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# **Lesson Learned from the Workshop by Nepalese Team**

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Nepal

# Topics Covered in Workshop

- National spatial data infrastructure
- Spatial data collection with GIS technology
- Integrated land information system
- Land tenure management and land value assessment system
- Spatial data utilization with NSDI
- **Property Tax Management System**
- Climate smart cities and digital twins

# Property Tax in Nepal

- In Nepal, House and Land Tax was collected by Local body based on the House and Land Tax Act, 1962 and House and Land Tax Rules, 163.
- After the constitution of Nepal in 2015, There are 753 Local Governments (LG) collect Property Tax (PT) based on own legal framework.
- Now, in Nepal, there are 753 Local Governments which include six Metropolitan Cities, 11 Sub Metropolitan Cities, 276 Municipalities and 460 Rural Municipalities.

# Property Tax in Nepal

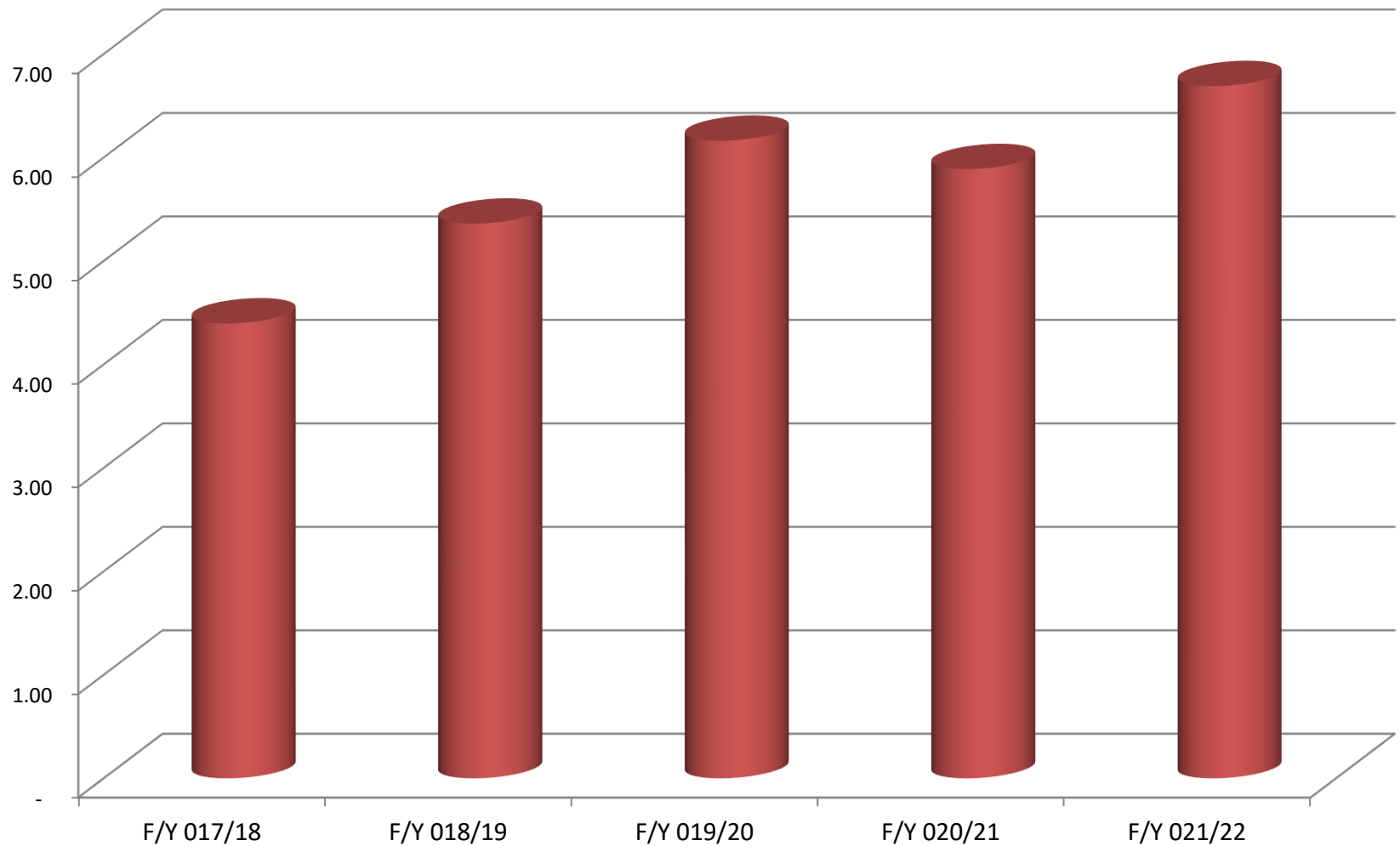
- Property tax is paid on property owned by an individual or other legal entity, such as a corporation.
- It is calculated by a local government where the property is located and paid by the owner of the property. The tax is usually based on the value of the owned property, including land and building.
- Local Governments in Nepal, PT is measured derived from the area of land and structure of house. It also considered the value of land and structure. It has been excluding tangible personal property that is movable, like vehicles and equipment.

