaulted tax or Rs. 20,000 (twenty thousand Indian Rupees) whichever is lower.

(4) The amount of penalty to be rounded off to the nearest rupee.

(5) The instances when the assessing officer may levy a penalty are -

   a. In the event, the person failed to pay the dues as per rule 23.
   b. Where a regular assessment is made under rule 33 and the tax reassessed exceeds the tax paid under self-assessment by more than 20 percent thereof, penalty may be levied on the additional tax charged.
   c. Where a best judgement assessment is made under rule 34, penalty may be levied.
   d. In the event of reassessment of returns under rule 35.
   e. In the event of the failure of the person to comply with the notice under rule 36.
   f. In the event, when the person failed to produce necessary documents and evidence called by the assessing officer or the appellate authority.
   g. In the event, the person knowingly or wilfully furnishes incorrect information or documentation.
   h. In the event, obstruct any authority appointed under the Act and these rules in exercise of his powers.

(6) The assessing officer shall pass the order to levy penalty along with the order of assessment:

Provided that an order levying penalty shall be passed only after giving the person an opportunity of being heard and only where the assessing officer is of the view that the default for which penalty is proposed was committed without any reasonable cause. For that, the assessing officer sends a notice to the person in Form MMMPTR 25, to intimate the person about the penalty.
(7) Where because of rectification under rule 38 or appeal under rule 39 or a review and revision under rule 40, the tax assessed under these is modified, the penalty shall be modified proportionately.

CHAPTER-VIII
Assessment Procedure and Recovery of Dues

30. Assessment Section

(1) All assessment and scrutiny of original, belated, and revised returns would be done by a separate cell or section of the municipality comprising of officers and staffs with adequate knowledge of the Act and these rules. The Municipality may name such section as "Tax Assessment Section" or the Municipality may provide some other suitable name.

(2) The Municipality may name such officers and staffs posted at the "Tax Assessment Section" headed by the Executive Officer or any person authorised by him and shall not make them responsible for the function of collection of taxes from payers:

Provided that the tax assessment made by the "Tax Assessment Section" of the Municipality shall not be at variance from the property tax notified by the Board. In case of any variance, the same shall be referred to the Board for their decision.

31. Self-Assessment

(1) All persons required under the Act and these rules to submit returns for every property shall disclose all necessary details and persons under the non-exempted category shall additionally assess the Annual Property Value and determines the tax payable, and then file and submit his return of income under the self-assessment basis.

(2) The Municipal Commissioner/Executive officer of the municipality or the person authorised by him considers the self-assessment as correct, valid, and only checks the return on the face of it; however, rectifies the apparent arithmetical mistakes as per rule 38, if any, on it.

(3) All such self-assessment received by the Municipality and duly verified by the Municipality shall be forwarded to the Board and a copy thereof shall be retained by the Municipality.

32. Defective Return

(1) If the Municipal Commissioner/Executive Officer or any person authorised by him, upon verification of the return finds that information for the rows and columns that the person responsible to submit the return, should have filled in, but failed or omitted to do so, then the Municipal Commissioner/Executive Officer or the person authorised by him shall consider the return to be "Defective Return".

(2) Such mistakes or defects in the return did not allow the Municipal Commissioner/Executive Officer or the person authorised by him to correctly verify the amount of Annual Property Value and determine the tax.
(3) In case of defective return, the Municipal Commissioner/Executive Officer or the person authorised by him sends a notice to the person in Form MMPTR 14 to intimate the person about the defects, and give him an opportunity to rectify the defects within 15 days of the receipt of the intimation.

(4) If the person fails to rectify the defect within the prescribed period of 15 days or such additional time allowed by the assessing officer, then notwithstanding anything contained in the Act or these rules, the Municipal Commissioner/Executive Officer or the person authorised by him would consider the defective return as "invalid return". Thereafter the provisions of the Act and these rules would apply as if the person failed to file the return within the due date.

(5) If the person rectifies the defect after the prescribed period of 15 days or such additional time allowed by the assessing officer, but before the regular assessment is complete, then the Municipal Commissioner/Executive Officer or person authorised by him may condone the delay and treat the return as a valid return.

33. Regular Assessment of Original, Belated, And Revised Returns

(1) The Municipal Commissioner/Executive Officer or person authorised by him may consider any return for regular assessment to scrutiny and carry out a detailed verification of details as disclosed in the original, belated, or revised return on his own motion based on specific information and records available with the Municipality, or otherwise as may be directed by the Municipal Commissioner/Executive Officer of the Municipality, as the case may be.

(2) Notwithstanding what mentioned in sub-rule (1) above, the Municipal Commissioner/Executive Officer or person authorised by him shall compulsorily consider at least 20% of the original and belated returns submitted, selected randomly, for the particular Assessment year for Property Taxation for the purpose of regular assessment.

(3) Notwithstanding what mentioned in sub-rule (1) and (2) above, the Municipal Commissioner/Executive Officer or person authorised by him shall compulsorily consider all returns that are filed as revised returns submitted for the particular Assessment year for Property Taxation for the purpose of regular assessment.

(4) For the purpose of regular assessment mentioned in sub rules (1), (2), and (3) above, the Municipal Commissioner/Executive officer or person authorised by him may proceed to call for information and to enter upon premises.

(5) The Municipality shall not consider regular assessment of a particular Assessment year for Property Taxation under this rule after the end of the financial year following the Assessment year for Property Taxation to which it relates.

[For example, for returns submitted for the Assessment year for Property Taxation 2012-13, therefore, no regular assessment under the rule 33 shall be made after 31 March 2014]
(6) Any increase in the Annual Property Value and the tax payable, in the cases considered up for regular assessment, shall be only after issuing a notice in Form MMPTR 15 to the person indicating the basis for the proposed increase and allowing the person an opportunity of being heard.

(7) The Municipal Commissioner/Executive Officer or person authorised by him shall fix a date for hearing ordinarily not less than 30 days from the date of service of notice.

(8) The Municipal Commissioner/Executive Officer or person authorised by him after hearing the person and considering such document, information, and evidence as such the person may produce on any specified point, by an order in writing, complete the assessment and determine the Annual Property Value, tax due, calculate the interest and penalty, if applicable.

(9) If the person fails to comply with any of the terms of the notice issued under sub-rule (6), the Municipal Commissioner/Executive Officer or person authorised by him shall, after taking into account all relevant materials, which he had gathered and which is available on record, make an assessment and determine the Annual Property Value, tax due, calculate the interest and penalty, if applicable.

(10) The Regular Assessment Order shall be in writing in Form MMPTR-26 and the assessing officer shall serve on the person along with a challan, on prescribed form in Form MMPTR 11, for the payment of tax and other dues as determined.

(11) If where a taxpayer on receipt of notice under this rule agrees with the proposed increase in the Annual Property Value and the tax payable and agrees not to appear before the assessing officer, then the notice issued under this rule may be treated as the Regular Assessment Order under this rule. In such case; he deposits the tax and dues within 15 days from the receipt of the notice in Form MMPTR 15 and submits a copy of the proof of payment to the assessing officer within 7 days of deposit.

(12) The person would deposit the tax and other dues as per the assessment order received within 30 days of the receipt of the order.

34. Best Judgement Assessment

(1) When if any person –
   a. fails to make the return required under the Act and these rules has not made a revised return or rectified mistakes in a defective return; or
   b. fails to comply with all the terms of a notice issued under the Act and these rules or fails to comply with a direction issued; or
   c. having made a return, fails to comply with all the terms of a notice issued; or
   d. though liable to pay taxes under this rule, but escaped assessment for any particular year, then the Assessing Officer, after taking into account all relevant material which the Municipal Commissioner/Executive Officer or person authorised by him has gathered, shall, after giving the person an opportunity of being heard, make the assessment of the Annual Property Value and Property Tax, to the best of his judgment and determine the sum payable by the person on the basis of such assessment.
(2) The Municipality shall proceed with the presentation of bill. The Municipal Commissioner/Executive Officer or person authorised by him shall provide such opportunity of being heard by serving a notice in Form MMPTR 15 and calling upon the person to show cause, on a date and time to be specified in the notice, why the assessment should not be completed to the best of his judgment.

(3) The Municipal Commissioner/Executive Officer or person authorised by him shall fix a date for hearing ordinarily not less than 30 days from the date of service of notice.

(4) The Municipal Commissioner/Executive Officer or person authorised by him after hearing the person and considering such document, information, and evidence as such the person may produce on any specified point, by an order in writing, complete the assessment and determine the Annual Property Value, tax due, calculate the interest and penalty, if applicable.

(5) If the person fails to comply with any of the terms of the notice issued under sub-rule (2), the Municipal Commissioner/Executive Officer or person authorised by him shall, after taking into account all relevant materials, which he had gathered and which is available on record, make an assessment and determine the Annual Property Value, tax due, calculate the interest and penalty, if applicable. Such assessment and determination of Annual Property Value etc. shall be referred to the Board for decision and the decision of the Board shall be binding on the person and the Municipality.

(6) The Best Judgement Assessment Order of the Board shall be in writing in Form MMPTR-26 and the Municipal Commissioner/Executive officer or person authorised by him shall serve on the person along with a challan, on prescribed form, for the payment of tax and other dues as determined.

(7) The assessment shall be made ex-parte where the person fails to file the return in response to the notice under sub-rule (2), above or after filing the return, fails to cooperate in enquiries relevant to completion of the assessment proceedings.

(8) The person would not be entitled to any rebate when assessed under this rule.

(9) Where a person on receipt of notice under sub-rule (2), agrees with the proposed annual property value and the tax and agrees not to appear before the assessing officer, the notice issued under sub-Rule (2), may be treated as the assessment order under sub-Rule (6). In such a case, the person would deposit the tax assessed by the assessing officer, as shown in the notice within 15 days of the receipt the notice in Form MMPTR 15 and submits a copy of the proof of payment to the assessing officer within 7 days of deposit.

(10) The person would deposit the tax and other dues as per the assessment order received within 30 days of the receipt of the order.

(11) The assessment under this rule shall be made anytime within a period of four years from the end of the particular Assessment year for Property Taxation.

[For example, for the Assessment year for Property Taxation 2018-19, therefore, no Best Judgement Assessment under the rule 34 shall be made after 31 March 2019]
35. Re-Assessment

(1) The Municipal Commissioner/Executive Officer of the Municipality may re-open any assessment completed under rule 31, rule 32, rule 33, and rule 34 at any time where it has been detected that there is wilful suppression of information.

(2) The Municipal Commissioner/Executive Officer of the Municipality shall provide such opportunity of being heard by serving a notice in Form MMPTR 16 and calling upon the person to show cause, on a date and time to be specified in the notice, why the earlier assessment shall not be re-opened.

(3) The Municipal Commissioner/Executive Officer of the Municipality shall fix a date for hearing ordinarily not less than 30 days from the date of service of notice.

