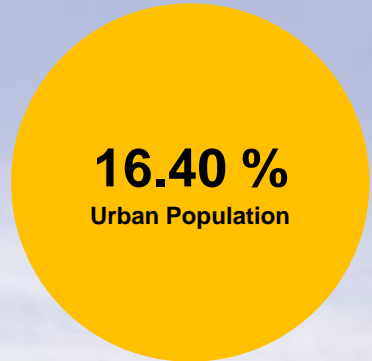


NATIONAL URBAN CONFERENCE ON THE COMMUNITIES OF PRACTICE under SUDSC II
MYSURU 16TH AND 17TH NOVEMBER, 2023

Status of Property Tax in Assam

Department of Housing and Urban Affairs (DoHUA)
Govt. of Assam

POPULATION STATISTICS -



CLASSIFICATION OF TOWNS -



CLASS – I
Above 1 lakhs



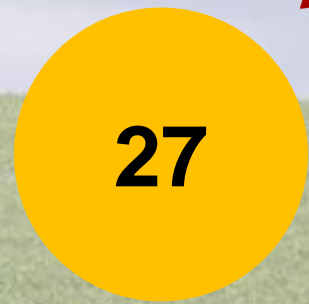
CLASS – II
50,000 to 1 Lakhs



CLASS – III
20,000 – 50,000



CLASS – IV
10,000 – 20,000



CLASS – V
5,000 – 10,000

ULBs of Assam with population as per 2011

SI No	ULB Name	Population (as per 2011 Census)
1	Guwahati M.C.	963429
2	Silchar M.B.	172709
3	Dibrugarh M.B.	138661
4	Nagaon M.B.	116355
5	Tinsukia M.B.	98798
6	Jorhat M.B.	71398
7	Bongaigaon M.B.	68934
8	Diphu M.B.	63654
9	Dhubri M.B.	61660
10	N. Lakhimpur M.B.	59793
11	Tezpur M.B.	58016
12	Karimganj M.B.	57585
13	Goalpara M.B.	53455
14	Sivasagar M.B.	50595

Property Tax at a glance

1
The Assam Municipal Act, 1956 empowers the ULBs to assess, impose and collect property taxes on land and Buildings.

2
The Property Tax records was maintained manually in almost all ULBs.

3
The last assessment of Property tax was conducted 20-30 years back.

4
The provision for online payment of property tax was not available in most of the ULBs

5
Percentage of Holdings assessed was not commensurate with actual holding or population.

6
Absence of Geo-tagged property data base.

104

Urban Local Bodies
in Assam

73

ULBs were
Collecting Property
taxes

18

ULBs never
collected any
Property Tax

13

ULBs falls under the
Autonomous
Council Areas

PROPERTY TAX STATUS BEFORE 31ST MARCH 2023

1 ULB
in 1970s

9 ULBs
in 1980s

12 ULBs
in 1990s

Last Year of Assessment

14 ULBs
in 2000s

35 ULBs
in 2010s

1 ULBs
in 2020s

Preparation of roadmap for property tax governance reforms for all stages of property tax implementation

Adoption of dynamic digitized property tax register

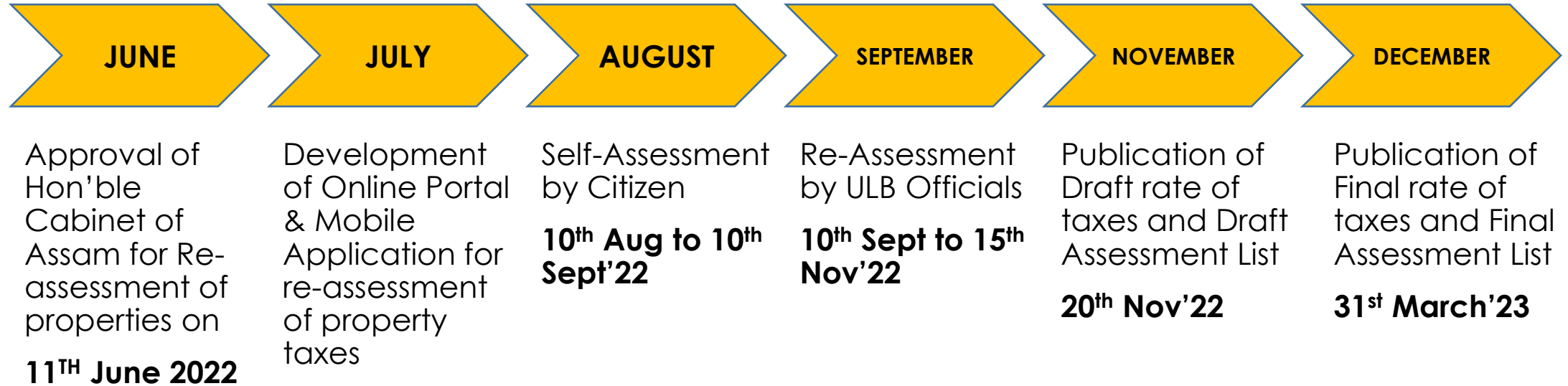
- ❑ In July 2022, The Govt. of Assam has initiated the exercise for Property tax assessment across 103 ULBs of the state.
- ❑ An online portal and a android based mobile application has been developed for this exercise and are utilized for assessment, ground truthing as well as geo-tagging of properties.
- ❑ 89 ULBs across Assam has completed the assessment process and on-boarded into the online portal.
- ❑ There are more than 4.5 Lakhs geotagged holdings and their details are available in the system.
- ❑ Satellite imageries were of CARTOSAT-II 60 cm resolution procured from state space application center.
- ❑ GIS based attributes such as ward boundaries, road layouts, etc. were placed on these imageries, received from Directorate of Town & Country Planning, GoA.

