# Citizen's Charter 2021 of Assessment-Collection Department, KMC

The Kolkata Municipal Corporation has resolved to adopt for itself, and present to the citizens at large, the following citizen's charter for the Assessment-Collection Department with regard to the services that the said department provides to the citizens. The Assessment-Collection Department will ensure that the citizen's charter is prominently displayed in every office of the Assessment-Collection Department for the citizens' benefit. They will also ensure that this is given in website of KMC.

| Sl. No. | Specific Service Offered | Total Fees payable* | Time limit (Duration) for providing the service | Application Procedure # | ***Prescribed attestation authority*** *(in cases other than self attestation) :-* *Gr.-A Govt. officer/Notary Public/Category 'A' KMC officer /College Principal/ University Teacher/ Public Sector bank Manager / Post Master (in cases other than self attestation)* ***List of KMC Officers*** *:- enclosed in KMC website https:\\ kmcgov.in* **DOCUMENTS TO BE SUBMITTED WITH APPLICATION** | Offline application submitted to | Online application site | For inquiries contact | Contact for complaints/ suggestions |
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| | | | | | | *For office address and list of officers, please go to* ***https://www.kmcgov.in/KMCPortal/jsp/AssessmntContact.jsp*** | | | |
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| | | **(Subject to any change in schedule of Rates & Charges)* | | # (All plain paper applications should be addressed to Assessor-Collector concerned if not mentioned otherwise) | **General requirement :**<br>1. Mobile No., E-Mail ID (if any) in specific column of A-42 Form / A 75 Form or in the application<br>2. Copy of SAF (*Self Assessment Form*) acknowledgement slip, received after submission of SAF<br>3. 'No Outstanding Certificate' (NOC) from Assessment-Collection Department (on completion of all pending Periodic / Inter assessments, as applicable) for already assessed properties.<br>4. Self attested copy (both side of every page) of registered instrument(s) / Deed(s) of Conveyance/ Patta, where the vendor/ predecessor-in-interest is R.O.<br>5. Chronological chart in plain paper, duly signed by applicant(s) showing devolution of property from the Recorded Owner(s), as in Assessment Book/Register *[available at https//www.kmcgov.in, under KMC Departments > Assessment & Collection > Assessee Information Search/ Assessment Register ]* to the applicant(s) in plain paper where the vendor is not Recorded Owner.<br>6. In the case where the vendor is not R.O., self attested copy / copies of Registered link deed(s), in support of Chronological Chart, must be submitted. If unavailable, indemnity bond is to be submitted as per proforma of A42 form in Rs. 50 Stamp Paper.<br>7. Self declaration, as contained in A42 form, that the property is not acquisitioned, requisitioned by or vested in State Govt. or any other authority, till date.<br>8. Self declaration *(in respect of payment of prorata share of Property Tax)* as contained in A42 form<br>9. Photograph of the property/ properties from four corners, covering boundary, entrance, tank or factory (wherever exists), abutting road(s) on all sides. | | | | |
| | **Simple Mutation** | | | | | | | | |
| 1(a) | Mutation due to **succession** (intestate/ testamentary) | nil | 7 working days *( If there is no pending assessment )* | A42 Form duly filled up | 1. General requirements No. 1 to 7 (as applicable)<br>2. Self attested copy of death certificate of the Recorded Owner (RO) and other legal heirs (where applicable).<br>**Additional documents for Intestate –**<br>3. Affidavit (sworn before Notary Public or executive / judicial magistrate) of heirship specifically mentioning municipal premises number and assessee number & name(s) of (all) owners, died intestate<br>**Additional documents for Testamentary –**<br>4. Self attested copy of Will & Probate | The designated counter for mutation of the Asmt- Collection (A-C Deptt) office concerned. | https//www.kmcgov.in | Deputy Assessor-Collector (Dy.A-C) concerned | Assessor-Collector (A-C) concerned |
| 1(b) | Mutation due to transfer *(except transfer of flat under Co-OpSocieties Registration Act or WB Apartment Ownership Act)* | nil | 15 working days *( If there is no pending assessment )* | A42 Form duly filled up | 1. General requirements No. 1 to 7 (as applicable) | -DO- | -DO- | -DO- | -DO- |
