

## CHAPTER 348

### THE PROPERTY TAX ACT

Arrangement of Sections  
Section

#### **PART I**

##### **Preliminary**

1. Short title.
2. Interpretation.

#### **PART II**

##### **Imposition of Property Tax**

3. Imposition of tax.
4. Certain Crown property liable for tax.
5. Rates of tax.
6. Basis of tax.
7. Exemptions.
8. Further exemptions.

#### **PART III**

##### **Administration**

9. Functions of the Commissioner.
10. Appointment of Officers.

#### **PART IV**

##### **Valuation**

11. Valuation districts.
12. Power of Minister to order preparation of valuation lists, etc.
13. Information and returns.
14. Supply of information by Registrar of Lands, Chief Surveyor and Town and Country Planner.

## Section

15. Power of entry.
16. Apportionment of property between districts.
17. Property to be included in the same valuation.
18. Preparation of valuation list.
19. Alteration of valuation list and effective date of alteration.
20. Clerical and arithmetical errors.
21. Valuations Appeal Board.
22. Right of appeal to Board.
23. Appeals to Board.
24. Hearing before Board.
25. Decision of Board.
26. Settlement of Appeal.
27. Right of appeal to Court of Appeal.
28. Appeal shall not affect recovering of tax.
29. Costs.

**PART V****Property Tax Roll**

30. Chief Valuation Officer to complete valuation list.
31. Notification to be given of disposal of property.
32. Duty of Commissioner as respects valuation lists.
33. Property tax roll.

**PART VI****Payment and Recovery of Tax**

34. Tax demand.
35. Payment and collection of tax.
36. Discount on tax.
37. Persons having charge on properties may recover tax etc. paid.
38. Tenant may pay tax and deduct same from rent.
39. Default in payment.
40. Penalty and interest.
41. Power to distrain for tax.
42. Sales of goods seized.
43. Tax a first charge on property.
44. Recovery of tax as debt.
45. Government may purchase property.
46. Saving of priority of tax.
47. Remedies for the recovery of unpaid tax not subject to limitation.

Section

**PART VII****Miscellaneous, Savings and Transitional Provisions**

48. Exemption from stamp duties and official fees.
49. Remission and postponement of tax or fines.
50. Notification of need to alter valuation list.
51. Description of unknown owner.
52. Service of notices.
53. Authentication of notices and other documents.
54. Evidence of copy of valuation list or extract.
55. Inclusion in same appeal or other proceedings of separate properties.
56. Publication of notices.
57. Capacity to perform certain duties not affected by other interests.
58. Power of Minister to alter forms.
59. Application of Act.
60. Repeal.
61. Savings and transitional provisions.

FIRST SCHEDULE

SECOND SCHEDULE

---

**PROPERTY TAX**
*(1st March, 1986.)*2/1986.  
12/1986.**PART I****Preliminary**

**1.** This Act may be cited as the Property Tax Act. **Short title.**

**2.** In this Act— Interpretation.

"agricultural purposes" includes all purposes directly connected with the use of land as arable, meadow or pasture land, or orchard, or for market gardens, or for raising stock or poultry;

“annual value” means the amount equal to the rent at which any property might reasonably be expected to be let from year to year if the landlord were to pay the tax and to bear the cost of repairs and insurance of that property and any other expenses necessary to maintain the property in a condition to command that rent;

“Antigua” means the Island of Antigua together with all the islands lying off coast thereof, but shall not include the Island of Barbuda;

“Board” means the Valuations Appeal Board established under section 21;

“Chief Valuation Officer” means the Chief Valuation Officer appointed under section 10;

“citizen” means a person who is a citizen of Antigua and Barbuda under and by virtue of the provisions of Chapter VIII of the Constitution or of any other law relating to citizenship of Antigua and Barbuda and includes a company that is not a non-citizen.

**First Schedule.**

“City of Saint John's” means the area as described in the First Schedule.

“Commissioner” means the officer for the time being performing the duties of Commissioner of Inland Revenue and includes any officer duly authorised to act on his behalf;

“district” means a valuation district constituted under section 11;

“non-citizen” means any person who is not a citizen and includes—

(a) any company incorporated in Antigua and Barbuda which is under the control of non-citizens in accordance with the provisions of section 6 of the Non-citizens Land Holding Regulation Act; and

---

(b) any company incorporated outside of Antigua and Barbuda;

"owner" means the person for the time being in receipt of the rent of property in connection with which the word is used, whether such receipt is on his own account or as agent or trustee for any other person, and includes both the person who would be so in receipt if the property were let at a rent, the person in possession of the property where it is not so let, and a lessee or licensee from the Crown or from a statutory authority;

"Parish" means a parish of Antigua as delineated ~~or~~ described in section 2 of the Parish Boundaries Act: **Cap. 304.**

"prescribed form" means the appropriate form prescribed in the Second Schedule: **Second Schedule.**

"property" means any separate parcel of land, or any house or building or other erection, where such parcel of land, house, building or other erection is either owned or capable of being owned separately, and any plant, machinery or equipment permanently installed or fitted, for the purpose of or in connection with any trade, business or industrial process, upon any such land or within, or within the curtilage of, any such house, building or erection;

"property tax roll" means the roll maintained by the Commissioner under the provisions of section 33;

"tax" means the tax on property imposed by section 3;

"valuation list" means a valuation list prepared and completed in accordance with Part IV and includes any such valuation list as may from time to time be altered by virtue of the provisions of this Act;

"Valuation Officer" means the Chief Valuation Officer, Valuation Officer or Assistant Valuation Officer appointed under section 10.

## PART II

## Imposition of Property Tax

Imposition of tax.

**3.** Subject to sections 7 and 59 there shall be levied and paid into the Consolidated Fund a tax on all property within Antigua and Barbuda.

Certain Crown property liable for tax.

**4.** Notwithstanding paragraph (e) of section 7, in the case of property belonging to the Crown, being property which is neither used by nor vested in any person on behalf of the Crown, tax shall be payable by the lessee or licensee, if any, of the property, as if he were the owner thereof for the purposes of this section.

Rates of tax.

**5.** (1) The Minister may, by Order made before the first day of December in any year, declare the rate of tax to be levied and collected under this Part for the next following year, and may by any such Order—

(a) classify property according to its location or otherwise as well as to whether the owner of any such property or any beneficial owner thereof is a citizen or non-citizen; and

(b) declare that a different rate of tax be levied and collected in respect of property within any such class.

(2) Every Order made under subsection (1) shall be published in the *Gazette* on or before the fifteenth day of December in the year in which it is made.