- **Guwahati** is the only city with more than 5 lakh population in the state.
- Guwahati is part of the Unified Portal, under which unification of databases are being done for all ULBs.

Activity	Status	Timeline of Completion
Portal for GMC	Ongoing	March 2024
Onboarding of Property Tax Database*	Ongoing	March 2024
Satellite Imageries	Onboarded	-
Ground Truthing	To be started during Reforms Period	FY 2024-25

*Data for 2 zones are already Onboarded into the system

Timeline of Property Tax Assessment Exercise:



Current Property Tax Assessment & Collection Status

Commenced

103 ULBs

Final Notification

89 ULBs

Kept in abeyance

1 ULB (Silchar)

Not initiated

13 ULBs
(KAWKA/DH)

1st time Assessment

18 ULBs

Wards Covered

1131

Total Online Payment Received

1,32,20,863

Total Offline Payment Received

6,52,708

Holdings Before this
Exercise

3,48,076

Total Holdings Covered

4,99,297

Geo-tagged Holdings

4,71,437

Holdings with APDCL Con. No

3,94,066

Demand enhancement in other ULBs

	Before Assessment	After Assessment	Enhancement in Demand	Factors Responsible For Such Enhancement
Dibrugarh	16,916 Holdings	22,893 Holdings	86%	Increase in number of Holdings
Nagaon	13,248 Holdings	17,887 Holdings	5%	Notification of new rate of taxes
Sibsagar	10,567 Holdings	11,474 Holdings	156%	Reassessment of Holdings
Dhekiajuli	4,491 Holdings	5,638 Holdings	183%	

PROPERTY TAX DEMAND COMPARISON

	NAME OF THE ULB	PROPERTY TAX DEMAND (FY 2022-23)	PROPERTY TAX DEMAND (FY 2023-24)	ENHANCEMENT
	Assam (Urban Area)	88,11,89,369	125,99,95,279	43%
BIGGER TOWNS				
1	Nagaon	3,80,97,096	4,01,51,372	5%
2	Dibrugarh	12,90,87,811	23,97,21,694	86%
3	Sibsagar	2,43,83,620	6,23,98,149	156%
4	Karimganj	2,23,44,000	3,95,29,000	77%
5	Tinsukia	4,11,28,619	6,98,83,459	70%
6	Jorhat	9,60,32,665	9,97,75,623	4%
SMALLER TOWN				
6	Digboi	49,12,283	57,00,746	16%
7	Dhekiajuli	36,60,119	1,03,43,461	183%
8	Pathshala	90,77,098	2,40,09,071	165%
9	Moran	12,36,000	33,05,178	167%
10	Moriani	10,90,000	41,69,536	283%
11	Doboka	11,88,000	18,22,052	53%

Assam Property Tax Dashboard

Directorate of Municipal Administration

Home / ULB Dashboard

- Home
- Statistics
- UlB Competition Report
- ULB Dashboard
- Users
- Rtps Users
- Property Taxes
- Daily Reports
- Old Record Report
- Notices
- FAQ's
- Tax Map
- Funding Agencies
- Reports
- Old Tax Details
- Grievances
- Settings

Super Admin
[View profile](#)

[Log out](#)

104

Total ULBs

103

Total MB

1183

Number of Wards

1156

Updated Ward

82

Assessments for the day

509211

Assessments done till date

479739

Geotagging Done

76513386.37

Total Online Payment (Overall)

151409.07

Total Online Payment(Today)

99500013.62

Total Offline Payment (Overall)

363844.12

Total Offline Payment(Today)

399622

Total Holdings linked with APDCL Consumer Number

176013399.99

Total Collection(Online + Offline)

1717535655.64

Tax Demand without Arrear

1948250821.67


Tax Demand with Arrear


[Download Csv](#)


ULBS	COUNT	RESIDENTIAL TAX COLLECTION AMOUNT	COMMERCIAL TAX COLLECTION AMOUNT	OFFLINE PAYMENT COUNT	OFFLINE PAYMENT AMOUNT
Abhayapuri MB		₹832814.44	₹553310.02	364	₹1082500.54
Amguri MB		₹364517.16	₹498420.15	295	₹304514.79
B. Chariali MB		₹619638.35	₹1720279.00	505	₹2315698.29
Badarpur MB		₹266027.17	₹570740.63	270	₹856212.01
Baithalangso MB		₹0.00	₹0.00	0	₹0.00