(4) The Municipal Commissioner/Executive Officer of the Municipality after hearing the person and considering such document, information, and evidence as such the person may produce on any specified point, by a draft order in writing, shall complete the assessment and determine the Annual Property Value, tax due, calculate the interest and penalty, if applicable.

(5) If a person fails to comply with any of the terms of the notice issued under sub-rule (2), the Municipal Commissioner/Executive Officer shall, after taking into account all relevant materials, which he had gathered and which is available on record, make an assessment and determine the Annual Property Value, tax due, and calculate the interest and penalty, if applicable.

(6) The Re-Assessment Order shall be in writing in Form MMPTR-26 and the Municipal Commissioner/Executive Officer shall serve on the person along with a challan, on prescribed form, for the payment of tax and other dues as determined.

(7) The re-assessment shall be made ex-parte where the person fails to appear or fails to cooperate in enquiries relevant to completion of the assessment proceedings.

(8) Such person cannot claim any rebate on the tax calculated on the revised Annual Property Value.

(9) The Municipal Commissioner/Executive Officer would levy the Interest and penalty as per these rules.

36. Power to Enter Premises

(1) The Municipal Commissioner/Executive Officer of the Municipality may order the officer authorised by him to call for information and to enter upon premises for the purposes of these rules.

(2) The officer so authorised by the Municipal Commissioner/Executive Officer shall send a notice according to Sec 100 Q of the Act would be in Form MMPTR 17 to the person who shall allow the necessary facility.
(3) The power vested under this rule shall not be exercised before sunrise or after sunset, unless desired by the occupier of the property.

(4) In the event of the failure of the person to comply with the notice under sub-rule (2) above the assessing officer may levy a penalty as per sub-section 2 of section 81 of the Act.

37. Recovery of Dues

The Municipality shall follow the relevant provisions of section 108 of the Act to recover the dues from the persons who defaulted to pay the dues.

CHAPTER-IX
Rectifications, Appeals, Review, and Revisions

38. Rectification of Mistakes

(1) The Municipal Commissioner/Executive Officer or the person authorised by him may rectify any arithmetical or other mistake apparent from the information in the original or revised return filed under rule 17, rule 18 or rule 19, or the orders passed under rule 31, rule 32, or rule 33 on his own motion and modify the Annual Property Value and the property tax payable accordingly.

(2) The person may also file an application in Form MMPTR 18 before the assessing officer for rectification of any mistake apparent on record in the return filed under rule 17, rule 18 or rule 19 or the orders passed under rule 31, rule 32, or rule 33. The applications for rectification shall be filed within 60 days of the filing of the Return under rule 17, rule 18 or rule 19 or before the assessment is complete under rule 33 whichever is earlier and within 30 days of receipt of orders under rule 31, rule 32, or rule 33. The Municipal Commissioner/Executive Officer may condone delay beyond the stipulated period in cases where such delay is for a reasonable cause.

(3) On receipt of an application for rectification under sub-rule above the assessing officer shall scrutinize the record and shall pass a written order in Form MMPTR-26 on such application within 60 days of the receipt of the application.

(4) If there is any excess of tax paid, he shall refund the same without calling the person.

(5) No order enhancing the tax shall be passed under this rule without giving the person an opportunity to explain his case. For that, the Municipal Commissioner/Executive officer shall issue a notice in Form MMPTR 15.

39. Appeals

(1) Any person liable to determine Annual Property Value and to pay tax under these rules and if dissatisfied with or aggrieved by the order passed by the Municipal Commissioner/Executive Officer under rule 31, rule 32, rule 33, and rule 35 may prefer an appeal before the Board.
(2) The person preferring an appeal shall do so while filing the Memorandum of Appeal in Form MMPTR 20 before the Board in duplicate and those shall be presented before the Board by the applicant or by a legal representative duly authorised by the person or may be sent to the Board by a registered post.

(3) The Memorandum of Appeal as per sub-rule (2) shall be submitted within forty-five days from the date of service of a copy of the order received under rule 31, rule 32, rule 33, and rule 35 and shall be accompanied by a copy of the Order and proof of payment of due taxes, interest, and penalty.

(4) No appeal under this rule shall be entertained unless the due tax, including the interest and penalty levied by the assessing officer while passing the Order under the rule 31, rule 32, rule 33, and rule 35 has been deposited with the Municipality. The appeal shall abate unless such due tax, including the interest and penalty, if any, is continued to be deposited regularly until the appeal is finally disposed of.

(5) The provisions of Part II and Part III of the Limitation Act, 1963 (Act No.36 of 1963) relating to appeal shall apply to every appeal preferred under this rule.

(6) The appeal shall be summarily rejected, if the appellant fails to deposit the dues as ordered by the assessing officer against which appeal preferred and if failed to attach the proof of payment along with the Memorandum of Appeal.

(7) The appeal may be rejected, if the appellant fails to comply with the requirements after he has been given such opportunity as the Board thinks fit to amend the Memorandum of Appeal so as to bring it to conformity with such requirements.

(8) If the Board does not reject the appeal, then shall fix a date for hearing the appellant or his legal representative and the assessing officer or his legal representative. For that, the Board shall issue a notice as prescribed under the Form MMPTR 22.

(9) Except as otherwise provided in the Act, the decision/Order of the Board in Form MMPTR-27 with regard to Annual Property Valuation and determination of tax shall be final and no suit or proceedings shall lie in any Civil Court in respect of any matter, which has been or may be referred to or has been decided by the Board.

(10) If aggrieved by the Order of the Board, the Municipal Commissioner/Executive Officer within forty-five days from the date of passing the order by the Board by giving reasons in writing, prefer a petition before the Chairman of the Board for review of the order passed by the Board.

(11) The Board may review and held the earlier order as correct or may revise the earlier order.

(12) Upon a review of the earlier order, if the Board considers that there would be change in the earlier order that may have an adverse effect on the person, and then the Board shall provide reasonable opportunity of being heard.
40. Review and Revision of Assessment

(1) The Board may *suo moto* call for and examine the record of any proceeding under these rules, and if it considers that, any order passed therein by the Municipal Commissioner/Executive Officer under rule 31, rule 32, rule 33, and rule 35 is erroneous in so far as it is prejudicial to the interests of the municipality. The Board, after giving the “assessee for property tax” an opportunity of being heard and after making or causing to be made such enquiries as he deems necessary, pass such order in Form MMPTR-27 thereon as the circumstances of the case justify, including an order enhancing or modifying the assessment, or cancelling the assessment and directing a re-assessment under rule 35.

Explanation: Record shall include all records relating to any proceeding under these rules available at the time of examination of the Municipal Commissioner/Executive Officer.

(2) The Board upon receipt of an application for revision by the “assessee for property tax” in Form MMPTR 21 from the aggrieved person within 30 days of the receipt of the order under rule 31, rule 32, rule 33, rule 34, and rule 35 but shall not include any order under rule 40 may call for and examine the record of any proceeding under these rules. The Board after giving the “assessee for property tax” an opportunity of being heard and after making or causing to be made such enquiries as he deems necessary, pass such order in Form MMPTR-27 thereon as the circumstances of the case justify, not being an order prejudicial to the assessee, as he thinks fit.

(3) No order shall be made under sub-rule (1) and sub-rule (2) after the expiry of two years from the end of the financial year in which the order sought to be revised was passed.

(4) The person preferring a review and revision under sub-rule (2) cannot prefer an appeal under rule 39.

(5) No review and revision under this rule shall be entertained unless the due tax, including the interest and penalty levied by the assessing officer while passing the Order under the rule 31, rule 32, rule 33, rule 34, and rule 35 has been deposited with the Municipality.

CHAPTER-X
Miscellaneous

41. Service of Notice

(1) Any notice issued under the provisions of these rules may be served in the following manner:

   a. Personally upon the addressee at the address registered with the Municipality, if present
   b. By messenger of the municipality.
   c. By registered post or private couriers.
(2) If the authority issuing the notice is satisfied that an attempt has been made to serve the notice by anyone of the above methods and the addressee is avoiding service or that for any other reason, the notice cannot be served by anyone of the above methods, the said authority may cause the notice to be served by affixation at the premises of the addressee, and a notice so served shall be deemed to have been duly served.

42. Formal and Summary Inquiries to be Deemed Judicial Proceedings

(1) A formal or summary inquiry under these rules shall be deemed a judicial proceeding within the meaning of sections 193, 219, and 228 of the Indian Penal Code (Act No 45 of 1860) and the office of any authority holding a formal or summary enquiry shall be deemed a Civil Court for the purpose of such enquiry.

(2) Every hearing and decision, whether in a formal or summary inquiry, shall be in public, and the parties or their authorized agents shall have to appear in person after service of notice.

43. Maintenance of Registers and Records

(1) The Municipal Commissioner/Executive Officer or the person authorised by him shall:

   a. Record the details of all returns received under rule 17, rule 18, and rule 19 in separate registers in Form MMPTR 23.

   b. Record the payments made under rule 21, rule 22, and rule 23 in the relevant column in the above register on the basis of verification of transfer of money to the designated bank account of the Municipality.

   c. Record of all orders passed under rule 31, rule 32, rule 33, rule 34, rule 35, rule 38, rule 39 and rule 40 shall be maintained in separate registers in Form MMPTR 24 giving such particulars as provided therein. The payments received against such orders will be recorded in the relevant column of this register.

(2) The Municipality may maintain such registers in the manual format or in the electronic or computerized format.

(3) If the Municipality decides to maintain these registers in electronic or computerized format, then the Municipal Commissioner/Executive Officer would be responsible to obtain prints of the computerized data on a periodic basis and bound or file them in a logical manner.

44. Prescribed Dates Coinciding with Holidays

(1) Notwithstanding provisions of other orders of the Government on the matter of prescribed dates coinciding with a holiday, for purposes of these rules read with the Act, if any prescribed date coincides with a holiday as declared by the State Government in the Official Gazette, then the next working date would be prescribed date.
(2) If the next working date as mentioned in sub-rule (1) above is also a holiday as declared by the State Government, then the next and immediate working day would be the prescribed date.

45. **Filing of Annual Property Tax Returns by Municipality**

(1) It shall be mandatory for every Municipality where property tax is levied to file Annual Property Tax returns to the Finance Department, Government of Manipur, MAHUD Department, Govt. of Manipur, the Board and the Directorate of MAHUD showing the details of property tax collected and received by the Municipality during the year.

(2) The Annual Property Tax Returns shall be submitted by the Municipality invariably within the month of May following the Assessment Year of Property Tax.

(3) The Municipality shall use form MMPTR-28 for filing the Annual Property Tax Returns.

46. **FORMS**

(1) The Municipality for the purpose of maintaining register of properties would use Form MMPTR 1: Property Register.

(2) The Municipality for the purpose of property profiling survey so to initiate unit area method of property taxation would use Form MMPTR 2: Property Profile Survey Questionnaire.

(3) A person would use Form MMPTR 3: Owners’ Request for Structural Changes to request for any structural changes in the existing property.

