

MINUTES OF MEETING

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| Meeting Date & Time | (D-1) 25/6/2024 (2:00 P.M) (D-2) 26/6/2024 (3:00 P.M) (D-3) 27/6/2024 (12:00 P.M) | Meeting Venue | Office of the chairman MMPTB |
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ATTENDEES

| Day-1 | Day-2 | Day-3 |
|---|---|---|
| 1. Shri H. Deleep Singh, (Retd.) IAS, Chairman, MMPTB | 1. Shri H. Deleep Singh, (Retd.) IAS, Chairman, MMPTB | 1. Shri H. Deleep Singh, (Retd.) IAS, Chairman, MMPTB |
| 2. Shri M. Nando Singh, MMAS, Secretary, MMPTB | 2. Shri M. Nando Singh, MMAS, Secretary, MMPTB | 2. Shri M. Nando Singh, MMAS, Secretary, MMPTB |
| 3. Samuel Moirangthem, Sr. CEO, Thoubal MC | 3. Samuel Moirangthem, Sr. CEO, Thoubal MC | 3. Shri Sandeep Ghosh, Deloitte |
| 4. Ch. Ananda Angomcha, EO Sekmai AC | 4. S. Niranjit Singh, EO Lamlai MC | 4. Shri Sanasam Tejbanta Singh, Deloitte |
| 5. Ch. Ningtamba Meitei, EO, Sikhong Sekmai MC | 5. Soibam Juliana, EO Wangjing Lamding MC | 5. Shri Rajat Sasmal, Deloitte |
| 6. S. Niranjit Singh, EO Lamlai MC | 6. Awungshi Phungrei, EO Lilong Thoubal MC | 6. Shri H. Vaskeremba, Deloitte |
| 7. Soibam Juliana, EO Wangjing Lamding MC | 7. Shri Sandeep Ghosh, Deloitte | 7. Shri B Surya Narayan Pattanayak, Deloitte |
| 8. Awungshi Phungrei, EO Lilong Thoubal MC | 8. Shri Sanasam Tejbanta Singh, Deloitte | 8. Julia Thoidingjam, Deloitte |
| 9. Shri Rajat Sasmal, Deloitte | 9. Shri Rajat Sasmal, Deloitte | 9. Ms. Labina Nongmaithem, Deloitte |
| 10. Shri H. Vaskeremba, Deloitte | 10. Shri H. Vaskeremba, Deloitte | 10. Ms. Laishram Velentina Chanu, Deloitte |
| 11. Shri B Surya Narayan Pattanayak, Deloitte | 11. Shri B Surya Narayan Pattanayak, Deloitte | |
| 12. Julia Thoidingjam, Deloitte | 12. Julia Thoidingjam, Deloitte | |
| 13. Ms. Labina Nongmaithem, Deloitte | 13. Ms. Labina Nongmaithem, Deloitte | |
| 14. Ms. Laishram Velentina Chanu, Deloitte | 14. Ms. Laishram Velentina Chanu, Deloitte | |



Agenda of the meeting and remarks thereof: -

| Sl. No. | Use Case Description | Remarks (Suggested Change) |
|---------|--|---|
| 1 | Under Special Category available in Creation of Property "Widow" & "General ID" are some of the available category options. | 1. Category "General ID" to be removed and replaced with "War Disables". 2. The word "Widow" should be changed to "War Widow". |
| 2 | Citizen login page | Option for changing registered mobile no. of the citizen to be included. |
| 3 | When specifying property details under the Property's Location section, there is an option to indicate the "type of road". | The "Type of Road" option to be marked as mandatory (*). |
| 4 | In the Property Tax Self-Assessment, under Tax Heads, the word "Ammount" is used. | Spelling of the word "Ammount" to be changed to "Amount". |
| 5 | Action on rejected Self-Assessment Returns. | Details on the rejected self-assessment are not visible to the property owner. As per Rule, the owner should file a defective return after the filed self-return is rejected by the official. |
| 6 | Details on the type of Self-Assessment Return filed by the Property Owner. | Details of the Type of Return (Original Return, Belated Return, Revised Return, Defective Return) shall be captured/displayed on the "Property Tax Assessment" Page. |
| 7 | While filing self-assessment return the payment details are displayed to the property owner before proceeding for payment. | A brief note on details of the lower limit amount payable by the property owner as may be applicable for each of the ULB (Urban Local Bodies) should be added on the payment page. |
| 8 | Deulahland is one of the locality options available in the dropdown menu under Property Location Section for Imphal Municipal Corporation (IMC). | The spelling of "Deulahland" to be changed to "Dewlahland." |
| 9 | "My Payment" Section. | "Custom Amount" to be removed from my "Payment Section". |
| 10 | "Reason of property transfer" under the section "Mutation" | 1. Instead of "Reason of property transfer," it may be replaced with "Nature of property transfer." |