Tax Map with Detail of Holdings and their Payment Status


Tax Map


 Administrator
Role: Admin


 Home

 Ulb Tax Map

 Gmc Tax Map

 Profile

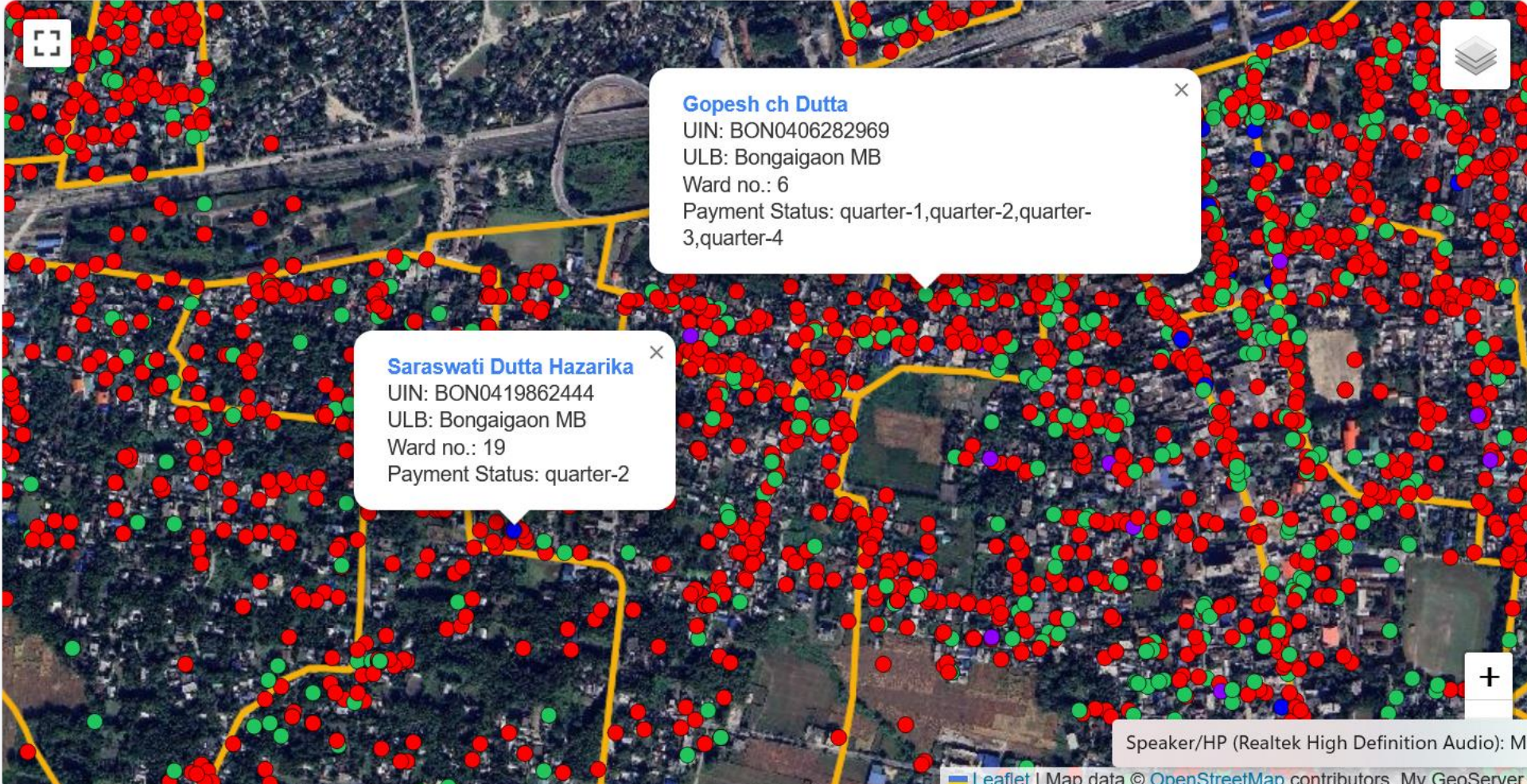
 Documentation

 Log out

Tax Map © 2023
Developed by Sumato.

UlB Name:

● Quarter 1 ● Quarter 2 ● Quarter 3 ● Full Payment ● Payment Not Done Yet



Gopesh ch Dutta ✕
UIN: BON0406282969
ULB: Bongaigaon MB
Ward no.: 6
Payment Status: quarter-1,quarter-2,quarter-3,quarter-4

Saraswati Dutta Hazarika ✕
UIN: BON0419862444
ULB: Bongaigaon MB
Ward no.: 19
Payment Status: quarter-2

Speaker/HP (Realtek High Definition Audio): Muted

Leaflet | Map data © OpenStreetMap contributors, My GeoServer

GMC Tax Register

GMC

Administrator
Role: Admin

Home

Assessments

Tax Map

Profile

Documentation

Log out

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Powered by Sumato.

[← Go Back](#)

All Assessments

Total Assessments
56,681

Total Assessments in Central
28,446

Total Assessments in South
28,235

Total Assessments in Lokhra
0

Total Assessments in Dispur
0

Total Assessments in East
0

Total Assessments in West
0

Filters

Search by Name

Zone

Ward

Filter

Reset

APPLICANT, FATHER NAME	/LAND TYPE	ASSESSMENT ID	BUILDING USAGE	HOLDING NO.	ZONE	WARD	ROAD
BAIRAGI DAS		14-05-10013150	residential	10013150	Central	14	AK AZAD ROAD
			residential	10013160	Central	14	AK AZAD ROAD

- Currently data onboarding is ongoing
- Property Tax data from 2 zones are onboarded

Geo Tagged Location

GIS Based Tax database will be placed on the satellite imagery.

