

GOVERNMENT OF WEST BENGAL
Department of Urban Development & Municipal Affairs
“Nagarayan”
DF-8, Sector-I, Salt Lake, Kolkata : 700 064

No. 903 /MA/O/C-4/1M-31/2015 (Pt-IV)

Date :20.10.2020

NOTIFICATION

WHEREAS, in terms of Section 108 of the West Bengal Municipal Act , 1993 in terms of and Section 121 of the West Bengal Municipal Corporation Act,2006 (i) every building together with the site and the land appurtenant thereto comprised in a holding is assessed as a single unit;

- ii) All lands or buildings, to the extent these are contiguous or are within the same cartilage or are on the same foundation and are owned by the owner or co-owners as undivided property, is treated as one unit for the purpose of assessment under this Act;
- iii) Each residential unit with its percentage of the undivided interest in the common areas and facilities, constructed or purchased and owned by or under the control of any housing co-operative society registered under the West Bengal Co-operative Societies Act, 1983 (West Ben Act XLV of 1983), is assessed separately;
- iv) Each apartment and its percentage of the undivided interest in the common areas and facilities in a building is assessed separately and filed every land which is not built upon, comprised in a holding is assessed as a single unit;

AND WHEREAS, holding means land held under one title or agreement and surrounded by one set of boundaries in terms of Section 2(24) of the West Bengal Municipal Act,1993 and Section 2 (45) of the West Bengal Municipal Corporation Act,2006 ;

AND WHEREAS, an Online Property Tax web portal (www.holdingtax.co.in) of the Department of Urban Development Municipal Affairs has been functioning for delivering the property tax related information, sending property tax demands to the tax payers online and facilitating payment of property tax through online method by the property tax payers of different ULBs;

AND WHEREAS, the properties assessed for evaluation of property tax as covered under paragraph no. 1 of this Notification are uniquely identified by means of one unique holding number for a particular ward of a particular Urban Local Body;

THEREFORE, it is hereby publicly notified for information to all concerned that each and every such property of the Urban Local Body , assessed for evaluation of property tax as detailed in paragraph 1 above, which are included in the Database of the Online Property Tax that Urban Local Body , has a unique holding number for a distinct ward number of any particular Urban Local Body and it is serving as a searchable metadata in the said Portal.

This Notification shall take **immediate effect**.

By Order of Governor
Sd/-

Principal Secretary to the Govt. of West Bengal