Basis of tax.

**6.** Subject to this Act, tax shall, in the case of each owner, be levied at the rates specified under section 5 on the valuations set out in a valuation list.

Exemptions.

**7.** No tax shall be levied in respect of the following—

(a) property used solely for the purposes of public religious worship and on which no rent is payable;

(b) property used exclusively for the purposes of education or for public charitable purposes and on which no rent is payable;

(c) residential property vested in or owned by a religious denomination and occupied by a minister of that denomination;

(d) property used for the purposes of a burial ground or cemetery;

(e) property belonging to the Crown or any statutory authority or vested in any statutory authority or person on behalf of the Crown; and

(f) property being used solely for agricultural purposes.

**8.** The Minister may by Order—

Further exemptions.

(a) declare that where the annual value of property does not exceed five hundred dollars the tax levied shall not be payable;

(b) exempt from payment of tax either wholly or in part such class or description of property as may be specified in the Order.

### PART III

#### Administration

**9.** Subject to the direction of the Minister, the Commissioner shall administer and enforce this Act and shall control and supervise all persons employed to assist him in the administration and enforcement of this Act.

Functions of the Commissioner.

**10.** (1) There may be appointed—

Appointment of Officers.

(a) A Chief Valuation Officer;

(b) such other Valuation Officers and Assistant Valuation Officers as may be necessary to give effect to this Act.

(2) Any appointments under subsection (1) shall, if the appointment is to be an office in the Public Service, be made pursuant to the Constitution, but otherwise shall be made by the Minister.

**PART IV****Valuation**

Valuation districts.

**11.** (1) The City of Saint John's and each parish of Antigua and Barbuda shall comprise a separate valuation district for the purposes of this Act.

(2) The Minister may from time to time by Order vary or abolish any such district or substitute any additional district to such extent as may be specified in the Order.

Power of Minister to order preparation of valuation lists, etc.

**12.** (1) The Minister may by Order direct the Chief Valuation Officer to prepare a valuation list in any district and appoint a day when the preparation of that valuation list shall commence, and he may by a further Order appoint a day on which such valuation list shall come into operation.

(2) The Minister shall by Order fix in relation to the valuation of property in each district a date at which all property in that district shall be valued and if the Minister at any time deems it necessary or expedient to do so he may, by Order, alter any date fixed by him under this subsection.

(3) After a valuation list has come into operation under an Order made pursuant to subsection (1), successive valuation lists in respect of the same district shall be prepared by the Chief Valuation Officer; and such lists shall come into operation on the first day of January in every fifth successive year.

(4) Notwithstanding the provisions of subsection (3), the Minister may by Order extend the period during which any valuation list shall remain in force, but no such Order shall have the effect of extending the period during which a list shall remain in force beyond ten years from the day on which it came into operation.

(5) Every valuation list shall remain in force until it is superseded by a new list or ten years from the day on which it came into operation, whichever is the earlier.

Information and Returns.

**13.** (1) In every case where a valuation list is to be prepared under this Act for any district, the Chief Valuation Officer may serve a notice on the owner, lessee or occupier

---

of any property in the district, or on any one or more of them, requiring him or them to make a return in the prescribed form containing such particulars as may be reasonably required for the purpose of enabling the Chief Valuation Officer accurately to prepare the valuation list.

(2) The Chief Valuation Officer may at any time for the purposes of this Act, require, in writing, a person in possession of receipts, rent books, books of account, or any other document relating to the rents paid or received or the expenses incurred in the administration of any property or relating to the purchase price of or any matter connected with any property, to produce those receipts, books or other documents for inspection; and any such person who without reasonable excuse refuses to produce any of those receipts, books or any such document in his possession when so required is guilty of an offence and liable on summary conviction to a fine of one thousand dollars.

(3) The owner of any property in or upon which is permanently installed or fitted any plant, machinery or equipment for the purpose of or in connection with any trade, business or industrial process shall include in the return required to be made under this section a full and complete statement of all such plant, machinery and equipment.

(4) The Chief Valuation Officer may at any time in connection with an alteration of a valuation list serve a notice on the owner, lessee or occupier of any property in the district, or on any one or more of them, requiring him or them to make a return in the prescribed form containing such particulars as may be reasonably required for the purpose of enabling the Chief Valuation Officer to make the alteration.

(5) Every person upon whom a notice under this section has been served shall, within fourteen days after the service of the notice, or within such extended period as the Chief Valuation Officer may in any particular case authorise, make and deliver to the Chief Valuation Officer a return in the prescribed form.

(6) If any person upon whom a notice under this section has been served fails without reasonable excuse to comply

with the notice, he is guilty of an offence and is liable on summary conviction to a fine of one thousand dollars, and to a further fine of fifty dollars for each day during which such offence is proved to have continued.

(7) Any person who makes or causes to be made a return required under this section which he knows to be false in any material particular is guilty of an offence and liable on summary conviction to a fine of two thousand dollars and to imprisonment for a term of six months.

(8) For the purposes of this section a return shall be accompanied by a plan if so required by the Valuation Officer.

Supply of  
information by  
Registrar of  
Lands, Chief  
Surveyor and  
Town and  
Country Planner.

**14.** The Registrar of Lands, the Chief Surveyor and the Town and Country Planner shall supply to the Chief Valuation Officer such information as the Chief Valuation Officer may from time to time require for the purposes of this Act

Power of entry.

**15.** (1) The Chief Valuation Officer, and any person authorised by him in writing in that behalf may for the purposes of this Act after giving not less than twenty-four hours' notice in writing to the owner or occupier in the prescribed form, at all reasonable times enter and survey or inspect any property in any district in respect of which he has been directed to prepare a valuation list pursuant to section 12.

(2) Any person who wilfully hinders or obstructs a Valuation Officer in the exercise of his powers under this section is guilty of an offence and liable, on summary conviction, to a fine of one thousand dollars.

Apportionment of  
property between  
districts.

**16.** Where property is situated for the purposes of this Act partly in one district and partly in another district, valuation shall be made of the property as a whole, and the value so determined shall be apportioned between the respective districts in such ratio as the Chief Valuation Officer may determine.

**17.** (1) Unless the Chief Valuation Officer otherwise directs, there shall be included in the same valuation several properties which are contiguous to each other and are owned by the same person. **Property to be included in the same valuation.**

(2) Plant, machinery and equipment permanently installed or fitted for the purpose of or in connection with any trade, business or industrial process situated within more than one property may be aggregated for the purposes of valuation if the plant, machinery and equipment and the properties within which they are situated are contiguous, in the ownership of the same person, and form part of one unit.

