

House Taxes

How to Calculate Property Tax in Delhi

Property tax in Delhi is calculated according to the annual value method. Delhi is divided into 8 different categories, segmented from A to H. Three municipal corporations, namely, **North Delhi Municipal Corporation or NDMC**, **South Delhi Municipal Corporation or SDMC**, and **East Delhi Municipal Corporation or EDMC** are responsible for collecting [property taxes](#) from these categorised areas.

Property or house tax Delhi is calculated based on the annual value of a property multiplied with the rate of tax. You can pay your property taxes online as Delhi municipality is one of the very few in the country that allows this facility.

- **For Category A** – 12% tax on residential property, 20% for commercial, and 15% for industrial property.
- **For Category B** – Same as Category A.
- **For Category C** – 11% house tax, 20% tax on commercial property, and 12% tax on industrial property.
- **For Category D** – Same as Category C.
- **For Category E** – Same as Category C.
- **For Category F** – 7% municipal tax on residential property, 20% tax on commercial property, and 10% tax on industrial property.
- **For Category G** – Same as Category F.
- **For Category H** – Same as Category F

These rates are applicable as **EDMC**, **SDMC**, and **NDMC** property taxes.

The total taxable sum depends on some other factors as well including –

- **Unit Area Value** – An assigned value for every square meter of built-up area for a particular property.
- **Unit Area of Property** – The total built-up area in square meters. Municipal taxes in Delhi, including EDMC property tax, are calculated based on the built-up area instead of the carpet area of the property.
- **Age** – Newly constructed properties usually attract higher taxes as they have higher market value.
- **Usage Factor** – You will have to pay lower taxes on residential properties when compared to non-residential units. It can also vary when paying income tax on sale of land.
- **Occupancy Factor** – You will have to pay a higher tax on rental income rather than self-occupied ones because it acts as an additional source of income.
- **Structure** – RCC (Reinforced cement concrete) constructions usually attract higher taxes when compared to low-value constructions.

Guidelines to Pay Property Tax Online in Delhi

The online process is simple and streamlined, ensuring that the taxpayer is able to complete the process in the least amount of time. Let's take a look at how one can file their home or land tax online in Delhi.

- I. Visit the official website of the Municipal Corporation of Delhi and select your corresponding area.
- II. Select the option "Online Filing of Property Tax Returns" under "Property Tax" tab to continue with the process of paying house tax in Delhi. You will be redirected to a Terms and Conditions page; go through the details thoroughly and continue by selecting "Click Here to File Property Tax."
- III. The website will enquire for your property ID, enter the correct details in the allocated space. If you do not have your property ID, select the option stating "Click Here to File Your Return if Property ID has not been Allotted Earlier."
- IV. You will have to update certain property details, like –
 - I. **Ownership Details** – Information regarding Ledger Folio number, type of ownership, and type of property.
 - II. **Property Details** – Details of the housing colony (if any), property number, and complete address.
 - III. **Contact Details** – Your phone number, email address, and other contact details, including bank details.
 - IV. **Building Details and Tax Calculations** – You will have to enter all the other details of your property that are required to calculate municipal tax online. It includes – floor number, covered area, purpose of use, structure, occupancy, year of construction, exemption category, etc.
- V. Enter details of any previous arrears (if any) that you are yet to submit.

- VI. Carefully go through all the details and click on "Accept" to submit the duly filled form. After submission and payment, you will be able to download your property tax in Delhi. Remember to index the tax bills as you will have to provide them if you apply for a secured loan and want to avail loan against property tax benefits.

House Tax is levied on all Lands and Buildings in Delhi. The rate of house tax in Delhi are determined by Council from year to year basis.

Cities	Links
North Delhi Property Tax	NDMC
South Delhi Property Tax	SDMC
East Delhi Property Tax	EDMC

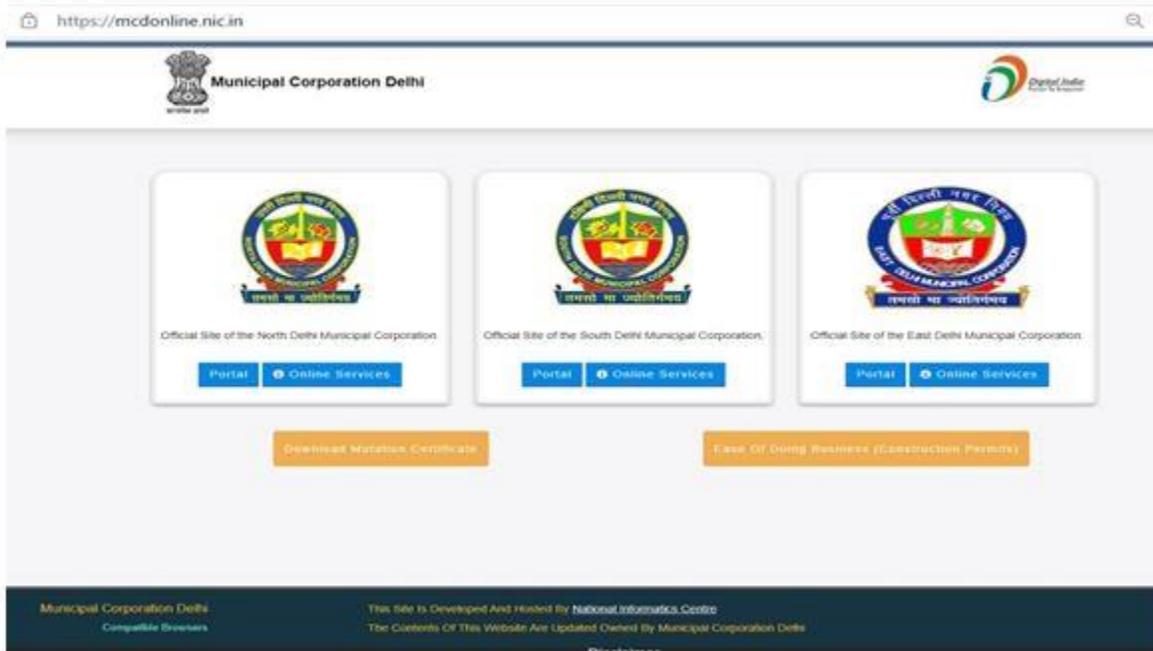
STEPS FOR E-FILING THE PROPERTY TAX

MCD Online Portal provide Single Sign up Authentication (SSO) Services using which Citizens need to Register on MCD Portal <https://mcdonline.nic.in/> first . The main MCD Citizen centric Services are Registration of Birth / Death detail, Issuance or Renewal of Licenses for different licensing application like (Factory Licenses, Heath Trade Licenses, General Trade Licenses, Veterinary Licenses etc) , Filing of Property Tax Return etc. Property tax can be filled by user by following simple steps on portal as showing below in the diagram.



