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First Session Tenth Parliament Republic of
Trinidad and Tobago

HOUSE OF REPRESENTATIVES

BILL

AN ACT to repeal the Property Tax Act, 2009 (Act No. 18 of 2009), to re-enact the Lands and Buildings Taxes Act (Chap. 76:04) and Part V of the Municipal Corporations Act (Chap. 25:04) which were repealed by the Property Tax Act, 2009 and to reverse some of the amendments made by the Valuation of Land (Amendment) Act, 2009 (Act No. 17 of 2009)

THE LANDS AND BUILDINGS TAXES BILL, 2011

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THE LANDS AND BUILDINGS TAXES ACT, 2011

Explanatory Note

(These notes form no part of the Bill but are intended only to indicate its general purport)

This Bill seeks to re-enact the provisions of the repealed Lands and Buildings Taxes Act, Chap. 76:01. The repealed Act (1) to make provision for the re-instatement of the Assessment Roll in force at the time of the repeal of the repealed Act and to give the Commissioner of Valuations under the Valuations of Land Act to conduct the valuations required to be performed under this Act.

The Bill contains forty-five clauses.

Clauses 1 and 2 of the Bill would provide the short title and interpretation clauses.

Clause 3 of the Bill would provide for the raising of taxes on all lands and buildings in Trinidad and Tobago except those not being within the cities of Port-of-Spain and San Fernando and the Boroughs of Arima, Chaguanas and Point Fortin. The amount to be levied in respect of land is set out in paragraph (a) of subclause (1) and in respect of buildings in paragraph (b) of that subclause.

Subclause (2) sets out certain categories of lands and buildings that are exempt from taxes under this Act and goes on to empower the Minister to increase the rates above what is provided for under subclause (1) but in no instance should it be more than ten per cent.

Clause 4 of the Bill would provide for when taxes becomes payable.

Clause 5 of the Bill would require the owner of all land which is subject to and in a Ward in which there is a highway authority to make a return specifying the name of the occupier of such land or any part thereof and the owner and occupier of the building on the land and the annual value of the building. This information when received and file will form part of the assessment roll for the particular Ward in which the land and building is situated.

Clause 6 of the Bill would require all persons who come into possession of any land or building within one month of so coming into possession to make a return to the District Revenue Officer specifying the land and building, the local situation and annual value of such building, the quantity, extent and cultivation of the land and the title under which the possession has been acquired.

Clause 7 of the Bill would provide that the owner of land or building who fails to make a return or makes a return which is untrue is liable on summary conviction to a fine of four hundred dollars. The conviction has a three year statute bar.

Clause 8 of the Bill would require the District Revenue Officer to prepare an assessment roll for each Ward in his district. He compiles the assessment roll from returns received by him and from the lists furnished him by the Registrar General. The clause goes on to set out what is contained in the assessment roll.

Clause 9 of the Bill would empower the District Revenue Officer in determining the annual taxable value of any building to use the amount of the annual rent that a tenant may reasonably be expected to pay for the building and all machinery and plant therein whilst having regard to the purpose for which the building is used or for which it is suitable.

The clause goes on to allow the District Revenue Officer to use the present capital value of the building or machinery and plant therein to calculate the annual taxable value.

Clause 10 of the Bill would empower the Commissioner of Valuations to conduct valuations on behalf of the District Revenue Officer for the purpose of determining the annual taxable value.

Clause 11 of the Bill would empower the District Revenue Officer and the Commissioner of Valuations in valuing any rented building to make deductions or allowances but in respect of voids and loss of rent, as he thinks proper.

Clause 12 of the Bill would provide that it is not necessary to have the local situation of a building in land or the extent to which land occupied with or appurtenant to any building in the enumerations of an assessment roll.

Clause 13 of the Bill would require the District Revenue Officer to publish an assessment roll on 15th February of the year in which the roll came into operation. The clause goes on to provide that such a list will continue for fourteen years.

Clause 14 of the Bill would require the District Revenue Officer to sign every assessment roll and amended assessment roll, publish same so that it can be inspected by the public.

The clause goes on to provide that the assessment roll and amended assessment roll would come into operations thirty days after it is published.

Clause 15 of the Bill would require the District Revenue Officer after the publication of the assessment roll to issue to every taxpayer a Notice which would specify the location of the premises subject to tax, the amount of tax and the day in which the tax becomes due and payable. The clause goes on to provide other requirements to be included in the Notice where the tax is not paid by 30th June. The clause also provides that the failure to send the Notice or the non-receipt of the Notice does not affect the liability for the tax or the validity of any tax or any warrant of distress or forfeiture.

Clause 16 of the Bill would provide that the fact that lands or buildings are omitted from the assessment roll does not relieve the owner from liability. The clause goes on to provide that omitted lands and buildings may be added to the roll at any time while the roll is in operation and the owner is thereby liable to pay the tax for the year in which the addition is made and for any preceeding period. The District Revenue Officer is required to give notice to the owners of the omitted lands and buildings of the amount of tax assessed and such tax become due and payable thirty day from the date of the notice.

The clause goes on to provide that where an assessment roll or amended roll is compiled and a new building is erected, the District Revenue Officer shall as soon as the building is substantially completed and capable of being used for the purpose for which it was erected, fix the annual rateable value. The amount payable in such instances are proportionate to the period from the date of completion to the end of the year.

Provision is also made for calculating the difference in rate payable where the premises were already assessed before the new building valued under this section was erected.

Clause 17 of the Bill would allow the owner of any lands or buildings assessed under this Act to object in writing to the District Revenue Officer about the assessment on the grounds of unfairness or incorrectness within thirty days of publication of the assessment roll.