GMC

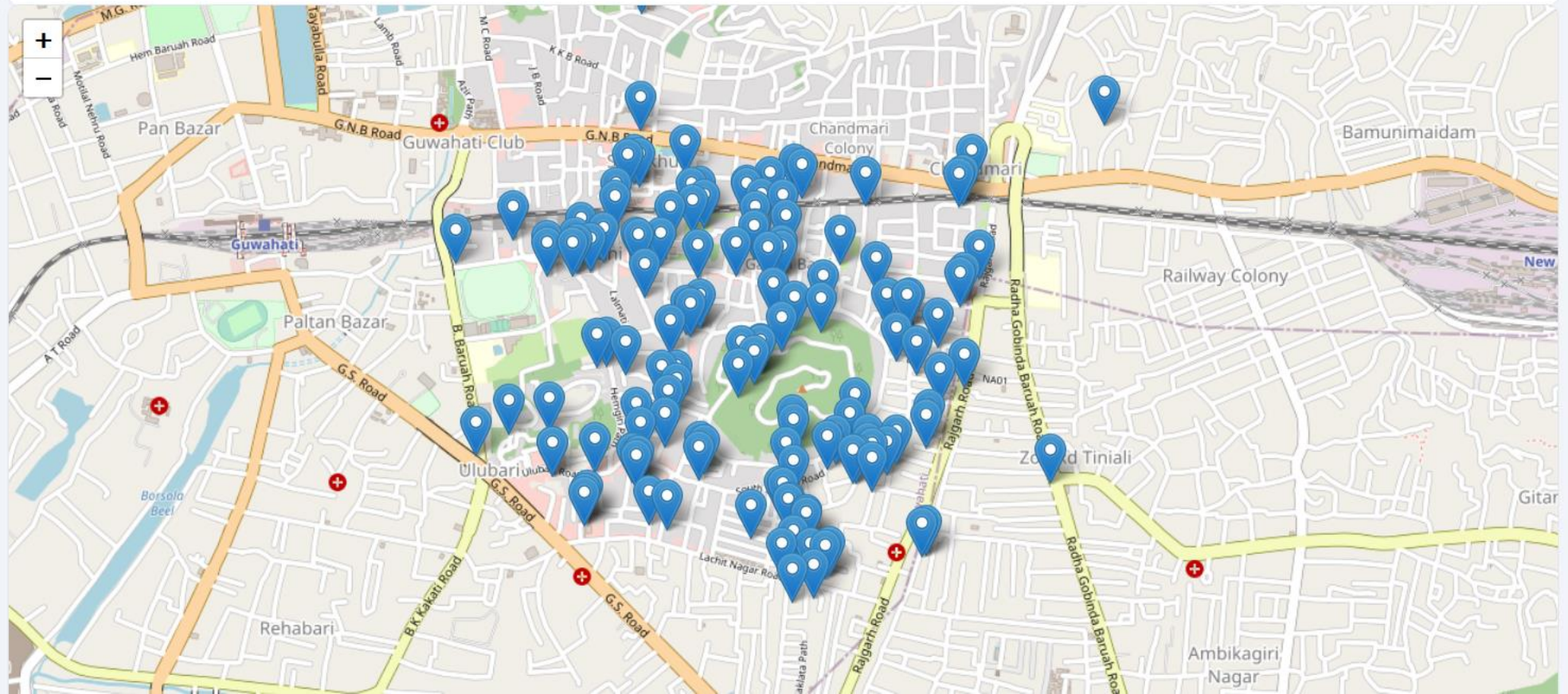
- Administrator
Role: Admin
- Home
- Assessments
- Tax Map**
- Profile
- Documentation
- Log out

GMC © 2023
Powered by Sumato.

