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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

NEW TOWN KOLKATA DEVELOPMENT AUTHORITY
03, BISWA BANGLA SARANI (MAJOR ARTERIAL ROAD)
NEW TOWN, KOLKATA - 700 156

No. 1562/NKDA/ADMN-690/2017

Kolkata, the 2nd April, 2018

NOTIFICATION

In exercise of the power conferred by Section 36H (1) (f) of New Town Kolkata Development Authority Act, 2007, on receipt of the recommendations of Property Valuation Committee, draft scheme was published on 28th April, 2017 in the Kolkata Gazette vide Notification No. 2417/NKDA/Admn-686/2017. After considering objection/suggestions received within the stipulated period of one month, the Development Authority hereby causes the final publication of the Scheme for determination of annual valuation of the properties within the jurisdiction of New Town, Kolkata for the purpose of assessment and levy of property tax:-

FINAL SCHEME

The New Town Kolkata Development Authority has been created by the New Town Kolkata Development Authority Act, 2007 (hereinafter referred as NKDA Act, 2007), solely for the purpose of providing civic services to the newly developed Greenfield City of New Town Kolkata.

Whereas, Chapter VIIA of the NKDA Act, 2007 empowers NKDA to levy property tax on lands and buildings within New Town with provision of self-assessment.

And whereas, as per provision of Section 36H(1)(a) & (b) of the said Act, the Government of West Bengal has formed a Property Valuation Committee (hereinafter referred as PVC) to formulate a scheme for determination of annual valuation of a property for the purpose of assessment of property tax, by suggesting Base Unit Area Value (hereinafter referred as BUAV) for different areas and to recommend Multiplicative Factors for increasing or decreasing or for not increasing or decreasing the BUAVs for Covered spaces or lands comprising buildings or any vacant land within New Town, Kolkata.

And whereas, such area wise Base Unit Area Values will ensure macro-level equity across different localities of New Town Kolkata and the multiplicative factors based on age, location, structure, occupancy and usage for increasing or decreasing or for not increasing or decreasing the Base Unit Area Values (BUAV) to further ensure micro-level equity across different properties.

And whereas, the Property Valuation Committee considering land use pattern, cost of land, cost of construction, revenue simulation etc. has submitted the draft scheme to New Town Kolkata Development Authority which has been accepted and published on 28th April, 2017 in the Kolkata Gazette vide notification no. 2417/NKDA/Admn-686/2017.

And whereas, all objections / suggestions received on the draft scheme within the period stipulated therein were duly considered by the Property Valuation Committee.

The New Town Kolkata Development Authority therefore hereby causes final publication of the Scheme for determination of annual valuation of the properties within the jurisdiction of New Town, Kolkata for the purpose of assessment and levy of property tax, in the following manner:-

Table I : Base Unit Area Value (BUAV) for Different Areas in New Town, Kolkata :

As per provision of section 36H(1)(c) & section 36H(1)(f) of the NKDA Act, 2007 different Base Unit Area Values for different areas have been determined as follows:

Identification of area	Area Code	BUAV (Rupees per Sq. ft. per Annum)
A	Central Business District (CBD)	30
B	Sub CBD-I, Sub CBD-II, Sub CBD-III	27
C	IA/1	22
D	IA/2, IB, IC/1	19
E	ID/1, IID/1, IID/2, IIE	16
F	IA/3, IA/4, IA/5, IC/2, ID/2, IIA, IIB/1, IIB/2, IIC, IIF, IIG, IIIA, IIIB, IIIC, IIID/1, IIID/2, IIID/3, IIIE, IIIF, IIIG and all EWS Housings anywhere within New Town Kolkata	13
G	ALL RR Plots	9

Explanation - For the purpose of this Act, the expression 'Base Unit Area Value' means the uniform rate per square feet per annum of any land comprising any building or any vacant land or covered space of building, or portion thereof, as the case may be.

Note: Boundary descriptions of different areas have been detailed and defined in Annexure-A and also depicted in map in Annexure - B.

