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2. Definitions – In these unless there is anything repugnant to the subject or context:

- (a) “Act means Patna Municipal Corporation Act ,1951(Bihar Act XIII of 1952);
- (b) “Annual Rental Value “means the rent that a holding is capable of fetching over a period of one year;
- (c) “Published” means published in one Hindi and one English daily newspaper prominently in circulation in the corporation area;

(d) Commercial Holding;

These shall include any holding or part of a holding which is used as shop, market, for display and sale of goods either wholesale or retail. Office, storage and service facilities incidental to the sale of goods and located in the same holding shall be included under this group ;

(e) Industrial Holding;

This shall include any holding or part of holding or structure ,in which products, or material of all kinds and properties are fabricated assembled or processed like assembly plants, laboratories, power plants, smoke house ,refineries, gas plants , mills, dairies, factories, etc;

(f) Other words not referred in these rules shall have the same meaning in the Act.

3. Classification of holding –The holding in the corporation area shall be classified by the Corporation on the following criteria :-

(a) Situation of the holding-

- (i) Holding on the Principal Main Road,
- (ii) Holding on the main Road ,
- (iii) Holding other than sub-clauses (i)and (ii).

(b) Use of the Holding –

- (i) Purely residential,

- (ii) Purely commercial or industrial (whether self owned or otherwise),
 - (iii) Partly residential and partly commercial /industrial,
 - (iv) All Holding other than sub-clauses (i),(ii)and (iii).
- (c) Type of Construction –
- (i) Pucca building with R.C.C Roof,
 - (ii) pucca building with asbestos/corrugated sheet roof ,
 - (iii) All other buildings not covered in sub-clauses(i)and (ii).

(2) Subject to the approval of the State Government, the corporation may from time to time ,publish the list of principal main roads as well as main roads and if necessary modify the purposes of these Rules.

4. Methods of calculation of carpet Area for commutation of Annual Rental value of a holding –For the purpose of calculation of Annual Rental value of a holding of a holding , measurement of Carpet Area shall be calculated as under:-

- (i) Rooms- Full measurement of Internal Dimension,
- (ii) Covered Verandah – Full measurement of Internal Dimension,
- (iii) Balcony//corridor, Kitchen and store -50 per cent measurement of Internal dimension,
- (iv) Garrage – One –fourth measurement of internal dimension,
- (iv) Area covered by bath room ,latrines, portico and Staircase shall not form part of the Carpet area.

4. Power to fix the Rental value and the Annual rental value –
- (1)The rate of rental value per sq.ft shall be fixed by the Corporation with the prior approval of the state Government having regard to the situation use and the types of construction of the holdings.
- (2) The Annual Rental value shall be commuted as a multiple of the Carpet area and the rental value fixed under sub – rule(1)

(3) The rental value per sq.ft of Carper area for different classes of prior approval of the state government

6. Rate of tax – Tax shall be assessed on the basis of Annual Rental Value, on the following rates:

- (i) Holding tax – at the rate of 2.5 per cent of Annual Rental value,
- (ii) Water tax – at the rate of 2 per cent of Annual Rental value,
- (iii) Latrine tax – at the rate of 2 percent of Annual Rental value,

7. Power of Revision of Tax – The Corporation may revise the rate of tax on annual Rental value with prior approval of the State government.

8. Power of the State Government – if any difficulty arises in giving effect to these rules ,the Government shall in consistent with the provisions of these rules rules have power to issue any direction in the matter.

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