REGISTRATION ON MCD PORTAL

- Visit MCD portal <https://mcdonline.nic.in>
- Select Corporation “**South Delhi Municipal Corporation**” or “**North Delhi Municipal Corporation**” or “**East Delhi Municipal Corporation**” first.
- Click Online Services -> Citizen Login



The screenshot shows the homepage of the Municipal Corporation Delhi (MCD) online portal. The browser address bar displays <https://mcdonline.nic.in>. The page header includes the MCD logo and the text "Municipal Corporation Delhi" on the left, and the "Delhi Jale" logo on the right. The main content area features three large buttons, each with a circular logo and the text "Official Site of the [North/South/East] Delhi Municipal Corporation". Below each button are two smaller buttons: "Portal" and "Online Services". At the bottom of the main content area, there are two orange buttons: "Download Mutation Certificate" and "List Of Ongoing Business (Construction Permits)". The footer contains the text "Municipal Corporation Delhi", "Compatible Browsers", "This Site Is Developed And Hosted By National Informatics Centre", "The Contents Of This Website Are Updated Owned By Municipal Corporation Delhi", and "Disclaimer".

- For One time Registration , Citizen need to Select Option “New User Click Here for Sign Up / Registration “.

The screenshot displays the PTR App login interface. At the top, there are links for "Mobile App Leaflet" and "User Manual", and a prominent "DOWNLOAD PTR APP" button. Below this is a navigation bar with three tabs: "USER LOGIN", "OFFICER LOGIN", and "BANK LOGIN". The "USER LOGIN" tab is selected. The main content area is titled "LOGIN (AS PER YOUR REGISTRATION/SIGN-UP DETAILS)". It offers two login methods: "USING MOBILE & OTP" (selected) and "USING LOGIN-ID & PASSWORD". Under "REGISTERED MOBILE NO", there is a dropdown menu set to "India(91)" and a text input field containing "90002200000". A "GENERATE OTP" button is positioned to the left of a password input field. Below the password field are "LOGIN" and "BACK" buttons. At the bottom, there are links for "New User Click Here For SignUp / Registration" and "Forgot Password", followed by a note: "Authorized Persons May Signup On The Behalf Of Gov/ State/ Organisation/ Public Institutions."

- To avail the Online Services of Respective Corporation Citizen need to register on each Corporation portal separately.
- Citizen can **Sign Up** using “**Mobile Number & OTP** “ or “**Login Id and Password**”.
- Fill the Mandatory Details like Name / Father Name / Mobile Number / Email Address etc on Signup form.
- For Login through **Mobile Number & OTP** , **International User** need to select **Country Code** and fill their **Mobile Number**.

USER SIGN UP

**Form can only be submitted after either mobile or email is verified via OTP
 **Preferably ,use your ADHAAR linked mobile number for SIGN-UP

FIELD'S MARKED WITH * ARE MANDATORY



REGISTER AS *

SIGN-UP USING *

NAME

FATHER/HUSBAND NAME *

COUNTRY CODE *

MOBILE *

EMAIL ID *

Citizen

MOBILE NUMBER & OTP EMAIL OTP LOGIN & PASSWORD

First Name

Father Name

India(01)

Mobile Number

ENTER OTP FROM MOBILE

Enter OTP From Mobile

Email ID

- Get Validate Mobile Number using OTP and press **Submit** to Complete the Registration. In case of **International User** need to select **Country Code** and fill their **Mobile Number**.
 - After Registration Citizen can **Sign in** using **Mobile Number & OTP** or “**Login Id and Password**”.
 - To Change Mobile number and other details use “Edit Profile” option .
 - On successful login, you will be redirected to Online Services Page.
-

SIGN IN ON MCD ONLINE PORTAL

- I. Go to **MCD portal** <https://mcdonline.nic.in>
- II. Select Corporation “ South Delhi Municipal Corporation “ or “North Delhi Municipal Corporation “ or “East Delhi Municipal Corporation” first.
- III. Click **Online Services -> Property Tax -> Citizen Login**

The screenshot shows the homepage of the MCD Online Services portal. The header includes navigation links for HOME, ABOUT US, DEPARTMENT, ZONES, DOWNLOADS, TENDERS, CAREER, and FAQs. The main content area is titled "Online Services" and features a grid of service tiles. The "View Old PTR Receipts Citizen Login" tile is highlighted in orange. Other tiles include Registration of Birth & Death, Building Plan Sanction (EODB), Mobile App, Factory Licenses, Trade / Storage Licenses, Veterinary Licenses, Teh Bazari, Health Trade Licences, Horticulture Department, Community Service Department, and Farm House Functions. A vertical "HELP LINE NUMBER" bar is on the right side.

The screenshot shows the login page of the MCD Online Services portal. The page has a blue header with links for "Mobile App Leaflet" and "User Manual". The main content area is titled "USER LOGIN" and includes tabs for "OFFICER LOGIN" and "BANK LOGIN". The login process is described as "LOGIN (AS PER YOUR REGISTRATION/SIGN-UP DETAILS)". The user is prompted to "LOGIN VIA" using either "MOBILE & OTP" (selected) or "LOGIN ID & PASSWORD". The "REGISTERED MOBILE NO" field is populated with "India(91) 90002200000". A "GENERATE OTP" button is visible, followed by a masked OTP input field. Below the input fields are "LOGIN" and "BACK" buttons. At the bottom, there are links for "New User Click Here For SignUp / Registration" and "Forgot Password", along with a disclaimer: "Authorized Persons May Signup On The Behalf Of Govt/ State/ Organisation/ Public Institutions."

