



ELCITA

Ref: ELCITA NOTIFICATION/002/2026-2027

Date: 26 March 2026

NOTIFICATION

PROPERTY TAX, USER FEES AND OTHER LEVIES FOR THE FINANCIAL YEAR 2026-27

In exercise of the powers conferred under the provisions of the Karnataka Municipalities Act, 1964 and other applicable laws, and in accordance with the notifications, guidelines and orders issued by the Government of Karnataka from time to time, the Electronics City Industrial Township Authority (ELCITA) hereby notifies the Property Tax, User Fees, Service Charges and other levies applicable within its jurisdiction for the Financial Year 2026-27 (01 April 2026 to 31 March 2027).

This Notification shall apply to all properties situated within Electronics City Phase I, Phase II and Phase III.

This Notification covers:

1. Property Tax under the Capital Value System (CVS)
2. Government Cess on Property Tax
3. Safety & Traffic Management Charges
4. Infrastructure Charges
5. Solid Waste Management (SWM) User Fee and Surcharge
6. CISF Charges
7. Service Charges for Properties Exempt from Property Tax

The rates and methodology prescribed herein are intended to ensure equitable contribution, financial sustainability of civic infrastructure, transparency in assessment, and continued provision of quality municipal and security services.

1. PROPERTY TAX – CAPITAL VALUE SYSTEM (CVS)

The Capital Value System (CVS) shall continue to be adopted for determination of Property Tax for FY 2026-27 in accordance with Government of Karnataka Notification No. 292724 DMA/DEV/TAX/3/2020 dated 19 February 2021 and other applicable guidelines.

1.1 Statutory References

The CVS method is adopted in pursuance of:

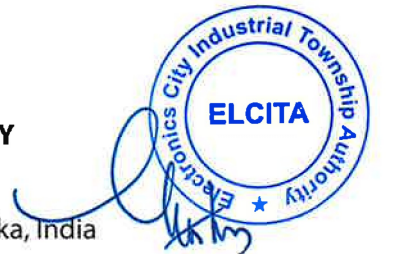
1. GoK Notification No. 292724 DMA/DEV/TAX/3/2020 dated 19-02-2021.
2. Guidance Value notifications issued by the Stamps and Registration Department under Section 45B of the Karnataka Stamp Act, 1957.
3. PWD guidelines on construction cost as per Karnataka Gazette No. N&M/CVC/99/2023-24 dated 27-09-2023.

ELECTRONICS CITY INDUSTRIAL TOWNSHIP AUTHORITY

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Sy. No. 7(P), West Phase, Electronics City, Bengaluru - 560100, Karnataka, India

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1.2 Components Considered Under CVS

The following factors are considered:

- Guidance Value of land
- Applicable Rate of Tax
- Construction Cost as per PWD guidelines
- Year of construction (for depreciation)
- Number of floors
- Land occupied by building and vacant land

1.3 Guidance Value

Electronics City was formed by KIADB through acquisition from three Panchayats, namely:

- Doddathoguru
- Konnappana Agrahara
- Hebbagodi

The applicable guidance values are:

- Doddathoguru KIADB Area – ₹51,500 per sq. m (₹4,784 per sq. ft.)
- Konnappana Agrahara KIADB Area – ₹46,350 per sq. m (₹4,306 per sq. ft.)
- Hebbagodi KIADB Area – ₹46,350 per sq. m (₹4,306 per sq. ft.)

For property tax calculation, 25% of the applicable Guidance Value shall be considered, as prescribed.

1.4 Rate of Tax

As per Government guidelines:

- Buildings: 0.20% to 1.50% of 25% of Guidance Value
- Vacant Land: 0.20% to 0.50% of 25% of Guidance Value

For FY 2026–27, the Management Committee has approved an overall average increase of approximately 3% in aggregate property tax collections. The applicable rate within the prescribed statutory range shall be adjusted appropriately, property-wise where necessary, to achieve this objective.

1.5 Construction Cost

For properties with Occupancy Certificate issued on or before 31 March 2023:

- Ground Floor – ₹1,364.72 per SFT
- Upper Floors – ₹1,207.72 per SFT
- Basement – 66% of ground floor cost

For properties with Occupancy Certificate issued on or after 01 April 2023:

- Ground Floor – ₹3,500 per SFT
- Upper Floors – ₹3,000 per SFT
- Basement – 66% of ground floor cost





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1.6 Depreciation

Depreciation shall be calculated at approximately 1% per year as per Government guidelines.

- Where documentary proof is available, actual year of construction shall be considered.
- Where proof is not available, the year 2013 (year of formation of ELCITA) shall be considered for depreciation purposes.

1.7 Land Occupied and Vacant Land

- Land covered by plinth area shall be treated as land occupied by building.
- Remaining land shall be treated as vacant land.
- Up to 1,000 SFT of vacant land adjacent to buildings shall be exempt.
- Vacant land exceeding 1,000 SFT shall be taxed within the permissible range.

1.8 Government Cess

A Government Cess of 26% shall be levied on Property Tax.

