

BRIHANMUMBAI MAHANAGARPALIKA
(Assessment & Collection Department)

RATES OF TAXATION ON CAPITAL VALUE WITH EFFECT FROM 01.04.2010

Rates of property taxes for the below mentioned user categories as shown in Table No.1

User Categories –

Residential Buildings-

Bungalow, Car park in stilt or basement, or podium, Club House and any other amenity in Co-Operative Housing Society used by its members, Duplex flat/ Apartment, Enclosed Garage, Pent House, Room, or flat , or apartment, or tenement and the like, Row House, Society Office, Swimming Pool, Educational Institutions, Salt Pan, Quarry, Passenger Terminal at Airport, Hangers and Workshop at Airport.

Table No.1

General Tax (Including Fire Tax)	Street Tax	Municipal Education Cess	Water Tax	Water Benefit Tax	Sewerage Tax	Sewerage Benefit Tax	Tree Cess
0.110%	0.051%	0.041%	0.253%	0.069%	0.163%	0.043%	0.002%

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Rates of property taxes for the below mentioned user categories as shown in Table No.2

User Categories –

Lands

Open land – Residential,
Open land under reservation
(a) Partial Impermissibility
(b) Total Impermissibility

Race Course

(b) Land other than land of racing track,
Land under demolished/collapsed building, Water Reservoir ,

Industrial Buildings-

Car parking in Stilt/ Basement / Podium, Enclosed garage, Factory including refinery, Industrial Estate, Service Industrial Estate, Society Office, Workshop, Unstarred Hotel

Other Non-Residential Buildings –

Oil tank / Gas tank /Chemical tank (Below ground), Oil tank / Gas tank /Chemical tank (Above ground), Car parking in Stilt/ Basement / Podium, Club House etc. (excluding the one in Co-Operative Housing society used by its members), Private Health Club, Gymnasium, Co-operative Credit Society, Coaching Class, Dispensary/Clinic and Pathological laboratory, Electric Sub-station, Enclosed Garage, Film Shooting Studio, Godown/Storage/ Warehouse, Hospital, Nursery , Kids Corner , Playgroup, Nursing Home, Restaurant with Bar, Shop, Departmental Store and Shopping Centre, Society office, Special Car parking structure (with or without mechanical lift), Stable, Superspeciality Hospital, Swimming pool (where entry fee or membership fee is charged),

Table No.2

General Tax (Including Fire Tax)	Street Tax	Municipal Education Cess	Water Tax	Water Benefit Tax	Sewerage Tax	Sewerage Benefit Tax	Tree Cess
0.200%	0.093%	0.074%	0.459%	0.126%	0.296%	0.078%	0.004%

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Rates of property taxes for the below mentioned user categories as shown in Table No.3

User Categories –

Lands-

Amusement Park, Golf Course, Land of Open Air Theatre, Land around weigh-bridge, Land of Petrol pump / Service Station / LPG, CNG station / Kerosene Station, Open Air Electric Substation,

Open land – Non-Residential –

(a) Commercial

(b) Industrial

Race Course

(a) Land occupied by tracing track, Land of stadium where tickets are sold for entry, Land of stadium where no tickets are sold for entry.

Non-Residential Buildings

Structures ancillary to Petrol Pump / Service Station /LPG CNG station / Kerosene station, Tiers of seats for spectators in a stadium where tickets are sold, Tiers of seats for spectators in a stadium where no tickets are sold,

Airport Land –

(a) Land used for movement and parking of aircraft including runway and taxiing bay.

(b) Any land other than land covered by entry (a)

Table No.3

General Tax (Including Fire Tax)	Street Tax	Municipal Education Cess	Water Tax	Water Benefit Tax	Sewerage Tax	Sewerage Benefit Tax	Tree Cess
0.250%	0.116%	0.093%	0.574%	0.157%	0.370%	0.097%	0.005%

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Rates of property taxes for the below mentioned user categories as shown in Table No.4

User Categories –

Hotel Upto Four Star and Service Apartment, Hotel Five star and above, Mall, Advertising Hoarding, Weigh bridge, Cinema Hall /Theatre /Drama Theatre , Multiplex, Open Air Theatre – Stage and other structures, Office, Mangal Karyalaya/ Hall / Community Hall / Convention Hall / Party Hall etc. (Air conditioned), Mangal Karyalaya/ Hall / Community Hall / Convention Hall / Party Hall etc. (Non-Air conditioned), Airport buildings.

Table No.4

General Tax (Including Fire Tax)	Street Tax	Municipal Education Cess	Water Tax	Water Benefit Tax	Sewerage Tax	Sewerage Benefit Tax	Tree Cess
0.400%	0.185%	0.148%	0.919%	0.252%	0.593%	0.156%	0.007%

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Rates of property taxes for the below mentioned user categories as shown in Table No.5

User Categories –

Bank, Automatic Teller Machine Center and Money Changing Center, Tower, Asset Management company and trustee company of Mutual Fund, Non-Banking Financial Institution, Commodity Exchange, Life and non-life insurance corporation or company, Security Exchange Board of India , Stock Exchange.

Table No.5

General Tax (Including Fire Tax)	Street Tax	Municipal Education Cess	Water Tax	Water Benefit Tax	Sewerage Tax	Sewerage Benefit Tax	Tree Cess
0.800%	0.370%	0.296%	1.837%	0.504%	1.185%	0.311%	0.015%