**18.** (1) When a valuation list is to be prepared, the Chief Valuation Officer shall make a list of all properties in the district concerned and the annual values thereof, and such list shall be returned in the prescribed form. **Preparation of valuation list.**

(2) In determining annual value the Chief Valuation Officer shall in all cases have regard to—

(a) the purpose for which the property is actually used or occupied or, if not actually used or occupied, the purpose for which it is reasonably suitable; and

(b) the description, locality and condition of the property and all its advantages, facilities and capacities.

(3) The annual value of any property shall be increased or reduced, as the case may be, to the nearest hundred dollars and the annual value so increased or reduced shall be the value to be inserted in the valuation list.

**19.** (1) The Chief Valuation Officer may, from time to time, alter a valuation list by reason of— **Alteration of valuation list and effective date of alteration.**

(a) the omission of any property from the list;

(b) a material change of use of property;

(c) a sub-division of property which may necessitate the apportionment of the assessed value thereof;

(d) the total or partial destruction of any building or erection;

(e) the construction of any building or erection;

(f) a change in the annual value of any building or erection due to any reconstruction or structural alterations;

and before making any such alteration the Chief Valuation Officer shall give written notice in the prescribed form specifying the same to the owner of the property to which that alteration relates, and shall direct the Commissioner to make the same alteration accordingly.

(2) Every alteration made—

(a) in pursuance of paragraph (a) (b) (c) or (d) of subsection (1) shall have effect on or after such day as the Chief Valuation Officer is satisfied is the day when the event by reason of which the alteration was made occurred;

(b) in pursuance of paragraph (e) of subsection (1) shall have effect on or after such day as the Chief Valuation Officer is satisfied was the day when the building or erection was completed, or used, or occupied;

(c) in pursuance of paragraph (f) of subsection (1) shall have effect on or after such day as the Chief Valuation Officer is satisfied was the day when the reconstruction or structural alterations were completed.

Clerical and  
arithmetical  
errors.

**20.** (1) The Chief Valuation Officer may, from time to time, alter a valuation list to such extent as is necessary to correct a clerical or arithmetical error occurring therein and the list shall have, and be deemed to have at all times had, effect as if such alteration had been made in the current valuation list when originally prepared.

(2) Before making an alteration in pursuance of subsection (1) in respect of any matter other than a total, the Chief Valuation Officer shall give written notice in the prescribed form specifying the alteration, to the owner of the property and a direction to the Commissioner to make the same alteration accordingly.

(3) The owner and the Commissioner have the same right of appeal in respect of alterations under this section as if the alterations had been made in the current valuation list when originally prepared.

**21.** (1) There is established a Valuations Appeal <sup>Valuations</sup> Board for the purpose of the hearing and determination of <sup>Appeal Board.</sup> appeals against valuations made under this Act.

(2) The Board shall consist of—

(a) a Chairman being—

(i) a person with substantial background and experience in business administration, public administration, economics, accounts, real estate, or

(ii) a lawyer of not less than seven years standing, who shall be appointed by the Governor-General;

(b) two other members appointed by the Governor-General.

(3) Each member of the Board shall be appointed for such term and shall be paid such remuneration as shall be specified in his instrument of appointment; and upon the expiration of the term of appointment of any such person the Governor-General may re-appoint that person for a further term.

(4) Any such person, who is appointed to be a member of the Board may at any time resign his appointment by notice in writing to the Governor-General.

(5) The Governor-General may at any time terminate the appointment of a member of the Board and appoint any person in his place.

**22.** (1) Any person, being an owner of property included in a valuation list, who is aggrieved by the annual value ascribed in the list to that property may, by notice of appeal in the prescribed form served on the Chief Valuation Officer within twenty-one days after the date of publication of the notice under section 30(1) (c) or in the case of an alteration within twenty-one days after notice thereof was given under section 19(1), appeal to the Board under this section, and the Chief Valuation Officer shall, on receipt of the notice of appeal transmit a copy thereof to the Commissioner.

**Right of appeal to Board.**

(2) If the Commissioner is aggrieved by the annual value at which any property included in a valuation list has been assessed, he may, by notice of appeal in the prescribed form served on the Chief Valuation Officer within twenty-one days after receipt of the list from the Chief Valuation Officer under section 30(1) or in the case of an alteration within twenty-one days after notice thereof was given under section 19(1), appeal to the Board under this section, and the Chief Valuation Officer shall, on receipt of the notice of appeal, transmit a copy thereof to the person named in the list as the owner of the property.

(3) In subsection (1) "owner" includes the lessee, or licensee, if any, of property belonging to the Crown which is included in a valuation list.

**Appeals to  
Board.**

**23.** (1) Every notice of appeal shall, subject to subsection (2), specify the grounds of the appeal to which it relates and shall set out any proposed alteration of the valuation list.

(2) On an appeal under this section any of the following grounds, but no others, may be specified in the notice of appeal—

(a) the annual value of the property is incorrect or unfair;

(b) matter has been inserted in or omitted from the valuation which ought not to have been inserted or omitted;

(c) one annual value has been included in the valuation list in respect of properties separately assessable.

(3) A notice of appeal shall be in writing and be signed by the appellant.

(4) Except with the leave of the Board a ground of appeal which has not been specified in the notice of appeal shall not be relied upon at the hearing.

(5) When a notice of appeal has been served on the Chief Valuation Officer, he shall forthwith transmit a copy

thereof to the Chairman of the Board which is to hear the appeal.

(6) The Chief Valuation Officer concerned in an appeal shall give to each of the parties thereto not less than fourteen days' written notice in the prescribed form of the date, time and place fixed for the hearing of the appeal.

- 24.** (1) At the hearing of an appeal by the Board— **Hearing before Board.**
- (a) the appellant;
  - (b) The Chief Valuation Officer;
  - (c) the owner of the property to which the appeal relates;
  - (d) the Commissioner,

may appear as a party to the appeal and be heard either personally by a legal practitioner or representative and the proceedings shall be held in public unless on the application of a party the Board is satisfied that the interests of that party would be prejudiced thereby and the Board otherwise directs.