- If You & Your Mobile No. is not registered, click on “**Click here to Sign up**” link and follow the registration process as shown below. Or otherwise enter your registered Mobile No and OTP to get into the application directly.
- Sign in using Registered **Mobile Number & OTP** or **Login ID and Password** .
- For Login through **Mobile Number & OTP** , **International User** need to select **Country Code** and fill their **Mobile Number**.
- System will validate the Citizen Credentials and after successful Login Property Tax Dashboard will appear.

CATEGORY LIST:

For Category list please refer to this link https://realtyservice.in/uploads/Category_List.pdf

STEPS OF HOW TO SUBMIT PTR ONLINE:

Municipal Corporations of Delhi Submission of Property Tax Return (PTR) Standard Operating Procedure (SOP)

-----O-----

Let's Start

1. Open your system's browser, ensure your system is connected with internet
2. Type appropriate URL : <https://mcdonline.nic.in> and press Enter Key
3. There will be three corporations' options: NorthDMC/SouthDMC /EastDMC
4. Select the corporation in which your property lies by clicking the respective Logo
5. Corporation portal appears. Click on "Online Services" Red-Icon at top right corner
6. **Online Services Catalog Page appears**, click on "Property Tax"
7. It will redirect you to **Citizen Login** page
8. If your Mobile number is registered, you can Login directly.
9. If your mobile No. is not registered, please "Click here for Sign Up" (at the bottom of the page)
10. Registration page will open, fill mandatory information and then click on "Submit" button
11. You will be redirected to **Citizen Login** Page with message "Registered successfully. Now, login with Registered Mobile No: 98xxxxxxx.
12. On entering registered Mobile number and getting OTP by clicking on "Get OTP" you can Login in the system.
13. On successful login, you will be redirected to registered properties details if any, in your login account.
14. General instructions may also be read by the Taxpayer for self-help.
15. Subsequently, you will be prompted on the page asking following:
 - a) If you have old UPIC, **Search Property on UPIC**, if property details found you can update/append property details, Owner's details and Calculate Tax and Pay Tax online. Keep your UPIC carefully.
 - If Not found any property, the UPIC may be incorrect and try search with **Owner Name & Colony** etc. You may get multiple records searched on the Name, then you should choose your record correctly & update property and pay tax. If you pay Tax on some other property even by mistake, it will be your responsibility.
 - If you get a message that "UPIC is already in use" pl. contact MCD help Desk.
 - You may also search property using Last paid receipt No. and assessment year.
 - If you get "Your property doesn't have UPIC, kindly apply for new UPIC"
 - b) If you don't have UPIC or the UPIC you have is incorrect, please apply for new UPIC
 - c) **Apply for New UPIC** by filing online form and submitting is successfully; New UPIC ID will be generated automatically (message will show on the top of the page) also citizen will be notified via a SMS and Email . Also, at the same time the newly assigned UPIC will

be available in your login portfolio with status as 'Draft'. To make it final, You may "Edit property/owner details" by clicking on "Action", and save / submit for final status.

- d) Click on "**Register Property with New UPIC**" on getting UPIC, update property and owner details as applicable and Pay tax.
- e) In case the same UPIC is used again to search or register a property, it may only show the property details from legacy data but will not allow to register property. (message "UPIC is already in Use, if needed contact MCD Help-Desk"

Note: Without UPIC, property will not be registered and hence Tax will not be paid.

Caution: While searching & selecting property details from legacy data, please carefully check your Name & property address etc. When you are confident that the property search results are as per your details, only then update/append property and Pay Tax, Otherwise, you will be responsible for the Tax Paid by you on wrong property details.

16. You can register property, by clicking on "**Property Detail**" option; following details of property shall need submission in the PTR

- a) **Ownership Category** (Govt, Individual, Organization), **Property Type** (Commercial, Residential, Trust etc.), **Ownership Type** (depends on Ownership category)-
- b) In case Ownership category is "individual" and Property category is "Residential" then please Choose "Yes" or "No" for "Is your property among DDA/CGHS/Janta/Builder Flat"
- c) **Vacant Land Area (Total Area – Covered area)**. Generally, in-case of a Flat Total Area=Covered area therefore Vacant Land area shall be Zero. In case this property type is not a "DDA/CGHS/Janta/Builder Flat", please fill vacant land details.
- d) **Property Address details:** Please enter correct details of address of your property:
- e) **Property Floor Area Details:** Fill the details of floors of the property one-by-one.
 - In case a floor has more than one type of usage e.g. one room is used as shop, one room is used as beauty parlor and two rooms are for residence then such property has been covered in different **SECTIONS** and different Tax shall be calculated based on usage.
- f) **Tax Factors entry for calculation of tax** (as asked kindly fill as your property)
- g) Click on **Add/Remove button** to add more floor or delete any existing floor details
- h) Provision for uploading property papers like Mutation, Registered deed, allotment letter etc.
- i) Now, you can save as "**Save As draft**" the data you have filled so far.
- j) If you want to quit without saving the data press "**Back**" button
- k) After completion of entry of Property details, you will have to enter "**Owner details**"

17. **Owner details of the Registered Property** are need to be filled. Following are the main parameters as per applicability

- a) Owner's Name, Mobile No., email-Id.
- b) Property Share %, In case of Joint ownership, Rebate Eligibility, etc. need to be entered
- c) Owner's address, in case it is different than the property address. If same then, simply say
Yes that address is the same as of property
- d) Please enter your correct bank account details as per your bank passbook, enabling MCD to transfer money, If any as and required.
- e) After filling all details, on click of "Submit" button, Citizen will be redirected to Pay Tax options.

18. Once property & Owner registration completed you can see more option on click of "Actions" option available on Dashboard

- a) **View** to have complete view of entered details so far
 - b) **Edit** Property / Owner Details (complete details will be available to edit/modify)
 - c) **Tax Calculation and Pay Tax** (Tax shall be calculated, and details will be shown to you before payment),
 - **Tax assessment Year** to be selected prior to calculate & pay Tax from the menu (presently Tax can be paid for AY 20-21)
 - **Checklist of tax-calculation** generated to review the details which is downloadable
 - After that, You will be directed on the bank's page for payment
 - You can pay Tax Using your internet Banking account/ Debit card/ Credit Card/ UPI/ Internet Banking etc.
 - d) **Tax Paid details** (Year wise tax paid details will be shown as per availability of data)
 - e) Receipt of Tax-Payment can be generated on clicking the option "**Tax-paid details**"
 - f) **De-Register property** (when you are not the owner of the property, you can de-register)
19. Receipt will be generated after the payment process is completed successfully, you can print it or can save as PDF file on your Machine/Mobile
20. On successful Tax payment, you must **Log-Out** for safety of your data, **by** clicking on your "Name Icon" (top-right corner of the screen).
21. While paying Tax online, by-chance your bank-account is debited and you don't get Payment slip generated, Pl. don't worry, call help-desk or send eMail and also enquire from the bank once. Probably, within 2-3 days either your account will be credited-back or you will able to download your payment- slip. In such case avoid to pay again instantly.

