



# The Mizoram Gazette

## EXTRAORDINARY

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#### NOTIFICATION

**No. B.1301 7/45/2024-UD&PA(LMC), the 1<sup>st</sup> November, 2024:** In the interest of public service and in accordance with Section 218(1) of the Mizoram Municipalities Act, 2015, as amended from time to time, and as adopted by the Board of Councillors of Lunglei Municipal Council in its meeting held on 1.10.2024 and approved by the State Property Tax Board in its meeting on 21.10.2024, the State Government is pleased to classify Lunglei municipal area into the following grades and fix the rate of property tax for each grade as shown below: -

Sl No.	Area/Locality Grading (Name of Localities)	Floor rate 3.42%	
		Zone	Rate
1	Chanmari, Venglai, Bazar , Electric veng, Ramthar, Serkawn.	A	20
2	Lunglawn, Zohnuai, Salem, Rahsi veng, Zotlang.	B	19
3	Pukpui, Venghlun, Farm Veng, Sethlun, Theiriatic, Saizakawn, Luangmual, College veng.	C	18
4	Hauruang, Hrangchalkawn, Lungpuizawl, Zobawk N, Zobawk S.	D	17

The Unit Area Value will be effective from the date of issue of this Notification.

The multiplicative factors to determine the Annual Property Value as specified in sub-rule (6) of rule 12 of the Mizoram Municipalities (Property Tax Management) Rules, 2014 would include the following:-

#### **1. Location Factor :**

The 'Location Factor' shall refer to the location of the property where the property abutted by categories of road or areas other than roads.

Sl No.	Location	Rate/unit
1	National Highway with Right of Way is 5 - 12 metre or State Highways with Right of way is 5 -8 meters	1.00

2	Major District Roads (MDR) would include roads with Right of Way is 5 - 8 meters.	0.90
3	Other District Roads (ODR) would include all others roads not listed above with Right of Way is 4 - 6 meters.	0.70
4	Any roads other than above would include village roads, stairways, hill slopes, having right of way less than 4 meters.	0.50

## 2. Structure Factor

The 'Structure Factor' shall refer to the nature of classification based on its construction type.

SI No.	Type of construction	Rate/unit
1	Vacant Land not being agriculture land with or without any commercial use	1.00
2	Building/Apartment having a height of 15m/49.2 ft or above with or without appurtenant open space.	2.00
3	Building/Apartment having a height of below 15m/49.2 ft with or without appurtenant open space, and further classified as - i) Ordinary (Kutch) Building ii) Semi permanent (semi kutch) Building iii) Permanent (Pucca) Building	0.50 0.70 1.00

## 3. Ownership and Usage Factor :

The 'Ownership and Usage Factor' shall refer to the nature of ownership and the manner of use by the occupier

SI No.	Nature of ownership/Manner of use	Rate / unit
1	Owners ' Residential use only	1.00
2	Owners ' Commercial Use only	2.00
3	Owners ' Mix Use	1.50
4	Tenants ' Residential Use only	1.50
5	Tenants ' Commercial Use only	3.00
6	Tenants ' Mix Use	2.50
7	Use by the State Govt./PSU/Local Government owned for officers and any other purposes (including residential quarters)	1.00

## 4. Age Factor :

The 'Age Factor' shall refer to the age of the property (for the covered space) since completion of

construction, that is the age of its construction as on the date of submission of the Return of Annual property value:

SI No.	Age of property	Rate/unit
1	Less than 10 years before	1.00
2	Between 10 and 25 years before	0.90
3	Between 25 and 50 years before	0.60
4	More than 50 years before	0.40
5	Declared Heritage Property by any authority like Govt. of India, Govt. of Mizoram, or by Organisations like UNESCO	0.00

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