(2) The Board shall have the same powers to adjourn, to summon and to enforce the attendance of witnesses, to compel witnesses to give evidence and to produce documents, as a Magistrate's Court has under the Magistrate's Code of Procedure Act. **Cap. 255.**

(3) In the hearing and determination of an appeal, the Board may act without regard to technicalities and legal form and shall not be bound to follow the rules of evidence stipulated in the Evidence Act, but the Board may inform itself on any matter in such manner as it thinks just and may take into account opinion evidence and such facts as it considers relevant and material, but in any such case the parties to the proceedings shall be given the opportunity, if they so desire, of adducing evidence in regard thereto. **Cap. 155.**

**25.** (1) After hearing such of the parties to an appeal as desire to be heard the Board shall give its decision, which may include the giving of a direction to the Chief Valuation Officer with regard to the manner in which the property the subject of the appeal is to be treated in the valuation list **Decision of Board.**

and, in that event, the Chief Valuation Officer shall cause the valuation list to be altered in accordance with such direction.

(2) Where the decision of the Board is not unanimous the decision of the Board shall be the decision of the majority of the members thereof.

(3) The Board shall give its decision without delay and where practicable within thirty days after hearing the appeal.

**Settlement of Appeal.**

**26.** The parties to an appeal, at any time after a notice of appeal has been served and before the determination of that appeal by the Board, may agree to an alteration of the list (whether the alteration is that which has been specified in the notice of appeal or not) and the Chief Valuation Officer shall thereupon make the alteration agreed upon and direct the Commissioner to alter the valuation list accordingly; but the Commissioner has the right to appeal the agreed alteration to the Board within 14 days of his receipt of the direction to alter the list under this section.

**Right of appeal to Court of Appeal.**

**27.** (1) An appeal shall lie to the Court of Appeal from the decision of the Board on a point of law; and every such appeal shall be made within the time and in the manner laid down by any enactment or rules of court for the purposes of appeals from the High Court to the Court of Appeal and shall be subject in all respects to the law relating to such appeals.

(2) The decision of the Court of Appeal on an appeal made under subsection (1) shall be final.

**Appeal shall not affect recovering of tax.**

**28.** The fact that a notice of appeal has been served or that an appeal is pending shall not in the meantime interfere with or affect the levying or recovering of tax on the property that is the subject of appeal; if the appeal is allowed, due adjustment shall be made by the Commissioner as is necessary to comply with the final decision on the appeal.

**Costs.**

**29.** The costs of appeals shall be awarded in such manner as the Board may in its discretion determine and shall be recoverable summarily as a civil debt.

## PART V

## Property Tax Roll

**30.** (1) After a valuation list has been prepared for any district, the Chief Valuation Officer shall not later than thirty days before the day on which the list is to come into operation complete the same; and for the purpose he shall—

Chief Valuation  
Officer to  
complete  
valuation list.

(a) sign and date the list;

(b) forthwith transmit two copies to the Commissioner;

(c) forthwith publish a notice stating that the list has been completed and naming a place or any number of different places in which a copy of the list shall be exhibited by the Chief Valuation Officer.

(2) For the period beginning with the date on which the copies of the completed valuation list are received by the Commissioner, and ending twenty-one days after the date on which the notice of the completion of the valuation list is published one of the copies shall be open to public inspection during the office hours at the offices of the Commissioner and in the valuation district to which it relates; and the notice shall include a notification of the right of appeal under section 22.

(3) The valuation list signed, dated and transmitted to the Commissioner under this section shall on or after the date when it comes into operation be the valuation list for the district to which it relates; and any failure on the part of the Chief Valuation Officer to complete any matter with respect to the preparation and completion of the list within the time required by this Act, or with respect to the omission from the list of any matter required by this Act to be included therein, or any non-compliance by him with any of the provisions of this Act, shall not of itself render invalid either the valuation list or the levy of any tax upon the annual values of the properties inserted therein; and until the contrary is proved the list shall be deemed to have been duly prepared and completed in accordance with the provisions of this Act.

Notification to be given of disposal of property.

**31.** (1) The person to whom any property included in a valuation list is disposed of, whether by instrument or operation of law or otherwise, or who becomes the holder or occupier of any property referred to in section 4 shall, within thirty days after the date of such disposal or becoming the holder or occupier as the case may be, give notice in writing and produce documentary evidence of the disposal or ownership to the satisfaction of the Chief Valuation Officer; and any person who without lawful excuse fails to give such notice or to produce such evidence as required by this subsection is guilty of an offence and liable, on summary conviction, to a fine of one thousand dollars.

(2) The Commissioner shall make such amendments to the particulars in the valuation list and in the property tax roll relating to the party assessed as are necessary in consequence of a notice given under subsection (1); and shall forthwith inform the Chief Valuation Officer of the amendments.

(3) If as a result of such amendment it appears to the Commissioner that the valuation of any property in the valuation list requires to be altered, or that an alteration comprising an additional valuation requires to be inserted in the list, the Commissioner shall forthwith inform the Chief Valuation Officer who shall cause to be made to the list such alterations as he considers that it is necessary should be made for the purposes of this Act.

(4) The person whose name appears in the valuation list shall, for the purposes of this section be deemed to be the owner of the property listed against his name until the contrary is proved to the satisfaction of the Commissioner.

Duty of Commissioner as respects valuation lists.

**32.** (1) The Commissioner shall comply with the directions given by the Chief Valuation Officer in pursuance of section 19 or 20, or by the Board in pursuance of section 25.

(2) A valuation list shall be made available for the inspection of any person whose property has been valued, or who is interested in any valuation at all reasonable times; and such person may take copies or extracts from such list without payment.

---

**33.** (1) The Commissioner shall prepare and maintain a property tax roll for each year in and for which tax is payable. Property tax roll.

(2) The property tax roll shall be in a form approved by the Minister and shall contain so far as is practicable, in respect of each property the following particulars—

- (a) the name and postal address of the owner;
- (b) the situation, description, measurement and area of each property as set out in the valuation list;
- (c) the annual value of each property as set out in the valuation lists;
- (d) the rate and amount of tax;
- (e) the date of the tax demand notice; and
- (f) such other particulars as the Commissioner determines.

(3) Where an alteration is made in a valuation list which affects the amount of tax levied in respect of property in that list, the corrected amount of tax shall be shown in the property tax roll and the difference, if too much has been paid, shall be repaid or allowed or, if too little has been paid, shall be paid and may be recovered as if it were arrears of tax whether or not the year in respect of which the tax is levied has expired.

(4) In the case of a property added to or an altered assessment in the property tax roll, the tax shall be payable from the date the assessment takes effect.

## PART VI

### Payment and Recovery of Tax

**34.** (1) As soon as practicable after notice of the declaration of rates of tax has been published under subsection (2) of section 5, the amount of tax payable in respect of any property shall be demanded by the Commissioner from the owner of such property on the day on which the tax period commenced by a tax demand notice in the prescribed form. Tax demand.