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| | | 2. One option for "Allotment by Government" may be inserted as "Reason/Nature of property transfer." 3. Uploading updated Patta/Zamabandi document in the name of the new owner may be made mandatory for transfer of property. |
| 11 | In the Notice Section of E.O Login Page, the message "Notice appears to be incorrect" on the page. | The phrase "Notice appears to be incorrect" should be changed to something more specific. Like "Notice found to be Incorrect" |
| 12 | Selection of "Structure Type" of the Property while Creation of Property | Option "Other Semi-Permanent (Semi-Pucca)" to be provided for semi-permanent (Semi-Pucca) structure built on top floors of the properties/buildings with height more than 9m. |
| 13 | SMS service to citizen | Send SMS reminders to citizens, prompting them to check their profile via a provided link. |
| 14 | Properties for Amalgamtion | Spelling of the word "Amalgamtion" to be changed to "Amalgamation". |
| 15 | Penalty for tax dues | 1. Provision may be enabled for charging penalties at rates decided from time to time. 2. To be discussed with NIUA on the provision for inclusion. |
| 16 | Payment Section | The citizens may be given an option to download payment receipts for their past payments. |
| 17 | Certification | No Due Certificate for the property owner should be Provided after all dues are paid. |
| 18 | Auto identification of road and location through GIS mapping | To be discussed on integration with GIS platform for auto identification of roads and location of the property when the GIS based project is implemented. |
| 19 | Charges for Payment Gateway | Details on the charges for the payment gateway need to be mentioned on the payment gateway page for information to the citizen. |
| 20 | "Upload Document" option under Mutation of Property | "Add More Document" option to be added |
| 21 | In Property Tax Self assess, under TAX HEADs, the words "Assessed Value", "Rebate" & "Rebate" are used. | Enclose as ANNEXURE-1 herewith. |

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| 22 | For calculated property tax values less than the defined property tax lower limit value of the ULB, the owner must pay the defined property tax lower limit value presented as payable amount in the payment page. | Property Tax lower limit value for all the ULBs (Urban Local Bodies) except Imphal to be updated/changed. |
| 23 | "Property Tax Assessment" details | <ol style="list-style-type: none"> 1. Items displayed under Property Tax Assessment details to be revised as per the format enclosed (ANNEXURE-1). 2. Mention details of past dues and penalties, as may be applicable to the property. 3. Details of past dues and penalties may be integrated with the National Municipal Accounts Manual under Finance Module when implemented. |
| 24 | Option for Advance Payment | <ol style="list-style-type: none"> 1. Option for advance payment to be added while implementing National Municipal Accounts Manual under Finance Module. 2. However, it is currently desired to include the facility, as discussed with NIUA. |
| 25 | Registration of vacant land under Independent Building and Vacant Land | <ol style="list-style-type: none"> 1. Usage type of the vacant land to be captured as per the three multiplicative factors defined for vacant lands notified by MMPTB for each of the ULBs. 2. Details of the vacant land appurtenant to the covered area shall be captured for calculation of property tax under three different multiplicative factors as are notified by the ULBs. However, the same, if not used commercially, shall be exempted from paying property tax. 3. Property Tax for the Vacant lands not used commercially are to be calculated but exempted before payment is made. 4. Property tax for vacant lands used commercially are not exempted for payment of property tax. |
| 26 | Creation of property | Change the word 'Area' to "Plot Area" |
| 27 | Creation of UPIN | To be created as per the latest Rule. |