Clause 18 of the Bill would empower the District Revenue Officer in hearing an objection, to determine the objection or alter and amend the assessment. This decision of the District Revenue Officer is binding and conclusive, however a party aggrieved may appeal to the Tax Appeal Board. The clause goes on to empower the District Revenue Officer to request certain particulars, books and documents and to require the owner of the premises to attend to give evidence. The clause also provides that the failure to furnish the District Revenue Officer with the particulars, documents or

refusal to answer questions or the giving of false evidence constitutes an offence punishable by a fine of four thousand dollars and imprisonment for two years.

If an appeal is filed under clause 17 but the owner fails to provide the information requested, the appeal would cease to have effect and the assessment would be final and conclusive.

Appeals from decisions of the Appeal Board shall lie to the Court of Appeal and the clause continues to provide the procedure for such appeals.

Clause 19 of the Bill provides that the owner or person in possession of the land is liable to pay the tax under the Act and it shall constitute a debt from the owner or person to the State and will be a further charge on the lands. The clause provides also that the tax may also be recovered by distress and sale.

Clause 20 of the Bill would allow the tenant or occupier of any land or building who pays the taxes due to recover the tax out of rents required to be paid to the landlord but such recovery does not alter, change, determine or make void any liability by a tenant to his landlord arising by contract, covenant, agreement or otherwise touching the payment or liability of the tenant to pay to the landlord any tax due and payable.

Clause 21 of the Bill would make it clear that the ultimate liability for the payment of tax is that of the owner of the land.

Clause 22 of the Bill would create a waiver of liability on taxes due as at 31st December, 2006 and interest thereon.

Clause 23 of the Bill would provide for interest to be applied to taxes not paid.

Clause 24 of the Bill would empower the Comptroller of Accounts and the District Revenue Officer to authorize the levying of distress for taxes that remain unpaid.

Clause 25 of the Bill would provide that once distress is taken it may be kept for four days at the cost of the owner and if the tax and interest and cost and charges of the distress are not paid by that time the distress may be sold.

Clause 26 of the Bill would empower the Comptroller of Accounts and District Revenue Officer to not only distrain upon goods and chattels and effects on the land actually charged with and liable for the payment of the tax but also on goods and chattels and effects of the owner, wherever they may be found.

Clause 27 of the Bill would require that the payment of any tax due to the Comptroller of Accounts or the District Revenue Officer, out of sums received from distress, shall take priority over any other distress ordered by any landlord by virtue of any execution of other process, warrant or authority.

Clause 28 of the Bill would allow for the forfeiture of any building charged with the tax if the taxes due are not paid.

Clause 29 of the Bill would empower the President by warrant under his hand to forfeit lands to the State if taxes or any part thereof remains in arrears and unpaid for one year from the day on which it became due and payable. The clause requires notice to be given through the *Gazette* or posting for a period of one month before the warrant of forfeiture is signed.

Clause 30 of the Bill would require that every warrant of forfeiture be registered in the office of the Registrar General.

Clause 31 of the Bill would provide that where a warrant for forfeiture is registered the recital contained therein shall be conclusive evidence of the facts stated in the recital for the purpose of any proceedings relating to the title of the land.

Clause 32 of the Bill would provide that forfeited land may be dealt with as vacant waste State land. The clause also provide that the President can fix a higher price than the upset price of State lands for forfeited lands and also provide for application for re-grants of forfeited lands.

Clause 33 of the Bill would provide that where lands and buildings have been unoccupied and unassessed for a period of five years and for which no taxes have been paid such land and building are liable to be forfeited to the State by the President. The clause goes further to set out the procedure for such forfeiture.

Clause 34 of the Bill would provide the procedure for obtaining a re-grant of forfeited land.

Clause 35 of the Bill would provide for the prosecution and any penalties or forfeiture imposed by this Act to be sued for, prosecuted and recovered in a Summary Court. The recovery and enforcement of sums however payable, is to be done in the manner prescribed by the Summary Courts Act.

Clause 36 of the Bill would provide for the continuation of all the estates, rights, power and duties of the Commissioner by his successor upon the death, removal or resignation of the Commissioner.

Clause 37 of the Bill would empower the Minister to remit tax due under this Act in the event of the destruction of any building or grievous damage by act of God, invasion, civil commotion, fire or other overwhelming force.

Clause 38 of the Bill would empower the Minister to extend any time prescribed for the payment of any tax or the doing of any act or thing or the performance of any duty under the Act.

Clause 39 of the Bill would provide that a person who prevents any person authorized by warrant to take possession of land or building or who molests, obstructs, hinders or assaults such person is liable on summary conviction to a fine of two thousand dollars.

Clause 40 of the Bill would provide for the computation of time where the tax falls to be payable on a public holiday.

Clause 41 of the Bill would empower the Minister to make Regulations.

Clause 42 of the Bill would empower the Minister to approve forms and instruments.

Clause 43 of the Bill would provide for the waiver of penalties and interest on outstanding land and building taxes owing as at 31st December, 2009 up to and until 31st May, 2011.

Clause 44 of the Bill would provide for the waiver of Property Taxes payable for the year 2010.

Clause 45 of the Bill would provide for the repeal of the Property Tax Act, 2009.

