

CANTONMENT BOARD

Picture of the
Property

Computerized No: _____

Date: _____

To

Mr. / Ms. _____

**NOTICE U/S 68 FOR THE ASSESSMENT / REASSESSMENT OF THE
ANNUAL RENTAL VALUE (ARV) FOR YEAR _____
(self-occupied Residential unit)**

This is to inform you that Annual Property Tax of your Bungalow / House / Property No _____ situated at _____ Cantonment Board _____ has been proposed to be assessed / re-assessed w.e.f _____ u/s 64 (a) of the Cantt Act, 1924. The detail calculation is on the rear side of this notice.

Payable House Tax = Rs. _____

2. Any objection which you may wish to put in against the proposed assessment may please be sent to the undersigned, in writing within 30 days of the receipt of this notice for the consideration of Assessment Committee as required under section 68(3) of the Cantt Act, 1924. If proposed assessment is objected, kindly give full facts and figures to justify the objection.

Cantonment Executive Officer

UNIFORM TAXATION FORMULA U/S 64 (a) of CAN'T ACT, 1924

Property Details: -

Plot Area _____ Covered Area _____ Year of Construction _____
Cost of Land (DC Rate) _____ Cost of Construction _____

Notified Property Tax % of Annual Rental Value (ARV) _____

ARV =

$$\frac{(\text{Cost of Plot Area as per current DC Rate}) + (\text{Total Cost of construction})}{20}$$

Total Property Tax as per notification = _____

Reduction / Rebate in ARV / Tax given by Cantt Board = _____ %age

Payable house tax = Property Tax as per notification – Reduction / Rebate given

Payable House Tax = Rs. _____ (Only this amount to appear on front of tax notice)

Cantonment Act 1924, Relevant Sections

Sec 64 (a)	“In the case of railways stations, hotels, schools, colleges, hospitals, /factories and any other buildings which a board decides to assess under this clause, 1/20 th of the sum obtained by estimated present cost of erecting the building to the estimated value of the land appertaining there to and”
Sec 64 (b)	“In the case of building of land not assessed under clause (a), the gross annual rent for which such buildings (exclusive of furniture of machinery therein) or such land is actually let or where the building or land is not let or in the opinion of Board is let for a sum less than its fair letting value, might reasonably be expected to let from year to year.”