(4) The concerned official in the Building Plan section of the municipality shall use Form MMPTR 4: Departmental Notification for Structural Changes to intimate the revenue section for any structural changes to an existing property.

(5) A person would use Form MMPTR 5: Notice of Transfer of Title and Mutation to intimate about transfer of title and mutation of an existing property.

(6) Any person can use Form MMPTR 6: Form for Submission of Objections / Suggestions in response to "Draft Notification for Classification of Municipal Area and fixation of Unit Area Values" for registering objections and suggestions to a draft notification issued for classification of municipal area and fixation of unit area values.

(7) A person shall use Form MMPTR 7: Form for Requesting apportion of Annual Property Value and Assessment of Taxes to request for apportionment of annual property value and the liability to pay taxes.

(8) A person shall use Form MMPTR 8: Form for Requesting Amalgamation / Separation of Ownership to request for amalgamation or separation of ownership.

(9) A person shall use Form MMPTR 9: Self-Assessment Return of Annual Property Value and Property Taxes to submit the annual return of property thereby self-assessing the annual property value and the property tax thereon.

(10) The municipality shall receive the annual return of property and acknowledge the receipt in Form MMPTR 10: Acknowledgment of Receipt of Self-Assessment Return of Annual Property Value and Property Taxes.

(11) The Municipality shall issue Form MMPTR 11: Challan for payment of Property Tax Dues to every payer so that they are able to deposit their property tax dues.

(12) The Municipality shall issue Form MMPTR 12: Receipt for payment of Property Tax Dues as an acknowledgment upon receipt of property taxes.
(13) A person can claim refund of excess deposit of property tax by applying in Form MMPTR 13: Claim for Refund of Excess Amount.

(14) The Municipality shall use Form MMPTR 14: Notice for Rectification of Mistakes in a Defective Return to summon a person whereby giving an opportunity to rectify mistakes found in the annual property return.

(15) The Municipality shall use Form MMPTR 15: Notice for Assessment to summon a person whereby giving an opportunity of being heard during a regular assessment.

(16) The Municipality shall use Form MMPTR 16: Notice for Re-Assessment to summon a person whereby giving an opportunity of being heard during a re-assessment of a return.

(17) The Municipality shall issue a Form MMPTR 17: Notice to enter Premises to the concerned owner thereby notifying the intent to enter the premises and verify the details as provided in the return or the details as available with municipal records.

(18) A person may apply in Form MMPTR 18: Application for Rectification of Mistakes to the Municipality thereby requesting rectification of mistakes in the return filed or the order received.

(19) The Municipality shall use Form MMPTR 19: Notice to File Return to order a person to file a return, which he did not file within the relevant due date.

(20) A person shall use Form MMPTR 20: Appeal under rule 39 before the Board to file an appeal before the Board.

(21) A person shall use Form MMPTR 21: Review under rule 40 to request for review or revision before the Board.

(22) The appellate or the revisionary authority would use Form MMPTR 22: Notice for hearing under rule 39/rule 40.

(23) The Municipality shall maintain a register in Form MMPTR 23: Register of Returns Submitted (Separate for rule 17, rule 18, and rule 19) separately for each relevant rule to record details of all returns submitted.

(24) The Municipality shall maintain a register in Form MMPTR 24: Register of Orders Passed (Separate for each rule) for all orders passed under the rules.

(25) The Municipality shall issue Form MMPTR 25: Notice for Imposition of Penalty to a person before imposition of penalty thereby giving an opportunity of being heard.

(26) The officer or the authority responsible to pass order under the rules may use Form MMPTR 26: Form of Order.

(27) The appellate or the revisionary authority responsible to pass order under the rules may use Form MMPTR 27: Order under rule 39 / rule 40.

SCHEDULE I
[see sub-rule (4) of rule 9]
Explanation to Codes for Allotment of UPIN

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Town Codes

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<td>Ward XVI</td>
<td>16</td>
</tr>
<tr>
<td>Ward XVII</td>
<td>17</td>
</tr>
<tr>
<td>Ward XVIII</td>
<td>18</td>
</tr>
<tr>
<td>Ward XIX</td>
<td>19</td>
</tr>
<tr>
<td>Ward XX</td>
<td>20</td>
</tr>
<tr>
<td>Ward XXI</td>
<td>21</td>
</tr>
<tr>
<td>Ward XXII</td>
<td>22</td>
</tr>
<tr>
<td>Ward XXIII</td>
<td>23</td>
</tr>
<tr>
<td>Ward XXIV</td>
<td>24</td>
</tr>
<tr>
<td>Ward XXV</td>
<td>25</td>
</tr>
<tr>
<td>Ward XXVI</td>
<td>26</td>
</tr>
<tr>
<td>Ward XXVII</td>
<td>27</td>
</tr>
</tbody>
</table>

**Leikai/ Locality Code**

<table>
<thead>
<tr>
<th>Lekai/Locality</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>XXX</td>
<td>01</td>
</tr>
<tr>
<td>YYY</td>
<td>02</td>
</tr>
</tbody>
</table>

**Ownership Code**

<table>
<thead>
<tr>
<th>Ownership</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Government (Central, State, Local, Central Govt. Undertaking, PSU)</td>
<td>0</td>
</tr>
<tr>
<td>Non-Government (Private individual, Charitable Organisations, Partnership Firms, Trust and Societies, Company)</td>
<td>1</td>
</tr>
</tbody>
</table>
### A. OWNERSHIP DETAILS

<table>
<thead>
<tr>
<th>No. of Owners</th>
<th>Age</th>
<th>Nature of Ownership</th>
<th>Tenancy Type</th>
<th>Tenants in the Property</th>
<th>Whether there are tenants in the property</th>
<th>How many tenants, all (including all commercial tenants) are living in the property in years</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td>a) Individual (Single/Joint)</td>
<td></td>
<td>Yes or No</td>
<td>(Less than 5, 5-10, 10-15, 15+)</td>
</tr>
<tr>
<td>2</td>
<td></td>
<td></td>
<td>b) Partnership Firm</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td></td>
<td></td>
<td>c) Company</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td></td>
<td></td>
<td>d) Trust and Societies</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td></td>
<td></td>
<td>e) Central Govt</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td></td>
<td></td>
<td>f) State Govt</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td></td>
<td></td>
<td>g) Local Govt</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td></td>
<td></td>
<td>h) Central Govt, PSU</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td></td>
<td></td>
<td>i) Others</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td></td>
<td></td>
<td>j) Others</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**UPIN**

<table>
<thead>
<tr>
<th>1</th>
<th>2</th>
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<th>4</th>
<th>5</th>
<th>6</th>
<th>7</th>
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<td>20</td>
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<td>23 24 25 26 27 28 29 30 31 32 33 34</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### E. USAGE OF PROPERTY

<table>
<thead>
<tr>
<th>Used by Owner</th>
<th>Used by Tenant</th>
<th>Used by Govt.</th>
<th>If for other than Residential use then specify the details</th>
<th>Year of construction</th>
<th>Whether the building is used before completion</th>
<th>If Yes, the year of using the incomplete building</th>
<th>For what purpose</th>
</tr>
</thead>
<tbody>
<tr>
<td>For individual purposes (sq. ft.)</td>
<td>For Commercial purposes (sq. ft.)</td>
<td>Mix use (sq. ft.)</td>
<td>For individual purposes (sq. ft.)</td>
<td>Mix use (sq. ft.)</td>
<td>Area in sq. ft.</td>
<td>Start of construction</td>
<td>Completion of construction</td>
</tr>
<tr>
<td>35</td>
<td>36</td>
<td>37</td>
<td>38</td>
<td>39</td>
<td>40</td>
<td>41</td>
<td>42</td>
</tr>
</tbody>
</table>
### G. TYPE OF STRUCTURE

<table>
<thead>
<tr>
<th>Property Structure as on the date of Profile Survey</th>
<th>Final Year of completion of the property as on the date of Profile Survey</th>
</tr>
</thead>
<tbody>
<tr>
<td>Vacant Land</td>
<td>Less than 10 years ago</td>
</tr>
<tr>
<td>Building/ apartment having a height of 16m / 52.48 ft or above</td>
<td>Between 10 and 15 years ago</td>
</tr>
<tr>
<td>Building/ apartment for educational, assembly, religious, institutional, Industrial, Storage purpose</td>
<td>Between 25 and 50 years ago</td>
</tr>
<tr>
<td>Building/ apartment having a height of below 16m / 52.48 ft (ordinary / Kutchas)</td>
<td>More than 50 years</td>
</tr>
<tr>
<td>Building/ apartment having a height of below 16m / 52.48 ft (semi permanent / semi pucca)</td>
<td>Declared Heritage Property by any authority</td>
</tr>
<tr>
<td>Building/ apartment having a height of below 16m / 52.48 ft (permanent / pucca)</td>
<td>No information about the year of completion</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>49</th>
<th>50</th>
<th>51</th>
<th>52</th>
<th>53</th>
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<th>58</th>
<th>59</th>
<th>60</th>
<th>61</th>
<th>62</th>
</tr>
</thead>
</table>

*Contd...*
### H. DETAILS OF ASSESSMENT

<table>
<thead>
<tr>
<th>No of Floor</th>
<th>Total Covered Area, (Sq. ft.)</th>
<th>Area Classification</th>
<th>Unit Area Value (Rs.)</th>
<th>Multiplicative Factors</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Location Factor</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Structure Factor</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Ownership and usage Factor</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Age Factor</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Annual Property Value (INR)</td>
</tr>
</tbody>
</table>

\[ \text{Annual Property Value (INR)} = (64 \times 66 \times 67 \times 68 \times 69 \times 70) \]

<p>| | | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>63</td>
<td>64</td>
<td>65</td>
<td>66</td>
<td>67</td>
<td>68</td>
<td>69</td>
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<tr>
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<td></td>
<td>70</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>71</td>
</tr>
</tbody>
</table>
Form MMPTR 2: Property Profile Survey Questionnaire:

Form No. MMPTR-2
Property Profile Survey Questionnaire
Manipur Municipalities (Property Tax) Rules, 2019
[see sub-rule (5) of rule 7]

<table>
<thead>
<tr>
<th>Survey Grid Map</th>
<th>Form No:</th>
</tr>
</thead>
</table>

### A. LOCATION DETAILS

1. Ward No: 2. Name of Leikai / Leirak:

3. Property/House No: 4. Revenue Village:
   - Patta No,
   - Dag No.

5. Property Address: Common name of building
   - Name of principal road
   - Name of sub or side road
   - Name of nearby landmark
   - PIN Code and other details, if any

### B. SURVEY DETAILS

1. Name of Respondent (during First Survey):
   - Relation: Owner/Owner's Family member
   - Occupier: Tenant
   - Neighbour (Tick)
   - Mobile/Fixed Phone No of Respondent:

2. Details of First Survey Visit:
   - Visit 1
   - Visit 2
   - Visit 3
   - Final Visit
   - Date of Visit

3. Detail of Surveyors:
   - Name of Surveyor 1
   - Name of Surveyor 2
   - Name of Surveyor 3

4. Survey Result (After Final Visit) [Tick the appropriate]
   - Complete
   - Incomplete
   - Refused Survey
   - No respondent to the property
   - Incapacitated, hence did not respond

5. Details of Second Survey Visit:
   - Visit 1
   - Visit 2
   - Date of Visit

6. Name of Supervisor

7. Picture of House Taken: Y N Picture Image File Number:

8. Details Verified: Y N

9. Signature of Surveyor and Supervisor
   - Surveyor 1
   - Surveyor 1
   - Surveyor 1
   - Supervisor

10. Data Entry Details
    - Data Keyed by
      - (Name)
    - Date of Entry
### C. Ownership Details

1. **Name of the Owner:**

2. **Name of the Co-Owners (In case of Joint Ownership):**

3. **Father's / Husband's Name:**
   
   *(only in case of individual and single ownership)*

4. **Address for Correspondence (present):**
   *
   *[If different from A.5]*

5. **Nature of Ownership (Tick the appropriate one):**
   - Individual (single/joint)
   - Partnership Firm
   - Local Govt.
   - Charitable Organizations
   - Central Govt.
   - Central Govt. UT, PSU
   - Trust and Societies
   - State Govt.
   - Others
   - Company
   - Others, (specify)

6. **In case of Individual Owner ONLY Indicate:**
   - **a. Sex:** Male Female
   - **b. Age:** Below 65 yrs Above 65 years
   - **d. Owners' Profile:**
     1. Freedom Fighter
     2. Retired from Armed Forces
     3. Differently Ablle
     4. Single / Divorced Women
     5. Widow
     6. None of the Above

7. **a. Whether there are tenants in the property?**
   - Y N

8. **b. What is the nature of tenancy?**
   - Commercial Residential

9. **c. How many ONLY tenants (include all individuals) are living in the property?**

10. **d. How long these tenants are living in the property (in years)?**
    
    *(Tick the appropriate one)*
    
    | < 1 | 1 but < 5 | 5 but < 15 | > 15 |
    |-----|-----------|------------|------|
    | Y   | N         |            |      |
    | Y   | N         |            |      |
    | Y   | N         |            |      |

11. **If commercial tenancy,**

12. **e. How many commercial units are there within the property?**

### D. Property Details

1. **Type**
   - Vacant Land Plot with no commercial use
   - Vacant Land Plot with commercial use
   - Building / House only (No Appurtenant Open Area like Garden, Courtyard, Swimming Pool, etc)
   - Building / House (With Appurtenant Open Area like Garden, Courtyard, Swimming Pool, etc)
   - Building under Construction
   - Whether there are advertising hoardings within the property
   - Whether there are TV / Telecom towers within the property
   - Whether there is space for car park within the property
   - How many cars the property can accommodate to park
   - (numbers)
<table>
<thead>
<tr>
<th>Owners' Use</th>
<th>Residential Use only</th>
<th>Commercial Use only</th>
<th>Mix Use</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tenants' Use</td>
<td>Residential Use only</td>
<td>Commercial Use only</td>
<td>Mix Use</td>
</tr>
</tbody>
</table>

| Owed for Office Use by Central / State / Local Government and Govt. UT | Yes |

3. If for Other than Residential Use, then specify

- Restaurants / Lodge / Hotels
- Office (Private / Government / PSU / Govt. Undertaking)
- Shops (Retail / Wholesale / Departmental)
- Commercial / Market Complex
- Clinic / Nursing Home / Hospital
- Diagnostic / Pathology Centres
- Assembly house (Cinema / Theatres / Community Hall / Others)
- Educational Institutions
- Industries / Factories / Warehouse / Godowns / Storage
- Religious / Charitable Institutions
- Offices of Political Organizations
- Stadium / Playground / Parks / Swimming Pool / Gymnasium
- Other Use, please mention

If property used for Commercial Use, quote Trade License Number issued by municipality to each commercial unit (add a separate sheet of paper, if more than six)

- a. ____________________________
- b. ____________________________
- c. ____________________________
- d. ____________________________
- e. ____________________________
- f. ____________________________

**PROPERTY STRUCTURE DETAILS AND MEASUREMENT**

1. Property Structure as on the date of Profile Survey
   - Vacant Land
   - Building / Apartment having a height of 16 m / 52.48 ft or above
   - Buildings used for educational, assembly, religious, institutional, industrial, storage purpose
   - Building / Apartment having a height of below 16 m / 52.48 ft (Ordinary / kutchha)
   - Building / Apartment having a height of below 16 m / 52.48 ft (semi permanent / semi pucca)
   - Building / Apartment having a height of below 16 m / 52.48 ft (permanent / pucca)
   - Separate structure for cutthouse (sangai), garage etc.
   - Other Structure, please specify,

2. Final year of completion of the property as on the date of Profile Survey
   - Less than 10 years ago
   - Between 10 and 25 years ago
   - Between 25 and 50 years ago
   - More than 50 years ago
   - Declared Heritage Property by any authority
   - No information about the year of completion

3. Measurement of the Property as on the date of Profile Survey
   (Rough Sketch and Measure the COVERED AREA OF EACH FLOOR OF THE BUILDING and area of)

   a. VACANT LAND / LAND APPURTENANT TO A BUILDING

   Rough sketch WITH DIMENSIONS (in ft) of each side of the vacant land

   b. COVERED AREA OF BUILDING/STRUCTURE

   Rough sketch WITH DIMENSIONS (in ft) of each SIDE of the COVERED AREA OF EACH FLOOR OF THE BUILDING/STRUCTURE SEPARATELY
<table>
<thead>
<tr>
<th>Form No:</th>
<th></th>
<th></th>
</tr>
</thead>
</table>

I hereby certify that the above details are true to my knowledge and belief. I provided the details for property profiling in the capacity of an owner / occupier (mention capacity and position held, if occupier). I further declare that I am making this declaration in my capacity as (Individual / Designation of Occupier) and I am also competent to make this submission and verify it.

Date: ..........  
Name and Signature of Surveyor  
Surveyor ID Number  

< Tear for Acknowledgment (Hand over to Revenue Officer).>  

---

<table>
<thead>
<tr>
<th>Form No:</th>
<th></th>
<th></th>
</tr>
</thead>
</table>

I hereby certify that the above details are true to my knowledge and belief. I provided the details for property profiling in the capacity of an owner / occupier (mention capacity and position held, if occupier). I further declare that I am making this declaration in my capacity as (Individual / Designation of Occupier) and I am also competent to make this submission and verify it.

Date: ..........  
Name and Signature of Surveyor  
Surveyor ID Number  

< Tear for Acknowledgment (Hand over to owner/occupier of the property).>  

---

<table>
<thead>
<tr>
<th>Form No:</th>
<th></th>
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</thead>
</table>

I hereby certify that the above details are true to my knowledge and belief. I provided the details for property profiling in the capacity of an owner / occupier (mention capacity and position held, if occupier). I further declare that I am making this declaration in my capacity as (Individual / Designation of Occupier) and I am also competent to make this submission and verify it.

Date: ..........  
Name and Signature of Surveyor  
Surveyor ID Number  

---

< Owner's Copy>
Form MMPtr 3: Owners’ Request for Structural Changes

<table>
<thead>
<tr>
<th>Form No. MMPtr-3</th>
</tr>
</thead>
<tbody>
<tr>
<td>Owners’ Request for Structural Changes</td>
</tr>
<tr>
<td>Manipur Municipalities (Property Tax) Rules, 2019</td>
</tr>
<tr>
<td>[see sub-rule (1) of rule 5]</td>
</tr>
</tbody>
</table>

To

The Executive Officer

(name of municipality)

(address of municipality)

Sir,

In the matter of: Property with UPIN:

In the matter of: Information to update Municipal Records:

This is to inform you that certain changes affected to the property mentioned above. The details and particular of changes are as below:

<table>
<thead>
<tr>
<th></th>
<th>Patta Changes:</th>
<th>Previous:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Amalgamation with other Patta:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Separation from Other Patta:</td>
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</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Land Area Changes:</th>
<th>Previous:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>sq. Ft</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Add: New after Changes:</td>
<td>sq. Ft</td>
</tr>
<tr>
<td></td>
<td>Less: Deleted after Changes:</td>
<td>sq. Ft</td>
</tr>
<tr>
<td></td>
<td>Revised:</td>
<td>sq. Ft</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Covered Area Changes:</th>
<th>Previous:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>sq. Ft</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Add: New after Changes:</td>
<td>sq. Ft</td>
</tr>
<tr>
<td></td>
<td>Less: Deleted after Changes:</td>
<td>sq. Ft</td>
</tr>
<tr>
<td></td>
<td>Revised:</td>
<td>sq. Ft</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Level/Floor Changes</th>
<th>Previous:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Numbers</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Add: New after Changes:</td>
<td>Numbers</td>
</tr>
<tr>
<td></td>
<td>Less: Deleted after Changes:</td>
<td>Numbers</td>
</tr>
<tr>
<td></td>
<td>Revised:</td>
<td>Numbers</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Change in type of Structure</th>
<th>Previous</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Revised</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Change in use of the property</th>
<th>Previous</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Revised</td>
<td></td>
</tr>
</tbody>
</table>

7. Whether prior approval of MUC under relevant byelaws has been obtained, if yes, attach copy of approval letter/certificate of MUC, if no, give reasons for not obtaining MUC’s approval in a separate sheet,

I............................................. (name in block letters), son/wife/daughter of............................................. hereby certify that the above details are true to my knowledge and belief. I provided the details of changes in the capacity of an owner / occupier

............................................. (mention capacity and position held, if occupier). I further declare that I am making this declaration in my capacity as ............................................. (Individual / Designation of Occupier) and I am also competent to make this submission and verify it.

Date: ............................

Signature of owner / occupier

(with seal, if non-individual)
Form MMPT 4: Departmental Notification for Structural Changes

Form No. MMPT 4

Departmental Notification for Structural Changes

Manipur Municipalities (Property Tax) Rules, 2019

[see sub-rule (2) of rule 5]

To

The Executive Officer

(name of municipality)

Sir,

In the matter of: Property with UPIN

In the matter of: Information to update Municipal Records

This is to inform you that the following new property was issued Completion Certificate OR certain structural changes affected to the property with the UPIN mentioned above.

The details and particular of changes are as below:

1 New Construction:

Name of Owner
Address of the Property
Building Plan Number
Completion Certificate Number

3 Covered Area Changes

Previous: sq. Ft
Add: New after Changes: sq. Ft
Less: Deleted after Changes: sq. Ft
Revised: sq. Ft
Completion Certificate Number

4 Level/Floor Changes

Previous: numbers
Add: New after Changes: numbers
Less: Deleted after Changes: numbers
Revised: numbers
Completion Certificate Number

Date: 
Signature of Officer /
(name of municipality)
Form MMPT5: Notice of Transfer of Title and Mutation

To
The Executive Officer
(name of municipality)
(address of municipality)

Sir,
In the matter of: Property with UPIN
In the matter of: Transfer of Title and Mutation

Consequent upon succession / inheritance / transfer by sale / partition / assignment / family arrangement, it is requested that necessary mutation in the Spatial Property Database of the municipality pertaining to the property described in this application be effected.

