## (A) Property Tax Assessment

**Question 1*:*** Which space is considered for assessment of Properly Tax; carpet area or built - up area?

**Answer *:*** Property Tax is assessed on the basis of carpet area of the building/property.

**Question 2*:*** How Property Tax is evaluated/ assessed?

**Answer*:*** Property Tax is calculated considering following factors:

1) Carpet area of the property.
2) Type of property - residential / Non-residential / mixed/ miscellaneous/Industrial / open land
3) As per ready reckoner
4) Type of construction - RCC construction / Simple construction / Patra Shed.

**Question 3*:*** How long does it take to complete Property Tax Assessment?

**Answer*:*** In case no objection is raised it takes 21 days. If objection is received, it takes 45 Days to complete the Property tax Assessment process.

**Question 4*:*** Who has to pay Property Tax? Which properties are accountable for Property Tax assessment?

**Answer*:*** Person / Institutes who own / possess land / building within limits of PMC have to pay property tax. Property Tax is applicable to all properties and open lands within Municipal Corporation limits.

## (B) List of Documents

**Question 1*:*** Which documents are required for assessment of Property Tax?

**Answer*:*** 1) Documents establishing ownership like Sale deed / Index II / 7-12 extract/ City survey extract
2) Documents issued by Building Permission Department:

Building Permission Certificate /Occupancy Certificate.
Building Completion Certificate
Approved Plan

No fees are charged for assessment of property tax. However property owner must communicate the corporation within 15 days of completion of construction/ actual data of occupation of property.

**Question 2*:*** Which documents are required to prove of ownership of property rights by inheritance?

**Answer*:*** Following documents are required for transfer of ownership of property by inheritance:

1) Death Certificate of owner of property
2) Affidavit of heir ship/ Succession Certificate issued by the Court
3) Certified copy of Registered Will
4) Property tax payment receipt for entire financial year

5) Abstract of property card.
6) Transfer fee –

**Transfer Fee As per** –

| | |
|---|---|
| For Residential | If ARV is 1 to 500 then transfer fee is Rs.20 and add Rs.15 for every next 100 ARV + ( Rs.50 Administrative charges ) |
| For Non Residential | If ARV is 1 to 500 then transfer fee is Rs.500 and add Rs.30 for every next 100 ARV + ( Rs.50 Administrative charges ) |

## (C) Assessment of Additional Construction

**Question 1*:*** How does any addition to existing property assessed? Is additional area assessed at old rate?

**Answer*:*** No. Additional construction is assessed at prevalent rate for the current year.
If the Construction is illegal the Property Tax is Two Times additional as per the Maharashtra Municipal Corporation act Section 267A.

## (D) Property Tax Bill and Payment

**Question 1*:*** How can I get Property Tax Bill?

**Answer*:*** 1) The Annual bill are distributed through Indian Post.
2) Alternatively, you can get it from concerned Ward Office wherein your property is situated. You may also visit Property tax website:
i) propertytax.punecorporation.org then
ii) Click on Property Tax Web Portal link.
iii) Click on My Property Tax Bill link.
iv) Enter Your Property ID.
v) Click on Submit button.

**Question 2*:*** What is the last date of payment of Property Tax?

**Answer*:*** A. For first half year i.e. from 1st April to 30th September - last date of payment is 30th June for getting 5% or 10% Discount.

B. For second half year i.e. from 1st October to 31st March - last date for payment is 31st December.

**Question 3*:*** How much penalty or fine is payable in case of no-payment of Tax on due dates?

**Answer*:*** 1) In case of non-payment of property tax for first half year 2% fine per month is Payable from 1st July. In case of second half year 2% fine (per month) is charged starting 1st January.

2) If Property has arrears, it is applicable for per month 2% Penalty on Arrears Amount per month.

3) In case of non-payment of government taxes like Education Cess, Employment Guarantee Tax on due dates, notice fee at 1% is charged.

**Question 4*:*** Whom should the citizen approach for grievances regarding assessment of Property Tax or Bill of Tax?

**Answer*:*** Concerned Peth Inspector and Divisional Inspector (in whose jurisdiction your property is situated) is the authority to lodge a complaint regarding property tax bill or assessment or can write email to propertytax@punecorporation.org.

**Question 5*:*** In which kind the property tax is accepted? Where?

**Answer*:*** 1) Property Tax is accepted in cash / Cheque /D.D/ Online Payment.

2) Property Tax is accepted at 30 Ward Offices of Property Tax Department. Citizen's facilitation centers run by the Pune Municipal Corporation also accept tax payment in Cash/Cheque/D.D.
3) Online payment facility is available on Pune Municipal Corporation's Property Tax website i.e.( propertytax.punecorporation.org).
4) Cosmos, HDFC, ICICI or Bank of Maharashtra Banks Branches.

**Question 6*:*** In whose favor Cheque / D.D. will be drawn?
**Answer*:*** In case of amount being paid by Cheque / D.D. money order the same should be drawn in favor of
**The Assessor & Collector of Tax, P.M.C. Pune**

**Question 7*:*** How can one avail online property tax payment facility?
**Answer*:*** 1) Visit propertytax.punecorporation.org then

2) Click on Pay Your Property Tax Online link.

3) Enter Your Property ID.

4) Click on Pay Online button.

**Question 8*:*** How can one avail property tax partial payment facility?
**Answer*:*** If you are doing Online Payment, Then you should pay Full Amount.