22. Help-Desk

Telephone No.	01123227413, 01123227414
eMail IDs	support-sdmc@mcd.nic.in support-ndmc@mcd.nic.in support-edmc@mcd.nic.in

BELOW ARE THE PTR FACTORS DESCRIBED IN DETAILS:

Unit Area Values:-

इकाई क्षेत्र मूल्य अपनी कॉलोनी की श्रेणी को ढूंढने के संदर्भ में कर निर्देशिका

D. UNIT AREA VALUES Refer to the Help/Tax Guide to find out the Category of your Colony

श्रेणी Category	ए A	बी B	सी C	डी D	ई E	एफ F	जी G	एच H
इकाई क्षेत्र मूल्य (रुपये प्रति वर्ग मी. में) Unit Area Values : (in Rs. per Sq. metre)	630	500	400	320	270	230	200	100

कर की दरें अपनी कॉलोनी की श्रेणी को ढूंढने के लिए सहायक कर निर्देशिका

E. Rate of Taxes Refer to the Help/Tax Guide to find out the Category of your Colony

श्रेणी Category	ए A	बी B	सी C	डी D	ई E	एफ F	जी G	एच H
रिहायशी कर की दरें (%) 1. Residential Rate of Tax (%)	12	12	11	11	11	7	7	7
विशेष वाणिज्यिक/गैर-रिहायशी सम्पत्तियां जैसा नीचे दी गई तालिका में 2. Special Commercial/Non-Residential Properties i.e. (as Listed below the table)*Note	20	20	20	20	20	20	20	20
विशेष वाणिज्यिक/गैर-रिहायशी (उनके अलावा जो (2) में दिया गया है-गैस्ट हाऊस, कम्पनी गैस्ट हाऊस सहितसराय, लांज, पेईंग गैस्ट (पी जी) हाऊस, रेस्टोरेन्ट (जिनमें बार सुविधा न हो) 3. Special Commercial/Non-Residential (other than those at (2) above i.e. Guest Houses, including company Guest Houses Inns, Lodges, Paying-Guest (PG) Houses, Restaurants (other than those with bar facilities)	15	15	15	15	15	15	15	15
वाणिज्यिक/गैर-रिहायशी सम्पत्तियां (जो उपरोक्त 2 और 3 में शामिल नहीं हैं। 150 वर्ग मी. आच्छादित क्षेत्र से कम के डाक्टर-क्लीनिक व सभी औद्योगिक सम्पत्तियां श्रेणी-डी में शामिल) 4. Commercial/Non-Residential Properties (other than those not included in 2 & 3 above) including Doctors' Clinics below covered area of 150 Sqm. and all Industrial Properties coming under Category-D.	15	15	12	12	12	10	10	10

सरकारी कम्पनी, स्वायत्त निकाय, पब्लिक सेक्टर जिम्मा/संवैधानिक निगम सम्पत्तियां इत्यादि राज्य सरकारों के विभाग/पी एस यू/प्राधिकरण इत्यादि सहित 5. Govt. Company Autonomous Bodies, Statutory Authorities Public Sector Undertakings (PSUs), including Departments/PSUs/Authorities, etc. of the State Governments Or Govt. of NCT of Delhi and statutory Educational Institution								
रिहायशी (i) Residential	15	15	15	15	15	15	15	15
गैर-रिहायशी (ii) Non-Residential	20	20	20	20	20	20	20	20
(i) Union and Indian Railway properties (Constructed before 26-1-1950)	20	20	20	20	20	20	20	20
(ii) Union and Indian Railway properties (Constructed after 26-1-1950) for calculation of Service charge as per para 9 below.	20	20	20	20	20	20	20	20
हवाई अड्डा और हवाई अड्डा सम्पत्तियां 6. Airports and Airports Properties :								
भूमि निर्मित जांचावदित क्षेत्र (i) Land Covered with Built-up Area and towers & hoardings;	20	20	20	20	20	20	20	20
एयरक्राफ्ट चलने के लिए खुला क्षेत्र (रनवे, टैक्सीवे, एप्रोन, एयरक्राफ्ट पार्किंग स्टैंड) (ii) Open Area for Aircraft Movement (Runway, Taxiway, Apron, Aircraft Parking Stands)	15	15	15	15	15	15	15	15
(ii) के अलावा खुला क्षेत्र (iii) Open Area other than (ii) above	6	6	6	6	6	6	6	6
7. Farm Houses : फार्महाऊस :								
रिहायशी (i) Residential	20	20	20	20	20	20	20	20
गैर-रिहायशी (ii) Non-Residential	20	20	20	20	20	20	20	20
सेवा शुल्क (उचित कर के प्रतिशत के रूप में)– दिल्ली नगर निगम (संशोधित) एक्ट 2003 धारा 115(1)(iv) के अंतर्गत सिर्फ धार्मिक एवं शैक्षिक को मुक्त विकिरण एवं शिक्षा हेतु प्रयोग की गई छूट प्राप्त सम्पत्तियां जो निगम की सहमति से ग्रहण और प्रयोग की जा रही हो। 8. Service charge as a percentage of Property Tax– Service Charges on properties exempted under Section 115(1)(iv) of DMC Act 2003 as amended, exclusively used and occupied with the approval of Corporation for public charity or medical relief to, or education of poor, free of charge;	भवन के जांचावदित क्षेत्र अथवा खाली भूमि के लिए सम्पत्ति-कर के रूप में देय राशि का 75 प्रतिशत की दर से सेवा प्रभार लगाया जावेगा। 75% of the amount that would have been payable as property tax for the covered space of a building or vacant land.							

* यह एक जरूरी खण्ड/खेत्र है जिसे भरा जाना है तथा खाली छोड़ा नहीं जा सकता है।
* This is a mandatory section/field which has to be filled and cannot be left blank.