1 Particulars of the Property
   a. Ward No.:       b. Name of Leikai/Leirak.:  
   c. Property/House No.:    d. Rev. village:  
   e. Property Address:     Patta No.  
                                Date No.
                                common name of building
                                name of principal road
                                name of sub / side road
                                name of nearby landmark
                                PIN Code and other details

2 Particulars of Transferor / (s)
   Name of owner / (s)    Father's Name    Date of death (in case of death)

3 Particulars of Transferee / (s)
   Name of transferee(s)  Father's Name  Relationship with Transferor  Address

4 Particulars of Transfer
   Reason: Succession / Inheritance / Transfer by sale / Partition / Assignment / Family Arrangement
   Date of Transfer:  
   Date of Execution of Transfer Document:

5 We hereby state that the above details are true and correct to our knowledge and we attach all necessary certificates and documents in support of our application

Date:  
Signature of Heir / Property-owner
Attach with the Application of Form MMPT-5:

<table>
<thead>
<tr>
<th>Document/Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Certified Copies of Pass/Land Settlement Certificate</td>
</tr>
<tr>
<td>Certified Copies of up to date payment of municipal property taxes</td>
</tr>
<tr>
<td>Sale / Purchase deed (in case of purchase or sale)</td>
</tr>
<tr>
<td>Certified copy of Death Certificate issued by municipality or any department of State Government</td>
</tr>
<tr>
<td>Gift Deeds</td>
</tr>
<tr>
<td>Legal Hiership Certificate issued by competent court or latest written &quot;WILL&quot; duly probated by competent civil court</td>
</tr>
<tr>
<td>Any other document, ________________________________________________________________ (to specify)</td>
</tr>
</tbody>
</table>
Form MMPTTR 6: Form for Submission of Objections / Suggestions in response to "Draft Notification for Classification of Municipal Area and fixation of Unit Area Values"

<table>
<thead>
<tr>
<th>Form No. MMPTTR-6</th>
</tr>
</thead>
<tbody>
<tr>
<td>Form for Submission of Objections / Suggestions in response to &quot;Draft Notification for Classification of Municipal Area and fixation of Unit Area Values&quot;</td>
</tr>
<tr>
<td>Manipur Municipalities (Property Tax) Rules, 2019 [see sub-rule sub-rule (7) of rule 10]</td>
</tr>
</tbody>
</table>

To
The Executive Officer
(name of municipality)
(address of municipality)
(address of municipality)

Sir,
This is in response to the draft notification issued by the Manipur Municipality Property Tax Board vide Notification No: ______ dated ______. I/we have the following objections/suggestions to provide as I/we are persons having property in the classified area and my/our interest is likely to be affected. The details of objections/suggestions are provided below:

1. Name of the Respondent

2. Property Details
   a. Ward No.:
   b. Name of Leikai / Leirak:
   c. UPIN:
   d. Rev. village
      Patta No.
      Dag No.
   e. Property Address:
      common name of building
      name of principal road
      name of sub or side road
      name of nearby landmark
      PIN Code and other details
   f. Contact Details:
      Landline Number
      Mobile Number
      E-Mail ID (If any)

3. Status of Respondent
   - Property Owner / Person liable to pay tax
   - Tenant
   - Others, please specify

4. Specific suggestions/objections of the respondent(s) submitted under Rule 10 (7) of the Manipur Municipalities (Property Tax) Rules, 2019 (please enter your suggestions in 100 words or less)

Date:
Signature of Respondent
Form MMPTN 7: Form for Requesting apportionment of Annual Property Value and Assessment of taxes

<table>
<thead>
<tr>
<th>Form No. MMPTN-7</th>
</tr>
</thead>
<tbody>
<tr>
<td>Form for Requesting apportionment of Annual Property Value and Assessment of Taxes</td>
</tr>
<tr>
<td>Manipur Municipalities (Property Tax) Rules, 2019</td>
</tr>
<tr>
<td>[see sub-rule (4) of rule 13]</td>
</tr>
</tbody>
</table>

To

The Executive Officer

(name of municipality)

(address of municipality)

(address of municipality)

Sir,

This is to request you to kindly consider apportionment of the Annual Property Value of the following mentioned property for assessment of taxes separately according to the proportion of respective shares.

1. Name of the Owner

2. Property Details
   a. Ward No.: 
   b. Name of Leikai / Leirak.: 
   c. UPIN: 
   d. Rev. Village: 
   e. Property Address: 
      common name of building
      name of principal road
      name of sub or side road
      name of nearby landmark
      PIN Code and other details

3. Details of apportionment of Annual Property Value and assessment of taxes thereof based on the following share:
   Name of owner / Co-owners | Father's Name | Percentage Share

We hereby state that the above details are true and correct to our knowledge and we agree to the above apportionment.

Date: ____________________________

Signature of all Owner / Co-owner(s): ____________________________
Form MMPTR 8: Form for Requesting Amalgamation / Separation of Ownership

Form No. MMPTR-8
Form for Requesting Amalgamation / Separation of Ownership

Manipur Municipalities (Property Tax ) Rules, 2019
[see sub-rule (7) of rule 13]

To
The Executive Officer

(name of municipality)
(address of municipality)
(address of municipality)

Sir,

This is to request you to kindly consider the following for the ownership of the property mentioned below:

(Consider the appropriate)

<table>
<thead>
<tr>
<th>Amalgamation of more than one property to one</th>
</tr>
</thead>
<tbody>
<tr>
<td>Existing Ownership Details</td>
</tr>
<tr>
<td>Name of Owner</td>
</tr>
<tr>
<td>---------------</td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

<p>| Proposed Ownership Details                      |</p>
<table>
<thead>
<tr>
<th>Name of Owner</th>
<th>Property Address</th>
<th>Ward No.</th>
<th>Leikai/Leirak</th>
<th>UPIN (Municipality to Allot)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Separation of one property to more than one</th>
</tr>
</thead>
<tbody>
<tr>
<td>Existing Ownership Details</td>
</tr>
<tr>
<td>Name of Owner</td>
</tr>
<tr>
<td>---------------</td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

<p>| Proposed Ownership Details                    |</p>
<table>
<thead>
<tr>
<th>Name of Owner</th>
<th>Property Address</th>
<th>Ward No.</th>
<th>Leikai/Leirak</th>
<th>UPIN (Municipality to Allot)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

We hereby state that the above details are true and correct to our knowledge and we agree to the above arrangement and we attach all necessary certificates and documents in support of our application.

Date:__________________________________________
Signature of all Owner / Co-owner(s): ______________


Form MMPT 9: Self-Assessment Return of Annual Property Value and Property Taxes

Form No. MMPT 9
Self-Assessment Return of Annual Property Value and Property Taxes
Manipur Municipalities (Property Tax) Rules, 2019
[see sub-rule (1) of rule 17, Sub rule (1) of rule 19]

<table>
<thead>
<tr>
<th>Assessment Year of Property Taxation</th>
<th>[Select the Year]</th>
</tr>
</thead>
</table>

1. Whether this Return an Original Return under Rule 17?
   - Yes
   - No

2. Is the return a Defected Return under Rule 18, being submitted after 30 June of the Assessment Year?
   - Yes
   - No

3. If the return is a Revised Return under Rule 19, then mention:
   - Receipt No of the Original Return
   - Date of Submission

4. If the return is filed against a Notice for Defective Return under Rule 32, then mention:
   - Receipt No of the Original Return
   - Date of Submission
   - Notice No issued by Assessing Officer
   - Date of Notice

A. ASSESSOR DETAILS

<table>
<thead>
<tr>
<th>1. Ward No.</th>
<th>2. Name of Local Council</th>
</tr>
</thead>
</table>

3. UPIN:

4. LSC No:

5. Property Address:
   (provide full details)

<table>
<thead>
<tr>
<th>Telephone Number</th>
<th>Mobile</th>
</tr>
</thead>
<tbody>
<tr>
<td>Landline</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>E-Mail ID</th>
<th>(where the acknowledgement of return would be sent)</th>
</tr>
</thead>
</table>

B. OWNERSHIP DETAILS

1. a. Name of the Owner:

2. b. Name of the Co-Owners (in case of Joint Ownership):

3. Father’s / Husband’s Name: (only in case of individual and single ownership)

4. Address for Correspondence (present) [If different from A.5]:

5. Nature of Ownership (Tick the appropriate one):
   - Individual (single/joint)
   - Charitable Organizations
   - Trust and Societies
   - Company
   - Partnership Firm
   - Central Govt.
   - State Govt.
   - Local Govt.
   - Central Govt., UT, PSU
   - Others, (specify)
### C. PROPERTY DETAILS

#### 1. Property Structure as on the date of Return (Select all the applicable items)
- Vacant Land Plot with no commercial use
- Vacant Land Plot with commercial use
- Building / Apartment having a height of 16 m / 52.48 ft or above
- Building / Apartment having a height of below 16 m / 52.48 ft (Ordinary / kutchha)
- Building / Apartment having a height of below 16 m / 52.48 ft (semi permanent / semi pucca)
- Building / Apartment having a height of below 16 m / 52.48 ft (permanent / pucca)
- Advertising hoardings within the property
- TV / Telecom towers within the property
- Other Structure, please specify,