Table II: Multiplicative factors for Covered Spaces/Vacant Lands& Vacant land with Under Construction Building/Land Containing Buildings

1. AGE FACTOR	Description	Factor Value
	(1) 10 years or less..	1.00
	(2) above 10 years	0.90

Note -

- 1) Applicable for buildings/Covered Space.
- 2) Age of premises would be calculated from date of completion of structure.
- 3) If different portions of a property under single assessment unit fall under different categories owing to difference in age of construction, different portions may be subjected to different Multiplicative Factor values under relevant categories as the case may arise.

2. LOCATION FACTOR	Description	Factor Value
	(1) Property abutted by road having width up to 20 mtr.	1.00
	(2) Property abutted by road having width above 20 mtr. but up to 40mtr.	1.10
	(3) Property abutted by road having width above 40 mtr.	1.20

Note -

- 1) Applicable for
 - a. Covered Spaces/ all Buildings.
 - b. Vacant Land/ Land with under construction building / Land Comprising Building/s.
- 2) By the term abutted road means the road by the side of which the property is situated and more specifically against which FAR is/ happens to be determined. When a property/ premises abuts on roads more than one, the widest road or the road against which FAR of the plot is determined shall be taken into consideration.

3. STRUCTURE FACTOR	Description	Factor Value
	(1) Non-residential / Commercial projects having covered space of 4000 sq.ft. and above, that includes any unit within such project irrespective of its individual area, except the Community Markets built by NKDA or any other Govt. agencies.	1.40
	(2) All residential HIG units and commercial units situated within a Special Project*	1.40
	(3) All HIG residential units (Other than Special Project)	1.20
	(4) All MIG residential units	1.00
	(5) All LIG residential units	0.80
	(6) All Pucca properties on EWS & RR Plots only	0.60
	(7) All Semi- Pucca Properties	0.60
	(8) All Kuchcha Properties	0.50
	(9) Garage / Car Parking Space (Covered)	0.80
	(10) Garage / Car Parking Space (Open)	0.50
	(11) All Pucca Properties not falling under any of the above categories	1.00

Note -

Applicable for

a. Covered Spaces/ all Buildings.

- (i) '**Covered Space**' means covered space within the meaning as explained under Section 36D (2) (a) of NKDA Act 2007 " the expression 'covered space' in relation to a building, shall mean the total floor area including the thickness of wall, and shall include the spaces of covered courtyard, gangway, garage, **open garage**, verandah, common service area, balcony and such other spaces".

If the area under 'covered space' as ascertained above, is found different from what is mentioned in the registered instrument, deed of conveyance, deed of license of tenancy agreement or any relevant agreement (under whatever nomenclature or for whatever purpose), under normal circumstances, the higher figure of two will be considered as the covered space.

(ii) Relevant Definitions:

- (i) **Pucca** : Any masonry building whether a framed structure or not.
- (ii) **Semi Pucca** : Any building with asbestos roofing or iron sheet roofing or having roofing other than brick & Mortar.
- (iii) **Kuchcha** : A structure whether with cement flooring or not, the walls and roof of which are not of brick & mortar or cemented.
- (iii) ***Special Project** : Residential Projects having any of the 5(five) in - campus facilities & amenities listed below will be considered as Special Project.
- a. Club or alike
 - b. Swimming Pool
 - c. Banquet Hall / Community Hall or alike
 - d. Gymnasium or alike
 - e. Restaurant / Cafeteria or alike
 - f. Departmental Stores or alike
 - g. Spa / Massage Parlour / Beauty Parlour or alike
 - h. Crèches or alike
 - i. Sky walk or alike
 - j. Tennis Court / Basket Ball / Squash Court or alike
 - k. 75% and above open space
- (iv) **HIG/MIG/LIG:**
- (a) Primarily any project conceived upon a land earmarked as HIG/MIG/LIG plot by WBHIDCO and/or so mentioned in the relevant master plan / deed shall be considered as HIG/MIG/LIG project, as applicable.
- (b) Any project conceived upon any "Bulk Plot" and developed and earmarked as HIG (which does not fall under any Special Project) /MIG/LIG housing/project by the developer concerned shall be considered as HIG/MIG/LIG project as the case may be.
- (c) In case neither of the above, for classification of HIG/MIG/LIG categories, the dimension in sq. ft. as mentioned in Notification No. 737-H1/1M-2/2007(Pt.) dated 17th August, 2015 (as amended time to time) of Housing Department (L.A. Branch), Govt. of West Bengal to classify HIG/MIG/LIG units will be followed.
- i. LIG - 500 Sq. ft. to 700 Sq. ft.
 - ii. MIG - 701 Sq. ft. to 1100 Sq. ft.
 - iii. HIG - 1101 Sq. ft. and above.
- (v) If different portions of a property under single assessment number fall under different categories owing to difference in structure, different portions may be subjected to different Multiplicative Factor values under relevant categories as the case may arise.