(2) In the case of property which becomes liable to be taxed from a day after the commencement of the tax period, the tax demand notice shall be made upon the person who was the owner of the property on the day on which the assessment in respect thereof took effect under section 19, and shall be served within thirty days after that day.

(3) Liability for tax shall not be affected by reason only of the fact that a notice under subsection (1) is not served within the year in and for which tax is payable.

**Payment and collection of tax.**

**35.** (1) Tax shall be payable by the owner in two equal half-yearly instalments which shall become due and payable on the first day of January and on the first day of July in each year whether demanded or not, and shall be paid to the office of the Commissioner or other place as may be signified by notice published by the Commissioner.

(2) An owner may make payments on account of instalments of tax before such instalments are due.

(3) The Commissioner shall receive, during the months of January and July in the year next following the making of an Order under section 5, tax which becomes due and payable under this section.

**Discount on tax.**

**36.** Where the whole of the tax levied in respect of any year is paid within thirty days from the date of the tax demand notice by which it is levied, the amount of such tax shall be reduced by five per cent.

**Persons having charge on properties may recover tax etc. paid.**

**37.** Any person having a charge or debt by way of specialty or otherwise upon any property included in the valuation list may pay any tax, fines, fees or expenses properly due under this Act in respect of the property, and may add the money thus paid to increase such charge or debt whereupon the charge or debt so increased shall bear the same interest, and may be enforced and recovered in the same manner, as the original charge or debt.

**Tenant may pay tax and deduct same from rent.**

**38.** (1) A tenant or occupier of property in respect of which any tax is due and payable, after payment of such tax and of any fines, fees or expenses which he may have been compelled to make in consequence of the neglect of

his landlord to pay the tax due in respect of the property may deduct the amount so paid together with compensation for all actual loss suffered in consequence of any levy, from any rent which may then be due, or may thereafter become payable, in respect of that property; and, in the event of any action being brought by the owner of the property for the recovery of rent from the tenant or occupier, the Court before which the action is brought shall allow to such tenant or occupier the amount so paid and the compensation for loss so suffered.

(2) Nothing in this section shall affect any agreement between a landlord and tenant with regard to the ~~payment~~ by the tenant of tax.

**39.** Where any instalment of tax is not paid within ninety days from the day on which it becomes due and payable, default shall be deemed to have been made in the payment thereof. **Default in payment.**

**40.** (1) A person who fails to pay tax before it is deemed to be in default under section 39 shall— **Penalty and interest.**

(a) in addition to the tax, pay to the Commissioner a penalty equal to twenty per cent of the amount which was not paid; and

(b) in addition to the tax and the penalty imposed by paragraph (a), pay to the Commissioner an amount as interest at the rate of one per cent per month calculated for each month during which any amount of tax remained unpaid on the amount of tax that was due and unpaid at any time in that month.

(2) Where any penalty or interest is paid or payable by a person under subsection (1), the Minister may, where the circumstances of the case appear to him to warrant it, remit the penalty or interest in whole or in part.

**41.** (1) Where a period of sixty days has elapsed after default under section 39 has occurred, the Commissioner may authorise the seizure and sale— **Power to distrain for tax.**

- (a) of the goods, chattels and effects of the owner of the property in respect of which tax is due and owing;

(b) of any goods and chattels found on the property in respect of which the tax is due and owing;

(c) of any goods live or dead stock on the property in respect of which the tax is due and owing; or

(d) of the property or any part of the property in respect of which tax is due and owing.

(2) The authority to seize and sell under this section shall be in the prescribed form, and such authority shall be sufficient warrant and authority to levy the amount of tax unpaid and in arrear, together with any penalty and interest due under section 40, in respect of each and every property contained in the list referred to in the authority, in like manner as if separate warrants had been issued for the recovery of the tax, penalty and interest due in respect of each property.

(3) For the purpose of seizing and selling any goods or chattels under this section, any person may, if expressly authorised in writing by the Commissioner, execute any warrant of distress, and if necessary break open any building in the day-time for the purpose of levying such distress; and he may call to his assistance any peace officer, and it shall be the duty of every peace officer, when so required, to aid and assist in the execution of any warrant of distress and in levying the distress.

(4) No misdescription or error in the name of any owner in any way invalidates a warrant issued under this section on any distress levied under the authority thereof.

Sale of goods  
seized.

**42.** (1) If the amount of the tax in respect of which any goods have been seized under the provisions of this Act and all expenses incidental to such seizure shall not be sooner paid, the goods shall be sold at public auction at such time and place as the Commissioner shall direct; but no such sale shall take place within five days of the seizure of such goods, unless the goods seized are, in the opinion of the Commissioner, of a perishable nature or the owner of such goods has requested their earlier sale.

(2) All goods seized under this Act shall be deposited in some fit place, or left in the possession of some fit person, as the Commissioner may determine.

(3) The proceeds of the sale of any such goods shall be applied first towards the payment of the expenses of the seizure and sale thereof and the payment of the tax in respect of which they were seized, and the balance, if any, of the proceeds of such sale shall be paid to the owner of the property in respect of which the tax was payable, on application being made for the same.

(4) The date, time and place of sale of all goods seized under this Act shall be published prior to the date of sale thereof unless such goods are being sold before the expiry of the five-day period under subsection (1).

**43.** (1) Tax payable under this Act shall be a charge on the property in respect of which they are due, and shall take priority over any other charge or debt due by specialty or otherwise except debts and taxes due to the Government; but tax shall not be a charge on property for more than five years from the date on which they become due and payable.

Tax a first charge on property.

(2) Sections 72, 73, 74 and 75 of the Registered Land Act, (which relate to a chargee's remedies and power of sale) apply to the recovery of the tax; and the Commissioner on behalf of the Government may take such proceedings, and recover the costs thereof for the purposes of seizing and selling property and realising the amount of such tax.

Cap. 374.

**44.** (1) In addition to the means of recovering the tax provided for by sections 34, 35 and 41 the tax may be recovered as a debt due to the Crown from the owner.

Recovery of tax as debt.

(2) In any proceedings under this section a certificate purporting to be signed by the Commissioner certifying the amount of tax due shall be regarded as *prima facie* evidence of that fact.

**45.** At the sale of any land, house, goods or other property under the provisions of this Act any duly authorised

Government may purchase property.

officer of the Government may bid for and purchase any such property on behalf of the Crown.

Saving of  
priority of tax.

**46.** None of the provisions of this Part shall be construed as in any way to affect the priority of tax conferred by section 43.

