

CHAPTER 343
VALUATION AND RATING ACT

• Act • Subsidiary Legislation •

ACT

Act No. 4 of 1977

Amended by

Act No. 3 of 1978

SRO 38 of 1980

Act No. 29 of 1983

Act No. 20 of 1987

Act No. 28 of 1988

Act No. 5 of 1992

SRO 23 of 1994

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CHAPTER 343
VALUATION AND RATING ACT

An Act to make provision for the valuation of property for rating purposes, the levying and collection of rates, and for matters connected therewith and incidental thereto.

[Act No. 4 of 1977 amended by Act No. 3 of 1978, SRO 38 of 1980, Act No. 29 of 1983, Act No. 20 of 1987, Act No. 28 of 1988, Act No. 5 of 1992, SRO 23 of 1994.]

[Date of commencement: 1st June, 1977.]

[The whole Act except Part IV (Part III in the Act hereunder).]

[SRO 18 of 1977.]

Preliminary

1. Short title and commencement of Part III

(1) This Act may be cited as the Valuation and Rating Act.

(2) Part III shall come into operation on a date to be appointed by the Governor-General by proclamation in the *Gazette*.

2. Interpretation

In this Act, unless the context otherwise requires—

“annual value” means the amount equal to the rent at which property might reasonably be expected to be let from year to year if the landlord were to pay the rates 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;

“bailiff” means any person whom the Accountant-General may appoint as bailiff for the purposes of Part III;

“Board” means a Valuation Appeals Board established under section 18;

“Comptroller” means the Comptroller of Inland Revenue;

“defaulter” means a person from whom rates are due, and by whom such rates are payable, yet remain unpaid on the 31st January or the 31st July in any financial year;

[Definition of “defaulter” amended by Act No. 5 of 1992.]

“district” means a valuation district constituted under section 4;

“Kingstown” means the town of Kingstown as described in section 79 of the Kingstown Board Act;

[Chapter 336.]

“local authority” includes every local authority constituted under the Local Government Act or any other written law relating to local government, any person appointed by the Governor-General in pursuance of section 46(2)(b) of the Kingstown Board Act and the Kingstown Board which may be constituted under that Act or any other such written law;

[Chapter 336, Chapter 340.]

“Minister” means the Minister for the time being responsible for matters relating to finance;

“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, and includes both the person who would be so in receipt if the property were let at a rent and also the person in possession of the property where it is not so let;

“prescribed form” means the appropriate form prescribed in the Schedule;

“property” means any separate parcel of land within the area of Kingstown or the area of jurisdiction of a local authority, any building or erection (together with the

land occupied by the same) and the curtilage thereof, and any other building or erection, within the curtilage, used in connection therewith, and the land occupied by the same, and any plant, machinery or equipment permanently installed or fitted, for the purpose of or in connection with any trade or business, upon any such land or within, or within the curtilage of, such building or erection;

“rates” means the rates declared to be levied under section 21;

“Registrar” means the Registrar of the High Court;

“urban district” has the meaning assigned by the Local Government Act;

[Chapter 340.]

“valuation list” means a valuation list prepared and completed in accordance with Part II 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 a valuation officer appointed under section 3;

“village district” has the meaning assigned by the Local Government Act.

[Chapter 340.]

3. Appointment of valuation officer

The Minister shall appoint one or more valuation officers, to act either generally or for any specified purpose, as may be required for the purposes of this Act.

PART I

Valuation

4. Valuation districts

Kingstown, each urban district, village district and parish of Saint Vincent and the Grenadines (excluding Kingstown), and each island of the Grenadines or, as the case may be, each urban district and village district within such island, shall comprise a separate valuation district for the purposes of this Act:

Provided that the Minister may by order vary or abolish any such district or substitute any additional district to such extent as may be specified in the order.

5. Preparation of valuation lists, etc.

(1) The Minister may, by order, direct the preparation by a valuation officer of a valuation list in any district and appoint a day when the preparation of that valuation list

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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:

Provided that 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 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 a valuation officer which shall come into operation on the first day of July in every fifth successive year.

[Subsection (3) amended by Act No. 5 of 1992.]

(4) Notwithstanding the provisions of subsection (3), the Minister may, by order, extend the period during which any valuation list shall remain in force:

Provided that 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.

6. Information and returns

(1) In every case where a valuation list is to be prepared under this Act for any district, a valuation officer may serve a notice under this section 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 valuation officer accurately to prepare the valuation list.

(2) A 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 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 other 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 to a fine of fifteen hundred dollars.

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

(4) A valuation officer may, at any time, in connection with an alteration of a valuation list, serve a notice under this section 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 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 valuation officer may in any particular case authorise, make and deliver to the valuation officer a return in the prescribed form.