BILL

AN ACT to repeal the Property Tax Act, 2009 (Act No. 18 of 2009), to re-enact the Lands and Buildings Taxes Act (Chap. 76:04) and Part V of the Municipal Corporations Act (Chap. 25:04) which were repealed by the Property Tax Act, 2009 and to reverse some of the amendments made by the Valuation of Land (Amendment) Act, 2009 (Act No. 17 of 2009)

[, 2011]

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| Enactment | ENACTED by the Parliament of Trinidad and Tobago as follows: |
| Short title | 1. This Act may be cited as the Lands and Buildings Taxes Act, 2011. |
| Interpretation | 2. In this Act— |
| | “annual taxable value” means the gross annual rental value, subject only to the deductions and allowances mentioned in section 10; |
| Chap. 4:50 | “Appeal Board” means the Appeal Board constituted under section 3 of the Tax Appeal Board Act; |
| | “assessment” includes re-assessment and “assess” shall be construed accordingly; |
| | “building” includes any dwelling house, warehouse, store, storage tank, shop, counting-house, manufactory, factory, workshop, stable, shed, and any other building whatsoever; |
| Chap. 57:01 | “Commissioner” means the Commissioner of State Lands appointed under section 5 of the State Lands Act; |
| | “Commissioner of Valuations” means the Commissioner of Valuations appointed under section 3 of the Valuation of Land Act; |
| Chap. 58:03 | “District Revenue Officer” means the Revenue Officer in charge of a District Revenue Office; |
| | “owner” includes the owner, lessee or occupier of any land or building, and the receiver, attorney, agent, manager, guardian or committee of any such owner, lessee or occupier and includes any other person in charge or having the control or possession |

of any land or building in right of the owner, or having the possession in his or her own right or in that of his wife or as guardian of any other person of any such land or building;

“tax” includes any annual tax assessed under this Act and any tax, rate, charge, assessment or imposition to which the provisions of this Act may be declared by any Act to be applicable.

3. (1) On all lands and buildings not being within the ^{Tax to be raised on} Cities of Port-of-Spain and San Fernando, or the Boroughs ^{all lands and} of Arima, Chaguanas and Point Fortin, there shall be raised, ^{buildings} levied, collected and paid to the Comptroller of Accounts for the use of the State the following taxes:

(a) on land—

- (i) up to a maximum acreage of 10 acres—an annual tax of \$10.00 an acre or part thereof;
- (ii) in excess of 10 acres and up to a maximum of 100 acres—an annual tax of \$10.00 an acre on the first 10 acres and \$15.00 on every acre or part thereof in excess of 10 acres;
- (iii) in excess of 100 acres—an annual tax of \$10.00 an acre on the first 10 acres, \$15.00 on every acre in excess of 10 acres up to a maximum of 100 acres and \$20.00 on every acre or part thereof in excess of 100 acres; and

(b) on every building the annual taxable value of which does not exceed twenty-four dollars an annual tax of ninety-six cents; and on every building the annual taxable value of which exceeds twenty-four dollars, an

annual tax of seven and one-half per cent of such taxable value. Buildings usually described as barracks containing separate tenements severally occupied, shall be taxed at the rate of ninety-six cents for each separate tenement, whether such buildings form part of any structure for the manufacture or preparation of produce or not.

(2) The following lands and buildings shall be exempted from the tax imposed by this Act:

- (a) buildings occupied solely as churches, chapels, and places of public worship of any religious denomination;
- (b) school-houses, offices, and playgrounds of any school established under the Education Act;
- (c) hospitals, whether public or estates', asylums, alms-houses, and institutions for the relief of the poor whether occupied for such purposes by public officers or private persons;
- (d) lands and buildings belonging to and in the occupation of the State or its immediate servants for public purposes;
- (e) lands and buildings belonging to and in the occupation of the University of the West Indies or its immediate servants; and
- (f) lands and buildings belonging to and in the occupation of the Council of Legal Education.

(3) The Minister may from time to time by Order prescribe that in respect of any specified year or years and in respect of any specified area or areas the tax on buildings imposed by this Act shall be at higher rates

than those prescribed in subsection (1), but the Minister shall in no case prescribe a rate which exceeds ten per cent of the annual taxable value of any building liable to such tax.

4. All taxes to which this Act is applicable, and as to ^{When taxes payable} which no special provision as to time of payment is made, shall become due and payable on the 31st March in every year in respect of the year ending on the next ensuing 31st December.

5. (1) In wards in which there is a highway authority ^{Returns by owners} the owner of any land taxable under this Act shall make a return on or before the 31st October in each year according to such form as may from time to time be approved by the Minister specifying the name of the occupier, if any, of such land or any part thereof, and of the owner or occupier of every building on such land and the annual value of every such building.

(2) Such return shall be filed in the District Revenue Office and shall be deemed to be and form part of the assessment roll of the particular Ward in which the land or building in respect of which the return is made is situated.

6. Every person who at any time comes into ^{Returns by persons coming into possession} possession in his own right, or in that of his wife, or as attorney or agent or guardian or committee of any other person, of any land or building by grant from the State, purchase, devolution, devise, lease or agreement for lease, or otherwise shall, within one month next after he comes into possession, make to the District Revenue Officer of the Ward within which such land or building is situated a return according to such form as may from time to time be approved by the Minister, specifying such land or building, the local situation and annual

value of such building, the quantity, extent, and cultivation of such land, and the title under which such possession has been acquired.

Penalty in default of making true returns

7. Any owner of any land or building who wilfully fails or neglects to make any such return as required, and in such form as may from time to time be approved by the Minister, or makes any such return which is wilfully untrue in any particular is liable on summary conviction to a fine of four hundred dollars, to be recovered on the complaint of the District Revenue Officer. A complaint for an offence against this section shall be made within three years from the time when the matter of such complaint arose, and not after.