If you want to make partial payment

Kindly go through Cheque or Cash Payment at nearest Ward office or Cosmos, HDFC, ICICI or Bank of Maharashtra Bank Branches or CFC centers or Kiosk machines.

**Question 9*:*** What we do, if someone have query regarding Online Payment Related Issue?
**Answer*:*** Send your Details in Following Format

Example:

Property Id - O/1/12/09062016

Name - SHRI. SHIBU MATHEW, NISSY MATHEW

Amount - 7071

Payment Date - 27/09/2011

Bank Ref. no/Account Number. - 255916519

Bank - ICICI Bank

Please send all these details of Tax payers on official mail-Id propertytax@punecorporation.org

*** Including Contact number and Full name of Tax payer and

Tax Owner if both are Different.

**Question 10*:*** How can one avail online receipt printing facility for property Tax?

**Answer*:*** Go through this following web site

1) Visit our web portal propertytax.punecorporation.org
2) Then click on My Property Details
3) Enter Your Property id.
4) Then click on Property paid detail.
5) Click on Challan number
6) Then click on Click here to print receipt

## (E) Concession Schemes

**Question 1*:*** Are there schemes that give rebate on Property Tax? If yes, what are those?

**Answer*:*** On payment of entire Property Tax of current year by June 30.
Following rebates can be claimed (only on Municipal Tax)

1) For Residential Properties/Non-residential / Open plot specifically registered as residential building: 10% discount on General Tax, if demand amount of General Tax is upto Rs. 25000 & 5% discount on General Tax ,if demand amount of General Tax is Rs. 25001 & above.
2) For only Residential Properties - Solar, Vermiculture and Rain Water harvesting: 5% discount for one of the above Projects and 10% discount for Two of the above Projects, on Municipal Taxes (Excluding Water tax & Government Taxes).

**Question 2*:*** Which properties are eligible for exemption from property tax?

**Answer*:*** Properties which are used for worship, public or religious purposes and registered with Charity Commissioner as charitable institute/trust can avail exemption from property tax.

## (F) Change in Property Use

**Question 1*:*** How property tax assessed in case of change in usage from residential to Non-residential?

**Answer*:*** In case such permission is obtained, property is assessed at prevailing rate as non-residential property. If the Residential Property has completion Certificate not received then the Property Tax is Two Times additional as per the Maharashtra Municipal Corporation act Section 267A.

## (G) Property Title Transfer

**Question 1*:*** What documents are required for transfer of ownership of property?
**Answer*:*** Following documents are required for transfer of ownership of property:

1) Proof of ownership (Sale Deed / Index II)
2) No objection certificate given by last/original owner or from Co-op Hsg. Society
3) Property tax payment receipt for the whole financial year with NOC
4) Abstract of property card .
5) Transfer fee : as follows

| **Purchase and sale of property (Registration & Stamp Duty Paid)** | |
|---|---|
| For Residential & Non Residential | If ARV is 1 to 500 then transfer fee is Rs.1000 and add Rs.30 for every next 100 ARV + ( Rs.50 Administrative charges ) |
| For change in company ownership name | If ARV is 1 to 500 then transfer fee is Rs.500 and add Rs.30 for every next 100 ARV + ( Rs.50 Administrative |

| | |
|---|---|
| | charges ) |
| **Title Transfer of property by inheirship** | |
| For Residential | If ARV is 1 to 500 then transfer fee is Rs.20 and add Rs.15 for every next 100 ARV+( Rs.50 Administrative charges ) |
| For Non Residential | If ARV is 1 to 500 then transfer fee is Rs.500 and add Rs.30 for every next 100 ARV.+( Rs.50 Administrative charges ) |

**Question 2*:*** How long does it take to complete the process of transfer of ownership of property?

**Answer*:*** In case no objections are raised, it takes 15 days. In case objections are received, it takes 45 days to complete the process of transfer of ownership.