<p>संघ और भारतीय रेल की सम्पत्तियां (खाली जमीन, टॉवर और होर्डिंग सहित) पर सेवा-कर की दर;</p> <p>9. Service charges on properties including vacant lands, towers and hoardings of Union and Indian Railways.</p>	<p>(अ) यदि सम्पत्ति किसी स्वीकृत कॉलोनी, अनाधिकृत नियमित कॉलोनी में स्थित है तो सेवा-कर, सम्पत्ति-कर जो एक्ट की धारा 114 (डी और ई) के अनुसार देय होता, के 75 प्रतिशत के हिसाब से देय होगा।</p> <p>(a) If such a property is situated in any approved colony, unauthorised regularised colony, the service charges shall be levied @ 75% of the property tax that would have been payable on such properties;</p> <p>(ब) यदि सम्पत्ति-कर (अ) के अलावा किसी अन्य कॉलोनी जैसे शहरीकृत गांव, ग्रामीण गांव या अनियमित कॉलोनी में स्थित है तो सेवा-कर, सम्पत्ति-कर जो एक्ट की धारा 114 (डी और ई) के अनुसार देय होता, के 50 प्रतिशत के हिसाब से देय होगा;</p> <p>(b) If such property is situated in a colony other than (a) above, including urbanised villages, rural villages, unauthorised colonies, the service charges shall be levied @ 50% of property tax that would have been payable on such properties.</p>
---	--

उम्र अवधि घटक

F. AGE FACTOR

क्र. सं. S. No.	निर्माण की अवधि Period of Construction	उम्र घटक Age Factor	क्र. सं. S. No.	निर्माण की अवधि Period of Construction	उम्र घटक Age Factor
1.	समाप्ति अवधि 31-3-1960 से पहले Completion period—Pre 31-03-1960	0.5	4.	1-4-1980 से 31-3-1990 1-4-1980 to 31-3-1990	0.8
2.	1-4-1960 से 31-3-1970 1-4-1960 to 31-3-1970	0.6	5.	1-4-1990 से 31-3-2000 1-4-1990 to 31-3-2000	0.9
3.	1-4-1970 से 31-3-1980 1-4-1970 to 31-3-1980	0.7	6.	1-4-2000 से आगे 1-4-2000 onwards	1.0

ढांचा घटक

G. Structure Factor

ढांचा प्रकार Structure Type	घटक Factor	विवरण Description
पक्का Pucca	1	वजन वहन करने वाली मजबूत छत वाले भवन Buildings with load bearing roof
अर्ध-पक्का Semi Pucca	0.7	भवन साधारण छत के साथ जैसे टुकड़ी Buildings with normal load bearing roof like tukri
कच्चा Kutchha	0.5	अस्थायी सामग्री से बनी दीवारों पर टिन शेट/एसबैस्टोस चादर की छत वाले भवन Buildings with temporary material for walls & roofs including Tin Sheds/Asbestos Sheet.

* यह एक जरूरी खण्ड/क्षेत्र है जिसे भरा जाना है तथा खाली छोड़ा नहीं जा सकता है।
* This is a mandatory section/field which has to be filled and cannot be left blank.

प्रयोग घटक सहायता के लिए/सदम में प्रयोग घटक/प्रयोग घटक की परिभाषा के लिए कर-गाईड/निर्देशिका
H. USE FACTOR Refer to the Help/Tax Guide for the Definition of the Use Factors