(6) Any person upon whom a notice under this section has been served who fails, without reasonable excuse, to comply with the notice is guilty of an offence and liable to a fine of fifteen hundred dollars and to a further fine of seventy-five dollars for each day, or part of a day, during which such offence is proved to have continued.

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

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

(9) Each local authority shall, by its officers, give such assistance to a valuation officer with regard to the delivery and collection of returns as he may request, and, in default thereof, any expenses incurred by the valuation officer in performing such functions shall be payable by the local authority concerned.

7. Information from Registrar of Deeds and Chief Surveyor

The Registrar of Deeds and the Chief Surveyor shall supply to a valuation officer such information as the valuation officer may require for the purposes of this Act.

8. Power of entry

(1) A valuation officer, and any person authorised by him in writing in that behalf, shall, 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, have power at all reasonable times to 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 5.

(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 to a fine of seven hundred and fifty dollars.

9. Apportionment of property between districts

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 a valuation officer, after consultation with the local authorities, if any, administering the respective districts, may determine.

10. Property to be included in the same valuation

(1) Unless a 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.

(2) Plant, machinery and equipment permanently installed or fitted for the purpose of or in connection with any trade or business, 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, and in the ownership of the same person, and form part of one unit.

PART II

Valuation Procedure and Appeals

11. Preparation of valuation lists

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

(2) In determining annual value a 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, fitnesses, 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.

12. Valuation officer to complete valuation list

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(1) After a valuation list has been prepared for any district, a 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 that purpose he shall—

- (a) sign and date the list;
- (b) if the list is for a district other than Kingstown or an urban district or village district, transmit three copies to the Comptroller;
- (c) if the list is for Kingstown or an urban district or village district, transmit three copies to the appropriate local authority; and
- (d) 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 said list shall be exhibited by the valuation officer.

(2) For the period beginning with the date on which the copies of the completed valuation list are received by the Comptroller, or by the local authority concerned, and ending twenty-one days after the date on which the notice of the completion of the list is published, one of the copies shall be open to public inspection during office hours at the offices of the Comptroller or of the local authority, as the case may be, and the notice shall include a notification of the right of appeal under section 19.

(3) The valuation list signed, dated and transmitted to the Comptroller, or to the local authority concerned, under this section shall, on and 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 a 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, and 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 rate 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.

13. Notification to be given of disposal of property

(1) The person to whom any property included in a valuation list is disposed of shall, within thirty days after the date of such disposal, give notice in writing and produce documentary evidence of the disposal to the satisfaction of the Comptroller or the local authority, as the case may be; 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 to a fine of fifteen hundred dollars.

(2) The Comptroller or the local authority, as the case may be, shall make such amendments to the particulars in the valuation list and in the rate book relating to the person assessed as are necessary in consequence of a notice given under subsection (1).

(3) If as a result of such amendment it appears to the Comptroller or the local authority, as the case may be, 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 Comptroller or the local authority shall forthwith inform a 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 Comptroller or the local authority as the case may be.

14. Description of unknown owner

Whenever an owner, being a person whose property 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 rate book by the description “the owner” without stating his name.

15. Duty of Comptroller and local authority as respects valuation lists

(1) On receiving a valuation list in accordance with section 12 the Comptroller or local authority, as the case may be, shall deposit it at their offices.

(2) The Comptroller and any local authority concerned, as the case may be, shall comply with the directions given by a valuation officer in pursuance of section 16 or 17, or by a Board in pursuance of section 18(6).

(3) 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.

16. Alteration of valuation list and effective date of alteration

(1) A valuation officer may alter a valuation list by reason of—

- (a) the omission of any property from the list;
- (b) a material change of use of property;
- (c) a subdivision 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 valuation officer shall give written notice specifying the same to the owner of the property to which that alteration relates, and

shall direct the Comptroller and any local authority concerned to make the same alteration accordingly.

(2) Every alteration made—

- (a) in pursuance of subsection (1)(a), (b), (c) or (d), shall have effect on and after such day as the valuation officer is satisfied is the day when the event by reason of which the alteration was made occurred;
- (b) in pursuance of subsection (1)(e), shall have effect on and after such day as the valuation officer is satisfied was the day when the building or erection was completed, used or occupied;
- (c) in pursuance of subsection (1)(f), shall have effect on and after such day as the valuation officer is satisfied was the day when the reconstruction or structural alterations were completed.

17. Clerical and arithmetical errors

(1) A valuation officer may 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, a valuation officer shall give written notice, specifying the alteration, to the owner of the property and a direction to the Comptroller and any local authority concerned to make the same alteration accordingly, and the owner, the Comptroller and any such local authority shall have the same right of appeal as if the alteration had been made in the current valuation list when originally prepared.

18. Valuations Appeal Board

(1) There shall be established for Saint Vincent and the Grenadines and for any valuation district as the Minister deems necessary, a Valuations Appeal Board for the purpose of the hearing and determination of appeals against valuations made under this Act.