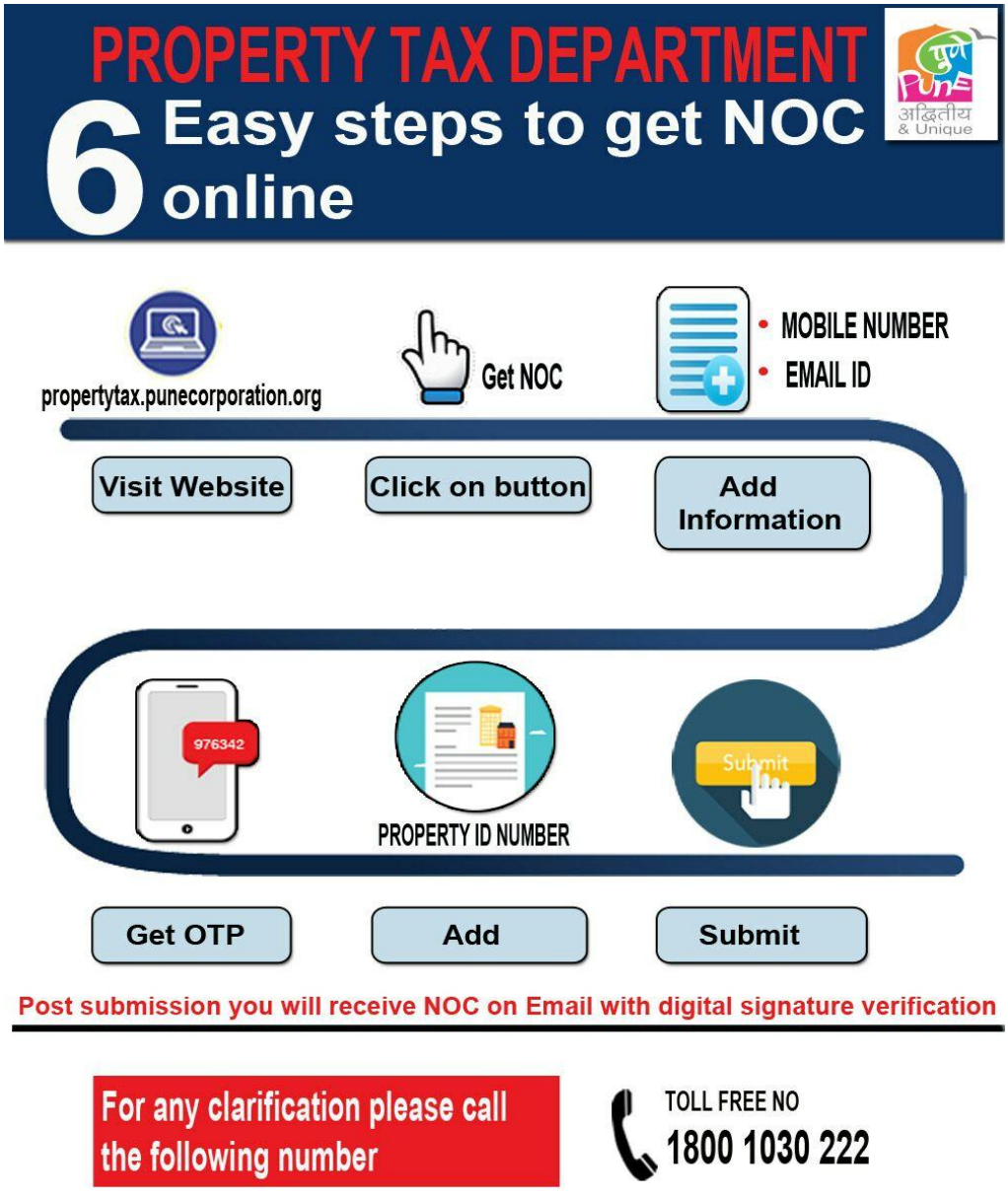
## (H) Property Tax No Objection Certificate

**Question 1*:*** Where can I get No Dues Certificate in respect of property tax?

**Answer*:*** On payment of Rs. 25/- as certificate fee (After full payment of property tax) to be paid at ward office. you will get No Dues Certificate within 3 days.

**Now, you can get NOC through online web portal.**

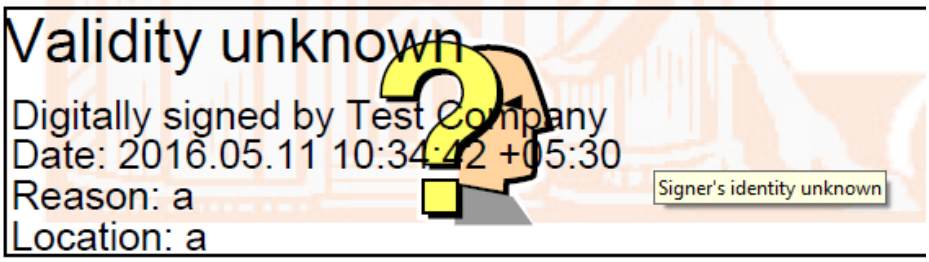
1) Visit our web portal propertytax.punecorporation.org then
2) Then click on Get NOC
3) Put Mobile No and Email ID where you want to receive NOC.
4) After that you will get one time password (OTP) Submit
5) put your Property ID
6) Click Submit Button, it shows details of your Property
7) Again Click submit button for submitting you application
8) Click on Save Button.