घटक पहचान Factor ID	सम्पत्ति का प्रयोग Use of Property	प्रयोग घटक Use Factor	घटक पहचान Factor ID	सम्पत्ति का प्रयोग Use of Property	प्रयोग घटक Use Factor
1	रिहायशी Residential	1	22	वाणिज्यिक - दुकाने, गोदाम, एस टी डी बुक, थोक-व्यापारी, ट्रांसपोर्टर्स, कोल्ड स्टोरेज इत्यादि Mercantile - Shops, Warehouses, STD Booths, Wholesale Traders, Transporters, Cold Storage etc.	4
2	व्यापार - स्वयं कब्जावादी/किराएदार Business - Self Occupied/Tenanted	4	कॉलेज-सरकारी Colleges - Govt.	23	1
3	औद्योगिक - स्वयं कब्जावादी/किराएदार Industrial - Self Occupied/Tenanted	3	कॉलेज - सरकारी सहायता प्राप्त Colleges - Getting UGC grants	24	1
4	सरकारी/सहायता प्राप्त/कॉलेज Govt./Govt. aided Schools/Colleges	1	कॉलेज-उपक्रम Colleges - Trust	25	2
5	होटल - 3 स्टार और ऊपर Hotels - 3 Stars and above	10	शैक्षणिक संस्थाएं - 600/- रु० प्रतिमाह फीस तक Educational Institutes - Fees upto Rs. 600 per month	26	1
6	टॉवर Towers	10	शैक्षणिक संस्थाएं - 601/- रु० से 1,200/- रु० प्रतिमाह फीस तक Educational Institutes - Fees Rs. 601 to Rs. 1200 per month	27	2
7	होर्डिंग्स Hoardings	10	शैक्षणिक संस्थाएं - 1,200/- रु० से ऊपर प्रतिमाह Educational Institutes - Fees above Rs. 1200 per month	28	3
8	जन-प्रयोग Public Purpose	1	विश्वविद्यालय/डीमड विश्वविद्यालय (सरकारी) University/Deemed University (Govt.)	29	1
9	जन-सुविधाएं दूरसंचार टॉवर के अतिरिक्त Public Utility other than Telecom Tower	2	विश्वविद्यालय/डीमड विश्वविद्यालय (नॉन-सरकारी) University/Deemed University (Non-Govt.)	30	3
10	धार्मिक संस्थाएं Religious Institution	1	सरकारी/स्वामीय विद्यालय/ई एन आई/सरकारी विभाग द्वारा चलाई जाने वाली मेडिकल संस्थाएं Medical Institutions run by Govt./Local Body/ESU/Govt. Dept.	31	1
11	दूरसंचार टॉवर Telecommunication Tower	2	उपक्रम/इकाइया/उपक्रम संस्थाएं और उच्च शिक्षित चलाए जाने वाली मेडिकल संस्थाएं और निजी क्लिनिक/जाय केंद्र/रेडियोलॉजी/निदानकारी लैब, निगम संस्थाएं Medical Institutions run by Charitable Bodies/Trust/Societies & not for Profit and Pvt. Clinics, Pathological/Radiology/Diagnostic Labs, Corporation Institution	32	2
12	व्यापार - खाली (3 महीने परभाव दी जाने वाली अवधिनुसार सूचना) Business - Vacant (Periodical intimation after 3 months to be given)	2	सरकारी मेडिकल संस्थाएं/सरकारी/स्वामीय विद्यालय/परिधिवासी/कृत या राज्य विधानसभा या सरकारी मेडिकल संस्थान और एम्स के समान फीस वसूली वाली Medical Educational Institutions run by (Govt./Local Body/created by Act of Parliament or State Legislature or those charging fee equivalent to that of Govt. Medical Institutions e.g. AIIMS)	33	1
13	औद्योगिक - खाली (3 महीने परभाव दी जाने वाली अवधिनुसार सूचना) Industrial - Vacant (Periodical intimation after 3 months to be given)	2	मेडिकल शैक्षणिक संस्थाएं/उपरोक्त 33 में नहीं आती परन्तु एम सी आई/ए आई सी सी ई/ए आई सी सी ई और प्रतिप्रति कर फीस वसूल नहीं करती Medical Educational Institutions (not covered in 33 above but approved by MC/IACTE/AICVE and not charging Capitation Fee)	34	2
14	खतरनाक भवन Hazardous Buildings	4	मेडिकल शैक्षणिक संस्थाएं (33 और 34 में श्रेणी में नहीं हैं) Medical Educational Institutions (not covered by 33 & 34 above)	35	3
15	कारखाने और ऑटो रिपेयर गैरज Workshops and Auto Repair Garages	3			
16	रेस्टोरेंट्स Restaurants	4			
17	होटल - 2 स्टार तक/मोटल Hotels - upto 2 stars/Motels	4			
18	सराय Inns	4			
19	गैस्ट हाउस/पेइंग गैस्ट हाउस/लॉज Guest Houses/Paying Guest House/Lodge	4			
20	बैंकट हॉल/बायल घर Banquet Halls/Barral Ghar	4			
21	मनोरंजन केंद्र-थिएटर, सिनेमा हॉल, एंसेम्बली हॉल, सिटी हॉल, बाराताघर, सभकाल, प्रदर्शनी हॉल, प्रेसक्यू, तस्वीराल इत्यादि। खेलकूद केंद्र-व्यायामशाला, डान्स हॉल, क्लब रूम, स्वास्थ्य खेल-कूद क्लब, गेदवाजी स्थान, स्टेडियम, मनोरंजन पोषण इत्यादि Recreation Purpose - Theatres, Movie Halls, Assembly Halls, City Halls, Banasthans, Museums, Exhibition Halls, Auditorium, Swimming Pool etc. Sports Purpose - Gymnasium, Dance Halls, Club Rooms, Health and Sports Club, Bowling Alleys, Stadium, Recreation Piers etc.	3			

*** यह एक जरूरी खण्ड/क्षेत्र है जिसे भरा जाना है तथा खाली छोड़ा नहीं जा सकता है।**
*** This is a mandatory section/field which has to be filled and cannot be left blank.**

36	स्कूल - फीस 600/- रु० प्रतिमाह तक Schools - Fees upto Rs. 600 per month	1	40	खाली स्थान-प्रयोग में Vacant Land - in use	Relevant Use Factor संबंधित/उपयुक्त प्रयोग घटक
37	स्कूल - फीस 601/- रु० से 1,200/- रु० प्रतिमाह तक Schools - Fees Rs. 601 - Rs. 1200 per month	2			
38	स्कूल - फीस 1,200/- रु० से ऊपर प्रतिमाह Schools - Fees above Rs. 1200 per month	3			
39	स्कूल/शैक्षणिक संस्थाएं-सरकारी Schools/Educational Institutes - Govt.	1	41	खाली स्थान - कोई प्रयोग नहीं Vacant Land - No Use	1

कब्जा घटक (एस-स्वयं का कब्जा, आर-किराए पर)

I. OCCUPANCY FACTOR (S-Self Occupied, R-Rented)

श्रेणी Category	प्रकार Type	घटक Factor
रिहायशी – स्वयं कब्जाधारी Residential – Self Occupied	एस S	1
रिहायशी – किराए पर Residential – Rented	आर R	2
गैर-रिहायशी – स्वयं कब्जाधारी Non-Residential – Self Occupied	एस S	1
गैर-रिहायशी – किराए पर Non-Residential – Rented	आर R	1
फार्महाऊस – रिहायशी एवं कब्जाधारी Farmhouse – Residential Self Occupied	एस S	1
फार्महाऊस – रिहायशी किराए पर Farmhouse – Residential Tenanted	आर R	2

श्रेणी Category	प्रकार Type	घटक Factor
सरकारी – रिहायशी स्वयं कब्जाधारी Govt. – Residential Self Occupied	एस S	1
सरकारी – रिहायशी किराए पर Govt. – Residential Rented	आर R	2
सरकारी – गैर-रिहायशी स्वयं कब्जाधारी Govt. – Non-Residential Self Occupied	एस S	1
सरकारी – गैर-रिहायशी स्वयं रिहायशी Govt. – Non-Residential Rented	आर R	1
फार्महाऊस – गैर-रिहायशी स्वयं कब्जाधारी Farmhouse – Non Residential Self Occupied	एस S	1
फार्महाऊस – गैर-रिहायशी किराए पर Farmhouse – Non-Residential Tenanted	आर R	1

फ्लैट घटक

J. FLAT FACTOR

केवल डी.डी.ए./सी.जी.एच.एस. और जहाँ 100 वर्ग मी. तक कुल आच्छादित क्षेत्र है पर लागू होगा (यथा-अनुदान आधार पर)
Applicable only for DDA/CGHS Flats and where total covered area is upto 100 sq. metres (on pro-rata basis).