4. USE FACTOR	Description	Factor Value
	(1) All Residential Properties	
(2) Garage / Car Parking Space		1.00
(3) Educational Institute (Private)		5.00
(4) Health service (Private)		5.00
(5) Office (Private)		6.00

(6) Bank/ ATM/e-Corner (Public & Private)	6.00
(7) Individual Standalone Shop <= 150 Sq.ft.	2.00
(8) Mercantile (Retail)> 150 Sq. ft./ Restaurant / Restaurant with Bar/ Petrol Pump (All)	5.00
(9) Mall/Multiplex/ Retail Establishment in Mall (All)	5.00
(10) Theatre/Auditorium /Club (Non-Govt.)	1.00
(11) Club in a Residential Complex	1.00
(12) Ceremonial House/Community Hall	5.00
(13) Hotel 4 star and above	3.00
(14) Hotel below 4 star / Pvt. Guest House	2.50
(15) *I.T. & ITES Start-up 1.50	
(16) **I.T. & ITES 2.00	
(17) Communication Towers (Telecom, TV, Radio etc.)	3.00
(18) All Govt. /Govt. Undertakings (except profit making organization) /Statutory Bodies Properties.	2.00
(19) All other Commercial Properties not mentioned from Sl. No. (2) to (18)	3.00
(20) Vacant Land / Land with under construction building	1.00

Note -

Applicable for

- Covered Spaces/ all Buildings.
- Vacant Land/ Land with under construction building / Land Comprising Building/s.

- If different portions of a property under single assessment unit fall under different categories owing to difference in usage, different portions may be subjected to different Multiplicative Factor values under relevant categories as the case may arise.
- If one portion of a property falls under two or more different usage categories at different point of time, Usage Multiplicative Factor of the highest value of those categories should be used for assessment. In case of any ambiguity or conflict in regard to any usage, higher MF value should be considered.
- In case of television, telecom and other towers, the area covered by the extremities of foundation would be included within the definition of covered space.
- Underground petrol tank at a petrol pump would be considered as covered space.

* Explanation I : **IT & ITES Start Up** : as per the definition issued / notified / prescribed / published by Govt. of West Bengal.

Explanation II : **Information Technology Industry means the Information Technology Industry exclusively engaged in software programming and software development.

Information Technology Enabled services means the sector of Information Technology industry which aims at providing various services through the use of Information Technology and includes call centres, claim processing, medical transcription, legal transcription, content development, or computer animation, data processing, computer aided engineering and computer aided design, geographic information system services, remote maintenance, revenue accounting, data processing and data mining and such other type of services that are not possible to be provided without the use of Information Technology and such other services as may be determined by the Department of Information Technology, Government of West Bengal, as Information Technology Enabled Services and/or as defined by Govt. of West Bengal time to time.

5. OCCUPANCY FACTOR	Description	Factor Value
	(1) Owner Occupied	1.00
	(2) Rented /Not Owner Occupied	1.20

Note -

- 1) Applicable for all covered spaces/all buildings.
- 2) If the property is not occupied physically, the occupancy factor shall be treated as owners occupied.
- 3) A property will be treated as owners occupied, if it is under occupation of owner or his / her family as defined below:-

"Family" means -

- i) in the case of a male member, his wife, his children, whether married or unmarried, his dependent parents and his deceased son's widow and children:
- ii) in the case of a female member, her husband, her children, whether married or unmarried, her dependent parents, her husband's dependent parents and her deceased son's widow and children:

Explanation- In either of the above two cases, if the child of a member [or as the case may be, the child of a deceased son of the member] has been adopted by another person and if, under the personal law of the adopter, adoption is legally recognized, such a child shall be considered as excluded from the family of the member.