Tax Map


Select Ward


36





Satellite Imagery of Guwahati along with ward Boundaries


Tax Map


 Administrator
Role: Admin


 Home

 Ulb Tax Map

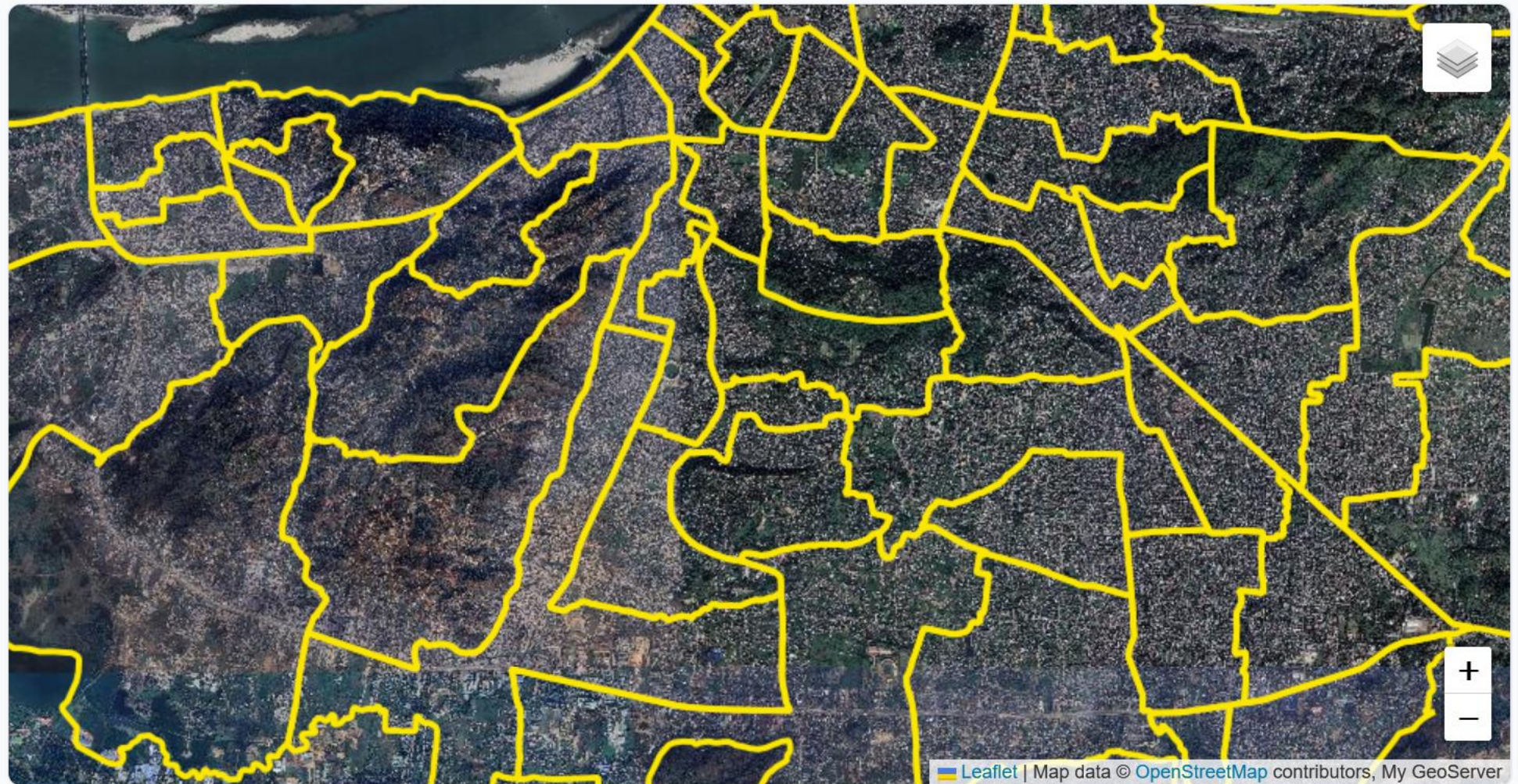
 Gmc Tax Map

 Profile

 Documentation

 Log out

Tax Map © 2023
Powered by Sumato.



**Revenue Generation for the FY 2021-22 & 2022-23 - GUWAHATI
MUNICIPAL CORPORATION (In Rs.)**

PARTICULARS	FY 2021-22	FY 2022-23	% INCREASE IN REVENUE
PROPERTY TAX	69,63,70,826.90	1,10,41,81,182.90	59%
TRADE LICENSE etc.	24,70,22,490.00	26,46,95,900.00	7%
OTHERS	21,47,16,605.40	26,72,50,295.33	24%
TOTAL COLLECTION	1,15,81,09,922.30	1,63,61,27,378.23	41%

Unification of Municipal databases

- RFP for Unified Portal was floated in FY 2022-23
- A Unified Portal with integration of all departments of a Municipal Board is under development
- All services are interlinked to each unique Holdings no.
- Total Project Cost of the Project: **Rupees 1.42 Crore**

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

- Home
- About +
- Projects
- Services
- ULB
- News
- Missions +
- Directorate +
- Gallery
- Downloads
- Tenders
- RTI
- Results
- Contact
- Boards +

Avail Online Services

List of various online services provided by the ULB for citizens.

Property Tax	Trade Licence Application	Hoarding Permission
Cespool Request	Film Shooting	Material Dumping
Field Booking	Hall Booking	Water Connection
TDR	OBPS	



Unification of Property Tax register with State Utility Record

- Integration with Electricity Consumer no. (APDCL) ongoing.
- It is a dynamic process and implemented through API and periodic data sharing between APDCL and GMC.
- For all new Electricity Connection, New Holding No. is mandatory
- APDCL consumer no. can be integrated with Holding no. while
 1. Self-Assessment of Property Tax (Existing GMC Portal)
 2. Re-assessment of Property Tax (Existing GMC Portal)
 3. Payment of Property Tax (Existing GMC Portal)
 4. Issuance of New Trade License (Existing GMC Portal)
 5. Renewal of Trade License (Existing GMC Portal)
 6. APDCL Website

Search page on Clicking any services

Details of holdings are integrated to particular Holding no/Phone No/ Electricity Consumer No

Search your Holding from Digital Property Tax Register

Search by UIN / Phone no. / APDCL Consumer No.

Search

If you don't have UIN / APDCL Consumer No. [Click here to apply directly](#) .

Result for: DIB1114784295

Consumer Name	Sri Subir Das
Father/Husband Name	Lt. Sashi Bhusan Das
UIN	DIB1114784295
Address	,SITARAMPUKHURPAR,DIBRUGARH
APDCL Consumer No.	209000019151
Phone Number	9395437651

Cancel

Confirm & Proceed

Online Self-assessment mechanism for property tax

Online Self Assessment and Re-assessment (Self) available in the existing GMC Portal

Online Self Assessment Form

Page 1

Guwahati Municipal Corporation

Self-Assessment

Owner Details

Owner Name * Father's/ Husband's/ Guardian Name * Gender

Property Details

Old Ward Nos. : * New Ward Nos. : * Zone : *

Road Name : * Road No. * Lane

By lane Land Type : * Dag No

Patta No LandMark * House No.