Assessment roll

8. (1) Subject to subsection (2) and section 10, in the year 2026 and every subsequent fifteenth year, every District Revenue Officer shall prepare an assessment roll for each Ward in his district from the records of his office, from the returns received by him under sections 5 and 6 of this Act, and from the lists furnished him by the Registrar General under the Real Property Ordinance, of all lands and buildings within such Wards liable to the taxes imposed by this Act showing—

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- (a) the number assigned to the entry of such lands on the roll;
- (b) the reference to the Real Property Register kept by the Registrar General, where such lands are under the provisions of the Real Property Ordinance;
- (c) the names of the owners of such lands;
- (d) the area and local situation of such lands;
- (e) the number of buildings thereon;

(f) the amount of taxes payable in respect of such lands and buildings respectively; and

(g) the reference to the sectional ward map of the Ward in which such lands are situated.

(2) The assessment roll that was in existence under the repealed Lands and Buildings Taxes Act, Chap. 76:04 and was in use prior to 31st December, 2009 is reinstated and shall be used for the purposes of this Act.

9. (1) In determining the annual taxable value of any building for the purposes of this Act, the District Revenue Officer shall, whether such building be actually rented or not, consider in every case what amount of annual rent a tenant may be reasonably expected to pay for such building and all machinery and plant therein, having regard to the purpose for which such building is actually used, or, in case it is not actually used or occupied, the purpose or purposes for which it is reasonably suitable. Mode of fixing annual taxable value

(2) It shall be permissible for the District Revenue Officer, in every case where he considers it expedient to do so, to calculate the annual taxable value of any building or the machinery and plant therein by taking six per cent of the present capital value of the building or the machinery and plant therein as the annual taxable value.

10. Notwithstanding section 9, the Commissioner of Valuations shall conduct valuations in respect of all buildings and all machinery and plant therein for the purpose of the District Revenue Officer determining the annual taxable value of any building under this Act. Commissioner of Valuations to conduct valuations

11. The District Revenue Officer or the Commissioner of Valuations in valuing any rented building for the purposes of this Act may in his discretion make such deductions or allowances, but in respect of voids and loss of rent only, as he may think proper. Power to make deductions

Local situation of
buildings

12. In the enumeration in any assessment roll of buildings built and standing upon any land, it shall not be necessary that the local situation of any such building on the land whereon the same may be built and standing, or that the extent of any land occupied with or appurtenant to any such building, should appear or be entered on such assessment roll.

Publication and
duration of
assessment roll

13. (1) Every assessment roll shall be published by the District Revenue Officer on or before the 15th February of the year in which it is to come into operation, and shall continue in operation during the fourteen years commencing on the 1st January next ensuing and thereafter until a new assessment roll comes into operation.

(2) During the period commencing on the 1st January for which such assessment roll continues in operation, the District Revenue Officer shall amend the same by making such alterations and additions as may be required to make the same true and correct, but so that the previous writing in such assessment roll shall remain apparent.

(3) The expression “such alterations and additions as may be required to make the same true and correct” in subsection (2) includes the power to make reassessments of lands and buildings during the period for which such assessment roll continues in operation.

Signing and notice of
assessment roll

14. (1) Every assessment roll and amended assessment roll shall be signed by the District Revenue Officer, who shall publish the same by placing it in some part of his office accessible to public inspection and in such other public places as he may think necessary, and the District Revenue Officer shall, by notice in the *Gazette* and in one other newspaper published and circulating in Trinidad and Tobago, specify the times and places at which such inspection may be made.

(2) Every assessment roll and amended assessment roll shall come into operation at the expiration of thirty days next after the publication thereof, subject to any variation that may be made therein on appeal under this Act.

15. (1) The District Revenue Officer, forthwith after the publication of the assessment roll, shall issue or cause to be issued to every taxpayer whose name shall be on the roll a notice in writing specifying—^{Notice to taxpayers}

- (a) the local situation of the premises in respect of which any tax shall be payable by the taxpayer;
- (b) the amount of the tax; and
- (c) the day on which the tax is due and payable.

(2) The notice shall further state that where the amount of tax is not paid on or before the 30th June following the date of the notice—

- (a) a further sum of ten per cent shall be added thereto by way of increased tax;
- (b) interest at the rate of fifteen per cent is to be applied to the tax as increased from the 1st July to the date of payment, unless the Board is satisfied that the failure to pay the taxes did not result from the default of the taxpayer; and
- (c) where the amount of tax is not paid on or before the 31st March in the year next following, the lands and buildings in respect of which tax is payable are liable to be forfeited to the State.

First Schedule (3) The notice may be in the form as set out in the First Schedule.

(4) Any default or neglect in complying with the provisions of this section, or the non-receipt of such notice by the person assessed, shall not affect the liability of any such person to pay the tax for which he is assessed, nor shall it affect the validity of any tax or any warrant of distress or forfeiture, nor any act, matter, or thing which may be done in order to effect the recovery of any tax.

Lands and buildings omitted from roll **16.** (1) Lands or buildings liable to any tax omitted from any assessment roll shall not by such omission be relieved of their liability.

(2) Such lands or buildings may be added to the assessment roll at any time while the same is in operation, and shall thereupon become liable for payment of the tax for the year within which such addition is made and also for the payment of any tax for the preceding period during which the assessment roll has been in operation.

(3) Notice in writing shall be given by the District Revenue Officer to the owner of such omitted lands or buildings of the amount of tax assessed thereon.

(4) The tax so assessed shall become due and payable on the expiration of thirty days from the date of such notice.

(5) Whenever, at any time after the completion of any assessment roll or amended assessment roll, a new building is erected in a County or Ward, the District Revenue Officer of the said County or Ward shall as soon as is practicable after the building is substantially completed, and capable of being used for the purposes for which it is erected, fix the annual rateable value thereof for the purposes of this Act. The rate payable for such new building for the year in which it was erected shall be a proportion of the amount of the yearly rate corresponding to the period from the date of such completion to the end of the said year.