# How to validate a signature on a digitally signed document

1. About digital signatures on validation on pdf document

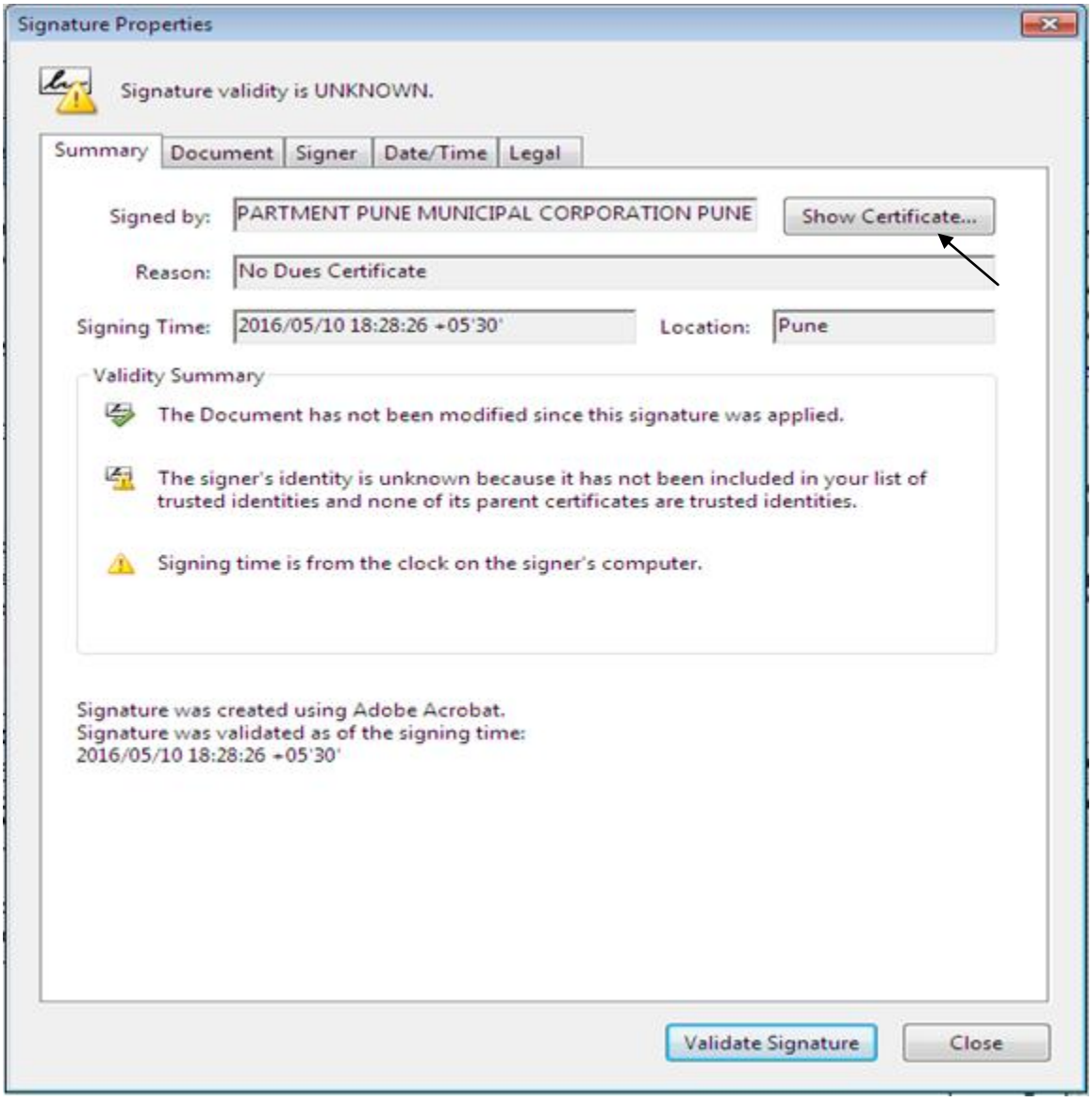
   You will be receiving PDF licenses and letters through PMC NOC Application which will be digitally signed. The first one you receive will probably have the following image where you would normally expect to see a signature.