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| 28 | When submitting the declaration during property creation, there is a sentence that reads 'Is this property a portion of property?' | The description should be changed to " <i>Is this property an apportioned property?</i> ". |
| 29 | Details to be captured while property registration. | Obtained Building permission (Yes/No) if Yes, - option to upload documentary evidence may be provided. |
| 30 | In the first page of the "Property Tax Registration" under "Before you start": - <u>Scans or photos of the following documents are mandatory to complete the application.</u> | The underline sentenced may be revised to " <i>Scan copies/photocopies/photos of any of the following documents under each section may be kept ready as they are mandatory to complete the application process.</i> " |
| 31 | Spelling mistake – Verifying Officer/Document Verifier | Under "Take Action" – Revised Assessment may be changed to Revise Assessment. |

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NAMBOL MUNICIPAL COUNCIL

PROPERTY TAX ASSESSMENT

Date : JUNE 29, 2024
ASSESSMENT YEAR: 2024-25
PAYMENT MODE: ANNUAL
BILL DUE DATE: NA

Invoice to :
MR. SOMEONE MEITEI

UPIN: 3161502511234ABCD
REGD MOBILE No. 99xxxxxxx5
Nambol Chingmang, Bishnupur

UNIT AREA VALUE: 6
COVERED AREA: 8000 SQ FT
VACANT LAND : 2500 SQ FT

CALCULATION OF THE PROPERTY TAX (UPIN: 3161502511234ABCD)

| MULTIPLICATIVE FACTOR OF COVERED AREA: | | MULTIPLICATIVE FACTOR OF VACANT LAND: | |
|--|--|---|--|
| Location Factor (LF): 0.75 | | Location Factor (LF): 0.75 | |
| Structural Factor (SF): 1.1 | | Age Factor (AF): 1 | |
| Usage/Ownership Factor (UF): 1 | | Usage/Ownership Factor (UF): 1 | |
| Age factor (AF): 0.85 | | Type of property (TP): Owner's Individual, | |
| Covered Area (CA): 8,000 Sq. Ft | | Vacant land Area (VL): 2,500 Sq. Ft | |
| ANNUAL PROPERTY VALUE (APV) OF COVERED AREA: | | ANNUAL PROPERTY VALUE (APV) OF VACANT LAND: | |
| APV: $UAV \times LF \times SF \times UF \times AF \times CA$ | | APV: $UAV \times LF \times UF \times AF \times VL$ | |
| APV: $6 \times 0.75 \times 1.1 \times 1 \times 0.85 \times 8,000 = 33,600$ | | APV: $3 \times 0.75 \times 1 \times 1 \times 2,500 = 5,625$ | |
| ANNUAL PROPERTY TAX (C.A) = 8% OF ANNUAL PROPERTY VALUE (C.A) | | $= 0.08 \times 33,600$ | |
| | | $= 2,688$ | |
| ANNUAL PROPERTY TAX (V.L) = 8% OF ANNUAL PROPERTY VALUE (V.L) | | $= 0.08 \times 5,625$ | |
| | | $= 450$ | |
| GROSS ANNUAL PROPERTY TAX (APT) : CA+VL | | $= 2,688 + 450$ | |
| | | $= 3,138$ | |
| EXEMPTION UNDER SPECIAL CATEGORY | | $= NA$ | |
| EXEMPTION FOR VACANT LAND | | $= 450$ | |
| PENALTY | | $= 0$ | |
| NET ANNUAL PROPERTY TAX (Gross APT - APT for Vacant Land) | | $= 3,138 - 450$ | |
| | | $= 2,688$ | |
| APPLICABLE REBATE (As per selected Period of Payment) | | $= 10\% \text{ of Net APT}$ | |
| | | $= 0.10 \times 2688$ | |
| | | $= 268.8$ | |
| PROPERTY TAX OF 3161502511234ABCD = (PROPERTY TAX-REBATE)+ PENALTY | | | |
| $= (2,688-268.8)+0$ | | | |
| $= 2,419$ | | | |

NOTE:- If property tax is below the ULB's lower limit, the lower limit value will be a payable property tax.