#### 2. Details of Structure, Use, and Age of each Floor / Level as on the date of Return

<table>
<thead>
<tr>
<th>Floor No</th>
<th>Covered Area (in sq. Ft)</th>
<th>Use</th>
<th>User (Tick/Select the appropriate)</th>
<th>Age of the Floor/Level (time of completion on the date of return) (Tick/Select the appropriate)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Floor 1</td>
<td>Residential</td>
<td>Owner</td>
<td>Tenant</td>
<td>&lt; 10 yrs</td>
</tr>
<tr>
<td></td>
<td>Non-Residential</td>
<td>Owner</td>
<td>Tenant</td>
<td>10 - 25 yrs</td>
</tr>
<tr>
<td></td>
<td>Mx</td>
<td>Owner</td>
<td>Tenant</td>
<td>25 - 50 yrs</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>&gt; 50 years</td>
</tr>
<tr>
<td>Floor 2</td>
<td>Residential</td>
<td>Owner</td>
<td>Tenant</td>
<td>&lt; 10 yrs</td>
</tr>
<tr>
<td></td>
<td>Non-Residential</td>
<td>Owner</td>
<td>Tenant</td>
<td>10 - 25 yrs</td>
</tr>
<tr>
<td></td>
<td>Mx</td>
<td>Owner</td>
<td>Tenant</td>
<td>25 - 50 yrs</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>&gt; 50 years</td>
</tr>
<tr>
<td>Floor 3</td>
<td>Residential</td>
<td>Owner</td>
<td>Tenant</td>
<td>&lt; 10 yrs</td>
</tr>
<tr>
<td></td>
<td>Non-Residential</td>
<td>Owner</td>
<td>Tenant</td>
<td>10 - 25 yrs</td>
</tr>
<tr>
<td></td>
<td>Mx</td>
<td>Owner</td>
<td>Tenant</td>
<td>25 - 50 yrs</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>&gt; 50 years</td>
</tr>
<tr>
<td>Floor 4</td>
<td>Residential</td>
<td>Owner</td>
<td>Tenant</td>
<td>&lt; 10 yrs</td>
</tr>
<tr>
<td></td>
<td>Non-Residential</td>
<td>Owner</td>
<td>Tenant</td>
<td>10 - 25 yrs</td>
</tr>
<tr>
<td></td>
<td>Mx</td>
<td>Owner</td>
<td>Tenant</td>
<td>25 - 50 yrs</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>&gt; 50 years</td>
</tr>
<tr>
<td>Floor 5</td>
<td>Residential</td>
<td>Owner</td>
<td>Tenant</td>
<td>&lt; 10 yrs</td>
</tr>
<tr>
<td></td>
<td>Non-Residential</td>
<td>Owner</td>
<td>Tenant</td>
<td>10 - 25 yrs</td>
</tr>
<tr>
<td></td>
<td>Mx</td>
<td>Owner</td>
<td>Tenant</td>
<td>25 - 50 yrs</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>&gt; 50 years</td>
</tr>
<tr>
<td>Floor 6</td>
<td>Residential</td>
<td>Owner</td>
<td>Tenant</td>
<td>&lt; 10 yrs</td>
</tr>
<tr>
<td></td>
<td>Non-Residential</td>
<td>Owner</td>
<td>Tenant</td>
<td>10 - 25 yrs</td>
</tr>
<tr>
<td></td>
<td>Mx</td>
<td>Owner</td>
<td>Tenant</td>
<td>25 - 50 yrs</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>&gt; 50 years</td>
</tr>
<tr>
<td>Floor 7</td>
<td>Residential</td>
<td>Owner</td>
<td>Tenant</td>
<td>&lt; 10 yrs</td>
</tr>
<tr>
<td></td>
<td>Non-Residential</td>
<td>Owner</td>
<td>Tenant</td>
<td>10 - 25 yrs</td>
</tr>
<tr>
<td></td>
<td>Mx</td>
<td>Owner</td>
<td>Tenant</td>
<td>25 - 50 yrs</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>&gt; 50 years</td>
</tr>
<tr>
<td>Floor 8</td>
<td>Residential</td>
<td>Owner</td>
<td>Tenant</td>
<td>&lt; 10 yrs</td>
</tr>
<tr>
<td></td>
<td>Non-Residential</td>
<td>Owner</td>
<td>Tenant</td>
<td>10 - 25 yrs</td>
</tr>
<tr>
<td></td>
<td>Mx</td>
<td>Owner</td>
<td>Tenant</td>
<td>25 - 50 yrs</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>&gt; 50 years</td>
</tr>
</tbody>
</table>
**D. INCIDENCE OF TAXATION**

Incidence to determine Annual Property Value and Property Tax thereof rests with the owner:

- **[Select the appropriate one]**
  - Not within the exemption as per Section 92(1) and Section 77 of the Manipur Municipalities Act, 1994
  - Within the exemption as per Section 92(1) and Section 77 of the Manipur Municipalities Act, 1994

If claiming exemption, then tick / select appropriate category to claim exemption

- Places exclusively used for public worship and either actually so used or used for no other purposes [S. 92(1)]
- Places exclusively used as public burial or burning ground [S. 92(1)]
- Any class of building exempted by government from levying property tax [S. 77]

**E. COMPUTATION OF ANNUAL PROPERTY VALUE AND ANNUAL TAX**

(Applicable for only those assesses that are not claiming exemption)

<table>
<thead>
<tr>
<th>Floor No</th>
<th>Covered Area, sq.ft.</th>
<th>Area Classification</th>
<th>Unit Area Value (Rs.)</th>
<th>Multiplicative Factors</th>
<th>Annual Property Value (INR)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(a)</td>
<td>(b)</td>
<td>(c)</td>
<td>(d)</td>
<td>(e) (f) (g) (h)</td>
</tr>
<tr>
<td>Vacant Land</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>(f) = (b) x (d) x (e) x (h)</td>
</tr>
<tr>
<td>Floor 1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Floor 2</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Floor 3</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Floor 4</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Floor 5</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Floor 6</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Floor 7</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Floor 8</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total Annual Property Value for the Assessment Year
### Tax Payable on the Annual Property Value

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Tax Head</th>
<th>Rate of Tax (%)</th>
<th>Tax Amount (INR)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Tax for General Purpose</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Tax for Street Lighting</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Tax for Conservancy</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Annual Tax Payable</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Less: Rebate for Special Reasons as per Rule 26

Notification Dated

**Gross Annual Tax Payable**

---

### F. PAYMENT OF ANNUAL TAX

1. **Choose the Payment Option to Pay Annual Tax (Claim rebate under Rule 25)**
   - Annual Payment before 30 June of the Assessment Year
   - Half-yearly payment before 30 June and 31 December of the Assessment Year
   - Quarterly payment before 30 June, 30 September, 31 December, 28 February of the Assessment Year
   - Properties constructed during the Assessment Year
   - Adjustment of advance deposits paid in earlier years

2. **Payment of Dues**

   **Total Tax Payable**

<table>
<thead>
<tr>
<th>With Rebate under Rule 25</th>
<th>Without Rebate after Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payable before 30 June</td>
<td></td>
</tr>
<tr>
<td>Payable before 30 September</td>
<td></td>
</tr>
<tr>
<td>Payable before 31 December</td>
<td></td>
</tr>
<tr>
<td>Payable before 28 February</td>
<td></td>
</tr>
<tr>
<td>One-time payment for first-time assesses</td>
<td></td>
</tr>
</tbody>
</table>

   **Net Annual Tax Payable**

   Add: Interest under Rule 27

   Less: Adjustment of Advances

   Date of Advance:
   Challan Number:

   **Net Dues Payable**

---

I, ............................................... (name in block letters),
son/daughter of ........................................ resident of Ward No: .............................................................. hereby certify that the above details are true to my knowledge and belief. I provided the details for this Self Assessment Return in the capacity of an owner/occupier ............................................................ (mention capacity and position held, if occupier). I further declare that I am making this declaration in my capacity as ............................................... (Individual/Designation of Occupier) and I am also competent to make this submission and verify it. I am aware of the penal provisions of the Manipur Municipalities Act, 2007 (as amended) and the Rules framed there under which are attracted on wilful suppression and submission of false and incorrect particulars.

Date: ........................................ Signature of owner/occupier (with seal, if non-individual)
Form MMPtr 10: Acknowledgment of Receipt of Self-Assessment Return of Annual Property Value and Property Taxes

<table>
<thead>
<tr>
<th>Acknowledgment of Receipt of Self-Assessment Return of Annual Property Value and Property Taxes</th>
</tr>
</thead>
</table>

**Manipur Municipalities (Property Tax) Rules, 2019**  
*[see sub-rule (9) of rule 17]*

<table>
<thead>
<tr>
<th>Assessment Year of Property Taxation</th>
<th>[Mention the Year]</th>
</tr>
</thead>
<tbody>
<tr>
<td>Original Return under Rule 17</td>
<td></td>
</tr>
<tr>
<td>Belated Return under Rule 18, being submitted after 30 June of the Assessment Year</td>
<td></td>
</tr>
<tr>
<td>Revised Return under Rule 19</td>
<td></td>
</tr>
<tr>
<td>Return filed against a Notice for Defective Return under Rule 32</td>
<td></td>
</tr>
</tbody>
</table>

Return Filed By:  
Ward No.: Name of Leikai / Leirak.  
UPIN:  
Rev Village:  
Patta No:  
Dag No:  

Property Address:  

<table>
<thead>
<tr>
<th>Telephone Number</th>
<th>Landline</th>
<th>Mobile</th>
</tr>
</thead>
<tbody>
<tr>
<td>E-mail ID</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Return Acknowledgment Number:  

Date of Submission of Annual Return:  

Total Annual Property Value for the Assessment Year:  

Annual Tax Payable for the Assessment Year:  

Total Rebate Claimed for Special Reasons as per Rule 26:  

Total Rebate Claimed for Payments within Due Dates as per Rule 25:  

Arrears Payable as on the beginning of the Assessment Year:  

Interest Payable as per Rule 27:  

Total Dues Payable:  

Total Adjustment of Advances:  

Net Dues Payable:  

Please use the Challan in Form No: MMPtr-11 to pay your net dues using online facility or at the designated counters within the selected due date / dates. It is the duty of every citizen to pay their taxes and government dues in time.

Date:  

Executive Officer: (name of Municipality)
Form MMPTR 11: Challan for payment of Property Tax Dues

Challan for payment of Property Tax Dues
Manipur Municipalities (Property Tax) Rules, 2019

[see sub-rule (10) of rule 17]

**Tax-Payers' Copy**

**Challan No**

**Challan Due Date**

**UPIN**

**Property Address:**

**Net Dues Payable vide this Challan**

If we hereby tender an amount of Rs. ....... by Cash / Cheque / DD / Credit Card / Debit Card / NetBanking

(Rupees ........ only)

**Cheque / DD No:**

**Bank**

**Branch**

**Note:**
1. Cheque / DD shall be in the name of
2. Please write the owner's name, UPIN, and your phone number on the reverse of Cheque/DD.
3. Only one cheque accepted against one challan.
4. Collect your receipt from the counter or generate online.