प्रकार Area	घटक Factor
100 वर्ग मी. तक	0.9
Upto 100 sq. metres	0.9

फार्महाऊस

K. FARM HOUSE

फार्महाऊस जो निम्नलिखित क्षेत्रों के अन्तर्गत आते हैं, उसके सामने दी गई श्रेणी से इकाई क्षेत्र मूल्य लेंगे। फार्महाऊसों को 2 घटकों में बांटा/रखा गया है जैसे खाली क्षेत्र और निर्मित क्षेत्र।

Farm Houses which fall in the mentioned zones will have the Unit Area Value derived from the Category mentioned against it. Farm Houses are broken into 2 components i.e. Vacant land and the Built-up Area. Both have a different Categorization.

क्षेत्र जिसमें फार्म हाऊस स्थित है Zone in which Farm Houses is Located	निर्मित क्षेत्र के लिए श्रेणी Category for Built-up Area	खाली क्षेत्र के लिए Category for Vacant Land
South and Central Zone दक्षिणी और मध्य क्षेत्र	C सी	F एफ
West and Najafgarh पश्चिमी और नजफगढ़	D डी	G जी

* यह एक जरूरी खण्ड/क्षेत्र है जिसे भरा जाना है तथा खाली छोड़ा नहीं जा सकता है।
* This is a mandatory section/field which has to be filled and cannot be left blank.

विमुक्त/छूट प्राप्त सम्पत्तियां

L. EXEMPTED PROPERTIES

S. No. क्र. सं.	Description विवरण	Factor घटक
1.	कृषिक – उपधारा 115(1)(I) Agricultural—Sec. 115 (1)(i)	0
2.	खाली भूमि या गांव की आबादी में रिहायश के लिए मूल मालिक या वारिस 200 वर्ग मी. तय आच्छादित क्षेत्र का कब्जाधारी (यथा अनुपात) Vacant land or building in village abadi occupied for residential purpose by any original owner or legal heir upto 200 Sq. mtrs. of covered space (on pro-rata basis)	0
3.	जनता के लिए अलग से पूजा स्थान उपधारा 115(1)(ii) Exclusively used for public worship— Sec. 115 (1)(iii)	0
4.	जन धर्मार्थ के लिए उपधारा 115(1)(IV) Used for Public Charity—Sec. 115 (1)(iv)	1

S. No. क्र. सं.	Description विवरण	Factor घटक
5.	अलग से कब्र या श्मशान भूमि के लिए भूमि और भवन उपधारा 115(1)(V) Land and Building exclusively used for burial/cremation ground—Sec. 115 (1)(v)	0
6.	विरासत भूमि और भवन (ऐतिहासिक) उपधारा 115(1)(vi) Heritage lands and buildings—Sec. 115 (1)(vi)	0
7.	लड़ाई में शहीदों की विधवा द्वारा स्वामित्व/शौर्य पुरस्कार विजेता द्वारा स्थाई तौर पर स्वयं की रिहायश के लिए और कुछ भी हिस्सा किसी भी कारण से किराये पर न दिया हो उपधारा 115(1)(vii) Owned by war widow/Gallantry Award winner being permanently used for self-residence and no portion is let out for any purpose whatsoever— Sec. 115 (1)(vii)	0
8.	उपधारा 115(1)(viii) के अनुसार निगम की भूमि और भवन Land and building of Corporation as per section— Sec. 115 (1)(viii)	0

M. Note :- The Annual Value is subject to variation on implementation of the recommendation of the MVC- IV Taxpayer would be liable to pay difference in tax on the revised Annual Value on such implementation.

N. Education Cess :- An education cess @ 1% of the Annual value of vacant land and covered space of building or part thereof would be payable as per schedule of taxes 2020-21.

वैधानिक छूट :

Statutary Exemptions :

कर में छूट : अधिनियम की धारा 115(1) के तहत

Exemptions under Section 115(1) of the DMC Act :

निम्न खाली भूमियां एवं भवन सम्पत्ति—कर के भुगतान से मुक्त होंगे :-

The following vacant lands and buildings may be exempted from payment of property tax :

- (i) खाली भूमि या भवन (आवास के अलावा) जोकि अधिनियम के उप नियमों में दिये गये निर्देशों के अनुसार कृषि उद्देश्यों के लिए प्रयोग की जा रही है।
- (ii) Vacant lands and buildings (other than dwelling houses) exclusively used for agricultural purposes in accordance with the guidelines prescribed in the bye-laws.
- (iii) किसी भी गांव आबादी में सम्मिलित कोई खाली भूमि या भवन जो कि मूल मालिक/अथवा उसके कानूनी उत्तराधिकारी(यों) द्वारा वर्ष के दौरान आवासीय प्रयोग के लिए अधियोगमें है, को सम्पत्ति—कर के भुगतान से मुक्त रखा जाएगा। स्व अधियोग में केवल एक ही आवासीय सम्पत्ति के लिए लागू होगा।
- (iv) Any vacant land or building included in any village abadi, which is occupied for residential purpose by any original owner/old farmer or his legal heir, shall be exempted from payment of property tax for one self occupied residential property only.
- (v) खाली भूमि या भवन या उसका कोई भाग अनन्य रूप से जनता द्वारा पूजा—स्थल के तौर पर उपयोग किया जाता हो।
- (vi) Vacant lands or buildings or portions thereof, exclusively used for the purposes of public worship.
- (vii) खाली भूमि या भवन या उसका कोई हिस्सा जो सिर्फ धर्मार्थ एवं गरीबों को मुफ्त चिकित्सा एवं शिक्षा हेतु प्रयोग की गई छूट प्राप्त सम्पत्तियां जो निगम की सहमति से ग्रहित और प्रयोग की जा रही हो। बशर्ते सूचि में उल्लिखित करों के अनुसार सेवा—शुल्क लिया जाएगा।
- (viii) Vacant land or buildings or portions, thereof, exclusively occupied and used, with the approval of the Corporation, for the purpose of public charity as specified in the bye-laws or for the purpose of medical relief to, or education of, the poor, free of charge, subject to payment of service charge as per this schedule.