Construction details

Year of Construction * W.E.F * Date Of Assessment *

Building Type : * Building Usage : *

Contact details

Mobile No. * OTP * Land Line No.

Email ID 1: Email ID 2:

Permanent Address * Registered Property Address * Location *

Privacy Policy | Refund/Cancellation Policy | List of Products and Services

Online Self Assessment Form

Page 2

Guwahati Municipal Corporation

Self-Assessment

Building Type: Own Building Flat/Apartment

Area of Land (Sq. ft): *

How many floors your building has? : *

Vacant Land (sq. ft):

Land use For

Residential

Enter Residential measurement (sq. ft): *

Is there a mezzanine floor? : Yes No

Is there parking in the building? : Yes No

Machine Cost (Lift Cost, Dg Cost, Central AC Cost) : Yes No

Whether GMC water supply is available or not? : Yes Within 100 metres No

Year of Construction: W.E.F.:

Upload Property docs (Image files like .jpg, .png are allowed):
Note : All the file sizes should not exceed more than 1MB

Sale Deed No file chosen Machine Cost * No file chosen Builder Allotment/ Possession Letter * No file chosen

Affidavit No file chosen ID Proof * No file chosen Building/ House Photo (front view) * No file chosen

Declaration :

1) I hereby declare to abide by all the terms and conditions/rules and regulations.
2) I understand that furnishing wrong information and false declaration will lead to cancellation of my Property Holding No.
3) It is certified that the given information are true to the best of my knowledge and belief.

Privacy Policy | Refund/Cancellation Policy | List of Products and Services

Online Self-assessment mechanism for property tax

Online Self Assessment and Re-assessment (Self) available in the existing GMC Portal

Online Re- Assessment Form



The screenshot shows the 'Re-Assessment' form on the Guwahati Municipal Corporation portal. It features the GMC logo at the top center. The form title is 'Re-Assessment'. Below the title, there is a section for 'Assessment Key :'. A text input field contains the value '14-60-10854770'. Below the input field are two buttons: 'Check' and 'Cancel'. At the bottom of the form, there are links for 'Privacy Policy | Refund/Cancellation Policy | List of Products and Services'.

Page 1

Online Re- Assessment Form



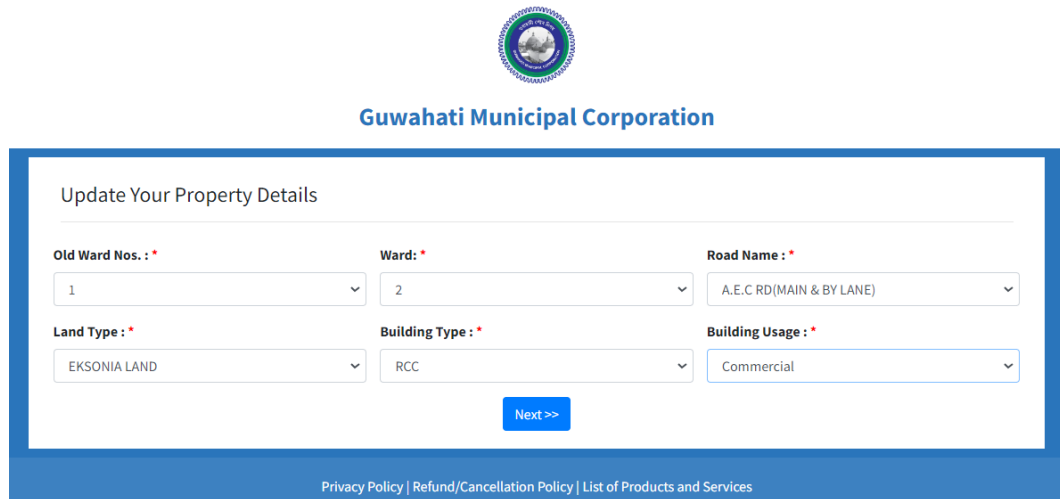
The screenshot shows the 'Assessment Details' form on the Guwahati Municipal Corporation portal. It features the GMC logo at the top center. The form title is 'Assessment Details'. Below the title, there is a section for 'Owner Details'. It includes two input fields: 'Owner Name' (containing 'MINAKSHI LAKHAR BORA') and 'Father's/ Husband's/ Guardian Name' (containing 'Enter Your Guardian Name'). Below this is a section for 'Property Details' with three columns: 'Ward Nos. :', 'Zone :', and 'Road Name :'. The 'Ward Nos. :' field contains '14', 'Zone :' contains 'Central', and 'Road Name :' contains 'P. P.Road'. Below this is another section for 'Property Details' with three columns: 'Road No.', 'Land Type :', and 'House No.'. The 'Road No.' field contains '60'. Below this is a section for 'Construction details' with three columns: 'Year of Construction', 'Date Of Assessment', and 'Building Type :'. Below this is a section for 'Building Usage :'. Below this is a section for 'Tax details' with three columns: 'Gross Annual Rental Value', 'Property Tax Per Quarter', and 'Urban Tax Per Year:'. The 'Gross Annual Rental Value' field contains '10200', 'Property Tax Per Quarter' contains '538.00', and 'Urban Tax Per Year:' contains '306.00'. Below this is a section for 'Total Property Tax Per Year' with one column: 'Total Property Tax Per Year' containing '2458.00'. Below this is a section for 'Contact details' with two columns: 'Mobile No.' and 'Email ID 1:'. The 'Mobile No.' field contains '8822311359'. Below this is a section for 'Permanent Address' and 'Present Staying Address'. Below the 'Present Staying Address' field is a 'Next >>' button.