| 1(c) | Mutation of flats [ u/s 178(2) (iii) of KMC Act 1980 ] registered under Co-operative Societies Registration Act 1973 | nil | 7 working days *( If there is no pending assessment )* | A42 Form duly filled up | 1. General requirements No. 1 to 7 (as applicable)<br>2. Copy of resolution of the Society accepting the applicant as member of the Society or approval of the Assistant / Deputy Registrar of the Co-operative Societies towards such resolution, duly certified by the Secretary / Chairman / Administrator of the Society<br>3. Photocopy of share Certificate duly certified /attested by the Secretary / Chairman / Administrator of the society showing transfer of certificate in favour of the applicant. | -DO- | -DO- | -DO- | -DO- |
| 1(d) | Mutation of flats [ u/s 178(2) (iv) of KMC Act 1980] registered under WB Apart-ment Ownership Act 1972 | nil | 7 working days *( If there is no pending assessment )* | A42 Form duly filled up | 1. General requirements No. 1 to 7 (as applicable)<br>2. Instrument C of West Bengal Apartment Ownership Act | -DO- | -DO- | -DO- | -DO- |
| 1(e) | Mutation of AUQAF property (Case No. with 'W") | nil | 4 months | A42 Form duly filled up | 1. General requirements No. 1 to 3 (as applicable)<br>2. Clearance from Auqaf Board Note : To be disposed of by respective Ward / Division | -DO- | https//www.kmcgov.in | Assistant A- C concerned | Dy. A- C concerned |

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| 1(f) | Mutation of thika / bustee premises and such premises with No. prefixing 'B','T' & *Assessee No. starting with '12', '22' & where premises recorded as 'Khatal' in KMC database and mutation is blocked.* | nil | 1 month *( If there is no pending assessment )* | A42 Form duly filled up | 1. General requirements No. 1 to 3 (as applicable)<br>2. Mutation Certificate / Clearance from Controller of Kolkata Thika Tenancy (CKTT)<br>3. Blue print plan with boundary description, plot area and structure area duly signed by applicant. | -DO- | https//www.kmcgov.in | Assistant A- C concerned | Dy. A- C concerned |
| 1(g) | Mutation of colony premises | nil | 1 month | A42 Form duly filled up | 1. General requirements No. 1 to 6(as applicable) & 8 in case of transfer of colony property<br>2. General requirements No. 1 to 5(as applicable) & 8 and copy of Death Certificate, if there is question of inheritance of colony property due to succession<br>3. Building sketch Plan signed by LBS & Patta Holder/ Occupier<br>4. Site Plan (in 1:200 scale) signed by LBS & Patta Holder/ Occupier | -DO- | | -DO- | -DO- |
| 2 | Mutation cum separation | nil | 60 working days *( If there is no pending assessment )* | A42 Form duly filled up | 1. General requirements No. 1 to 9 (as applicable) [Requirement No. 2 for the portion applied for separation only]<br>2. Separation site plan (in 1:200 scale), duly signed by LBS / Architect and the applicant, showing<br>a. the mother premises<br>b. the premises to be separated and demarcated (to be shown in different colors)<br>c. the entrance to each individual plot mentioning Road Width and toilet<br>d. the abutting road mentioning the road width<br>e. layout plan mentioning floorwise area for the constructed portion and / or of vacant land.<br>f. Location and area of waterbody (if any)<br>3. Any other document / link deed supporting the separation<br>4. Duly signed Self declaration *(in respect of payment of prorata share of Property Tax)* as contained in A42 form<br>5. 2 copies each of Location Plan (scale 1:4000) & Site Plan (scale 1:200) showing tank/factory area, if any.<br>6. If the premises is recorded in 'Tank List' (https://www.kmcgov.in/KMCPortal/jsp/WardWise Pond.jsp) and/or where tank exists physically, NOC from E & H Deptt., KMC, to the effect that separation of applied portion can be allowed and the record of 'TANK' (mentioning area) will not be affected by the separation<br>7. NOC from DG ( E&H) is required if the mother premises from which separation is sought, is in heritage list available at https://www.kmcgov.in/KMCPortal/downloads/Graded_List_of_Heritage Buildings_Grade_I_IIA_IIB.pdf)<br>**8.** If the nature of use of premises is recorded as 'FACTORY' but there is no existence of factory at present, conversion of character from factory to non factory is required, prior to separation**. In case the factory / workshop is running, no separation shall be allowed.**<br>9. In respect of Wards ( 57,58 and 101-144) where WBEA is applicable in that case before allowing separation a letter shall be sent to concerned ADMLR (South 24 Parganas) to get his comment / objection , if any, within 30 days from the date of receipt of the letter. | -DO- | | Deputy Assessor-Collector concerned | Assessor-Collector concerned |
