

Guidelines for

SELFASSESSMENT

MUNICIPAL
COUNCIL

GENERAL RATES

Guidelines for self assessment for municipal rates

According to the Finance Act 2012, a ratepayer who has not received a claim for payment of general rate in respect of the financial year 2013 shall make a self assessment of his property as per the formula set out below:-

 $X = a \times b \times c$

where **X** is the amount of general rate payable

a is the floor area in square metres of the immovable property with a building thereon or is the area of the land in square metres where there is no building thereon;

b is the multiplication factor in rupee

c is the percentage at which the general rate is charged.

Determination of the appropriate multiplication factor to be applied in the above formula:-

(I) For properties where there is no building thereon

The multiplication factor can be determined from the table annexed where reference should be made to the particular zoning within the respective municipal area in which the immovable property is located and then the area of the land in square metres.

(II) For properties with a building used for residential purposes

The multiplication factor can be determined from the table annexed where reference should be made simultaneously to

- (i) the particular zoning within the respective municipal area in which the immovable property is located
- (ii) the area of the building in square metres and
- (iii) the type of building this has been classified as follows:-

Type A – Corrugated Iron Sheet (CIS) walls under Corrugated Iron Sheet (CIS) roof or Timber walls under Timber roof.

Type B – Concrete walls under Corrugated Iron Sheet (CIS) roof

Type C – Concrete walls under slab (concrete) roof.

(III) For properties with a building used for commercial/industrial purposes

The multiplication factor can be determined from the table annexed by the particular zoning within the respective municipal area in which the immovable property is located and/or use of the premises.

Vacoas -Phoenix -Zoning			
Mesnil	Yellow		
Castel (except streets listed below)	Yellow		
Engrais Martial Lane I, II and Teeluck lane	Green		
St Paul Avenue, St Paul	Yellow		
St Paul Lane	Green		
Petit Camp	Yellow		
Highlands	Yellow		
Phoenix (except streets listed below)	Yellow		
Morc Boucan & Palmerstone Road	Blue		
Belle Terre	Green		
Camp Fouquereaux	Yellow		
La Marie	Green		
Cinq Arpent	Green		
Henrietta	Green		
Glen Park	Green		
Vacoas Centre(Except streets listed below)	Blue		
Suffolk Lane & Imp. Wilson	Red		
Vacoas (Remaining)	Yellow		
Floreal(except streets listed below)	Blue		
Angus Road, Lucien de Chazal & Trait D'Union	Red		
St Paul Avenue Vacoas	Blue		
Allee Brilliant	Yellow		
Clairfonds	Yellow		
Carreau Laliane	Green		
Quinze Canton	Green		
Hollyrood	Green		
Camp Bombaye	Green		
Tres Bon	Green		

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Vacoas Phoenix- Bareland				
Extent	Zone			
(m2)	Green	Yellow	Blue	Red
	Rupees per square metre (Rs/m2)			
0-560	1.70	2.85	4.25	5.00
561-1139	1.55	2.55	3.85	4.50
1140-2110	1.20	2.00	3.00	3.50
>2110	1.10	1.75	2.65	3.00

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Vacoas Phoenix- Residential				
Zone- Red				
Area	Type A Type B Type C			
(m2)	Rupees per square metre (Rs /m2)			
0-25	50.50	76.00	93.00	
26-50	50.00	75.00	91.00	
51-75	48.50	71.50	86.00	
76-100	48.50	71.00	84.00	
101-125	48.00	70.00	82.00	
126-150	47.00	67.00	79.00	
151-175	46.00	65.00	77.00	
176-200	44.50	63.50	74.50	
201-225	43.00	61.50	72.00	
226-250	42.50	60.50	71.00	
> 250	41.00	59.00	69.00	

Zone- Blue			
Area	Type A	Type B	Type C
(m2)	Rupees per square metre (Rs/m2)		
0-25	46.00	70.00	86.50
26-50	45.50	68.50	84.00
51-75	44.50	66.00	79.00
76-100	44.50	65.00	77.50
101-125	44.00	64.00	75.50
126-150	43.00	62.00	73.00
151-175	42.00	60.00	71.00
176-200	41.00	58.50	69.00
201-225	40.00	56.50	67.00
226-250	38.00	56.00	66.00
> 250	37.00	54.00	63.00

Vacoas-Phoenix- Commercial				
Use	Zone-Blue	Zone-Yellow	Zone-Green	
Town Centre Shops	330			
Offices	235	170	113	
Banks	330	283		
Café, Video Clubs, Tobaco Shops	235	188	113	
Other shops	283	188	113	
Showrooms	330	283	170	
Hair saloon	188	140	113	
Hardware shop	330	235	140	
Restaurant	283	235	188	
Snacks	235	140	113	
Bar	188	140	95	
Workshops	140	113	95	
Stores	140	95	75	

Covered Parking Space Uncovered Parking Space

Rs 900 each Rs660 each