Page 2

Online Self-assessment mechanism for property tax

Online Self Assessment and Re-assessment (Self) available in the existing GMC Portal

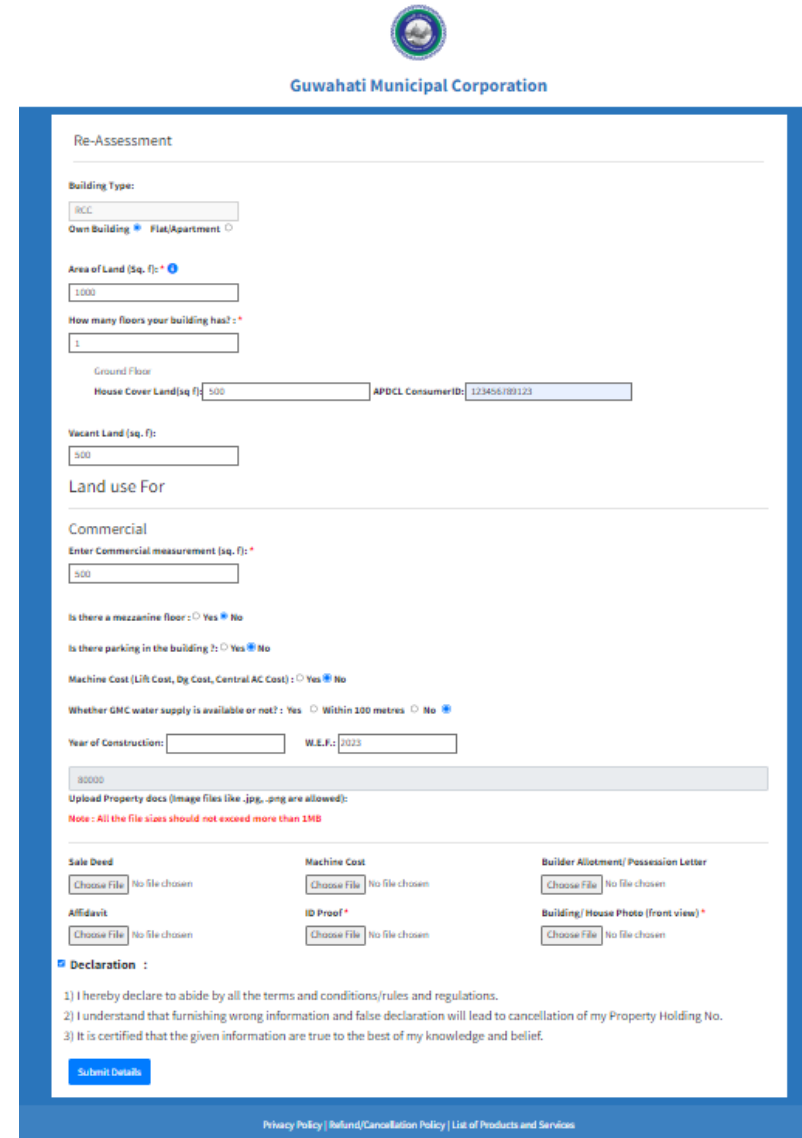
Online Re- Assessment Form



The screenshot shows the 'Update Your Property Details' form. At the top is the Guwahati Municipal Corporation logo and name. The form contains several dropdown menus: 'Old Ward Nos.' (value: 1), 'Ward' (value: 2), 'Road Name' (value: A.E.C RD(MAIN & BY LANE)), 'Land Type' (value: EKSONIA LAND), 'Building Type' (value: RCC), and 'Building Usage' (value: Commercial). A 'Next >>' button is at the bottom. At the very bottom of the page, there are links for 'Privacy Policy | Refund/Cancellation Policy | List of Products and Services'.

Page 3

Online Re- Assessment Form



The screenshot shows the 'Re-Assessment' form. At the top is the Guwahati Municipal Corporation logo and name. The form includes fields for 'Building Type' (RCC), 'Area of Land (Sq. Ft.)' (1000), 'How many floors your building has?' (1), 'Ground Floor' (House Cover Land (sq ft): 500, APDCL ConsumerID: 123456789123), 'Vacant Land (sq. Ft.)' (500), and 'Land use For' (Commercial). It also has 'Enter Commercial measurement (sq. Ft.)' (500), radio buttons for 'Is there a mezzanine floor?' (No), 'Is there parking in the building?' (No), and 'Machine Cost (Lift Cost, Dg Cost, Central AC Cost)' (No). There are also radio buttons for 'Whether GMC water supply is available or not?' (Within 100 metres) and 'Year of Construction' (2023). A 'W.E.F.' field is set to 2023. Below these is an 'Upload Property docs' section with a note: 'Note: All the file sizes should not exceed more than 1MB'. At the bottom, there are three columns of file upload fields: 'Sale Deed', 'Machine Cost', 'Builder Allotment/ Possession Letter', 'Affidavit', 'ID Proof', and 'Building/ House Photo (front view)'. A 'Declaration' section contains three numbered statements. A 'Submit Details' button is at the bottom. At the very bottom of the page, there are links for 'Privacy Policy | Refund/Cancellation Policy | List of Products and Services'.