| 3 | Mutation cum amalgamation<br><br>Below 500 Sq mt –<br>500 to <1000 Sq mt –<br>1000 to <1500 Sq mt –<br>1500 above Sq mt – | • Rs 600<br>• Rs 4000<br>• Rs 20000<br>• Rs 40000 | 60 working days *( If there is no pending assessment ))* | A42 Form duly filled up | 1. General requirements No. 1, 2 for whole property and 3 to 9, except 8 (as applicable), for all the premises for which amalgamation is sought<br>2. Duly signed Self declaration *(in respect of payment of prorata share of Property Tax)* as contained in A42 form<br>3. Any other document / link deed<br>4. Amalgamation site plan (in 1:200 scale), duly signed by LBS / Architect and the applicant, showing<br>a. The different premises sought to be amalgamated (each site and the total site are to be shown in different colors)<br>b. the entrance mentioning the road width<br>c. floor layout plans for the construction area<br>d. the area of each premise & the total premises<br>e. land area and covered area.<br>f. the abutting road mentioning the road width<br>g. Location and area of water body if any<br>Note : Before allowing amalgamation having land area more than 500 Sq.Mt. for proposed amalgamated plot of land, a letter shall be sent to concerned ULCA & LA Collector to get his comment / objection , if any, within 30 days from the date of receipt of the letter. | The designated counter for mutation of the Assessment-Collection (A-C Deptt) office concerned | | Deputy Assessor-Collector concerned | Assessor-Collector concerned |

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| 4 | Mutation and apportionment | nil | 30 working days *( If there is no pending assessment )* | A42 Form duly filled up | 1. General requirements No. 1 & 3 to 9(as applicable)<br>2. General requirements No. 2 for the portion applied for apportionment<br>3. Duly signed Self declaration *(in respect of payment of prorata share of Property Tax)* as contained in A42 form<br>4. Copy of sanctioned building plan ( if available)<br>5. Blue print plan (if there is no deed plan or sanctioned building plan) for the portion for which apportionment application is submitted, duly signed by LBS and owner(s),<br>6. In case of first time assessment, Possession Letter / Completion Certificate (issued by Building Department, KMC) or self attested photocopy of the first Meter Reading / MASD Bill alongwith current electricity bill issued to the premises owner / first occupant / applicant | -DO- | | Assistant. Assessor-Collector concerned | Deputy Assessor-Collector concerned |
| 5 | Fixation of liability percentage of taxes | Nil | 7 working days | Plain paper application | 1. General requirements No. 1 & 2(as applicable)<br>2. Layout Plan/ Building Plan showing the measurement of the total area under the assessee and the portion for which application is made<br>3. **Self attested copy** of documentary evidence (e.g. Registered Deed of Conveyance) showing devolution from the recorded owner(s) as in Assessment Book / Register *[available at https://www.kmcgov.in/KMCPortal/jsp/AssessmentReportPrint.jsp]* to the applicant(s) | Office of Assessor-Collector concerned | | -DO- | -DO- |
| 6 | Reconsideration of valuation due to change in occupancy | Nil | 60 working days | Duly filled up A 75 Form | 1. General requirements No. 1 & 2 (as applicable)<br>2. General requirement No.3 or copy of receipt for payment of 50% of principal due<br>3. Tenancy agreement or lease/sub-lease agreement / last rent receipt. In case the payment is made through cheque, bank statement is required.<br>4. Tenancy-surrender letter of tenant, if any.<br>5. Electricity bill, in case the premises remain vacant after the tenant being moved out<br>6. Any other document to prove that tenant no longer exists<br>7. The owner/ legal heir should submit floor wise area and the area of the portion into which the tenant has moved in / moved out | -DO- | | -DO- | -DO- |