- 4) Also, if any property or portion thereof owned by any company, is occupied by its subsidiary company within the meaning of extant Companies Act and no rent is actually is paid or received, such property or portion thereof may be considered as self-occupied for the purpose of interpreting the applicable occupancy MF. At the same time, if the landlord and his family members (within the meaning of family as mentioned above) holds more than 50% share in the company under occupation of any Record Owner /Landlord's property or portion thereof and no rent is charged by the landlord/Record Owner upon such company, then the occupancy MF may be considered as the same as "self-occupied".
- 5) If different portions of a property under single assessment unit fall under different categories owing to difference in occupancy status, different portions may be subjected to different Multiplicative Factor values under relevant categories as the case may arise.

Explanation:

"Vacant Land" for the purpose of assessment of Property Tax shall mean any vacant land, vacant land with water body or any water body.

Land with under construction buildings: Shall be treated as vacant land.

For "Land comprising buildings", the following principles shall be followed:

- a) *property tax only for the buildings/Covered Spaces shall be levied on the covered area if the covered area at the plinth level of any premises, where there is construction, is equal to or more than thirty five percent (35%) of the plot area or if the permissible plinth area in the sanctioned building plan is fully consumed, be it 35% or less of the total Plot area and when the remaining vacant land is not used for any other purpose.*

If the remaining vacant land is used for any other purposes, the property tax on such appertaining vacant land shall be levied accordingly in addition to the property tax for the building or the Covered Space.

- b) *If the covered area at the plinth level is less than thirty five percent (35%) of the area of the concerned plot and if the permissible plinth area in the sanctioned building plan is not fully consumed, then the property tax will be levied on the Building/Covered Space as well as on the entire appertaining vacant land.*

The scheme is also to be made available at NKDA website www.nkdamar.org and all offices of New Town Kolkata Development Authority besides publication in the **Official Gazette**.

By Order,

**Sri Debashis Sen, IAS
Chairman,
New Town Kolkata Development Authority**

ANNEXURE-A

(Notification No. 1562/NKDA/ADMN/690/2017 dated 02/04/2018 of New Town Kolkata Development Authority)