(6) Where the new building valued under this section stands upon premises already assessed and entered in the assessment roll in force, the rate payable in respect of such new building for the unexpired portion of the year in which it was erected shall be calculated upon the difference between the annual rateable value of the premises before the erection of such new building and the annual rateable value of the premises after the completion of such new building; and such rate, as well as the rate appearing in the assessment roll in force before the erection of such new building, shall be a charge upon such new building, and all necessary entries and alterations shall be made in the assessment roll in force.

(7) Notice in writing of the valuation of every such new building and of the proportionate rate payable thereon shall be given by the District Revenue Officer to the owner thereof and the tax so assessed shall become due and payable on the expiration of thirty days from the date of such notice.

17. (1) Any owner of any lands or buildings assessed under this Act who objects to such assessment on the ground of unfairness or incorrectness, may appeal against such assessment to the District Revenue Officer of the Ward in which such lands or buildings are situated.

(2) Such appeal must be in writing and must be lodged with the District Revenue Officer, if the lands or buildings are entered in any published assessment roll or amended assessment roll, within thirty days after the publication thereof, and, if such lands or buildings are not so entered, within thirty days after receipt of notice of the addition to the assessment roll of such lands or buildings.

18. (1) The District Revenue Officer, on hearing the parties interested in the matter of such objection, shall have power to determine the same or to alter and amend such assessment in any particular objected to, and the

decision of the District Revenue Officer shall be binding and conclusive on all parties, unless some party objecting to the decision, shall appeal against the decision to the Tax Appeal Board in accordance with the provisions of the Tax Appeal Board Act.

(2) The District Revenue Officer may, in determining an objection made against an assessment by the owner of any lands or buildings, require the owner within a specified time to—

- (a) furnish such particulars as the District Revenue Officer may consider necessary with respect to those lands or buildings; and
- (b) produce all books and other documents in the custody, or under the control of the owner relating to those lands or buildings.

(3) The District Revenue Officer may, by notice in writing require the owner to attend before him and to give evidence with respect to the assessment.

(4) A person who—

- (a) without lawful excuse, refuses or neglects to furnish particulars or to produce books and documents required under subsection (2);
- (b) without lawful excuse, refuses or neglects to attend or to give evidence as required under subsection (3); or
- (c) refuses to answer any lawful question touching the matters under consideration or knowingly or wilfully gives false evidence before the District Revenue Officer under subsection (2) or (3),

is guilty of an offence and is liable to a fine of four thousand dollars or to imprisonment for two years or both.

(5) Where the owner who objects to an assessment refuses or neglects, without lawful excuse, to furnish the particulars or to produce the books or other documents within the specified time as required by subsection (6), the appeal which was lodged with the District Revenue Officer by the owner shall cease to have effect and the assessment shall be final and conclusive.

(6) In case the District Revenue Officer or any owner is dissatisfied with the decision of the Appeal Board on any appeal to the Appeal Board against the decision of the District Revenue Officer, the District Revenue Officer or such owner may appeal from the decision of the Appeal Board to the Court of Appeal; but unless notice of such appeal is given within twenty-one days of the date of such decision, the decision of the Appeal Board shall be final and binding and conclusive against all parties.

(7) The notice of appeal shall be signed by the appellant or his attorney-at-law, shall state the grounds on which the appeal is based, and shall be in the form set out as Form A or as Form B in the Fourth Schedule. Fourth Schedule

(8) Within five days after giving such notice the appellant shall enter into a recognizance before a Justice with a surety or sureties in the sum of one thousand, five hundred dollars at least, conditioned to appear and prosecute such appeal at the next sitting of the Court of Appeal and to abide the order of and to pay such costs as shall be awarded by such Court at such sitting or any adjournment thereof. The recognizance shall be in the form set out as Form C in the Fourth Schedule. In the event of any appeal by the District Revenue Officer, it shall not be necessary for the District Revenue Officer to enter into any recognizance whatever.

(9) The Registrar of the Appeal Board shall cause to be served upon the respondent or his attorney-at-law a copy certified under his hand of the notice of appeal, and shall notify the appellant and the respondent or their attorneys-at-law respectively, of the day on which the appeal will in the ordinary course of business be in the list for hearing before the Court of Appeal.

Liability to tax

19. Subject to the provisions of this Act, the tax payable under this Act in respect of any land or building shall be borne as aforesaid by the owner or person in possession of the same as or in right of the owner, and shall constitute a debt due from such owner or person to the State, and shall be the first charge on such lands or buildings after prior debts due to the State, but the amount of such tax may nevertheless be recovered by distress and sale as hereinafter provided or otherwise from and paid by the tenant or occupier of any such land or building.

Tenant may recover against landlord

20. (1) The tenant or occupier of any land or building may deduct any amount recovered from him or paid by him in respect of taxes from the rent payable to his landlord in respect of such land or building.

(2) A tenant may also recover such amount by action from the landlord, and in every such action a tenant obtaining judgment shall be entitled to treble costs of suit as between attorney-at-law and client.

(3) Nothing in this Act shall be construed to alter, change, determine, or make void any liability by a tenant to his landlord arising by contract, covenant, agreement, or otherwise touching the payment or liability of the tenant to pay to the landlord any tax due and payable in respect of any land or building.

(4) A landlord may recover any such amount by action against his tenant, and in every such action the landlord obtaining judgment shall be entitled to treble costs of suit as between attorney-at-law and client.

(5) Any person who owns or is otherwise entitled to any mines or minerals lying in or under any land (other than State lands) the surface of which is owned by any other person and who is required to pay or pays any tax in respect of any building standing on such land shall, in respect of the amount of the tax paid by him, have the same rights and remedies and be under the same obligations specified in this section as though he were a tenant and the surface owner his landlord.

