



कार्यालय मुख्य अधिशासी अधिकारी
OFFICE OF THE CHIEF EXECUTIVE OFFICER
CANTONMENT BOARD PACHMARHI
Ministry of Defence Government of India



क्रमांक 29 / कर / असेसमेन्ट /

दिनांक :- 15 / 09 / 2021

Basis of Assessment / Norms of Assessment of Property Tax
followed by CBs while doing Triennial Assessment

Assessment is based on physical verification of tenants or market escalation whichever is higher applied after consideration of the competent authority for the concerned property to increase the existing ARV in terms of provisions of Sec 73 (a) & (b). In the case of hotels , colleges, schools, hospitals, factories the ARV is calculated as 73(a) and properties not assessed under 73(a) are assessed under 73(b).

The last triennial assessment done on the following basis :-

- a) Dwelling (Residential) purpose buildings or Land or both, annual rateable value increased by 10 % of the existing ARV
- (b) Shop and Dwelling purpose (i.e. Commercial) purpose Building or land or both, annual rateable value increased by 15 % of the existing ARV.
- (c) Government Properties / Buildings or Land or both, are exempted from property taxes.
- (d) Religious places are exempted from property taxes.