GEOGRAPHICAL BOUNDARIES OF DIFFERENT AREAS / ZONES

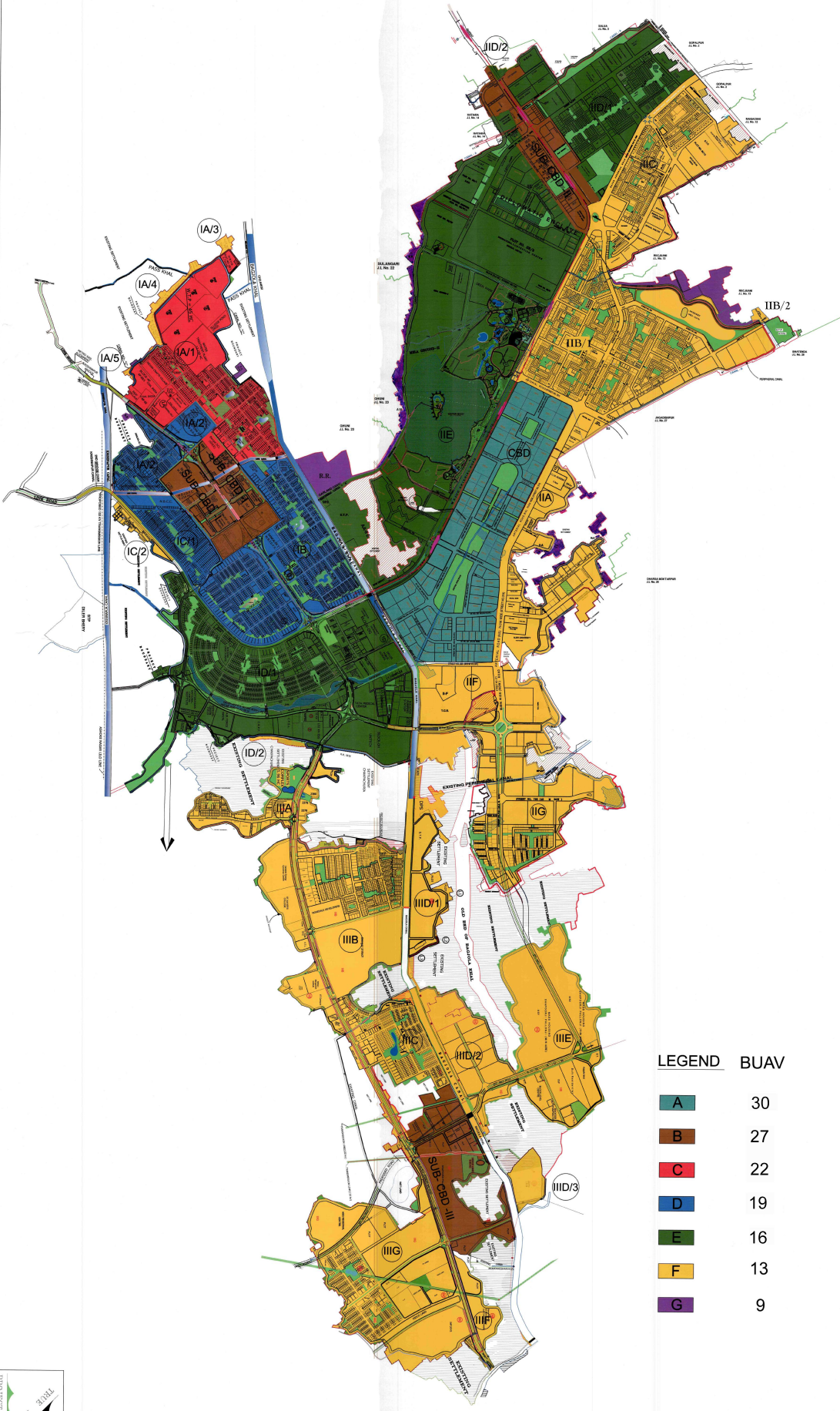
Sl. No.	Action Area	Details of the area	Boundary Description	Identification of area	Base Unit Area Value (BUAV) Rs. per sq. ft. per annum
1	AA-I	1A/1	North - Project Boundary & Periphery Canal South - MAR (1111) Street No 64, Plot No AH/2, Plot No AH/5, AH/3 Street No 77 East - Link Canal West - Periphery Canal & Project Boundary	C	22.00
2		1A/2	North - MAR (1111) Street No 64, 45 & 70 South - Periphery Canal & Project Boundary East - Link Canal, Street No 21 & 24 West - Periphery Canal & Project Boundary	D	19.00
3		1A/3	North - Project Boundary South - Pass Khal East - Periphery Canal, Plot No 38/1 West - Project Boundary	F	13.00
4		1A/4	North - Pass Khal South - Periphery Canal East - Periphery Canal West - Project Boundary	F	13.00
5		1A/5	North - Periphery Canal South - Project Boundary East - Project Boundary West - Project Boundary	F	13.00
6		1B	North - Baghjola Khal South - Street No 97, 144, MAR (1111) East - MAR (1111) West - Link Canal	D	19.00
7		1C/1	North - Street No 175 & 240, MAR (1111) South - MAR (2222) East - MAR (2222) West - Link Canal	D	19.00
8		1C/2	North - MAR (2222) South - Project Boundary & Periphery Canal East - Project Boundary & Periphery Canal West - Project Boundary & Periphery Canal	F	13.00
9		1D/1	North - Bagjola Canal South - Periphery Canal & Project Boundary East - Periphery Canal West - MAR (1111) & MAR (2222)	E	16.00
10		1D/2	North - Periphery Canal South - Project Boundary East - Project Boundary West - Periphery Canal	F	13.00
11		SUB CBD-1	North - Plot No AH/1, Street No 77 & 97 South - Street No 175 East - Street No 240 & 144 West - Street No 70 & 24	B	27.00