Remedies for the  
recovery of  
unpaid tax not  
subject to  
limitation.

**47.** No enactment relating to the limitation of actions shall bar or affect any action or remedy for the recovery of unpaid tax.

## PART VII

### Miscellaneous, Savings and Transitional Provisions

Exemption from  
stamp duties and  
official fees.

**48.** Every summons, process, bond or other document of whatever kind, issued by, to or for any person acting in the exercise of any of the powers or duties conferred or imposed by this Act, shall be exempt from stamp duty and the payment of all registration or recording fees.

Remission and  
postponement of  
tax or fines.

**49.** If the Minister is satisfied that any person is, solely by reason of poverty, unable to pay any tax or fines imposed by this Act, he may, at any time after liability to pay the same has arisen, remit the whole or any part thereof as he thinks just or expedient, or postpone by way of relief for such period as he thinks fit the collection of the whole or any part thereof.

Notification of  
need to alter  
valuation list.

**50.** When in the course of the exercise of his functions under this Act any information comes to the notice of the Commissioner that a valuation list requires alteration in respect of any property, it shall be the duty of the Commissioner to notify the Chief Valuation Officer accordingly.

Description of  
unknown owner.

**51.** Whenever the identity of any person who is the owner of any property which has been assessed under this Act is not known, it shall be sufficient to refer to such person in the valuation list and in the property tax roll by the designation of "the owner" without stating his name.

**52.** (1) Any notice or other document required or authorised to be given to, or served on, any person under the provisions of this Act, may be given or served, either—

Service of notices.

(a) by delivering it to the person; or

(b) by leaving it at the usual or last known place of residence of that person, or in the case of a company at its registered office; or

(c) by forwarding it by registered post addressed to that person at his usual or last known place of residence, or in the case of a company at its registered office; or

(d) by delivering it to some person at the property to which it relates or, if there is no such person on the property to whom it can be so delivered, then by affixing it to some conspicuous part of the property; or

(e) without prejudice to the foregoing provisions of this subsection, where the property to which the document is to be sent is a place of business of the person to or on whom it is to be given or served, by leaving it, or forwarding it by registered post addressed to that person, at that place of business.

(2) Any notice or other document required or authorised by or under the provisions of this Act to be given to, or served on, the Commissioner or the Chief Valuation Officer shall be deemed to be duly given, or served, if in writing and delivered or sent by registered post—

(a) in the case of the Commissioner, to the Commissioner;

(b) in the case of the Chief Valuation Officer, to the Chief Valuation Officer.

**53.** Any notice or other document or any extract therefrom required by or under the provisions of this Act to be given to or served by the Commissioner or Chief Valuation Officer shall be sufficiently authorised if signed—

Authentication of notices and other documents.

(a) in the case of the Commissioner, by the Commissioner;

(b) in the case of the Chief Valuation Officer, by the Chief Valuation Officer.

Evidence of copy of valuation list or extract.

**54.** Any valuation list in force, and any extract therefrom, may be proved by the production, as the case may be, of a copy of the list, or of any extract therefrom, purporting to be certified by the Chief Valuation Officer as a true copy, and the certificate shall state that all the alterations required to be made in pursuance of this Act have been correctly made in the copy or extract so produced.

Inclusion in same appeal or other proceedings of separate properties.

**55.** There may be included in the same appeal or any other proceedings under this Act all or any properties of which a person is the owner and which are attached or adjacent to, or contiguous with, each other and particulars of which are inserted in the valuation list, notwithstanding that the properties are separately assessed in the list.

Publication of notices.

**56.** Except where otherwise provided in this Act, anything required to be published under this Act shall be published by affixing a notice thereof to a notice board at the office of the Commissioner, and it may also be published in such other manner as may, in the opinion of the person required to publish it, be expedient to give publicity thereto.

Capacity to perform certain duties not affected by other interests.

**57.** (1) The capacity of a member of the Board or the Court of Appeal to act in any proceedings on an appeal brought pursuant to this Act shall not be challenged in any court by reason only of the fact that he is the owner of, or interested in, property included in a valuation list other than that which is the subject of the appeal.

(2) The Chief Valuation Officer may assess the annual value of property, and include such value in a valuation list, and make alterations in a valuation list, notwithstanding the fact that he or his spouse is the owner of the property or has some financial interest therein, but in every such case the Chief Valuation Officer shall give written notice thereof to the Commissioner when transmitting the valuation list.

Power of Minister to alter forms.  
Second Schedule.

**58.** The Minister may, by Order published in the *Gazette*, make any alteration in the forms prescribed in the Second Schedule that he considers to be necessary or desirable

for the better carrying out of the provisions or purposes of this Act.

**59.** This Act does not apply to any property within the Island of Barbuda. **Application of Act.**

- 60.** The following enactments are repealed— **Repeal.**
- (a) The Property Tax Act, 1962, as amended; **No. 15 of 1962.**  
**No. 14 of 1966.**  
**No. 2 of 1972.**  
**No. 3 of 1979.**
  - (b) section 9 of the Revenue (Miscellaneous Provisions) Act, 1982; and **No. 12 of 1985.**  
**No. 21 of 1982.**
  - (c) the Land Tax Act, as amended. **Cap. 267.**  
**(R.E. 1962).**  
**No. 7 of 1977.**

**61.** (1) Notwithstanding the repeal of the legislation specified in section 60, the valuation rolls prepared for the City of Saint John's and the parishes (as revised, corrected, amended or rectified) under those laws and in force immediately before the commencement of this Act shall remain in force and may be revised, corrected, amended or rectified as if this Act had not been enacted and shall have effect until valuation lists for those districts have been prepared pursuant to section 12 of this Act and brought into operation by an Order made under that section and the Land Tax Act continues in force with respect to land (as defined in that Act) in each district until a valuation list for such district is prepared pursuant to section 12 of this Act and is brought into operation by an Order under that section. **Savings and provisions.**

(2) All rates and taxes due and payable under the Property Tax Act, 1962, and the Land Tax Act which immediately before the commencement of this Act remain in arrear and unpaid shall upon such commencement be deemed to be tax due and payable under this Act and be recoverable in accordance with Part VI of this Act. **No. 15 of 1962.**  
**Cap. 267.**  
**(R.E. 1962).**

## FIRST SCHEDULE

(Section 2)