21. (1) In order to facilitate the recovery of taxes Owner solely liable for payment of taxes under this Act, it is hereby expressly declared that all taxes due and payable, whether in respect of land or in respect of any building upon any land, shall in every case be borne and paid by the owner of such land, who is hereby declared to be solely liable for the payment thereof.

(2) The owner of any land shall, for the purposes of collection and recovery as aforesaid, but not further or otherwise, be deemed and taken to be the owner of any building standing and being upon his land, and it shall not be necessary or incumbent upon the District Revenue Officer to ascertain the ownership of any such building as apart from the ownership of the land on which such building stands.

22. (1) Notwithstanding any written law to the Waiver of certain liabilities contrary, there shall be a waiver of—

(a) the amount by which the lands and buildings tax due and payable as at 31st December, 2006, is increased pursuant to section 21; and

(b) interest on the tax so increased,

where the lands and buildings tax is paid on or before 30th April, 2008.

(2) For the avoidance of doubt, the waiver granted under subsection (1) shall not—

(a) affect any liability to the lands and buildings tax which is due and payable under this Act; or

(b) apply to the amount and interest which have been paid prior to 21st August, 2007.

(3) Where any lands and buildings tax remains outstanding after 30th April, 2008, the increase tax and interest which would have been payable on such tax so increased, shall be revived and become payable as if the waiver in subsection (1) had not been granted.

Increase in case of default

23. (1) Any tax or any part thereof, if unpaid at the expiration of three months after the same has become due, shall be increased at the rate of ten per cent.

(2) Interest at the rate of fifteen per cent shall be applied to the tax as increased in subsection (1) from the 1st July until the date of payment.

Power to distrain

24. (1) Where any tax or any part thereof is unpaid, and three months have elapsed since the same became due and payable, the Comptroller of Accounts, District Revenue Officer, or other person to whom the same ought to be paid may, at any time before actual forfeiture, authorize the levying of a distress—

(a) upon the goods, chattels, and effects of the owner; or

(b) upon the goods, chattels, and effects, being upon the lands so charged with such tax—

(i) of the tenant or occupier of the lands or any part thereof charged with such tax; or

(ii) of the tenant or occupier of any building being in and upon the land so charged with such tax.

(2) The authority to distrain under this section may be according to the form as set out in the **Second Schedule**, and such authority shall be a sufficient warrant and authority to levy by distress the amount of taxes unpaid and in arrears, together with the increase of ten per cent, and interest of fifteen per cent as provided by section 23, in respect of each and every building or parcel of land contained in the list referred to in the said authority, in like manner as if a separate distress warrant had been issued for the recovery of the taxes and increase due in respect of each of the said buildings and parcels of land.

(3) For the purpose of levying any distress under this section, any person may, if expressly authorized by writing under the hand of the Comptroller of Accounts, District Revenue Officer, or other person to whom the tax is payable, execute any warrant of distress, and if necessary break open any building in the daytime for the purpose of levying such distress. He may call to his assistance any constable, and it shall be the duty of every constable, when so required, to aid and assist in the execution of any warrant of distress and in levying the distress.

25. (1) The distress so taken may, at the cost of the **Distress and sale** owner thereof, be kept for four days, at the end of which time, if the amount due in respect of such tax together with the increase of ten per cent and interest of fifteen per cent as provided by section 23 and the costs and charges of and incident to the distress are not paid, the same may be sold.

(2) Out of the proceeds of such sale there shall in the first place be paid the costs and charges of and

incident to the sale and keeping of the distress, and in the next place the amount due in respect of the tax with such increase as aforesaid, and the residue if any, shall be payable on demand to the owner of the goods distrained upon.

Power to follow
goods of owner

26. In exercise of the powers of distress conferred by section 24 upon the goods, chattels, and effects of the owner, it is hereby declared that the person to whom authority as aforesaid is given, may distrain upon all such goods, chattels, and effects wherever the same may be found, and although the same may be elsewhere and not upon the lands actually charged with and liable for the payment of any tax.

No goods to be taken
at suit of any person
save on payment of
arrears of taxes due

27. No goods or chattels whatever belonging to any owner at the time any tax payable by him is in arrears shall be liable to be taken by virtue of any warrant of distress issued by any landlord, or by virtue of any execution of other process, warrant or authority whatever, or by virtue of any assignment, on any account or pretence whatever, unless the party at whose suit any such warrant of distress, execution, or seizure shall be sued or made, or to whom such assignment shall be made, shall, before sale or removal of such goods or chattels, pay or cause to be paid to the Comptroller of Accounts, District Revenue Officer, or other person to whom the same is payable, or to any one authorized to levy a distress under section 24, any tax due at the time of seizing such goods or chattels.

Forfeiture of
buildings

28. Every building charged with any tax, if the taxes due shall not be paid by the owner, shall, in addition to the powers of distress, seizure, and sale herein provided, be liable to be entered upon and forfeited for non-payment of any tax due and payable thereon in manner herein provided, and as if such building were part of the freehold.

29. (1) If any tax or any part thereof due in respect of any land remains in arrears and unpaid for the period of one year from the day when it became due and payable, the President may, by warrant under his hand, reciting that a sum specified in such warrant, due on account of the tax and for the year specified in such warrant, is and has for the full period of one year been in arrears and unpaid, order that such lands be forfeited to the State, and immediately upon the registration of such warrant as hereinafter provided such land shall be forfeited, and shall vest in the State, in absolute dominion, free and discharged from all rights, estates, interests, equities, and claims of any other person.