*** यह एक जरूरी खण्ड/क्षेत्र है जिसे भरा जाना है तथा खाली छोड़ा नहीं जा सकता है।**
*** This is a mandatory section/field which has to be filled and cannot be left blank.**

- (v) दिल्ली नगर निगम अधिनियम के अन्तर्गत पंजीकृत कोई खाली भूमि या भवन जोकि अनन्य रूप से सार्वजनिक अंत्येष्टि के लिए, या श्मशान भूमि के लिए, या कोई अन्य जगह जोकि शवों के निपटान के लिए प्रयोग किया जाता हो।
- (v) Vacant lands or buildings exclusively used for the purposes of public burial or as cremation ground, or any other place used for the disposal of the dead, duly registered under this Act.
- (vi) सभी हेरिटेज भूमि जो निगम अथवा पुरातत्व विभाग द्वारा निर्दिष्ट हो पूर्णतया सम्पत्ति-कर भुगतान से मुक्त होंगे।
- (vi) Such heritage lands or buildings as are specifically notified for exemption by the Corporation as also such premises are so specified by the Archeological Survey of India.
- (vii) खाली भूमि या भवन जोकि अनन्य रूप से युद्ध में शहीद हुए व्यक्तियों की विधवाओं, रक्षा बल, पुलिस और अर्ध-सैनिक बलों में शौर्य पुरस्कार पाने वालों और राष्ट्रपति द्वारा पुरस्कृत वार्षिक वीरता पुरस्कारों सहित सरकार से उच्चतम श्रेणी के वीरता पुरस्कार प्राप्त आम नागरिक द्वारा अधिग्रहित है।
- (vii) Vacant lands and buildings owned exclusively by war widows, gallantry award winners in Defence Forces, Police and Paramilitary Forces as also civilians who have received bravery awards of the highest order from the Government including Annual Bravery Awards given by the President.

बशर्ते कि कर छूट इन शर्तों के अध्याधीन होगी कि :-

Provided that the exemption shall be subject to the condition that :-

- (क) सम्बन्धित परिसर आवासीय उद्देश्य के लिए स्व-अधिभोग में है और उसका कोई भाग किसी भी अन्य उद्देश्य हेतु किराए पर नहीं दिया गया हो।
- (a) The premises in question is in self-occupation for residential use and no portion thereof is let out for any purpose, whatsoever.
- (ख) यदि सम्बन्धित व्यक्ति के पास दिल्ली में एक से अधिक सम्पत्ति है तो कर-छूट केवल उस सम्पत्ति पर लागू होगी जोकि दक्षिणी दिल्ली नगर निगम क्षेत्र में है और उसके द्वारा स्व-निवास के लिए स्थायी रूप से प्रयोग की जाती है।
- (b) In case the person concerned has more than one property in Delhi, the exemption shall be applicable to only one property which is permanently used for self-residence in SDMC Area.
- (ग) कर-छूट का लाभ केवल सम्बन्धित व्यक्ति के जीवनकाल तक सीमित होगा। परन्तु जहां पर मरणोपरान्त अवार्ड दिया गया है, उस स्थिति में कर-छूट शौर्य पुरस्कार विजेता की विधवा को मिलेगी।
- (c) The benefit of exemption shall be limited to the time of the person concerned, except where the award has been granted posthumously, in which case the exemption will be granted to the widow of the gallantry award winner.
- (viii) निगम में निहित या उसके अधीन खाली भूमि या भवन जो किराये पर या पट्टे पर नहीं दिये गये हैं और इनके सम्बंध में सम्पत्ति-कर, यदि उद्ग्रहित किया गया है, इस अधिनियम के प्रावधानों के अन्तर्गत निगम पर मुख्य रूप से उद्ग्रहित होगा।
- (viii) Vacant lands and buildings owned by or vested in, the Corporation but not leased out or rented out and in respect of which the property tax; if levied, would, under the provisions of this Act, be leviable primarily on the Corporation.

धारा 177 के अन्तर्गत छूट :

Exemptions under Section 177 :

- (i) पुलिस, केन्द्रीय औद्योगिक सुरक्षा बल तथा अन्य अर्ध-सैनिक बल के कर्मचारी और अधिकारी जो द.दि.न.नि. क्षेत्र के निवासी हैं और ड्युटी के दौरान मुठभेड़ में शहीद हो गये हों, के एक स्व-रिहायशी मकान पर सम्पत्ति-कर में पूरी छूट मिलेगी।
- (i) Exemption in property tax on one self-occupied residential house of the employees and officers who are residents of SDMC area, martyred in encounter while on duty in police C.I.S.F and Para-military Forces.
- (ii) दक्षिणी दिल्ली नगर निगम के किसी भी कर्मचारी और अधिकारी, जो ड्युटी के घण्टों के दौरान पूर्ण रूप से विकलांग हो गये हों, को स्वयम् के उपयोग में एक स्व-रिहायशी मकान पर सम्पत्ति-कर में पूरी छूट मिलेगी।
- (ii) Exemption in property tax on one self-occupied residential house of the employees and officers of the SDMC, handicapped fully during duty hours.
- (iii) अन्तर्राष्ट्रीय खेलों (ओलम्पिक, कॉमनवेल्थ एवं एशियन गेम्स) में पदक प्राप्त करने वाले खिलाड़ियों को दक्षिणी दिल्ली नगर निगम क्षेत्र में एक स्व-भोगी रिहायशी मकान पर सम्पत्ति-कर में छूट होगी।
- (iii) Exemption in property tax on one self-occupied residential house of players residing in SDMC area, who won a medal/medals in the Internationals games such as Olympic, commonwealth and Asians Games.
- (iv) वीरता पुरस्कार से सम्मानित वीर की विधवा को एक स्व-भोगी रिहायशी मकान पर सम्पत्ति-कर में धारा 115(1)(vii) के निर्देशानुसार छूट होगी।
- (iv) Exemption in payment of property tax for a residential self-occupied property of the widow of the personnel of Armed forces of Gallantry Award winner, after the death of the Gallantry Awardee on the same terms and conditions as in Section 115(1)(vii).
- (v) मूल कृषि भूमि मालिक को कृषक होने के नाते एक स्व-अधिभोग में आवासीय भवन पर कर में छूट दी जाएगी।
- (v) Exemption for one self residential house in village abadi area under SDMC of original agriculture land owner being the agriculturist.

*** यह एक जरूरी खण्ड/क्षेत्र है जिसे भरा जाना है तथा खाली छोड़ा नहीं जा सकता है।
* This is a mandatory section/field which has to be filled and cannot be left blank.**

[16(SDMC)]

Ansuman Ji or Vivek Ji. You can take help from realtyservice.in website link.

<https://realtyservice.in/home/housetax>