Page 4

Integrated and digitized billing and collection of property tax

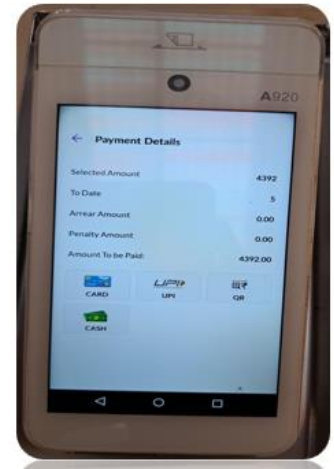
MPOS device for payment of property tax

Payment Channels Available:

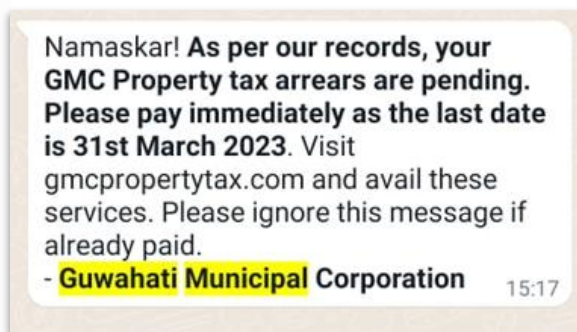
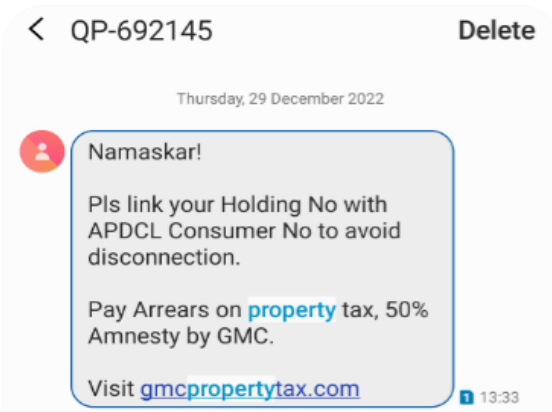
Payment Gateway Screenshot

From Home	From Office
Payment Gateway (Existing GMC Portal) <ul style="list-style-type: none"> Net Banking UPI Debit Card Credit Card wallets 	Payment Gateway (Existing GMC Portal) <ul style="list-style-type: none"> Net Banking UPI Debit Card Credit Card wallets
M-POS Machine (through Tax Collector) <ul style="list-style-type: none"> DC/CC UPI QR Code 	M-POS Machine (through Tax Collector) <ul style="list-style-type: none"> DC/CC UPI QR Code

The screenshot shows the 'Pay by Credit Card' interface. On the left, there is a menu with options: Credit Card (selected), Debit Card, Other Debit Cards, Internet Banking, Wallet/ Cash Cards, QR, and UPI. The main area contains fields for Card Number, Expiration Date (Month and Year), and Card Holder Name. There are logos for VISA, MasterCard, American Express, and RuPay. A 'Make Payment' button is at the bottom. On the right, a summary box shows Merchant Name: Guwahati Municipal Corporation and Payment Amount: ₹ 12768.00. The BillDesk logo is at the bottom right.



Total 44 devices are available with the GMC zonal officials

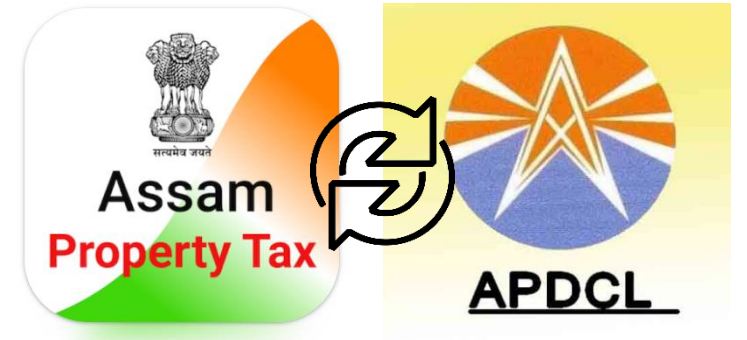


Kiosk located at Public Space: M-POS Machine setup at City Centre Mall, Guwahati

SMS Reminders

Milestones Completed

- GIS based Property Tax register for Holdings in ULBs across Assam
- Geo-Tagged Properties with photographs
- Unique Identification Number for every property
- Real time Integration with APDCL Consumer numbers.
- Superimposing the Holdings data with Satellite Imageries across all ULBs
- Online Property Tax Payment portal
- Ease of payment through different mode of payments, such as UPI, Net banking, NEFT, etc.
- Cash payments through CSC & PFC
- Payment Gateway MIS for all ULBs

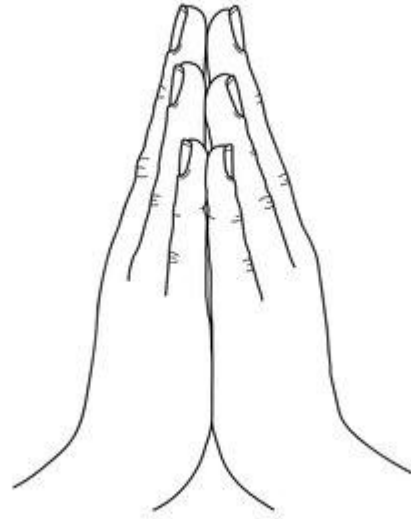


paytm

G Pay

BHIM





THANK YOU