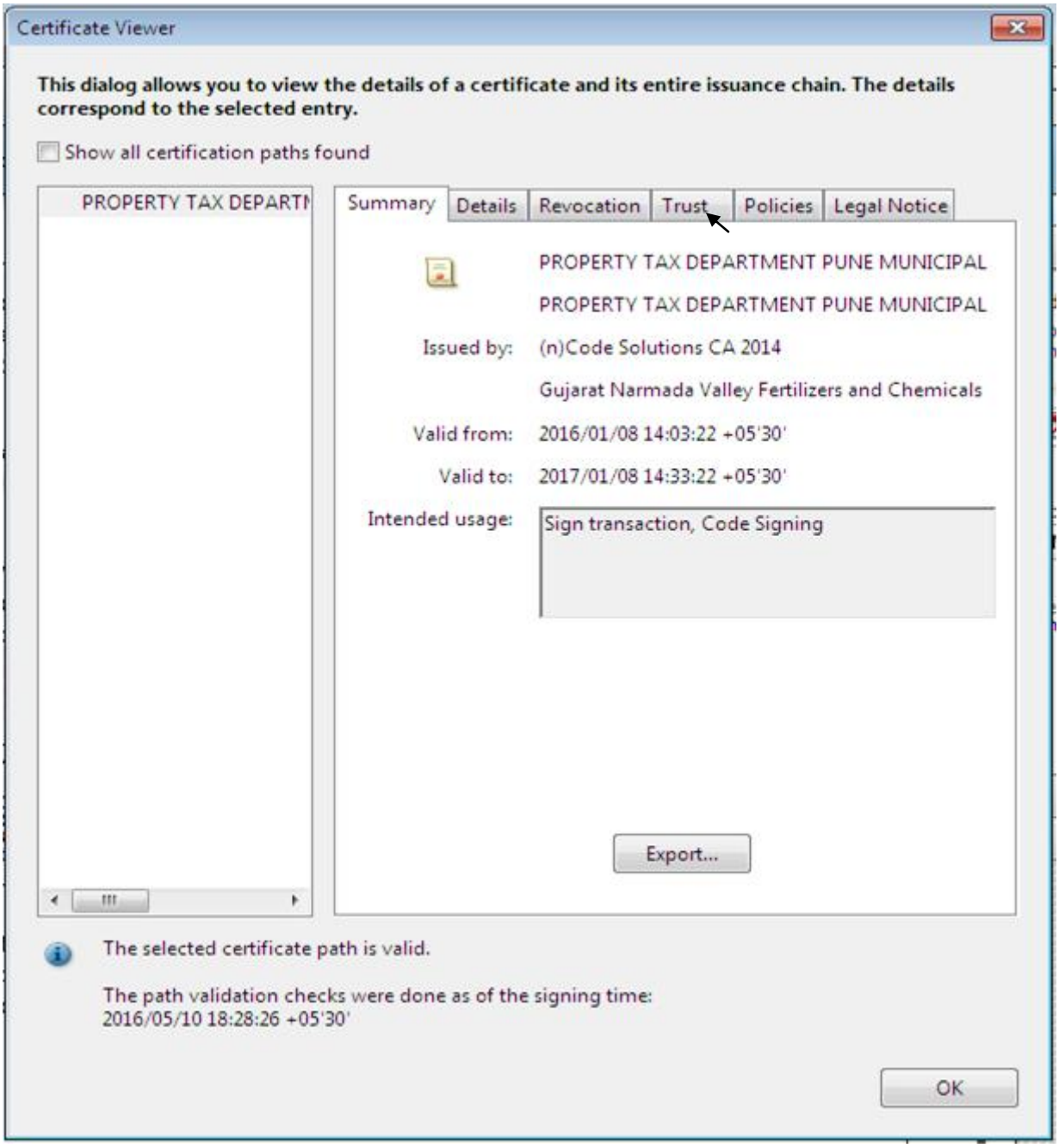

2. In order to validate the signature, you should press the right hand mouse button whilst you are hovering over the image and select the 'Validate signature' option. If you select '**Properties'**, don't worry as you will get to a screen shown below so pick up the instructions from there. A popup will appear as follows:

Press "**Signature Properties**" button as show in following image.

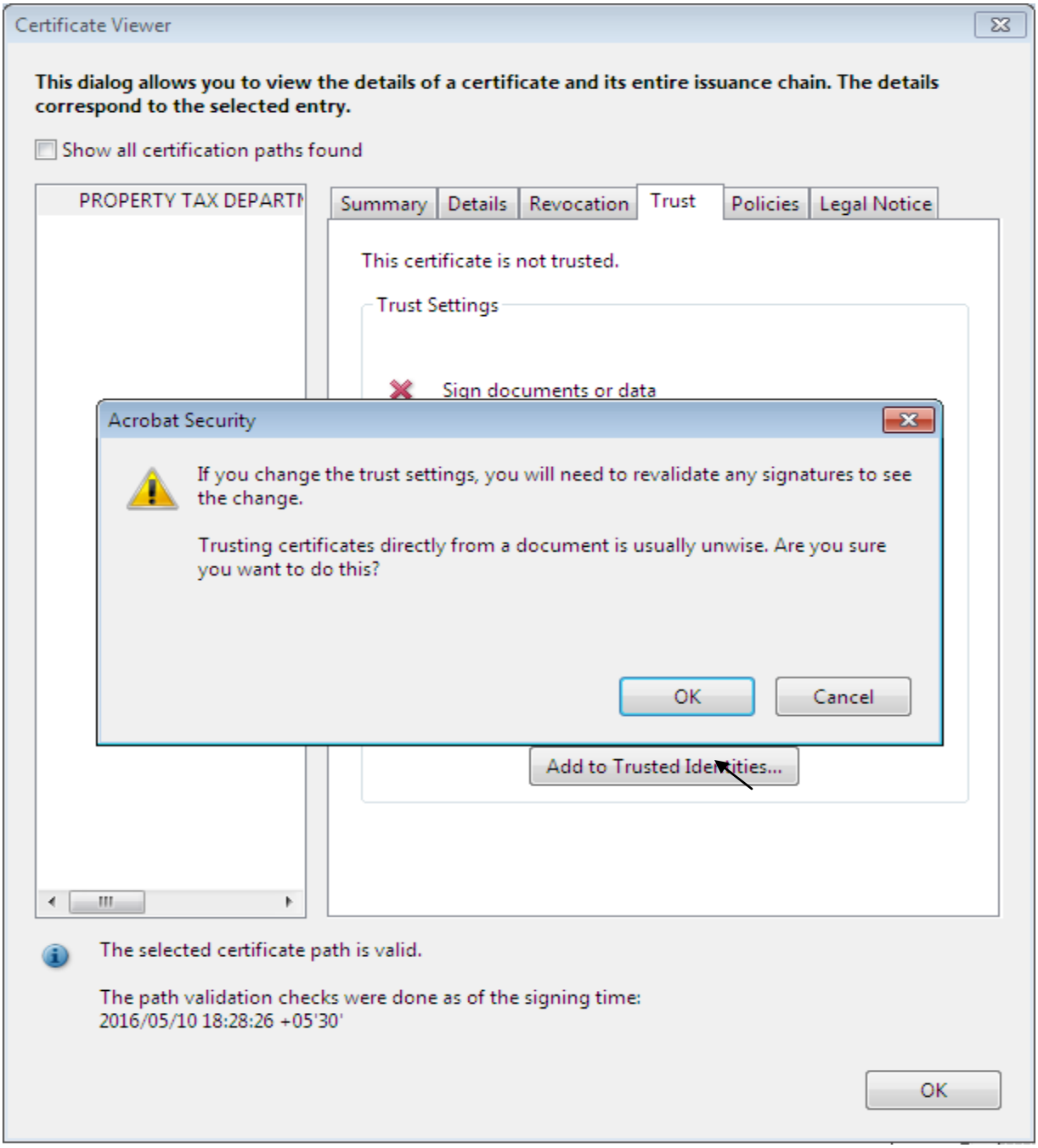
3. You will get follow image on clicking on "**Signature Property**"