| 7 | Change of mailing address | Nil | 7 working days ( it will be reflected in tax bill in the following year | Plain paper application addressed to A-C concerned signed by all co-owners | 1. General requirements No. 1 & 2 (as applicable)<br>2. Document furnishing proof of residence | -DO- | | -DO- | -DO- |
| 8 (a) | Cancellation of old bills and generation of fresh bills after book correction/data updation on receipt of order from **Municipal Assessment Tribunal (MAT)** and adjustment | Nil | 60 working days<br>(if review is not required) | Plain paper application | 1. General requirements No. 1 & 2(as applicable)<br>2. Certified Copy of MAT Order.<br>3. Original receipts of payments made against bills to be modified where payment is not reflected in computerized payment statement. In case the payment is made through cheque, bank clearance certificate is required. | Office of Assessor-Collector concerned | | Assistant Assessor-Collector concerned | Deputy Assessor-Collector concerned |
| 8 (b) | Cancellation of bills and issue of fresh bills in any other case (wrong entry of AV or use as commercial or covered area etc.) | Nil | 7 working days | -DO- | 1. General requirements No. 1 & 2(as applicable)<br>2. Bills, to be cancelled, in original / photocopy and relevant rate card<br>3. Original receipts of payments made against bills to be modified where payment is not reflected in computerized payment statement. In case the payment is made through cheque, bank clearance certificate is required. | -DO- | | -DO- | -DO- |
| 9 | Refund / Adjustment cases | Nil | 3 months | -DO- | 1. General requirements No. 1 & 2(as applicable)<br>2. Original payment receipts along with photocopy, paid against wrong bills.<br>3. In case the payment is made through cheque, bank clearance certificate is required.<br>4. Self attested copy (both side of every page) of Municipal Assessment Tribunal (MAT) order, if any (if review petition has not been filed by KMC)<br>5. If present RO is not MAT applicant, then NOC from original applicant<br>6. Duly filled in NEFT Mandate Form | -DO- | | -DO- | -DO- |

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| 10 | Cases of **rectification of errors** on any matter relating to Assessment / Collection Deptt. which deals with cancellation of assessment under section 192 of KMC Act 1980 | Nil | 3 months (If the case is not placed before F T S C) | Prescribed application form addressed to A- C concerned | 1. General requirements No. 1 & 2(as applicable)<br>2. Relevant documents relating to the application to substantiate the claim<br>3. Payment of at least 50 % of outstanding (if any) principal amount is mandatory.<br><br>[FTSC - Fast Track Settlement Committee] | -DO- | | -DO- | -DO- |
| 11 | Issuance **of various certified copies** like inspection book, assessment register etc. (*depending on the document sought) | *Ref:Schedule of Rates & Charges** | 10 working days | Plain paper application | 1. General requirements No. 1 & 3(as applicable)<br>2. Copy of Payment receipts for all current demands<br>3. Application must contain Phone Number & E-mail ID (If any) which will be uploaded in KMC Portal | -DO- | | -DO- | -DO- |
| 12 | Transfer of property from **colony to non colony** (other than separation/ apportionment/ amalgamation) | Rs.100 | 30 days | A42 Form duly filled up | 1. General requirements No. 1, 2 & 9(as applicable)<br>2. Self attested copy (both side of every page) of Deed/ Patta issued by Refugee Relief and Rehabilitation (RR&R) Department<br>3. Site plan duly signed by the applicant along with Secretary of Colony Committee (where it exists) or LBS where no committee exists.<br>4. Clearance certificate of outstanding P. Tax till the quarter of issuance of deed [ after completion of GR/ IR (if any) prior to that] | Designated counter of Assessment-Collection office concerned | | -DO- | -DO- |