Power to forfeit
lands where tax is
one year in arrears

(2) The President shall not sign the warrant unless the District Revenue Officer has previously caused a notice to be inserted in the *Gazette* and posted up in a conspicuous place at his office and sub-offices for a period of one month, notifying the owners of the lands, and all persons interested in them, that unless a sum specified in such notice (being the sum which at the expiration of a specified period, being the said period of one year or some longer period, became or would become due in respect of the tax in arrears, increased according to this Act) is paid before the expiration of the said specified period, together with all other sums which at the time of payment may be due in respect of any tax, the said lands will be liable to forfeiture to the State.

(3) In order to obtain possession of any lands forfeited under this section, the Commissioner shall issue a warrant under his hand directed to the Marshal or any District Revenue Officer, constable, or other person authorizing him to take possession on behalf of the State, and to evict all other persons. Such warrant may be in the form as set out in the Third Schedule.

Third Schedule

Registration of
warrant of forfeiture

30. Every warrant of forfeiture under this Act shall be registered in the office of the Registrar General, who shall receive no fee in respect of such registration, and until registered shall be of no effect.

Facts recited in
warrant conclusive

31. Where any warrant of forfeiture under this Act is registered in the office of the Registrar General, any recital therein required by this Act shall, in any proceedings relating to the title to the lands thereby ordered to be forfeited, be conclusive evidence of the facts stated in such recital.

Forfeited land

32. (1) Any land forfeited under this Act may be dealt with as vacant or waste State lands.

(2) The President may fix any higher price than the upset price of State lands for any such forfeited land as may be wholly or in part cultivated or built upon.

(3) The President may, upon the petition of any person being owner of or having any right to or interest in any land forfeited under this Act, regrant the same land or such right or interest therein as he may deem just.

(4) The President, if he thinks fit, may, out of the moneys arising from such sale, give to any person deprived of any right or interest in such land such sum of money by way of compensation as he thinks just.

Land and building
unoccupied, etc., for
five years may be
forfeited

33. (1) Any land or building which for a period of five years has been unoccupied and unassessed, and upon which during such period no taxes have been paid, shall be liable to be forfeited to the State.

(2) The President may, by warrant under his hand, reciting that such land or building has been unoccupied and unassessed for a period of five years, and that no taxes have been paid thereon during such

period, order that such land or building be forfeited to the State, and thereupon such land and building shall be forfeited accordingly and shall vest in the State in absolute dominion, free and discharged from all rights, estates, interests, equities, and claims of any other person.

(3) The President shall not issue or sign such warrant unless the District Revenue Officer of the Ward in which such land or building may be situated has first certified under his hand that such land or building has, for the full period of five years next preceding the date of such certificate, been unoccupied and unassessed, and that no taxes have been paid thereon during such period, and unless the Commissioner on such certificate has caused a notice to be inserted in the *Gazette* and in one other newspaper published and circulating in Trinidad and Tobago that unless any person can show good cause to the contrary before a date to be mentioned in such notice, and which shall not be earlier than twenty-eight days after the issue of such notice, such land or building will be forfeited.

(4) The President may decide upon any claim which may be made to any land or building which may be advertised as so liable to forfeiture, and may make such order in relation thereto as he may think fit.

34. (1) Any petition for the regrant of any land^{Procedure to obtain regrant} forfeited under this Act, or of any right or interest therein, or for any allowance in respect of any right or interest in any such forfeited land sold, shall be addressed to the President, and shall be delivered at the office of the Commissioner. The President, if he thinks fit, may refer any such petition to the Commissioner or any District Revenue Officer, Appeal Board, or other person, with directions to report thereon.

(2) The person to whom any such petition is referred may take such evidence as he may think proper in order to enable him to make his report. Such evidence may be given either *viva voce* or by statutory declaration.

(3) In the case of evidence given *viva voce* the witness before giving his evidence shall make the following declaration:

“I declare that the evidence which I shall give in this matter shall be the truth, the whole truth, and nothing but the truth.”.

(4) Any witness who, having made such declaration, makes as part of his evidence any assertion as to any matter of fact, opinion, or belief which is false, and which he knows or believes to be false or does not believe to be true, is liable on conviction on indictment to a fine of four thousand dollars and to imprisonment for two years.

Prosecution of offences

35. (1) Subject to this Act, an offence under this Act may be prosecuted and any penalty or forfeiture imposed by this Act may be sued for, prosecuted and recovered summarily, and all sums whatsoever payable may be recovered and enforced in the manner prescribed by the Summary Courts Act, or as near thereto as the circumstances of the case will permit, on the complaint of the District Revenue Officer.

Chap. 4:20

(2) A person authorized in writing by the District Revenue Officer may prosecute and conduct any complaint or other proceedings under this Act in respect of any offence or penalty.

Change in person of Commissioner

36. Upon the death, removal, or resignation of any Commissioner, all estates, rights, and powers vested in him by this Act shall vest in his successor in office, and

all actions by his predecessor for carrying out the duties imposed upon him by this Act may be continued by such successor.

37. In the event of the destruction of any building or ^{Minister may remit tax in case of fire} of grievous damage thereto through the act of God, invasion, civil commotion, fire, or other overwhelming force, the Minister is hereby authorized to remit, by way of relief, the whole or such part of any tax due thereon under this Act as he may deem expedient.

38. The Minister may enlarge the time by this Act ^{Minister may enlarge time for doing of acts, etc.} prescribed for the payment of any tax, or the doing of any act or thing, or the performance of any duty under this Act.

39. Anyone who prevents any person authorized by ^{Assaults, etc., on officers} warrant under this Act from taking possession of any land or building, or who molests, obstructs, or hinders any such person in taking such possession, or who assaults, obstructs, molests, or hinders any person whomsoever in the execution of his duty or in doing anything which he is empowered to do by any regulation made under this Act is liable on summary conviction to a fine of two thousand dollars.