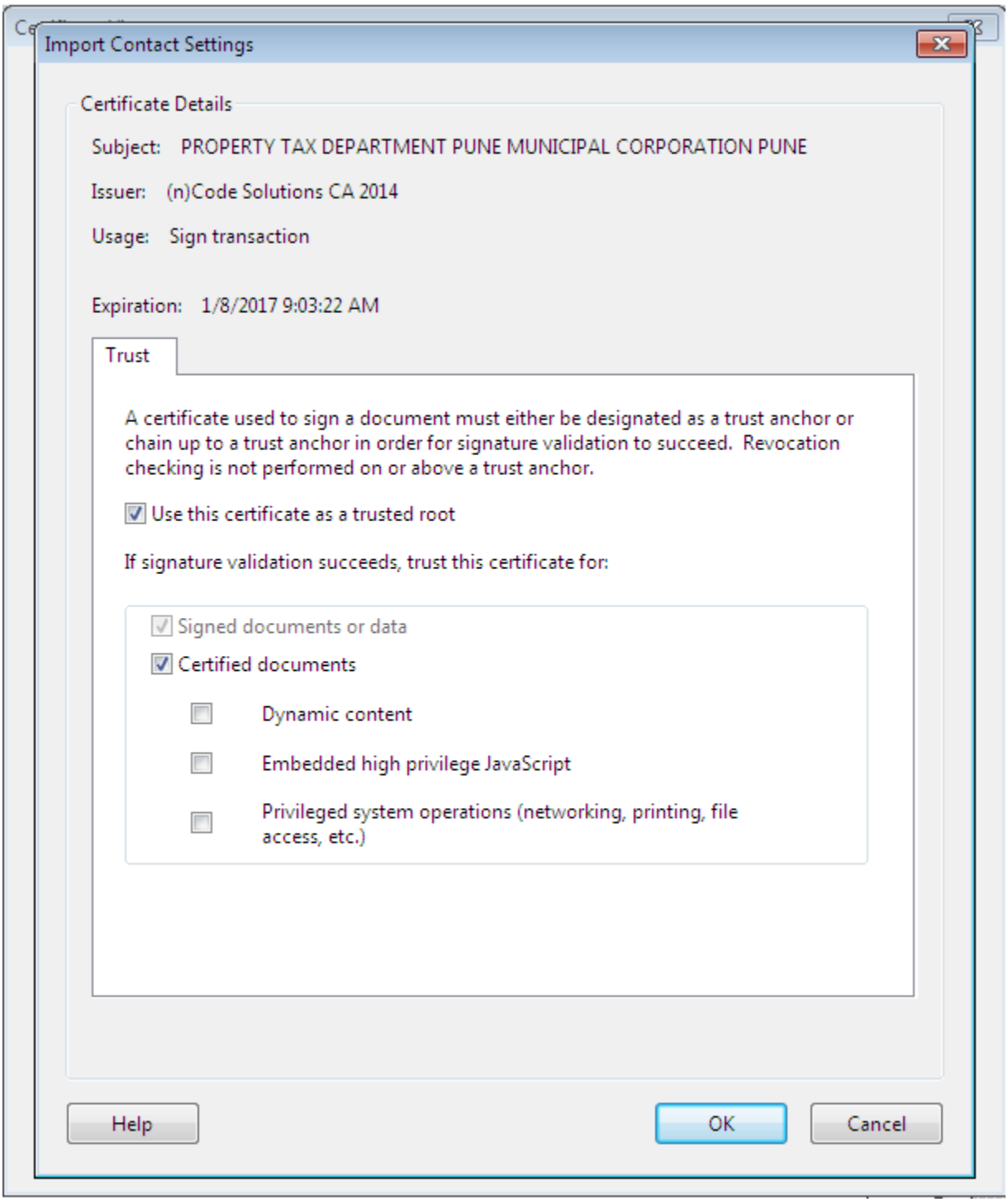
4. Press "**Show Certificate**" on above image ,you will get below screen. Now click on "**Trust**" button