| 13 | Assessment of **unassessed property** (plot area upto 5 Kathas) where clearance of KIT/ KMDA/ LA Collector is **not involved** | Nil | 2 months | A42 Form duly filled up | 1. General requirements No. 1, 2 & 9(as applicable)<br>2. Self attested copy (both side of every page) of deed<br>3. Clearance from Ch. Valuer & Surveyor, KMC to the effect that the property, in question, is not KMC Property<br>4. Copy of Records of Rights (ROR/ Parcha) in the name of the applicant or vendor.<br>5. B.L. & L.R.O mutation certificate in the name of the applicant (If ROR/ Parcha is not available)<br>6. Site plan (in 1:200 scale), duly signed by LBS / Architect and the applicant, showing the premises with boundary.<br>7. Location Sketch Plan (in 1:4000 scale) & Site Plan (in 1:200 scale) showing tank area, if any.<br>8. Affidavit-cum-Bond affirmed before Notery Public with declaration as per Proforma of A42 form, that the property is not acquired by State Govt. and in future if it is found acquired by State Govt., the mutation shall be liable to be cancelled without any prior intimation and no refund of Property tax , so paid, in that case shall be claimed.<br>9. Assessment will be completed on inspection of boundary wall (if necessary) | Office of Assessor-Collector concerned | | Deputy Assessor-Collector concerned | Assessor-Collector concerned |
| 14 | Assessment of **unassessed property** ( plot area more than 5 Kathas) where any clearance of KIT/ KMDA/ LA Collector is **involved** | Nil | 3 months | A42 Form duly filled up | 1. General requirements No. 1, 2 & 9(as applicable)<br>2. KMDA / KIT / Khasmahal Clearance/Certificate (for Ward Nos. upto 100) and B.L.& L.R.O Clearance/Certificate (for Ward Nos from 101 to 144) as applicable | Office of Assessor-Collector concerned | | Deputy Assessor-Collector concerned | Assessor-Collector concerned |
| 15 | Conversion of character of premises from **factory to non factory** / dwelling house | Rs.1000 | 60 days | Plain paper application | 1. General requirements No. 1, 2 & 9(as applicable)<br>**For total area less than 500 Sq mt.:**<br>2. Site plan (in 1:200 scale), duly signed by LBS / Architect and the applicant, showing the premises with boundary<br>3. A location sketch map (in 1:4000 scale) duly signed by LBS and applicant<br>4. Affidavit cum Indemnity Bond stating non-existence of factory in the premises<br>5. Self Assessment Form (SAF) duly filled up<br>**For total area 500 Sq mt. and above:**<br>6. All of above four documents (2 to 5), required for total area less than 500 Sq mt.<br>7. Clearance from Chief Inspector of Factories or Directorate of Labour. | -DO- | | Assistant Assessor-Collector concerned | Deputy Assessor-Collector concerned |
| 16 | Deletion of the word 'Godown' / 'Warehouse' from KMC books of records in respect of a premises | Rs.1000 | 60 days | Plain paper application | *Where the stand alone godown is not appertaining to any factory and not used as godown for industrial activity or the entire serving premises is not exclusively used as godown / warehouse*<br>1. General requirements No. 1, 2 & 9(as applicable)<br>2. Site plan (in 1:200 scale), duly signed by LBS / Architect and the applicant, showing the premises with boundary<br>3. A location sketch map (in 1:4000 scale) duly signed by LBS and applicant<br>4. Affidavit cum Indemnity Bond stating non-existence of Godown' / 'Warehouse in the premises | -DO- | | -DO- | -DO- |

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| 17 | Conversion of character of premises from Bustee to Pucca | Nil | 3 months *( If there is no pending assessment )* | Plain paper application | 1. General requirements No. 1, 2 & 9(as applicable)<br>2. Certificate / clearance / NOC from Controller of Kolkata Thika Tenancy (CKTT) to the effect that the premises does not come under purview of CKTT<br>3. Copy of building plan approved by appropriate authority, if any<br>4. 'No Outstanding Certificate' (NOC) from Assessment-Collection Department (on completion of all pending assessments, if any) | -DO- | | -DO- | -DO- |
| 18 | Conversion of character of premises from Tank to Land & N.O.C for separation, when Tank is recorded/Tank exists in mother premises | Nil | 3 months No change Suggested | Plain paper application to Director General (E&H) | 1. General requirements No. 1, 2 & 9(as applicable)<br>2. Site plan (in 1:200 scale), duly signed by LBS / Architect and the applicant, showing the premises with boundary<br>3. A location sketch map (in 1:4000 scale) duly signed by LBS and applicant<br>4. Affidavit cum Indemnity Bond stating non-existence of Tank / Pond in the premises | Office of D.G. (E & H) | | Dy. C.E. (E & H) | D.G. (E & H) |
| 19 | Issue of duplicate bill/ rate card | Nil | 1 working day | Plain paper application | 1. General requirements No. 1 & 2(as applicable)<br>2. Photocopy of last paid bill | Office of A-C concerned | | Assistant A- C concerned | Deputy A- C concerned |