**Counters' Copy**

**Challan No**

**Challan Due Date**

**UPIN**

**Property Address:**

**Net Dues Payable vide this Challan**

If we hereby tender an amount of Rs. ....... by Cash / Cheque / DD / Credit Card / Debit Card / NetBanking

(Rupees ........ only)

**Cheque / DD No:**

**Bank**

**Branch**

**Note:**
1. Cheque / DD shall be in the name of
2. Please write the owner's name, UPIN, and your phone number on the reverse of Cheque/DD.
3. Only one cheque accepted against one challan.
4. Collect your receipt from the counter or generate online.
Form MMPTR 12: Receipt for payment of Property Tax Dues

Form No. MMPTR-12
Receipt for payment of Property Tax Dues
Manipur Municipalities (Property Tax) Rules, 2019
[see sub-rule (8) of rule 21]

(Name of the Municipality)
(Address of the Municipality)

This is to acknowledge the receipt of Rs. ______________/- (Rupees only) towards the dues for which the following details are furnished:

Name of Owner

Property Address:

UPIN: ___________________________ Payment Date

Payment Mode: ___________________________ (Select Cash / Cheque / DD / Online-Internet)

Cheque / DD No: ________________ Bank ________________ Branch ________________

Assessment Year for Property Taxation ___________________________

Details of Payment

<table>
<thead>
<tr>
<th>Head of Payment</th>
<th>Challan No.</th>
<th>Challan Due Date</th>
<th>Amount (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property Tax Dues</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Penalty</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Advance Property Taxes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Recovery under Rule</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Recovery under Rule</td>
<td></td>
<td></td>
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<tr>
<td>Recovery under Rule</td>
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<td>Recovery under Rule</td>
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<td>Recovery under Rule</td>
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<td>Recovery under Rule</td>
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<td></td>
<td></td>
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<tr>
<td>Recovery under Rule</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Recovery under Rule</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Date ___________________________ Executive Officer ___________________________ (name of Municipality)

Note:
1. In case of disputes, please refer your case to the Executive Officer ___________________________ (municipality)
2. All disputes shall be under jurisdiction ___________________________
3. Preserve all receipts for records.
Form MMPTR 13: Claim for Refund of Excess Amount

**Form No. MMPTR-13**

Claim for Refund of Excess Amount

Manipur Municipalities (Property Tax) Rules, 2019

[see sub-rule (3) of rule 19 and sub-rule (2) of rule 28]

<table>
<thead>
<tr>
<th>To</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>The Executive Officer</td>
<td>(name of municipality)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(address of municipality)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(address of municipality)</td>
<td></td>
</tr>
</tbody>
</table>

Sir,

In the matter of: Property with UPIN 

In the matter of: Excess money deposited against property tax dues

This is to inform you that we have deposited excess sum against our dues of property taxes determined under the Manipur Municipalities (Property Tax) Rules, 2019. The details and particular of our deposits are as below:

<table>
<thead>
<tr>
<th>Head of Payment</th>
<th>Challan No.</th>
<th>Date of Payment</th>
<th>Amount (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total

(Rupees only)

Since, we does/do not have any other dues or outstanding under these Rules, we would request you to refund the excess sum in favour of

Signature of owner / occupier

Date: ................
Form No. MMPTR-14

Notice for Rectification of Mistakes in a Defective Return

Manipur Municipalities (Property Tax) Rules, 2019

[see sub-rule (3) of rule 32]

To: ____________________________
   (Name of Owner)
   (Property Address)

UPIN

Return Acknowledgment Number

Date of Submission of Annual Return

Sub: Notice under Rule 32 of Manipur Municipalities (Property Tax) Rules, 2019

1. Following mistakes apparent from record has been noted in the return filed under Rule 17 / Rule 18 / Rule 19:

   (a) 
   (b) 
   (c) 
   (d) 
   (e) 

2. I therefore propose to pass an order under Sub-Rule (4) of Rule 32 considering the return to be an "invalid return" on the basis of the above.

3. Before passing the order, you are given an opportunity to file your objections, if any with supporting evidences.

4. You may present your case with all available records either in person or through an authorized representative on ................. at ................. AMPM in the chamber of the undersigned.

5. In case you fail to appear on the appointed date and time or otherwise explain why the proposed rectification should not be done, the order under Rule 32 shall be passed on above lines.

Place: ____________________________

Assessing Officer with seal and name

Date: ____________________________

Address
Form MMPTTR 15: Notice for Assessment

Form No. MMPTTR-15
Notice for Assessment

Manipur Municipalities (Property Tax) Rules, 2019

[see sub-rule (6) and (11) of rule 33, sub-rule (2) and (9) of rule 34 and sub-rule (5) of rule 38]

To ____________________________ (Name of Owner)

__________________________ (Property Address)

UPIN ____________________________ Assessment Year ____________________________

Return Acknowledgment Number ____________________________

Date of Submission of Annual Return ____________________________

Sub: Notice under Rule 33 / Rule 34 of Manipur Municipalities (Property Tax) Rules, 2019

1 This is in reference to the Property Tax Return filed under Rule 17 / Rule 18 / Rule 19 / No return filed under Rule 17 / Rectification of Mistakes under Rule 38

2 The following information in the Return appears to be incorrect / No return has been filed under Rule 17:

<table>
<thead>
<tr>
<th>Particulars</th>
<th>As per Return Filed</th>
<th>As per Municipality</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

3 I therefore propose to modify the Annual Property Value (APV) and the property tax on the basis of the information available with the municipality. In case, you disagree with the assessment and the proposed increase, you may present your case with all available records either in person or through an authorized representative on ____________________________ at ____________________________ in the chamber of the undersigned.

4 In case you fail to appear on the appointed date and time or otherwise explain why the APV and the tax should not be assessed as above, the assessment will be framed under Rule 33 / Rule 34 / Rule 38 on the basis of the information available with the municipality as indicated above.

Place __________________________________________ Assessing Officer with seal and name ____________________________

Date ____________________________ Address ____________________________
Form MMFTR 16: Notice for Re-Assessment

Form No. MMFTR-16
Notice for Re-Assessment
Manipur Municipalities (Property Tax) Rules, 2019
[see sub-rule (2) of rule 35]

To

(Name of Owner)
(Property Address)

UPIN ______________________
Assessment Year ______________________
Return Acknowledgement Number ______________________
Date of Submission of Annual Return ______________________

Sub: Notice under Rule 35 of Manipur Municipalities (Property Tax) Rules, 2019

1 This is in reference to the completion of assessment and Order passed under Rule 31 / Rule 32 / Rule 33 / Rule 34. Nevertheless, it had been detected there are instances of wilful suppression of information.

2 The following information had been wilfully suppressed by you in the Return filed under Rule 17 / Rule 18 / Rule 19:

<table>
<thead>
<tr>
<th>Particulars</th>
<th>As per Return Filed</th>
<th>As per Municipality</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

3 I therefore propose to initiate a re-assessment under Rule 35, which has the consent of the Board of Councillors vide Resolution No: ______________________ dated ______________________. I therefore proceed to open the earlier assessment and modify the Annual Property Value (APV) and the property tax on the basis of the information available with the municipality. In case, you disagree with the re-assessment and the proposed increase, you may present your case with all available records either in person or through an authorized representative on ..................... at ..................... AMPM in the chamber of the undersigned.

4 In case you fail to appear on the appointed date and time or otherwise explain why the earlier assessment would not be re-opened and the APV and the tax should not be assessed as above, the assessment will be framed under Rule 35 on the basis of the information available with the municipality as indicated above.

Place ______________________
Assessing Officer with seal and name ______________________

Date ______________________
Address ______________________
Form MMPTR 17: Notice to enter Premises

Form No. MMPTR-17

Notice to enter Premises

Manipur Municipalities (Property Tax) Rules, 2019

[see sub-rule (2) of rule 36]

To ____________________________
(Name of Owner)

______________________________
(Property Address)

UPIN ____________________________
Assessment Year ____________________________

Dear Sir/Madam,

Sub: Notice under Rule 36

1. Whereas it is necessary to verify the covered area/land area/identity of the owner or occupier of the property, and for this it is necessary to enter the property.

2. You are hereby informed that ____________________________ [name of the authorised person] designated as ____________________________ [exact designation of the search officer] has been authorised to enter your property for the above purpose.

3. ____________________________ proposes to visit your premises at ___________am/pm on ________________.

4. In case this is not convenient to you, you may kindly contact him at telephone number ____________________________ to fix a suitable time and date.

5. In the event, you fail to cooperate with the designated officer or fail to comply with the notice, a penalty up to Rs ____________ may be imposed under Rule 29 for each default.

Place ____________________________
Assessing Officer with seal and name ____________________________

Date ____________________________
Address ____________________________
Form MMPTR 18: Application for Rectification of Mistakes

To
The Executive Officer
(name of municipality)
(address of municipality)

Sir,

UPIN
Assessment Year

Return Acknowledgment Number

Date of Submission of Annual Return

Sub: Petition of Rectification of Mistakes Rule 38 of Manipur Municipalities (Property Tax) Rules, 2019

1 Following mistakes apparent from record has been noted in the return filed by me/us under Rule 17 / Rule 18 / Rule 19 or Order Passed by you under Rule 31 / Rule 32 / Rule 33

(a)
(b)
(c)
(d)
(e)

2 Vide this petition, the undersigned requests you to kindly rectify the mistakes as submitted and consider them during assessment of the said return and/or pass a revised order to that effect.

3 [Delete that not applicable]

We submit this petition within the stipulated date as mentioned in the Rules
Or
We failed to submit this petition within the stipulated date as mentioned in the Rules for (reasons for delay) and
I/we hereby requests to condone the delay.

We hereby state that the above details are true and correct to our knowledge and we attach all necessary certificates and documents in support of our application

Date: ____________________________

Signature of Property-owner / Occupier
Form No. MMPTR-19

Notice to File Return

Manipur Municipalities (Property Tax) Rules, 2019

[see sub-rule (1) of rule 20]

To __________________________ (Name of Owner)
______________________________ (Property Address)

UPIN __________________________ Assessment Year __________

Dear Sir / Madam,

Sub: Notice under Rule 20 (1) for non-submission of Return

1. As per records, you failed to submit your property tax return under Rule 17. You are directed to file your return in Form No. MMPTR-9 within 30 days from service of this notice.

2. In case no return is filed, the municipality would conclude assessment following the Rule 34.

Place __________________________ Assessing Officer with seal and name ______________

Date __________________________ Address __________________________
Form MMPTR 20: Appeal under Rule 39 before the Manipur Municipality Property Tax Board

Form No. MMPTR-20

Appeal under Rule 39 before the Manipur Municipality Property Tax Board

Manipur Municipalities (Property Tax) Rules, 2019

(see sub-rule (2) of rule 39)

| Appeal No. .................................. For the year 20......20...... [Appeal No. to be filled in by the Board] |

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Name and Address of the Appellant</td>
<td></td>
</tr>
<tr>
<td>2 Property Address</td>
<td></td>
</tr>
<tr>
<td>3 Unique Property Identification Number</td>
<td></td>
</tr>
<tr>
<td>4 Financial Year in connection with which the appeal is preferred</td>
<td></td>
</tr>
<tr>
<td>5 Name and Designation of the Assessing Officer passing the Order appealed against</td>
<td></td>
</tr>
<tr>
<td>6 Rule under which the Order Passed and date of Order</td>
<td></td>
</tr>
<tr>
<td>7 The date of service</td>
<td></td>
</tr>
<tr>
<td>8 Admitted tax liability under the Manipur Municipalities (Property Tax) Rules, 2019 [Provide date of payment, enclose copy of challan] (Note: The appeal shall be treated as invalid in case evidence of payment of admitted tax is not enclosed - Refer Rule 39 (4))</td>
<td></td>
</tr>
<tr>
<td>9 Address to which notices may be sent to the appellant</td>
<td></td>
</tr>
<tr>
<td>10 Relief claimed in appeal</td>
<td></td>
</tr>
</tbody>
</table>

Signature of Appellant
### A. Statement of Facts


### B. Grounds of Appeal (With necessary supporting evidences)


### C. List of Documents attached


### D. Form of Verification

I, ................................., son/daughter of ................................., the appellant, do hereby declare that what is stated above is true to the best of my information and belief.