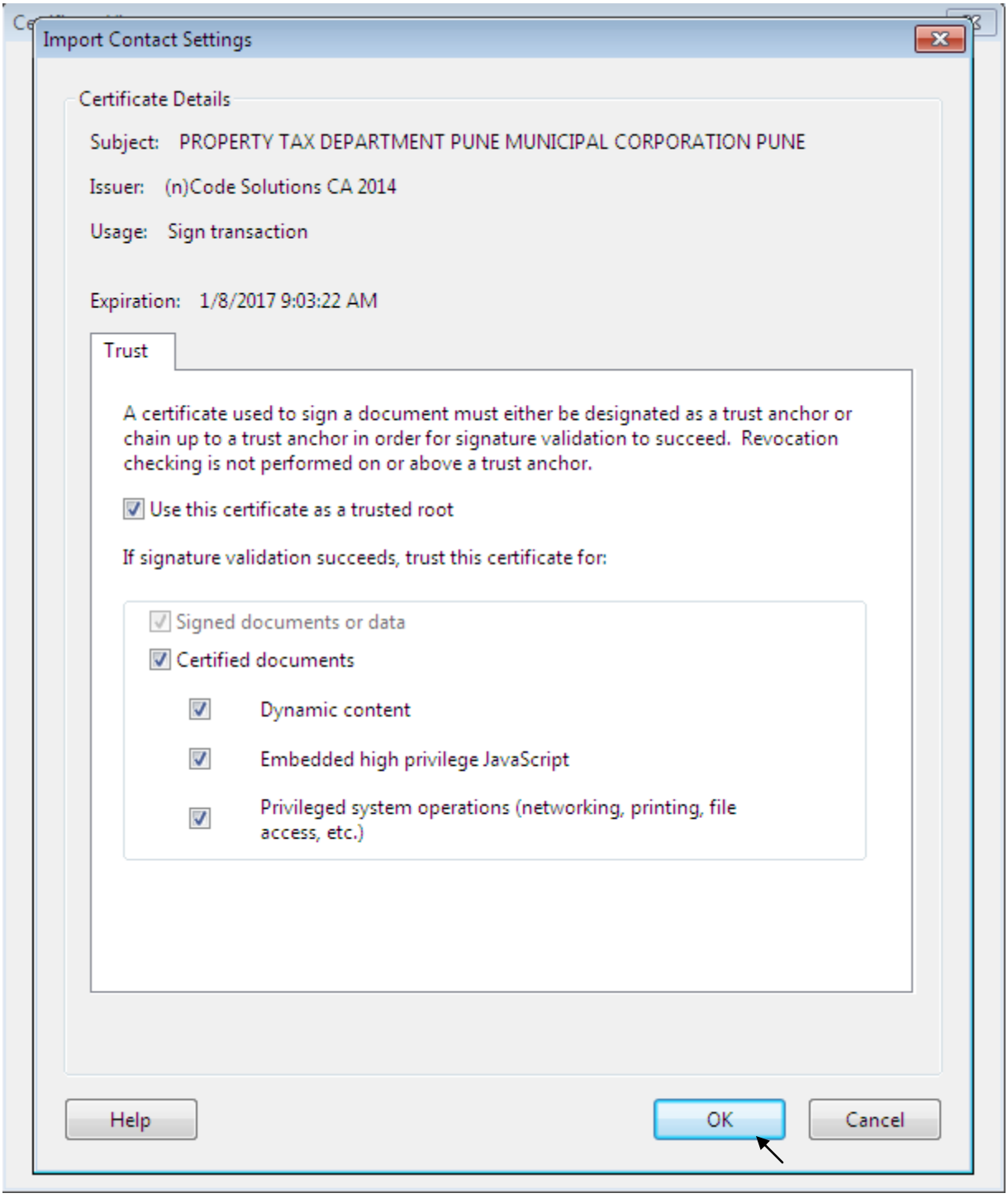

5. After click "**Trust**" Button will show following dialog box. First click "**Add to Trusted Identities**" then click "**Ok**" button



