

USE		Rate of tax as per classification and Category (in rupees)			REMARKS
		Area classification	A category cities	B category cities	
1	2	3	4	5	6
Residential houses	For all except single storey houses built on land area up to 125 square Yard	Area 1	5.00 Per Sq Yard	2.00 Per Sq Yard	These rates are for built up area of ground floor. For the basement, first floor, other floors and vacant area, the rate will be fifty per cent of the rates specified in the column no 4/5.
		Area 2	3.00 Per Sq Yard	1.00 Per Sq Yard	
		Area 3	2 Per Sq Yard	-	
Flats	Having more than 500 square feet super area	Area 1	5.00 Per Sq Yard	2.00 Per Sq Yard	-
		Area 2	3.00 Per Sq Yard	1.00 Per Sq Yard	
		Area 3	2.00 Per Sq Yard	-	
Commercial buildings including Restaurants (except multiplexes, malls, marriage palaces)	Having 100 square feet land or below	Area 1	4.00 Per Sq Ft	3.00 Per Sq ft	These rates are for built up area of ground floor. For the basement, first floor, other floors and vacant area, the rate will be fifty per cent of the rates specified in the column no 4/5.
		Area 2	2.00 Per Sq Ft	1.50 Per Sq Ft	
		Area 3	1.75 Per Sq ft	-	
	Having 1000 square feet land or below but beyond 100 square feet land	Area 1	5.00 Per Sq ft	4.00 Per Sq ft	
		Area 2	3.00 Per Sq ft	2.00 Per Sq ft	
		Area 3	2.00 Per Sq ft	-	
	Having beyond 1000 square feet land	Area 1	6.00 Per Sq ft	5.00 Per Sq ft	
		Area 2	4.00 Per Sq	2.5 Per Sq ft	

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			ft		
		Area 3	3.00 Per Sq ft		
Multiplexes, Malls etc.		For All Areas	15.00 Per Sq ft	10.00 Per Sq ft	These rates are for Whole Built-up Area having Distinct Roof and/or partition and for all Floors
Marriage Palaces		For All Areas	6.00 Per Sq Yard	4.00 Per Sq Yard	These rates are for Whole area of Land
Industrial (any manufacturing unit), educational institutions, and Godowns	Having 4000 square yards land or below	For all areas	5.00 Per Sq Yard	4.00 Per Sq Yard	These rates are for built up area of ground floor. For the basement, first floor, other floors and vacant area, the rate will be fifty per cent of the rates specified in the column no 4/5.
	Having beyond 4000 square yards land	For all areas	7.50 Per Sq Yard	6.00 Per Sq Yard	
Government Building including Buildings of Government Undertakings, Boards or Corporations		Area 1	10.00 Per Sq Yard	4.00 Per Sq Yard	These rates are for built up area of ground floor. For the basement, first floor, other floors and vacant area, the rate will be fifty per cent of the rates specified in the column no 4/5.
		Area 2	6.00 Per Sq Yard	2.00 Per Sq Yard	
		Area 3	4.00 Per Sq Yard		
Institutional buildings (other than educational institutions,) including community, halls/centres, sports stadiums, social club, bus stands, golf clubs, and such like buildings used for public purpose		For all areas	7.5 Per Sq Yard	6 Per Sq Yard	These rates are for built up area of ground floor. For the basement, first floor, other floors and vacant area, the rate will be fifty per cent of the rates specified in the column no 4/5.

2) Cities shall be categorized as under :-

- (a) Cities of Amritsar, Jalandhar, Ludhiana, Patiala and Sahibzada Ajit Singh Nagar (Mohali) – A Category
- (b) All other cities --B Category