# Property Tax in Kathmandu Metropolitan City (KMC)

- KMC has been collecting property tax from the owner property since in 1994.
- It is a major source of own revenue in KMC.
- It can be measured derived from this criteria;
  - Area of lands are divided into 183 categories based on the valuation of land.
  - Building are divided into six categories based on the structure.
  - Deprecation of buildings are also considered based on the life and structure of buildings.
- It contributes 8.37 % of total revenue and 29.03 % of own revenue in (FY) 2021/022.

# Property Tax Collection in KMC

(USD in Million)



# Property Tax Collection in KMC

- KMC has been used a Revenue software whereas all data are automatically kept after registering the information of taxpayer.
- It is a new database system has been applying for only four years.
- It is also accessible to the taxpayer for online payment using this feature.
- Only 283,000 taxpayer registered on this system including around 125,000 from property tax.
- A round 18% property taxpayer are not registered on this system while they come to pay tax they must registered.

संकेत: ०१-३१-०००७ पुरानो आन्तरिक संकेत नं.: ४४६ नयाँ आन्तरिक संकेत नं.: ३६५ पुरानो करदाताको किसिम: व्यक्तिगत वडा नं.: १ भुक्तानी गर्ने बाडो: Please Select पुरा नाम: शोफिया पाण्डे Name: Sophiya Pandey करदाता करको प्रकार: Please Select

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**स्थायी ठेगाना** **+ अन्य करदाता**

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**हालको** प्रदेश जिल्ला गा.पा./न.पा. वडा नं. बागमती प्रदेश काठमाडौं काठमाडौं महानगरपालिका १

**अस्थायी ठेगाना** ☒ अनुकरण गर्ने ☐ अंचल जिल्ला गा.वि.स./न.पा. वडा नं.

**सुरक्षित गर्नुहोस** **बन्द गर्नुहोस**

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बिहीन, कालिका १७,२०७१ ११:२८:२१ विहानी Thursday November 3, 2022

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कोड: पुरानो आन्तरिक संकेत नं. नाम: Name: खोज्नुहोस्

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Advance search

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# Key Lesson Learn from Workshop

- Digital twins technology
- Enhance new ideas on 3D data on Lazar Survey Mapping
- Good coordination between government institution for providing One Door Service to the people
- Getting more knowledge on Land Management and NSDI practices from expert as well as participants
- Getting additional knowledge on Property Tax considering LBS, GBS, CAMA and many more.

# Most relevant session and why?

- Land use planning is a most relevant session
- Completed the land use zoning into ten categories
- Nepal government finished LUM and delegated to LG for updating and implementation
- LGs are facing more challenging for updating on it.
- We have seen Korean and other countries practices which supports us to enhance our knowledge.

# Ongoing/Proposed Project

- There are more ongoing projects; LiDAR Project, Implementation of Land Use Plan, Integrated NSDI, Cadastral Survey Application System
- One of the important project is upgraded the Property Tax System in Nepal
- We also discussed to ADB Team to join with us a plan has been made coming December in Kathmandu for study visit



**Thank You !**