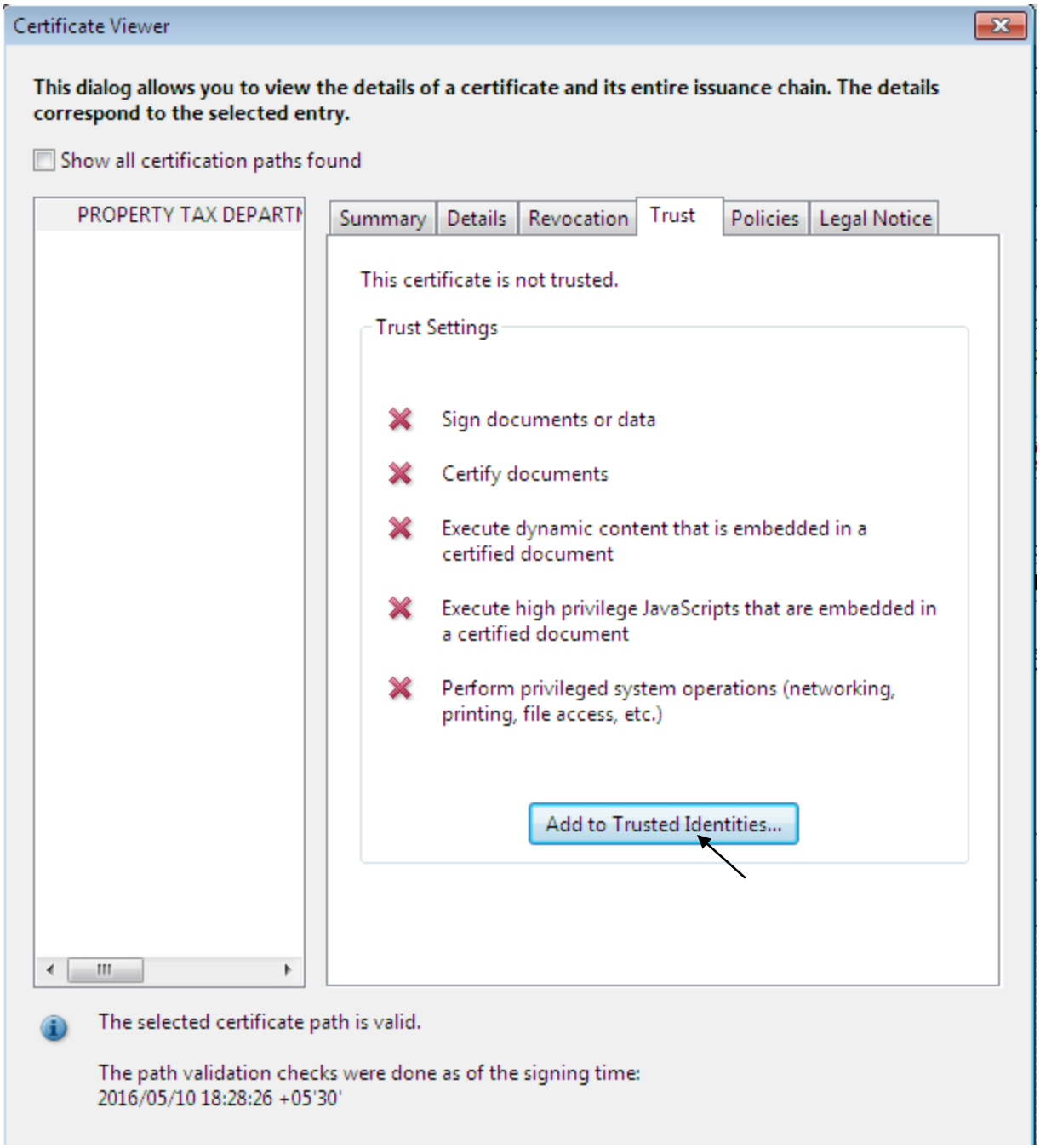

6. Following dialog box open on clicking "**ok**".
   You have to check all the check boxes which is show as follow
   1) Dynamic Content ---------get checked
   2) Embedded high privilege javascript ----------get checked
   3) Privilege system operations(network ,printing, file access, etc)----------get checked



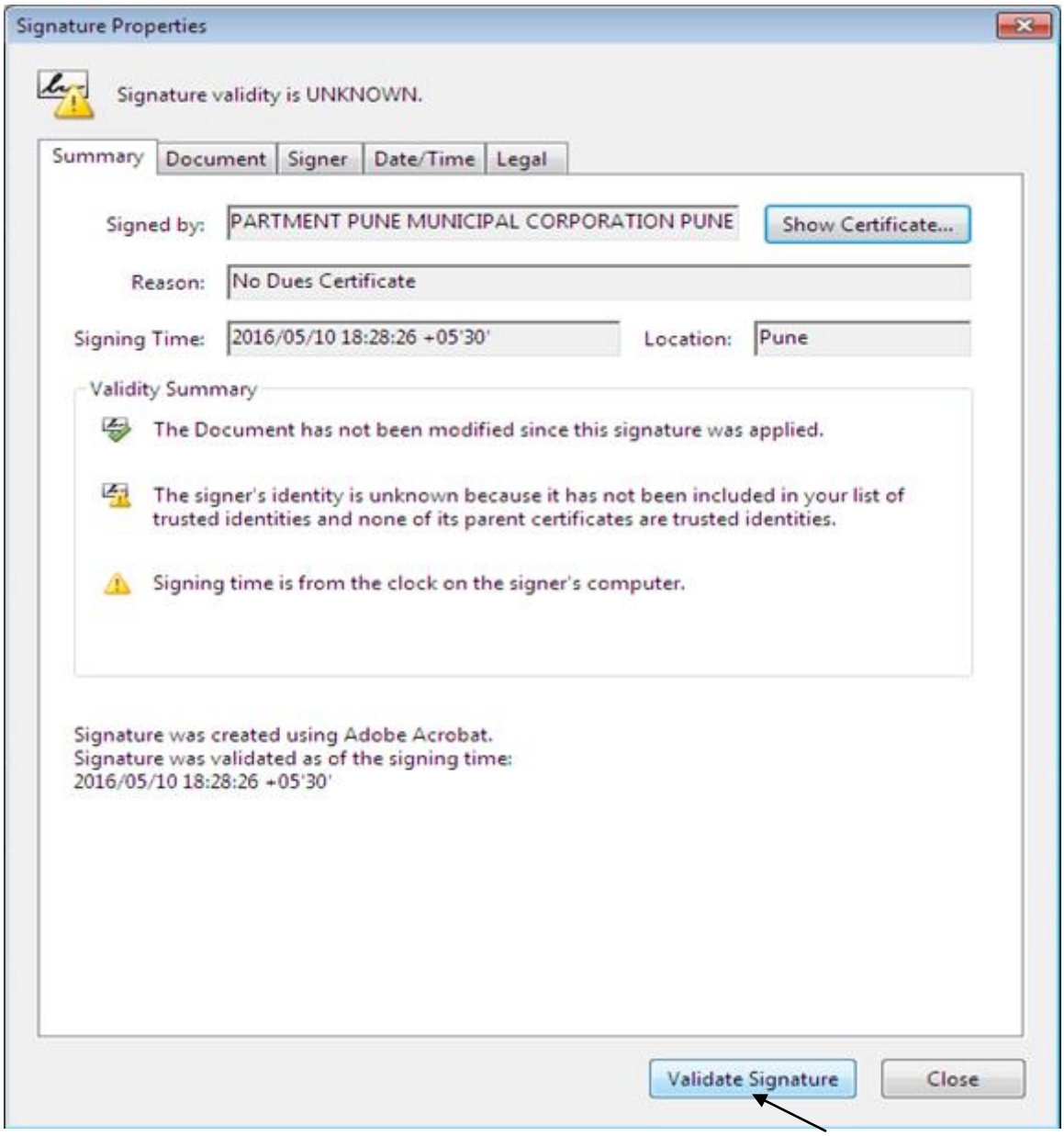

After that click "**OK**" button as show below.




7. Will get follow window .Click on "**Add to Trusted Identities**"




Show follow dialog box. At last click ”**Validate Signature**” as shown in following window.




8. You get valid signed Digital signature as follow

In this way by using above instruction you can get online NOC with validated digital signature.