

GOVERNMENT OF ASSAM  
DEPARTMENT OF HOUSING AND URBAN AFFAIRS  
DISPUR ::: GUWAHATI

No.E-250185/1

Dated, Dispur the 6<sup>th</sup> February, 2023

**OFFICE MEMORANDUM**

**SUBJECT:** Publication of Draft Assessment List of Holdings and Notification of New Rate of Taxes for properties under Urban Local Bodies of Assam

The Govt. of Assam had vide Order No. UDD(M)136/2022/17 dated 28/06/2022 recommended that –

*“all the Municipal Boards (barring those whose last general assessment has not yet completed in last five years) in Assam shall carry out the exercise of revision of Annual Value of holdings and prepare fresh assessment lists as per relevant provisions of the Assam Municipal Act, 1956.”*

Since it is expedient in public interest and in the interest of Municipal Boards to enhance their own revenue so as to be able to provide basic civic services to citizens with ease and since the eligibility of a ULB for receipt of Central Funds under 15<sup>th</sup> FC will depend on increase in property tax collection, it is imperative that, the following points are considered by the ULBs during the exercise of fixation of new rate of taxes of properties:

1. The existing Zonal Value of Land and CPWD Schedule of Rates (DSR) are to be considered for calculation of Annual Rental Value (ARV). The Boards are at liberty to justify a fixed percentage of subsidy over the total value of land and building.
2. To determine the Annual Rental Value (ARV) of the property, the Boards will follow the formula fixed in the earlier “Assam Urban Areas Rent Control Act, 1972” i.e. 7.5% of the total Value of Land and Building. The Board may however, fix ARV lower or higher than the value of 7.5% of the land and building value on justified grounds. The Boards may determine the rental value for categories of buildings u/s 79-C of the Assam Municipal Act, 1956.
3. The new rate of taxes shall be determined by the concerned Municipal Board in consultation with relevant stakeholder/ local representative and the operational guidelines issued vide UDD(M) 136/2022/18 Dtd. 28-06-2022. While fixing the rate of taxes, the Municipal Boards shall consider the need for augmentation of resources to bridge the deficit. The new rate of taxes shall be published by respective Municipal Boards by issuing public notice u/s 79-F of the Assam Municipal Act, 1956.
4. The Municipal Boards shall publish the draft Assessment List with revised valuation of properties for claims & objections. The list shall include details of property captured during the assessment such as Name of Property Holder, Name & Type of Road, Plot area, plinth area, number of floors, type of construction, Use of the Building, Tax payable etc.
5. The citizens shall be offered a period of one month to lodge their claims & objections as provided u/s 83 of the Act. Claims so received shall be heard by the officers as may be nominated by the respective Municipal Boards. After disposal of claims & Objections the final assessment list shall be sent to Govt. for review as provided u/s 79-E of Assam Municipal Act, 1956.
6. After review of the Govt., in accordance with the provisions of the Assam Municipal Act, 1956, the Municipal Board shall publish the final Assessment list by issuing a public notice.
7. The new rate of taxes shall come into force from 01-04-2023, which shall remain valid for a period of five years, i.e. till 31-03-2028.
8. The entire exercise has to be completed within 20-03-2023

**Schedule for Completion of Publication of Draft Assessment List and Notification of New Rate of Taxes for properties:**

1	Publication of Draft Assessment List with New Rate of	20 <sup>th</sup> February 2023
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DoHUA/298/2022-DoHUA-Housing and Urban Affairs Department

I/117878/2023

	Taxes and Inviting Claims and Objections	
2	Disposal of Claims and Objections	20 <sup>th</sup> March 2023
3	Final Publication of New Rate of Taxes	30 <sup>th</sup> March 2023

This Office Memorandum is issued in pursuance of earlier order No. UDD(M) 136/2022/17 Dtd. 28-06-2022 and Operational guideline issued vide letter no UDD(M) 136/2022/18 Dtd. 28-06-2022.

This issues with the approval of **Hon'ble Chief Minister, Assam.**

Kavitha Padmanabhan, IAS  
Commissioner and Secretary to the Govt. of Assam  
Housing and Urban Affairs Department

Copy to –

1. Principal Secretary, BTC for information.
2. Principal Secretary, KAAC / NCHAC for information.
3. Deputy Commissioners of all concerned Districts for information.
4. State Mission Director, AMRUT, Assam for information.
5. Director, Municipal Administration, Assam for information.
6. Director, Town & Country Planning, Assam for information.
7. SDO(C) of all concerned Civil Sub-Divisions for information.
8. Chairperson/Vice-Chairperson, all concerned Municipal Boards for information and necessary action.
9. Executive Officers, all concerned Municipal Boards for information and necessary action.
10. PS to the Hon'ble Minister, DoHUA for kind appraisal to the Hon'ble Minister.