**DEFINITION OF CITY OF SAINT JOHN'S**

"City of Saint John's" means all that area of land commencing at a point on the sea coast at its junction with the northern prolongation of Buckley Street, thence south along the western side of Buckley Street to its junction with Union Road and continuing along the western side of Buckley Street and Cooks Road to its junction with the western extension of a watercourse or valley running east and west; thence east along the centre of the watercourse or valley and its eastern prolongation to its junction with Grays Hill Road; thence south along the western side of Grays Hill Road for a distance of about 600 feet, thence east along the southern side of the road to its junction with the road which is the southern prolongation of Tindale Road; thence south along the western side of the prolongation of the road for a distance of about three hundred feet to the southern extremity of Golden Grove (New Extension); thence east along the southern side of the road to its junction with Valley Road; thence in a northerly direction along the western side of the Valley Road to its junction opposite the Golden Grove Government School with Wehner Road leading to Branns Hamlet; thence east along the southern side of Wehner Road extending to Branns Hamlet; thence north along the western side of the road leading from Branns Hamlet to its junction with the All Saints Road near Ottos Estate; thence north along the western side of the road past Ottos Estate to its junction with the Factory Road; thence east along the southern side of the said Factory Road for a distance of about 900 feet to its junction with the road at the eastern limit of St. Johnston Village; thence north along the western side of the road at the eastern limit of St. Johnston Village and its northern prolongation to its junction with a watercourse running from east to west; thence east along the centre of the said watercourse to its junction with the southern prolongation of the road and drain at the eastern limit of Skerritt's; thence north along the southern prolongation of and continuing along the western side of the drain and road at the eastern limit of Skerritt's to its junction with the Old Parham Road; thence west along the southern side of the Old Parham Road to its junction with the Wireless Road, thence north along the western side of the said Wireless Road, to its junction with the railway track; thence west along the railway and continuing along the north boundary of Gambles Estate to its junction with Friars Hill Road; thence north along the western side of the Friars Hill Power Plant; thence west along the earth drain which forms the boundary between the Friars Hill Power Plant and the adjoining West Indies Oil Refinery on the north side with Gambles on the south side continuing along the western prolongation of the earth drain to Fort Road; thence south along the western side of the Fort Road for a distance of about 700 feet where Fort Road turns west; thence west along the southern and western side of Fort Road to that point on the sea coast immediately west of the point where Fort Road turns southwest to Fort James; thence along the sea coast past Cove, Rat Island, St. John's Harbour and Green Bay to the point of commencement.

SECOND SCHEDULE

Arrangement of Forms

Forms

1. Notice to make a return.
2. Notice before entry for the purpose of survey and inspection
3. Valuation List.
4. Notification of Alteration of Valuation List.
5. Notice of Appeal against Valuation.
6. Notice of Appointment of day of Hearing Appeal.
7. Tax Demand Notice.
8. Distress Warrant.

SECOND SCHEDULE

(Section 13)

FORM No. 1

PROPERTY TAX ACT

Notice to make a Return

To .....

City/Parish of Saint .....

Description of Property .....

Office Reference .....

TAKE NOTICE that in pursuance of section 13 of the above Act the Chief Valuation Officer hereby requires you to answer the questions set out in this form, and to sign it and return it to him (together with a plan) to the address set out below within fourteen days after the date of service of this notice on you.

**Note:** Plan required/not required.

Date ..... 19 .....

*Chief Valuation Officer*

Address .....

Served on .....

at .....

Date .....

Time .....

Signature .....

**NOTE**

Section 13 of the Property Tax Act provides *inter alia* that:

Any person who fails without reasonable excuse to comply with this notice is guilty of an offence and liable to a fine, and any person who makes or causes to be made a return which he knows to be false in any material particular is liable to a fine and to imprisonment.

**BEFORE COMPLETING THIS FORM PLEASE READ THE INSTRUCTIONS AT THE END OF THE FORM****PARTICULARS OF OCCUPANCY**

1. Give the name and address of:
  - (a) The tenant/s, if the property is let for rent.
  - (b) The person/s actually occupying the property at the date of completing this form.

---
2. If the building is let:
  - (a) Was the rent fixed under Rent Restriction Act?
  - (b) What is the yearly rent?  
(See Instruction 3)
  - (c) When was this rent first paid?  
(See Instruction 3)
  - (d) Is there any relationship between the landlord and the tenant?
  - (e) What is the amount of any premium or lump sum paid by the tenant for the tenancy? •
  - (f) What additional sums (if any) does the tenant pay for fire insurance, water, electricity, property tax etc?

---

3. If the building is let furnished:

How much of the rent do you allow for furnishings?

---

- 
4. If the building is not let and is occupied by the owner:  
What yearly rent would you expect to get if you let your building to a stranger?
- 

5. If the land only is let:  
What is the yearly rent?
- 

### PARTICULARS OF BUILDING

6. State the number of storeys or floors (including ground floor)
- 
7. What is the type of construction?  
(See Instruction 5)
- 
8. What is the age of the building?  
(See Instruction 6)
- 
9. For what purpose is the building used?  
(See Instruction 7)
- 
10. What is the estimated value of the building?
- 
11. State the amount for which the building is insured.
- 

### PARTICULARS OF PLANT AND MACHINERY

12. Describe the plant, machinery or other equipment permanently installed or fitted for the purpose of or in

---

connection with any trade business  
or industrial process.

---

**13.** When were these bought?

---

**14.** What was their value at the date  
of purchase or installation?

---

**PARTICULARS OF LAND**

**15.** State, as under the Registered  
Land Act:  
(a) the Registration Section.  
(b) Block Number.  
(c) Parcel Number.

---

**16.** What is the area of the land in  
square feet or acres?

---

**17.** For what purpose is the land used?

---

**18.** Has the land a frontage to any  
road or street?

---

**19.** When was the property bought  
and what was the purchase price?

---

**20.** If the land alone was purchased:  
What was the price and the date  
of purchase?

---

**DECLARATION**

I/(We) declare that I/(we) have read each and every one of the foregoing  
answers and prescribed particulars relating to the above property and that the

said answers and particulars are in every respect fully and truly stated to the best of my/(our) judgement and belief.