<table>
<thead>
<tr>
<th>Place</th>
<th>Signature of Appellant</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Date ........................................

<table>
<thead>
<tr>
<th>Place</th>
<th>Signature of Appellant</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Date ........................................
# Form MMPT 21: Review under Rule 40

**Form No. MMPT-21**  
**Review under Rule 40**  
Manipur Municipalities (Property Tax) Rules, 2019  
*[see sub-rule (2) of rule 40]*

Application No. ......................... For the year 20........ 20.....

(Application No. to be filled in by the Board)

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Name and Address of the Applicant</td>
</tr>
<tr>
<td>2</td>
<td>Property Address</td>
</tr>
<tr>
<td>3</td>
<td>Unique Property Identification Number</td>
</tr>
<tr>
<td>4</td>
<td>Financial Year in connection with which the review / revision is preferred</td>
</tr>
<tr>
<td>5</td>
<td>Name and Designation of the Assessing Officer passing the Order for which review / revision sought</td>
</tr>
<tr>
<td>6</td>
<td>Rule under which the Order Passed and date of Order</td>
</tr>
<tr>
<td>7</td>
<td>The date of service</td>
</tr>
<tr>
<td>8</td>
<td>Admitted tax liability under the Manipur Municipalities (Property Tax) Rules, 2019 [Provide date of payment, enclose copy of challan] (Note: The application shall be treated as invalid in case evidence of payment of admitted tax is not enclosed - Refer Rule 40 (2))</td>
</tr>
<tr>
<td>9</td>
<td>Address to which notices may be sent to the applicant</td>
</tr>
<tr>
<td>10</td>
<td>Relief claimed in application</td>
</tr>
</tbody>
</table>

Signature of Appellant
A. Statement of Facts

B. Grounds of Review / Revision (With necessary supporting evidences)

C. List of Documents attached

D. Form of Verification

I, .................................................. son/daughter of ........................................, the appellant, do hereby declare that what is stated above is true to the best of my information and belief.

Place ............................................................ Signature of Applicant

Date ............................................................
Form No. MMPTR-22

Notice for hearing under Rule 39 / Rule 40

Manipur Municipalities (Property Tax ) Rules, 2019

[see sub-rule (8) of rule 39 and sub-rule (2) of rule 40]

To: ___________________________ (Name of Owner)
   ___________________________ (Property Address)

UPIN

Assessment Year

Sir / Madam

Sub: Notice under Rule 39/ Rule 40 of Manipur Municipalities (Property Tax ) Rules, 2019

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>This is in reference to your appeal under Rule 39 / revision application under Rule 40 filed on vide Appeal No / Application No: ___________________________</td>
</tr>
<tr>
<td>2</td>
<td>Your appeal / application had been admitted by the Municipal Appellate Tribunal / Executive Officer and hence you may present your case with all available records either in person or through an authorized representative on ............... at ............... AM/PM in the chamber of the undersigned.</td>
</tr>
<tr>
<td>3</td>
<td>In case you fail to appear on the appointed date and time, the order on the application under Rule 39 / Rule 40 shall be passed on the basis of information on record.</td>
</tr>
</tbody>
</table>

Place: ___________________________  
Designated Officer of the Board with seal and name

Date: ___________________________  
Address
Form MMPTR-23: Register of Returns Submitted (Separate for Rule 17, Rule 18, and Rule 19)

Register of Returns Submitted (Separate for Rule 17, Rule 18, Rule 19)

Manipur Municipalities (Property Tax) Rules, 2019

[see clause (a) of sub-rule (1) of rule 43, read with rule 17, rule 18, and rule 19]

<table>
<thead>
<tr>
<th>Name of Municipality</th>
<th>Assessment Year of Property Taxation</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Unique Property Identification No.</th>
<th>Return</th>
<th>Date of Submission</th>
<th>Property Value of Land Area (in Sq. Ft.)</th>
<th>Covered Area (in Sq. Ft.)</th>
<th>Location Factor</th>
<th>Structure Factor</th>
<th>Age Factor</th>
<th>Annual Property Value under Rule 14</th>
<th>Annual Tax</th>
<th>Special Rate Relevant under Rule 16</th>
<th>Balance Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Note: The table is incomplete and requires filling in the data as per the given rules and regulations.
**Form No. MMPTR-24**

**Register of Orders Passed (Separate for each Rule)**

**Manipur Municipalities (Property Tax) Rules, 2019**

*(see clause(c) of sub-rule(1) of rule 43, read with rule 31/32/33/34/35/36/39/40/41)*

<table>
<thead>
<tr>
<th>Name of Municipality</th>
<th>Name of Officer passing Order</th>
<th>Financial Year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- Unique Property Identification No.
- Name of Owner/Occupier
- Address
- Ward No. with name of 
  - Rule No. 31/32/33/34/35/36/39/40/41
- Date of Submission of Return
- Date of Order
- Rule under which passed 
  - (Rule 31/32/33/34/35/36/39/40/41)
- Assessment Year of Property Taxation
- Tax Assessed
- Tax Paid
- Tax Demand
- Modified tax Demand under Appeal, Review or Revision
- Date of Service of Order
- Due date of payment
- Date of Payment
- Tax Payment
- Remarks if any
Form MMPTR 25: Notice for Imposition of Penalty

Form No. MMPTR-25

Notice for Imposition of Penalty

Manipur Municipalities (Property Tax) Rules, 2019

[see sub-rule (7) of rule 29]

To: __________________________
   (Name of Owner)
   (Property Address)

UPIN _________________________
Assessment Year _________________________

Dear Sir/Madam,

Sub: Notice under Rule 29

1 Penalty under Rule 29 is leviable for the following reasons: *(Tick whichever is applicable)*

(a) In the event, the person failed to pay the dues as per Rule 23 penalty may be levied;

(b) Where a regular assessment is made under Rule 33 and the tax reassessed exceeds the tax paid under self-assessment by more than 20 percent thereof, penalty may be levied on the additional tax charged;

(c) Where a best judgement assessment is made under Rule 34 penalty may be levied;

(d) In the event of reassessment of returns under Rule 35, penalty may be levied;

(e) In the event of the failure of the person to comply with the notice under Rule 36, penalty may be levied;

(f) In the event, when the person failed to produce necessary documents and evidence called by the assessing officer or the appellate authority, penalty may be levied;

(g) In the event, the person knowingly or wilfully furnishes incorrect information or documentation

(h) In the event, obstruct any authority appointed under the Act and these Rules in exercise of his powers;

Before levying the penalty, you are given an opportunity to show that the above default was for a reasonable cause.

2 You may present your case with all available records either in person or through an authorized representative on .................. at .................. AM/PM in the chamber of the undersigned.

3 In case you fail to appear on the appointed date and time or otherwise explain why the penalty should not be levied as above, the penalty shall be levied without any further intimation.

Place ........................................

Assessing Officer with seal and name

Date ........................................

Address
Form MMPTR 26: Form of Order

<table>
<thead>
<tr>
<th>Form No. MMPTR-26</th>
</tr>
</thead>
</table>

**Form of Order**

**Manipur Municipalities (Property Tax) Rules, 2019**

[see sub-rule (10) of rule 33 / sub-rule (6) of rule 34 / sub-rule (6) of rule 35 / sub-rule (3) of rule 38]

To: [Name of Owner]

(Property Address)

UPIN: _[ ]_ Assessment Year: _[ ]_

Sir/Madam

Sub: Order under Rule 33 / Rule 34 / Rule 35 / Rule 38 of Manipur Municipalities (Property Tax) Rules, 2019

1. Further to the notice served on you under Rule ______________, after considering your objections and the return filed under Rule ______________, the Annual Property Value and property tax is assessed as follows:

   - **Annual Property Value**
   - **Property Tax**
   - **Tax Payable**
   - **Tax Paid**
   - **Tax Due**

2. [Delete that not applicable]

   A challan for payment of Rs. _______________ is enclosed. You are required to pay the property tax of Rs. _______________ within _________ days of service of this notice.

   Or

   A refund of Rs. _______________ admitted and a cheque of an equivalent amount (Cheque No: _______________ Dated _______________) enclosed herewith.

3. In case, if you fail to pay the amount within the period specified above, you shall be liable to pay interest as specified in Rule 27 of the Rules.

4. Non payment of tax by the due date will also make you liable for penalty under Rule 29.

Place: _______________ Assessing Officer with seal and name

Date: _______________ Address:_
Form MMPT 27: Order under Rule 39 / Rule 40

*Order under rule 39 / rule 40
Manipur Municipalities (Property Tax) Rules, 2019
[see sub-rule 9 of rule 39 / sub rules 1 and 2 of rule 40]

To ____________________________ (Name of Owner)
________________________________ (Property Address)

UPIN __________________________ Assessment Year __________

Sub: Order under Rule 39 or Rule 40

1 This is in reference to the Notice dated ___________ and the hearing held on

ORDER

Place __________________________________________

Appellate / Revision Authority ___________________________

Date __________________________

Address __________________________

* [Strike out, whichever is not applicable]
**Form MMPTR-28**: Filing of Annual Property Tax Returns by Municipality

**Form No. MMPTR-28**  
Filing of Annual Property Tax Returns by Municipalities  
Manipur Municipalities (Property Tax) Rules, 2019  
[see rule 45]

To  
1. Principal Secretary/Commissioner, Finance Department, Government of Manipur  
2. Principal Secretary/ Commissioner, MAHUD Department, Government of Manipur  
3. Secretary, Manipur Municipality Property Tax Board  
4. Director, MAHUD

<table>
<thead>
<tr>
<th>Town Code</th>
<th>Assessment Year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Name of MUC:**  
**Address of MUC:**

<table>
<thead>
<tr>
<th>Total No. of Properties:</th>
<th>Total No. of Properties for which Property Tax collected:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

This is to inform that an amount of Rs. ________ (in words) only has been collected and received by this Municipality as Property Tax during the year ________, as shown in the table below:

**PROPERTY TAX COLLECTION**  

<table>
<thead>
<tr>
<th>Demand</th>
<th>Collection</th>
</tr>
</thead>
<tbody>
<tr>
<td>Arrear</td>
<td>Arrear</td>
</tr>
<tr>
<td>Current</td>
<td>Current</td>
</tr>
<tr>
<td>(1)</td>
<td>(4)</td>
</tr>
<tr>
<td>(2)</td>
<td>(5)</td>
</tr>
<tr>
<td>(3)</td>
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<table>
<thead>
<tr>
<th>Total (1+2)</th>
<th>Total (4+5)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(3)</td>
<td>(6)</td>
</tr>
</tbody>
</table>

Date

Municipal Commissioner/  
Executive Officer

(Name of Municipality)