| 20 | Issuance of mutation certificate/Duplicate mutation certificate | 1st copy – nil / Other copies Rs. 100/ copy | 2 working days | -DO- | 1. General requirements No. 1 & 3(as applicable) | -DO- | | -DO- | -DO- |
| 21 | Change of WARD of the premises | Nil | 3 months | Plain paper application | 1. General requirement No. 1 & 3 (as applicable)<br>2. Self Assessment Form (SAF) duly filled up considering proposed block and category<br>3. Site plan (in 1:200 scale), duly signed by LBS / Architect and the applicant, showing the premises with boundary<br>4. Location Plan in 1: 4000 scale<br>5. Certificate of Councilor of existing and proposed ward. | -DO- | | -DO- | -DO- |
| 22 | Certificate of detail of non-residential surcharge (with percentage ) for tenanted portion | Rs.200 | 7 working days | Plain paper application | 1. General requirements No. 1 & 2(as applicable)<br>2. Detailed area of the building specifying rent of tenant(s) with area occupied<br>3. Copy of latest tax receipt<br>4. Floor wise area of the premises<br>5. Rent paid by Commercial tenant with area occupied and /or as applicable | Office of Assessor-Collector concerned | | Assistant Assessor-Collector concerned | Deputy Assessor-Collector (Dy A-C) concerned |
| 23 | Mutation due to change in company's name | Rs.100 | 7 working days | A42 Form duly filled up | 1. General requirements No. 1 to 3(as applicable)<br>2. Certificate from registrar of companies<br>3. Self attested Document showing ownership of the premises or portion, applied for mutation | Designated counter of Asmt-Colln office | | -DO- | -DO- |
| 24 | Transfer from minor to major | Rs.100 | 7 working days | A42 Form duly filled up | 1. General requirements No. 1 to 3(as applicable)<br>2. Birth certificate/school leaving certificate<br>3. Notarized affidavit in respect of attaining as Major | -DO- | | -DO- | -DO- |
| 25 | Issue of letter of intimation | Nil | 1 working day | Plain paper application | 1. Mobile No.,E-Mail ID (if any), Assessee No. / Premises No.in the application<br>2. No supporting documents are required | -DO- | | Deputy A- C concerned | A- C concerned |
| 26 | Mutation under scheme of amalgamation of companies (with respect to several companies) | Rs.100 | 30 working days | A42 Form duly filled up | 1. General requirements No. 1 to 3(as applicable)<br>2. Scheme of amalgamation as approved by any competent court of law and vetted by Law Deptt. of KMC<br>3. Deed copy (2copies)<br>4. Affidavit *(in respect of payment of prorata share of Property Tax)* as per Proforma II of A42 form on stamp paper (Rs.10) | -DO- | | -DO- | -DO- |
| 27 | Suspense account intimation/ adjustment | Nil | 60 working days | Plain paper application | 1. General requirements No. 1 & 2(as applicable)<br>2. Original paid up receipts.<br>3. Bank clearance certificate ( In case the payment is made through cheque )<br>4. Indemnity Bond if payment receipt are not submitted in original and payment record is/are not available with KMC database | Office of Assessor-Collector concerned | | -DO- | -DO- |
| 28 | Furnishing information to Owner or Llessee or Sub lessee or occupier regarding Apportionment of Tax for land & building | Rs.200 | 15 working days | Plain paper application to A-C concerned, by owner / tenant | 1. General requirements No. 1 & 2(as applicable)<br>2. Deed of agreement for Lessee or Sub-lessee etc<br>3. Area of occupancy by applicant | -DO- | | -DO- | -DO- |

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| 29 | Exemption u/s<br>• 172 (property used for public worship, social welfare, public charity, medical relief etc.) ,<br>• 173 (diplomatic or consular mission),<br>• 425 K (heritage building) | Nil | 15 days | Plain paper application to A-C concerned | 1. General requirements No. 1 & 2(as applicable)<br><br>Sec 172- audited balance sheet and income expenditure statement for last three years<br>Self Assessment Form (SAF) duly filled up<br>Sec 173 – approval from state government or copy of earlier exemption, if any<br>Sec 425K – agreement with DG (PMU) that the property has been declared as heritage | -DO- | | Deputy Assessor-Collector concerned | Chief Manager (Revenue) or Assessor-Collector |
| 30 | Exemption u/s 173 A (property of ex-servicemen) | Nil | 15 days | Plain paper application to A-C concerned | 1. General requirements No. 1 & 2(as applicable)<br>2. Affidavit declaring that no other property is owned by the applicant in the state and the property is used for his own residential purpose only<br>3. employer's certificate | -DO- | | Deputy Assessor-Collector concerned | Assessor-Collector concerned |