Sl. No.	Action Area	Details of the area	Boundary Description	Identification of area	Base Unit Area Value (BUAV) Rs. per sq. ft. per annum
12		CBD	North - Street No -501 South - Bagjola Canal & Street No 329 East - Street No 374 West - MAR (1111)	A	30.00
13		IIA	North - Street No 587 South - Bodhicharya School, Periphery Canal East - Periphery Canal West - Street No 374	F	13.00
14		IIB/1	North - Project Boundary South - Periphery Canal East - Project Boundary West - Project Boundary	F	13.00
15		IIB/2	North - Street No 566, MAR (1111) Periphery Canal, Project Boundary South - Street No 501,587 East - Periphery Canal West - MAR (1111)	F	13.00
16		IIC	North - Project Boundary South - MAR (1111) Street No 566 East - Periphery Canal West - MAR (4444)	F	13.00
17	AA-II	IID/1	North - Project Boundary South - Plot No IID/5, Street No 672, MAR (1111), Street No 674, Green Verge, Street No 676, 775 & 702, Plot No IID/9 to IID/15 East - MAR (4444) West - Periphery Canal	E	16.00
18		IID/2	North - Project Boundary South - MAR (1111) East - Plot No IID/5, Peripheral Box Drain West - Project Boundary	E	16.00
19		SUB CBD-II	North - Plot No IID/32, Street No 672, MAR (1111), Street No 674, 676, 775 & 702, Green Verge. South - Street No 777 & 706, Project Boundary Periphery Canal East - MAR (1111) West - Periphery Canal & Plot No. IID/5	B	27.00
20		IIE	North - Street No 777 & 706 and Project Boundary South - Bagjola Canal East - MAR (1111) West - Periphery Canal	E	16.00
21		IIF	North - Bodhicharya School, Street No 329 South - Periphery Canal, Street No 793 & 716 RCC Drain East - Periphery Canal West - Bagjola Canal (Old), Periphery Canal	F	13.00
22		IIG	North - RCC Drain & Street No 714 & 793 South - Periphery Canal East - Periphery Canal West - Periphery Canal	F	13.00

Sl. No.	Action Area	Details of the area	Boundary Description	Identification of area	Base Unit Area Value (BUAV) Rs. per sq. ft. per annum
23	AA-III	IIIA	North - MAR (3333) South - Periphery Canal East - Periphery Canal West - Periphery Canal	F	13.00
24		IIIB	North - Periphery Canal, MAR (3333) South - Periphery Canal, Plot No 987 & 1004, MAR (3333), Street No 895, Plot No. 1005, Canal Bank Road East - Bagjola Canal West - Periphery Canal, Project Boundary	G	13.00
25		III C	North - MAR (3333), Plot NO IIIB/2, Peripheral Canal South - Project Boundary, Street No 848 East - Bagjola Canal West Periphery Canal, Project Boundary	F	13.00
26		IIID/1	North - Periphery Canal South - Periphery Canal East - Periphery Canal West - Bagjola Canal	F	13.00
27		IIID/2	North - Periphery Canal South - Periphery Canal East - Periphery Canal West - Bagjola Canal	F	1300
28		IIID/3	North - Project Boundary South - Project Boundary East - Project Boundary West - Bagjola Canal, Project Boundary	F	13.00
29		IIIE	North - Periphery Canal South - Periphery Canal East - Periphery Canal West - Periphery Canal	F	13.00
30		IIIF	North - Plot No III F/26, Project Boundary South - Periphery Canal & Project Boundary East - Periphery Canal West - MAR (3333)	F	13.00
31		IIIG	North - Periphery Canal & Project Boundary South - Periphery Canal East - MAR (3333) West - Periphery Canal	F	13.00
32		SUB CBD -III	North - Street No -848, Project Boundary South - Plot No IIIF/30 East - Bagjola Canal, Project Boundary West - MAR (3333)	B	27.00
33	EWS	All EWS Housing anywhere in New Town, Kolkata		F	13.00
34	RR PLOTS	ALL RR PLOTS		G	9.00

ANNEXURE - B

(NOTIFICATION NO. 1562/NKDA/ADMN-690/2017 DATED 02/04/2018 OF NEW TOWN KOLKATA DEVELOPMENT AUTHORITY)



LEGEND BUAV

A	30
B	27
C	22
D	19
E	16
F	13
G	9



MAP OF NEWTOWN KOLKATA SHOWING DIFFERENT AREAS/ ZONES