(2) A Board shall consist of one magistrate, who shall be the chairman, and any two other individuals appointed by the Governor-General.

(3) Each member of a Board, not being a public officer, shall be appointed for such term and shall be paid such remuneration as shall be specified in his instrument of appointment.

(4) At the hearing of an appeal by a Board—

- (a) the appellant;
- (b) the valuation officer;

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- (c) the owner of the property to which the appeal relates;
- (d) the Comptroller (in respect of each district in which the property is situated being a district outside the area of jurisdiction of a local authority);
- (e) the local authority (for the district in which the property to which the appeal relates is situated),

may appear as a party to the appeal and be heard either personally or by 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.

(5) A Board shall—

- (a) have the same powers to adjourn, to summon and enforce the attendance of witnesses, to compel witnesses to give evidence and to produce documents, as a magistrate's court has under the Magistrates Act;
- (b) be deemed to be a court in respect of whose proceedings the provisions of the Evidence Act apply.

[Chapter 30, Chapter 220.]

(6) After hearing such of the parties to an appeal as desire to be heard, a Board shall give its decision, which may include the giving of a direction to a valuation officer with regard to the manner in which the property the subject of the appeal is to be treated in the valuation list and, in that event, the valuation officer shall cause the valuation list to be altered in accordance with such direction.

(7) The service of a notice of appeal shall not affect the liability of an appellant or owner of property to pay rates in accordance with the provisions of this Act.

(8) The costs of appeals shall be awarded in such manner as a Board may in its discretion determine and shall be recoverable summarily as a civil debt.

19. Right of appeal

(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 a valuation officer within twenty-one days after the date of publication of the notice under section 12(1)(d), appeal to a Board under this section, and the valuation officer shall, on receipt of the notice of appeal, transmit a copy thereof to the Comptroller or, as the case may be, to the local authority within whose district the property is situated.

(2) If the Comptroller or any local authority is aggrieved by the annual value at which the property included in a valuation list has been assessed, he or it may, by notice of appeal in the prescribed form served on a valuation officer within twenty-one days after receipt of the list from the valuation officer under section 12(1), appeal to a Board under

this section, and the valuation office 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) The parties to an appeal, at any time after a notice of appeal has been served and before the determination of that appeal by a Board, may agree to an alteration of the list (whether the alteration is that which has been specified in the notice of appeal under subsection (4) or not) and the valuation officer concerned shall thereupon make the alteration agreed upon and direct the Comptroller and any local authority concerned to alter the valuation list accordingly.

(4) Every notice of appeal shall, subject to subsection (5), specify the grounds of the appeal to which it relates and shall set out any proposed alteration of the valuation list.

(5) 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.

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

(7) 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.

(8) When a notice of appeal has been served on a valuation officer he shall forthwith transmit a copy thereof to the chairman of the Board which is to hear the appeal.

(9) The valuation officer concerned in an appeal shall give to each of the parties thereto not less than fourteen days written notice of the date, time and place fixed for the hearing of the appeal.

(10) In subsection (1), “**owner**” includes the lessee or licensee, if any, of property belonging to the Crown or the Government which is included in a valuation list.

PART III

Rating

20. Application of rating provisions

Subject to the provisions of sections 25 and 26, the provisions of this Part shall apply with respect to all property in Saint Vincent and the Grenadines other than property situated in Kingstown, an urban district or a village district.

21. Power to settle, impose and levy rates

(1) The Minister may, by order made before the 1st October in any year, declare the rates to be levied and collected under this Part for the next following financial year, and may, by any such order, classify property according to its location or otherwise and declare that a different rate 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 15th October in the year in which it is made.

(3) Where in any year the order referred to in this section is not made by the dates prescribed herein, the order may be made and published on any later dates subject to the following—

- (a) if the rates prescribed to be levied do not exceed the rates which were levied in the previous financial year, the order may be given retrospective effect to the beginning of the financial year during which the said order is made;
- (b) if some of the rates prescribed to be levied exceed the rates which were levied in the previous financial year and some of the rates prescribed to be levied are the same as or lower than the rates which were levied in the previous financial year, then retrospective effect may be given to those rates which are the same as or lower than those levied in the previous financial year, and the prescribed rates which are higher than those levied in the previous financial year shall take effect only after the expiry of two calendar months after the date of publication in the *Gazette*;
- (c) if the rates prescribed to be levied exceed the rates which were levied in the previous financial year, those higher rates shall take effect only after the expiry of two calendar months after the date of publication in the *Gazette*;
- (d) in the latter of the circumstances mentioned in paragraph (b), and in the case of paragraph (c), the rates levied in the previous financial year shall be deemed to remain in effect and shall be payable up to the date upon which the higher rates take effect as set out in paragraphs (b) and (c).