ANNEXURE-2

RECEIPT FOR PAYMENT OF PROPERTY TAX DUES

ULB NAME:- NAMBOL MC
ULB ADDRESS:- NAMBOL BAZAR

PRINTED ON:- 1st JUNE 29
ASSESSMENT YEAR:2024-25
PAYMENT PERIOD:- ANNUAL

OWNER'S NAME: MS. SONIA CHANU
PROPERTY ADDRESS: NAMBOL CHINGMANG,
BISNUPUR
WARD NO. XX
UPIN: 3161502511234ABCD
REGD MOBILE NO. 99XXXXXXX0

GROSS ANNUAL PROPERTY TAX :- ₹2300
EXEMPTION (SPECIAL CATEGORY) :- ₹0
EXEMPTION FOR VACANT LAND :- ₹230
REBATE :- ₹0
NET ANNUAL PROPERTY TAX :- ₹2070

BANK NAME :- BANK OF BARODA
BRANCH :- NAMBOL BRANCH
PAYMENT MODE:- CREDIT CARD
PAYMENT DATE :- 19/07/2024

This is to Acknowledge the receipt of Rs. _____/- (Rupees _____ only) towards the dues
for which the above details are furnished.

Note:

1. In case of disputes, please visit your concern Municipality Office.
2. All disputes shall be under the municipal jurisdiction.
3. Preserve all receipts for records.

"Pay on time, pay lesser tax"

"File your property tax Self-Assessment before 30th June of every year."

Visit:- www.propertytax.mn.gov.in



NAMBOL
MUNICIPAL COUNCIL

PROPERTY TAX
INVOICE

Invoice No : NMC-123-456
Date : JUNE 29, 2024
ASSESSMENT YEAR: 2024-25
PAYMENT MODE: ANNUAL

Invoice to :
MR. SOMEONE MEITEI
UPIN: 3161502511234ABCD
REGD MOBILE No. 99xxxxxxx5
Nambol Chingmang, Bishnupur

PAYABLE PROPERTY TAX
RS. 2419

UNIT AREA VALUE: 6
COVERED AREA: 8000 SQ FT
VACANT LAND : 2500 SQ FT

(Rupees Two thousand four hundred and nineteen only)

| PARTICULAR | MODE | QTY | TOTAL |
|--------------|--------|-----|--------|
| PROPERTY TAX | ANNUAL | 1 | 2688 |
| REBATE | -10% | 1 | -268.8 |
| PENALTY | 0 | 0 | 0 |

Payment Method : DEBIT CARD/ NET BANKING/CREDIT CARD/ UPI **Total : Rs.2419**

DERIVATION OF THE PROPERTY TAX (UPIN: 3161502511234ABCD)

MULTIPLICATIVE FACTOR OF COVERED AREA:

Location Factor (LF): 0.75
Structural Factor (SF): 1.1
Usage/Ownership Factor (UF): 1
Age factor (AF): 0.85
Covered Area (CA): 8000 Sq. Ft

ANNUAL PROPERTY VALUE OF COVERED AREA :

APV: $UAV \times LF \times SF \times UF \times AF \times CA$
 $APV: 6 \times 0.75 \times 1.1 \times 1 \times 0.85 \times 8000 = 33600$

MULTIPLICATIVE FACTOR OF VACANT LAND:

Location Factor (LF): 0.75
Age Factor (AF): 1
Usage/Ownership Factor (UF): 1
Type of property (TP): Owner's Individual
Vacant land Area (VL): 2500 Sq. Ft

ANNUAL PROPERTY VALUE OF VACANT LAND:

APV: $UAV \times LF \times UF \times AF \times VL$
 $APV: 3 \times 0.75 \times 1 \times 1 \times 2500 = 5625$

ASSESSED PROPERTY VALUE (after exempting APV of the vacant land for individual use as per the rule) : 33600

ANNUAL PROPERTY TAX = 8% OF ANNUAL PROPERTY VALUE = $0.08 \times 33600 = 2688$
REBATE= 10% OF PROPERTY TAX = $0.10 \times 2688 = 268.8$
EXEMPTION = 0
PENALTY = 0

PROPERTY TAX OF 3161502511234ABCD= (PROPERTY TAX-REBATE)+ PENALTY
= (2688-268.8)+0
= 2419

THANK YOU