40. Where by this Act any payment, act, or proceeding ^{Computation of time} is required, directed, or allowed to be made, done, or taken on a certain day, then if that day falls on a public holiday, the payment, act, or proceeding shall be considered as made, done, or taken in due time if it is made, done, or taken on the next day afterwards, not being a public holiday.

41. The Minister may make Regulations for the better ^{Regulations} carrying out of the purposes of this Act.

42. The Minister may approve such forms and other ^{Forms} instruments as may be required for the purposes of this Act.

Waiver of penalty
and interest

43. There shall be a waiver of penalties and interest on outstanding land and building taxes due and owing as at 31st December, 2009 under the repealed Lands and Buildings Taxes Act, Chap. 76:04, up to and until 31st May, 2011.

Waiver of Taxes for
2010

44. There shall a waiver of the Property Taxes that became due and payable for the year 2010.

Act 18 of 2009
repealed

45. The Property Tax Act, 2009 is repealed.

FIRST SCHEDULE

(Section 15)

LANDS AND BUILDINGS TAXES ACT, 2010

Notice to Taxpayer

To Mr. A. B. of (Taxpayer).

Take Notice that the taxes payable by you in respect of (here set out and described properties subject to tax) amount to the sum of \$..... and that such sum is due and payable on the 31st March next, and take further notice that unless such amount is paid on or before the 30th June next, a further sum of ten per cent will be added thereto by way of percentage increase together with interest of fifteen per cent as provided by section 23, and take further notice that unless such amount is paid on or before the said 30th June next, the same may be levied on the goods, chattels and effects of the owner or occupier; and take further notice that if such amount is not paid on or before the 31st March in the year next following, such lands and buildings will be absolutely forfeited to the State.

(Signed)
District Revenue Officer

SECOND SCHEDULE

(Section 24)

LANDS AND BUILDINGS TAXES ACT, 2011

Distress Warrant

Ward of

To (person authorized) and to all Constables

I, District Revenue Officer of (or as the case may be), by virtue of the power vested in me by section 24 of the Lands and Buildings Taxes Act, 2011 do hereby authorize you to collect and recover the several amounts respectively, due for taxes in respect of the lands and buildings specified in the list attached hereto, together with the increase of ten per cent and interest of fifteen per cent accruing under section 23 of the said Act; and for the recovery thereof I further authorize you that you, with the aid, if necessary, of your assistants and calling to your assistance any constable, if necessary, which assistance they are hereby required to give, do forthwith levy by distress the said sums, together with the said increase of ten per cent and interest of fifteen per cent and also the costs and charges of and incident to the taking and keeping of such distress, on the goods, chattels, or other distrainable things of the tenant or occupier of the lands or any part thereof charged with such tax or sum or of the tenant or occupier of any building being upon the land so charged with such sum or upon the goods, chattels, and effects of the owner being upon such lands or wherever else the same may be found.

And of the purpose of levying such distress you are hereby authorized, if necessary, with such assistance as aforesaid, to break open any building in the daytime.

Given under my hand at this day of, 20.....

THIRD SCHEDULE

(Section 29)

LANDS AND BUILDINGS TAXES ACT, 2011

Warrant of Possession

To

I, Commissioner of State Lands, hereby authorize and require you in the name and on behalf of the State to take possession of all that (describe the lands), which lands have become forfeited to the State by virtue of the Lands and Buildings Taxes Act, 2010 and by virtue of a warrant under the hand of the President dated the day of 20....., in consequence of the taxes for the year being one year and more in arrears, which said warrant was registered on the day of, 20....., in the office of the Registrar General, and to evict all persons therefrom. And for so doing this shall be your warrant.

Witness under my hand this day of, 20.....

FOURTH SCHEDULE

(Section 18)

REPUBLIC OF TRINIDAD AND TOBAGO

Form A

Notice of Appeal by District Revenue Officer

In the matter of the objection by to the assessment of the premises

To the Registrar of the Tax Appeal Board and the Registrar of the Supreme Court.

Take Notice that the District Revenue Officer of being dissatisfied with the decision of the Tax Appeal Board of in the above matter, fixing the annual taxable value of the premises at \$ does appeal against such decision on the following grounds:

(Here state grounds of appeal)

Dated this day of, 20.....

.....
District Revenue Officer

FORM

REPUBLIC OF TRINIDAD AND TOBAGO

NOTICE OF APPEAL BY OWNER

In the matter of the objection by
to the assessment of the premises

To the Registrar of the Tax Appeal Board and the Registrar of
the Supreme Court.

TAKE NOTICE that I, C.D., being dissatisfied with the decision of the
Tax Appeal Board ofin the above
matter

.....

(Here state decision appealed against)

do appeal against such decision on the following grounds:

(Here state grounds of appeal)

Dated this day of, 20.....

Passed in the House of Representatives this
day of , 2011.

Clerk of the House

I confirm the above.

Speaker

Passed in the Senate this day of ,
2011.

Clerk of the Senate

I confirm the above.

President of the Senate

No. 9 of 2011

FIRST SESSION
TENTH PARLIAMENT
REPUBLIC OF

TRINIDAD AND TOBAGO

BILL

AN ACT to repeal the Property Tax, 2009 (Act Chap. 76:04) and Part V of the Municipal Corporations Act (Chap. 25:04) which were repealed by the Property Tax Act, 2009 and to reverse some of the amendments made by the Valuation of Land (Amendment) Act, 2009 (Act No. 17 of 2009)

Received and read the

First time

Second time

Third time