| 31 | Processing of prayer for waiver of interest to the maximum extent of 50% and penalty of 99% | Nil | | In prescribed format addressed to Hon'ble Mayor | 1. General requirements No. 1 & 2(as applicable)<br>2. Current Letter of Intimation [ LOI ] | Hon'ble Mayor's Office | | -DO- | -DO- |
| 32 | Relief on recommendation of Hardship Redressal Committee u/s 173 B | Nil | | In prescribed format addressed to Hon'ble Chairman HRC | 1. General requirements No. 1 & 2(as applicable)<br>2. Current Letter of Intimation [ LOI ]<br>3. Supporting document if any) substantiating the cause of hardship<br>4. Income Certificate (of the family resides at / getting benefit of the proprty) from Local Councillor | Hon'ble Mayor's Office | | Deputy Assessor-Collector concerned | Assessor-Collector concerned |
| 33 | Exemption of Property Tax to the extent of 10 % u/s 172(1)(b)(Ia)<br>[for Senior Citizen, widow or deserted woman, physically challenged person] | Nil | 15 days | Plain paper application to A-C concerned | *1. General requirements No. 1 & 2*(as applicable)<br>*2. Self declaration by (owner/co-owner who attained the age of sixty years)/ (widow or deserted woman) /(physically challenged person) mentioning property detail & declaring*<br>*a) the property is self occupied (singly or jointly) and used solely for residential purpose*<br>*b) name of owner co-owner who attained the age of sixty years (age proof document required)/ widow (Original Death Certificate of husband alongwith relationship document)/deserted woman(Councillor 's Certificate)/Physically Challenged Person ( Govt. Certificate of Physical challenge by 50% or more.*<br>*c) Does not own /occupy any other residential provision in Kolkata or in case he/she owns/occupies more than one such property provide details and expressing desire for which property he/she likes to get exemption* | Hon'ble Mayor's Office | | Deputy Assessor-Collector concerned | Assessor-Collector concerned |

*Time limit for providing the services is subject to submission of all satisfactory documents # All forms are available at KMC website https://www.kmcgov.in

- The minimum width can be relaxed if the land created after separation is situated at the dead end.
- Tank filled land cannot be separated
- The statutory open space of a building should be provided with the building at the time of separation
- Land of a heritage building cannot be separated without the approval of MIC or recommendation of the Heritage Conservation Committee
- A Cemetery land or a Burial Ground land or a park or the River front or the land of an Educational Institution as referred to in the Land Use & Development
- Control Plan can't be separated or divided into plots
- Land under control of Auqaf Board cannot be mutated & separated without the approval of the respective authority
- For amalgamation, the ownership of the two lands should be same
- For heritage premises amalgamation and heritage - non heritage premises amalgamation requires approval from E & H Department after observing all formalities. In case of amalgamation, the the amalgamated Premises No. should be the No. of such premises having higher grade of heritage, that is amalgamated
- For conversion of tank to land prior approval from DG(PMU) is required [Office at 48 Market Street, Kolkata]
- For conversion of property from colony to non colony, patta from Refugee, Relief & Rehabilitation Department is required
- For conversion of property from Bustee to Non Bustee, clearance from Controller of Thika Tenancy [Office at Survey Building, 35 Gopal Nagar Road, Kolkata] and DG(Building) [Office at KMC Head Office, 5 S.N.Bannerjee Road, Kolkata] is required.
- Land/premises including 'Khatal' comprised in Thika Tenancies under the meaning of Sec. (4) of WB TT (A & R) Act 2001, cannot be mutated/ separated unless clearance from Controller, Kolkata Thika Tenancy is obtained.
- Assessment of unassessed property under ward no 66, 67, 89, 91, 93,94, 95, 96, requires clearance from Kolkata Improvement Trust/ Kolkata Metropolitan Development Authority.

This has the approval of Board of Administrators, KMC vide its Resolution/ Agenda Item No. BOA/MOA-19.4 dated 21-08-2021

(Binod Kumar)
Municipal Commissioner