

Directorate of Municipal Administration, Mumbai, Maharashtra.

Urban Development Department (2)

Government of Maharashtra

Details of Levies, fees and rates of taxes levied by urban local bodies in Maharashtra

Date: - 19/03/2024

A) Levies and Fees

Sr. No.	Details of levies/fees	Sr. No.	Governing Act/Rules and Section thereof(whenever applicable)	Levies/Fees
1	To get extract of property tax	1	The Maharashtra Municipal Corporations Act, 1949 (Section 128A)	Section (3) of Maharashtra Right to Public Services Act, 2015 as well as provisions in respective municipal acts empowers urban localbodies to decide fees for delivery of these services. The levies/fees vary from urban local body to urban local body and are decided as per resolution passed by concerned municipality.
		2	The Maharashtra Municipal Councils,Nagar Panchayats and Industrial Townships Act, 1965 (Section 129)	
2	Transfer of property (name change including that of water connection in the same property) (Mutation) and transfer certificate of the same	1	The Maharashtra Municipal Corporations Act, 1949 (Taxation Rules Chapter 8 Rule 2)	
		2	The Maharashtra Municipal Councils,Nagar Panchayats and Industrial Townships Act, 1965 (Section 129)	
3	Getting Water Connection	1	The Maharashtra Municipal Corporations Act, 1949 (Section 189)	
		2	The Maharashtra Municipal Councils,Nagar Panchayats and Industrial Townships Act, 1965 (Section 219)	
4	Getting Trade License	1	The Maharashtra Municipal Corporations Act, 1949 (Section 376)	
		2	The Maharashtra Municipal Councils,Nagar Panchayats and Industrial Townships Act, 1965 (Section 280)	
5	Fire NOC	1	National Building Code, 2016	
		2	Maharashtra Fire Prevention and Life Safety Measures Act, 2006 and Rules, 2009	
		3	Unified Development Control and Promotion Regulations, 2020	
6	New Building Construction Permit	1	The Maharashtra Municipal Corporations Act, 1949 (Section 253)	
		2	The Maharashtra Municipal Councils,Nagar Panchayats and Industrial Townships Act, 1965 (Section 189(4)(A))	
		3	The Maharashtra Regional and Town Planning Act, 1966	
		4	Unified Development Control and Promotion Regulations, 2020	
7	Occupancy Certificate/ Completion Certificate of a Building	1	The Maharashtra Municipal Corporations Act, 1949 (Section 263)	
		2	The Maharashtra Municipal Councils, Nagar Panchayats and Industrial Townships Act, 1965 (Section 193(1)(B)(One))	
		3	The Maharashtra Regional and Town Planning Act, 1966	
		4	Unified Development Control and Promotion Regulations, 2020	
8	Cinema Shooting Permission	1	The Maharashtra Municipal Corporations Act, 1949	

Sr. No.	Details of levies/fees	Sr. No.	Governing Act/Rules and Section thereof(whenever applicable)	Levies/Fees
9	Sky-Sign Advertisement Permit	1	The Maharashtra Municipal Corporations Act, 1949 (<i>Section 244</i>)	<u>The details of the urban local body-wise levies/fess can be found below this table.*</u>
		2	The Maharashtra Municipal Councils, Nagar Panchayats and Industrial Townships Act, 1965	
		3	The Maharashtra Municipal Corporations (Regulation and Control of the Display of Sky-signs and Advertisement) Rules, 2022	
		4	The Maharashtra Municipal Councils, Nagar Panchayats (Regulation and Control of the Display of Sky-sign and Advertisement) Guidelines, 2023	
10	Mobile Tower Permission	1	The Maharashtra Telecom Infrastructures Guidelines for Urban Local Bodies, 2022	
11	Optical Fibre Permission	1	The Maharashtra Telecom Infrastructures Guidelines for Urban Local Bodies, 2022	

The details of the urban local body-wise levies/fess can be found with following link:

https://ulbdataportal.in/eodb_rts_charges

*Information of levies/fees as received from concerned urban local bodies. Please contact concerned urban local bodies for detailed scheduled of levies/fees.

B) Tax Rates

Sr. No.	Details of Tax	Sr.No.	Governing Act/Rules and Section thereof (wherever applicable)	Tax Rates										
1	Consolidated property tax (including watertax and other taxas allowed under the section)	1	The Maharashtra MunicipalCorporations Act, 1949 (<i>Section 129</i>)	<p>1. For Municipal Corporations:</p> <table border="1"> <thead> <tr> <th data-bbox="1178 415 1339 440">Tax</th> <th data-bbox="1339 415 2032 440">Rate</th> </tr> </thead> <tbody> <tr> <td data-bbox="1178 440 1339 667">General Tax</td> <td data-bbox="1339 440 2032 667">Not less than twelve per cent. of their rateable value [or of not less than 0.1 and not more than 1 per centum of their capital value, as thecase may be,] which may be levied,if the Municipal Corporation so determines [together with not less than one- eighth and not more than[two per centum] of their rateable value [or of not less than 0.01 and not more than 0.2 per centum of their capital value, as the case may be,] added to the general tax in order to provide for the expenses necessary for fulfilling the duties of the Municipal Corporation imposedor arising by or under clause (5) of section 63 and Chapter XVII</td> </tr> <tr> <td data-bbox="1178 667 1339 740">Water Tax</td> <td data-bbox="1339 667 2032 740">Percentage of rateable value [or their capital value as the case may be,] as the Municipal Corporation shall deem reasonable, for providing a water supply for the City.</td> </tr> </tbody> </table> <p>2. For Municipal Councils/Nagar Pachayats:</p> <table border="1"> <thead> <tr> <th data-bbox="1178 821 1339 846">Tax</th> <th data-bbox="1339 821 2032 846">Rate</th> </tr> </thead> <tbody> <tr> <td data-bbox="1178 846 1339 951">Property tax including water tax</td> <td data-bbox="1339 846 2032 951">The Council may pass a resolution to adopt levy of property tax on buildings and lands within the municipal area on the basis of capital value of the buildings and lands on and from such date, and atsuch rates, as the council may determine in accordance with the provisions of this Act.</td> </tr> </tbody> </table> <p>* Indicative provisions in act. Actual rates are decided by Valuation officer of the ULB.</p>	Tax	Rate	General Tax	Not less than twelve per cent. of their rateable value [or of not less than 0.1 and not more than 1 per centum of their capital value, as thecase may be,] which may be levied,if the Municipal Corporation so determines [together with not less than one- eighth and not more than[two per centum] of their rateable value [or of not less than 0.01 and not more than 0.2 per centum of their capital value, as the case may be,] added to the general tax in order to provide for the expenses necessary for fulfilling the duties of the Municipal Corporation imposedor arising by or under clause (5) of section 63 and Chapter XVII	Water Tax	Percentage of rateable value [or their capital value as the case may be,] as the Municipal Corporation shall deem reasonable, for providing a water supply for the City.	Tax	Rate	Property tax including water tax	The Council may pass a resolution to adopt levy of property tax on buildings and lands within the municipal area on the basis of capital value of the buildings and lands on and from such date, and atsuch rates, as the council may determine in accordance with the provisions of this Act.
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2	The Maharashtra Municipal Councils,Nagar Panchayats and Industrial Townships Act, 1965 (<i>Section 105</i>)													

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