**Chaklala Cantonment Board**

Computerized No: CCB/              Date: 2023

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 inform you that Annual Property Tax of your Bungalow/House/Property

No. Situated at      Cantonment Board Chaklala Cantonment Board has been proposed to be assessed/re- assessed w.e.f .u/s 64 (a) of the Cantt Act,1924. The

Detailed

Calculation is on the rear side of the 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 CANTT ACT, 1924**

**Property Details**

Plot Area        Covered Area       Year of Construction

**Valuation Details**

DC Valuation Rate (Rs/sft)        Cost of Construction (Rs/sft)

**Land Value** = Plot Area x DC Valuation Rate = Rs**.**

**Building Value** = Covered Area x Cost of Construction = = Rs**.**

**Property Value** = Land Value + Building Value = = Rs**.**

**Taxation Details**

**Annual Rental Value (ARV)** = Property Value / 20 = = **Rs.**

**Property Tax** = Notified Tax Rate% x ARV = 15% X = **Rs.**

 Special Rebate in Tax given by Cantt Board = 67%

 **Payable Property Tax (Rs) =**

Sec 64 (a)

Sec 64 (b)

**Cantonment Act 1924, Relevant Sections**

"In the Case of railway stations, hotels, schools, colleges, hospitals, factories and other building which a board decides to access under this clause, 1/20th of the sum obtained by estimated present cost of erecting the building of the estimated value of the land appertaining there to end”

"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"