2. SAFETY & TRAFFIC MANAGEMENT CHARGES

In exercise of its administrative responsibility to provide coordinated traffic and safety infrastructure within its jurisdiction, ELCITA hereby notifies:

- ₹1.75 per SFT per annum on built-up area.
(Same as last year)

3. INFRASTRUCTURE CHARGES

For maintenance and upgradation of civic infrastructure:

- Up to 20,000 SFT – ₹0.75 per SFT
- Above 20,000 SFT – ₹1.00 per SFT
(Same as last year)

4. SOLID WASTE MANAGEMENT (SWM) USER FEE

In exercise of powers under Section 364F (5) of the Karnataka Municipalities Act, 1964 read with Solid Waste Management Rules, 2016, the SWM User Fee is revised as follows.

4.1 Short Title and Commencement

This may be called the ELCITA SWM User Fee (Amendment) Notification, 2026. Effective from 01 April 2026.



4.2 Revised SWM User Fee Structure

Sl. No.	Built-up Area (SFT)	Permissible Quantity (Kg/Month) (Dry/Wet/Mixed)	User Fee (₹ per annum)
A	Fully Vacant Land	One tractor load garden waste/week	18,000
B	1 – 2,000	100 / 100 / 50	21,000
C	2,001 – 5,000	200 / 200 / 100	78,000
D	5,001 – 25,000	400 / 400 / 200	1,20,000
E	25,001 – 50,000	600 / 600 / 300	1,56,000
F	50,001 – 1,00,000	800 / 800 / 400	2,10,000
G	1,00,001 – 3,00,000	1,000 / 1,000 / 750	2,58,000
H	3,00,001 – 7,00,000	2,500 / 2,500 / 1,000	4,00,000
I	7,00,001 – 10,00,000	3,000 / 3,000 / 2,000	5,00,000
J	Above 10,00,000	5,500 / 4,500 / 3,000	6,00,000

4.3 Surcharge for Excess Waste

- ₹5.50 per kg for excess wet and mixed/reject waste.
- Applicable beyond slab limits.
- To be assessed and billed quarterly, by ELCITA.

All other provisions of previous SWM notification remain unchanged.

5. CISF CHARGES (MANDATORY)

Security services of the Central Industrial Security Force (CISF) have been deployed in Electronics City since 2010.

To ensure equitable and sustainable funding of security services, and in furtherance of ELCITA's responsibility to maintain public safety and infrastructure protection, CISF Charges are hereby notified as a mandatory levy with effect from 01 April 2026.

5.1 CISF Slab Structure

Built-up Area (SFT)	Rate (₹ per SFT)
0 – 20,000	NIL
20,001 – 50,000	0.30
50,001 – 1,00,000	0.75
1,00,001 – 2,50,000	1.50
2,50,001 – 5,00,000	3.00
5,00,001 – 10,00,000	4.00
10,00,001 – 25,00,000	4.50
Above 25,00,000	5.00

This structure ensures progressive contribution while protecting smaller units.

6. SERVICE CHARGES – EXEMPT PROPERTIES

Certain properties within ELCITA jurisdiction are exempt under Section 94(1A) of the Karnataka Municipalities Act, 1964.

In exercise of powers under Section 94(1A) (2) read with Section 364J (1), ELCITA hereby notifies:





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- Service Charges shall be levied at 75% of the Property Tax that would have been payable if not exempt.
- Applicable from 01 April 2026.

Government properties not used for residential, commercial or industrial purposes remain exempt.

7. PAYMENT, INTEREST AND COMPLIANCE

- All taxes and levies shall be paid on or before 30 June 2026.
- Delay shall attract interest at 24% per annum, calculated for the period of delay.
- Built-up area shall be based on self-declaration.
- Any discrepancy found upon verification shall attract differential demand, interest and penalties as permissible under law.
- Recovery proceedings may be initiated for unpaid dues.


Demand Notes shall be issued on or before 15 April 2026.

8. MODE OF PAYMENT

The following modes of payment are available: -

S. No.	Mode of Payment	Details
1	Cheque / DD	Cheque / DD favoring “ Electronics City Industrial Township Authority ” to be delivered to ELCITA’s Office at #13(P) & 18(P), West Avenue 8, Phase 1, Electronics City. BENGALURU 560 100.
2	Net banking (Please mention the name of your organization and the specific service towards which the payment is being made in the remarks column while making online payments)	1. RTGS / NEFT – ICICI BANK Name of Account holder – Electronics City Industrial Township Authority Branch – Electronics City Branch Account Number – 036005006618 IFSC CODE – ICIC0000360 2. RTGS / NEFT – STATE BANK OF INDIA Name of Account holder – Electronics City Industrial Township Authority Branch – Electronics City Branch Account Number – 42721960389 IFSC code: SBIN0063971

Any clarifications regarding the above can be obtained through e-mail to prasanna.b@elcita.in or in person at ELCITA Office during working hours.


Authorized Officer
Electronics City Industrial Township Authority

