

# PROPERTY TAX RETURNS AND RATION CARDS

## Essential Data for Planners

Planners should focus on “essential” rather than a host of “desirable” or other data. That was the main thrust of a message published in GIM International, Vol. 20, No. 1. The same authors have now completed a study to further underpin their premise. Property Tax Return forms, together with Ration Cards, can provide about 75% of all “essential” data needed by planners. Minor additions might augment this to about 90%, thereby cutting acquisition costs and data redundancy.

Planners going about their daily business of planning, monitoring, management, implementation, and so on, presently collect data from primary surveys and secondary data from various sources. Infrastructure utilities collect data separately in a similar way. Lack of co-ordination leads to duplicate collection of the same or similar data in differing formats, and also causes survey bias. The absence of an authentic and authoritative database thus results in waste of time, effort and money. A better method is to use Property Tax Return (PTR) in combination with Ration Cards as authentic data sources. In New Delhi, Ration Cards give citizens access to subsidised food grain, and serve as proof of residence.

### Self-assessment

The Municipal Corporation of Delhi (MCD), India, in a move to reform the administration of property tax laws, recently introduced the Unit Area Method of property taxation under which owners are expected to self-assess their tax, fill in the PTRs and e-file the PTR form and the tax to MCD. These PTRs are based on objective factors such as area, occupancy, age, use and building structure. Tax assessment covers all property, regardless of land use, built or vacant, resulting in a relatively extensive database free from biases and uniform in format. It may also encourage the use of more innovative sources and computer-based technologies. The introduction of PTRs can therefore provide a great opportunity for MCD, and provide planners with much of the data they need, releasing them from arduous personally time-consuming and costly data-acquisition procedures.

### Case-study

To test the feasibility of our ideas we carried out a case-study on the suitability of PTRs and Ration Cards as data source for planners, focusing on residential properties only. Sample PTRs were used as input to a Planning Information System/Municipal Information System, and their support for institutional tasks identified. The results revealed that about 50% of “essential data” required for planning could be directly obtained from PTRs. However, the majority of this data concerns physical aspects and covers only limited socio-economic data. For this another commonly available and authentic data source was used: the Ration Card, which is now computerised so that citizens can fill in the form on the internet ([delhigovt.nic.in](http://delhigovt.nic.in)). Use of the Ration Card augmented the essential planning information, boosting it from 50% to 75%. Our experience and findings equip us now to suggest improvements in the PTR forms: with minor additions, PTRs and Ration Cards can provide about 90% of all “essential” planning information.

### Asset

Different types of planning require additional as well as essential data. Each PTR concerns an individual property, and PTR data can therefore be aggregated to any level. For Layout Planning and Area Planning, which we considered using as study area Shalimar Bagh, lying in the Rohini MCD Zone, PTRs were shown to be a tremendous asset. We also developed a conceptual model of the Municipal Information System with as integral part PTR data and suggested linking the PTR database to the Delhi Development Authority database through Identifiers.

### Concluding Remarks

PTRs and Ration Cards are able to speed up planning and reduce or even avoid delays in the planning process. Their use in other Indian cities would result in important input for the National Urban Information Systems (NUIS) scheme of the Ministry of Urban Development, Government of India.

### Further Reading

- ITPI, 1996, Urban Development Plans Formulation and Implementation Guidelines, Vol. I, ITPI and Ministry of Urban Development, New Delhi.

- Mahavir, 2006, Focus on Essential Data: Improving Plan-making by Selective Collection of Geo-Information, GIM International, Vol. 20, No. 1.

<http://delhigovt.nic.in>

<http://www.mcdonline.gov.in/> - detailed Property Tax Return applicable in the Municipal Corporation of Delhi.

<http://delhigovt.nic.in/dept/pubserv/rationCard.asp> - Application Form for a new Ration Card form the Department of Public Distribution

