

GOVERNMENT OF MIZORAM
RURAL DEVELOPMENT AND ADMINISTRATION DEPARTMENT
 (Room No. 327, 3rd Floor, Building No. 1, Mizoram Secretariat, MINECO,
 Khatla-796001, Aizawl. Email: rdsectt1@gmail.com)



NOTIFICATION

Aizawl, the 23rd Sept., 2026

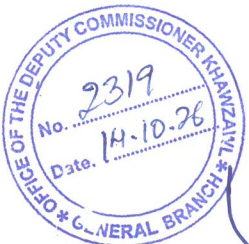
No. B-14011/10/2025-RD&AD(LAD)-Part(2) : In exercise of the powers conferred under sub-section (4) of Section 13 of the Mizoram (Village Councils) Act, 2025, and in supersession of Government Notification No. B.13016/5/2019-LAD/VC dated 19th May, 2025, the Government of Mizoram is pleased to fix the rates of property tax to be collected annually, with effect from 1st April, 2027, as follows:

Sl. No.	Type of Building	Rate
1.	Galvanized roofing sheet, colour coated steel roofing sheet, asbestos tile wall, wooden structure.	Rs. 100/- plus Rs. 50/- for each subsequent floor.
2.	Galvanized roofing sheet, colour coated steel roofing sheet, Brick or Autoclaved Aerated Concrete Block wall, RCC structure building	Rs. 150/- plus Rs. 50/- for each subsequent floor.
3.	Reinforced Cement Concrete building.	Rs. 200/- plus Rs. 100/- for each subsequent floor.

Duties of Village Councils :

The Village Councils shall perform the following duties in respect of the collection and utilisation of property tax:

- 1. Issue of Receipts:** The Village Councils shall issue proper receipts for the collection of property tax and shall retain the counterfoils thereof for record and verification.
- 2. Maintenance of Register:** The Village Councils shall maintain a proper register of property tax collection, containing the necessary particulars of the taxpayers, buildings and amounts collected, for the purpose of audit and inspection.
- 3. Utilisation of Property Tax:** The Village Councils shall obtain the approval of the Gram Sabha before utilising the property tax collected for developmental activities.
- 4. Submission of Annual Report:** The Village Councils shall submit an annual report on the collection and utilisation of property tax to the concerned District Local Administration Officer (DLAO).



Sd/-R. ZARZOSANGA

Commissioner & Secretary to the Govt. of Mizoram
 Rural Development and Administration Department

Memo No. B-14011/10/2025-RD&AD(LAD)-Part(2) : Aizawl, the 23rd Sept., 2026

Copy to:-

1. Secretary to Governor, Mizoram.
2. P.S to Chief Minister, Mizoram.
3. P.S to all Ministers/Speaker/Leader of Opposition/Ministers of State/Dy. Speaker/Dy. Govt. Chief Whip.
4. All members of Legislative Assembly, Mizoram.
5. Sr. P.P.S to Chief Secretary, Govt. of Mizoram.
6. All Administrative Heads.
7. Controller, Printing & Stationery Department, with 3 (three) spare copies for publication in the Mizoram Gazette.
8. All Deputy Commissioners.
9. All Heads of Departments.
10. Director, Local Administration, RD&AD for information & necessary action.
11. All District Local Administration Officers for information & necessary action.
12. All Village Council under, RD&AD Govt. of Mizoram for information & necessary action.
13. Website Manage, Directorate of Local Administration, RD&AD for information & necessary action.
14. Guard File.



(LALVENHIMA)

Deputy Secretary to the Govt. of Mizoram
Rural Development and Administration Department