Date .....  
*Signature of person making the return.*

INSTRUCTIONS

- 1. This form should be completed in ink or be typewritten.
- 2. The person signing the declaration must read carefully every page of the completed form before he makes the declaration.
- 3. Question 2(b) and 2(c). Yearly Rent. Where one building is let to several persons, or there are several buildings let on one parcel of land, please supply a separate list of the names of the tenants in the building or buildings, the yearly rent paid by each tenant and the date on which the rents were first paid.
- 4. Particulars of Building. Where there are several buildings on one parcel of land, please give particulars for all buildings, in reply to questions 6 to 11, inclusive.
- 5. Question 7. Type of Construction. Where the building is of several types of construction, mention the various types (e.g. First storey — concrete block, second storey — wood).
- 6. Question 8. Age of Building. Where the building is over 30 years, state "over 30 years". Where it is under 30 years, state age or date of construction. Where the building has been reconstructed or added to, state the date of the reconstruction or the addition, as the case may be. If there is more than one building, please give information on all the buildings.
- 7. Question 9. Use of Building. Where the building is used for several purposes, state all purposes. (eg. Ground floor — Rental shop and office; First Floor — Residential).
- 8. Question 12. Plant and Machinery. If space is inadequate, please supply a separate list.

FORM No. 2

(Section 15)

PROPERTY TAX ACT

Notice before entry for the purpose of Survey and Inspection

To .....

City/Parish of Saint .....

Description of Property .....

Office Reference .....

TAKE NOTICE that in pursuance of section 15 of the above Act the Chief

Valuation Officer intends on the ..... day of .....19.....  
 and on subsequent days, during ordinary business hours, to exercise the power  
 to enter the abovementioned property for the purpose of survey and inspection.

Date ..... 19.....  
*Chief Valuation Officer*

Served on ..... Address .....  
 at .....

Date .....

Time .....

Signature .....

**NOTE**

Section 15 of the Property Tax Act, provides *inter alia* that:  
 Any person who wilfully hinders or obstructs a Valuation Officer in the exercise  
 of his powers under this section is liable to a fine.

**FORM No. 3**

(Section 18)

**PROPERTY TAX ACT**

Page No. ....

**Valuation List**

**of the City/Parish of Saint .....**

Assessment Number	Name of Owners	Address or Other Descrip- tion of the Property	Annual Value \$	Altered Annual Value \$	Remarks

Date ..... 19.....  
Chief Valuation Officer

FORM No. 4 (Sections 19 and 20)

PROPERTY TAX ACT

Notification of Alteration of Valuation List

To .....  
City/Parish of Saint .....  
Address and Description of Property .....  
.....  
Assessment Number .....  
Name and Address of Owner .....

I hereby notify you that I have made the following alteration in respect of the assessment of the above property:

Alteration

- (i) Present assessment \$ .....
- (ii) Alteration to new assessment \$ .....
- (iii) Reasons for alteration .....
- .....
- .....
- .....
- (iv) Effective date of alteration .....
- .....

Date ..... 19.....  
Chief Valuation Officer

NOTE

Your attention is directed to section 22 of the Property Tax Act under the provisions of which you may, within twenty-one days, appeal against the alteration.

FORM No. 5 (Section 22)

PROPERTY TAX ACT

Notice of Appeal against Valuation

To: The Chief Valuation Officer  
City/Parish of Saint .....

Address and Description of Property .....

Assessment Number .....

Name and Address of Owner .....

I/We submit herewith my/our appeal against the valuation list dated  
..... 19 ..... in respect of the above property.

I/We submit that the annual value should be \$ .....

The grounds for the making of this appeal are:

.....  
.....  
.....

Date ..... 19 ..... .....

*Signature of Appellant/Owner*

*Name and Address of Appellant if other than the owner* .....

.....

**NOTE**

Section 23 of the Property Tax Act, provides that the following grounds of appeal and no others may be given.

- (i) The annual value of any property is incorrect or unfair;
- (ii) Matter has been inserted in or omitted from the valuation which ought not to have been inserted or omitted;
- (iii) One annual value has been included in the valuation list in respect of properties separately assessable.

**FOR OFFICIAL USE**

Date of Receipt ..... Date of Acknowledgement .....

.....  
.....

Date of Service of Copy of Notice on:

Chairman of Valuations Appeal Board .....

Owner of Property .....

Commissioner of Inland Revenue .....

**FORM No. 6**

(Section 23(6))

**PROPERTY TAX ACT**

**Notice of Appointment of Day of Hearing Appeal**

Valuations Appeal Board for the City/Parish of Saint .....

To .....

of .....

Address and Description of Property .....

.....

Assessment Number .....

Name and Address of Owner .....

.....

TAKE NOTICE that you are required to attend the Valuations Appeal Board for the City/Parish of Saint ..... at the ..... situate at ..... on the ..... day of ..... 19 ..... at ..... o'clock in the ..... noon, for the hearing of the matter of your appeal against the annual value at which your property has been assessed and that if you do not attend in person or by representative at the time and place mentioned such order will be made as the Board may think just.

Date ..... 19 .....

*Signature of Valuation Officer*

**FOR OFFICIAL USE**

Date of Service of Notice on: .....

Chairman of Valuations Appeal Board .....

Owner of Property .....

Commissioner of Inland Revenue .....

**FORM No. 7**

(Section 34)

**PROPERTY TAX ACT**

**Tax Demand Notice**

City/Parish of Saint .....

Tax Period: 1 January to 31 December 19 .....

Name of Owner .....

Description of Property .....

.....

Assessment Number .....

Assessed Value \$ .....

Rate Percentage Levied .....%

Amount of Demand \$ .....

The full amount is due now but may be paid in two equal instalments on the undermentioned due dates:

1st Instalment 1 January 19 .....

2nd Instalment 1 July 19 .....

Office of Payment: Inland Revenue Department

Arrears due from previous years \$ .....

NOTES

- 1. **Discount for Early Payment:** A 5% discount is allowed for payment of tax within 30 days of the due date.
- 2. **Default in Payment:** Where any instalment of rates is not paid within ninety days from the day on which it becomes due, default shall be deemed to have been made in the payment thereof.
- 3. **Penalty for Default:** A penalty of 20% of the tax shall be incurred if the tax is not paid before the day of default.
- 4. **Interest on Arrears:** Interest shall be charged on any instalment outstanding from the day of default until the debt is discharged at a rate of one per cent per month.
- 5. **Recovery of Tax:** All arrears of Property Tax remaining unpaid at the end of ninety days from the day on which it became due may be recovered as provided in this Act.
- 6. **Please take this Form to the Inland Revenue Department when making Payment.**

Date ..... 19 ..... .....

*Commissioner & Inland Revenue*

FORM No. 8

(Section 41)

PROPERTY TAX ACT

Distress Warrant

To ..... (person authorised) and to all Peace Officers.

I ..... Commissioner of Inland Revenue by virtue of the power vested in me by section 41 of the Property Tax Act, do hereby authorise you to collect and recover the several amounts respectively due for tax in respect of the properties specified in the list hereto, together with the penalty and interest accruing under the Act, and for the recovery thereof I further authorise 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