[Section 21 amended by Act No. 5 of 1992.]

22. Basis of rates

The basis of all rates settled, imposed and levied by this Part shall be the valuations included in a valuation list, subject to alteration as provided in Part II.

23. Rate book and adjustment of rates

(1) The Comptroller shall cause all rates to be inscribed in a book (to be known as the “Rate Book”) containing a description of all property assessed, its situation, annual

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value, the amount of rates payable in respect thereof, the name of the owner and such other particulars as the Comptroller may direct.

(2) Where an alteration is made in a valuation list which affects the amount of rates levied in respect of property in that list, the corrected amount of rates shall be shown in the rate book 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 rates whether or not the year in respect of which the rates are levied has expired.

24. Payment of rates

Rates shall be payable by the owner in two equal half-yearly installments which shall become due and payable on the 1st January and on the 1st July in the next following financial year whether demanded or not:

Provided that, notwithstanding section 25(e), in the case of property belonging to the Crown or the Government, being property belonging to the Crown or the Government, being property which is neither used by, nor vested in, any person on behalf of the Crown or Government, rates 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.

[Section 24 amended by Act No. 5 of 1992.]

25. Exemption of certain properties

No rates 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;
- (c) residential property vested in or owned by a religious denomination and occupied by a minister of that religion;
- (d) property used for the purposes of a burial ground or cemetery;
- (e) property belonging to the Crown or the Government, or vested in any person on behalf of the Government; and
- (f) such class of description of property as the Governor-General may, by order, specify to be exempt from the payment of rates.

26. Power to exempt owners of certain properties

The Minister may, by order, exempt from liability to pay rates the owners of property the annual value of which does not exceed two thousand dollars.

[Section 26 amended by SRO 23 of 1994.]

27. Rates a first charge on property

Rates 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 speciality or otherwise, except debts and taxes due to the Government:

Provided that rates shall not be a charge on property for more than two years from the date on which they became due and payable.

28. Persons having charge on properties may recover rates, etc., paid

Any person having a charge or debt by way of speciality or otherwise upon any property included in the valuation list may pay any rates, fines, fees and expenses properly due under this Act in respect of that 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.

29. Tenant may pay rates and deduct same from rent

A tenant or occupier of property in respect of which any rates are due and payable, after payment of such rates and of any fines, fees and expenses which he may have been compelled to make in consequence of the neglect of his landlord to pay the rates 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:

Provided that nothing in this section shall affect any agreement made between a landlord and tenant with regard to the payment by the tenant of rates.

30. Collection of rates, fines, etc.

The Accountant-General shall receive, during the months of January and July in the financial year next following the making of an order under section 21, all rates which have become due and payable under section 24, and he shall impose a fine on the total amount of such rates calculated on the basis of ten per cent per annum in respect of any period exceeding fourteen days during which the rates have remained due and payable yet unpaid.

[Section 30 amended by Act No. 5 of 1992.]

31. Notice to be given to defaulters

The Accountant-General shall, on or about the 1st August in each financial year, cause to be published in the *Gazette* a notice to the effect that warrants will be issued for the recovery of all rates which still remain unpaid in respect of the previous half-year and the fines due thereon, and such publication shall be sufficient notice to all defaulters for the purposes of this Act.

[Section 31 amended by Act No. 5 of 1992.]

32. Accountant-General to issue warrants against goods for recovery of rates and fines

(1) On or before the last day of February and the 31st day of August in each financial year, the Accountant-General shall issue to bailiffs warrants directing and authorising them to make a levy upon the goods of all defaulters for the payment of rates and the fines thereon yet unpaid, in respect of the previous half-year, and at any time after such day he may in like manner issue any number of further warrants for such payment due from any defaulter named in a warrant previously issued by him.

[Subsection (1) amended by Act No. 5 of 1992.]

(2) In all cases where default shall have been made by several persons in the same district, it shall be sufficient for the Accountant-General to attach to any warrant a list, signed by him, containing the names of such defaulters and in relation thereto the particulars of the properties in respect of which rates remain unpaid, the amounts of such rates and the fines due and payable thereon.

33. Bailiff's fees

(1) The fees of a bailiff may be included in any claim or levy under a warrant, and any such fees shall be calculated according to such sale as may be fixed by the Governor-General by order.

(2) The fees of a bailiff shall be payable by the defaulter against whom a warrant is issued under section 32, and there may be awarded to a bailiff such proportion thereof as the Governor-General thinks fit.

34. Withdrawal of execution, and institution of proceedings before magistrate

(1) Notwithstanding the provisions of section 32, the Accountant-General may, in his discretion, at any time before payment is made by a defaulter, suspend the operation of a warrant in relation to such defaulter and instead apply to the magistrate of the district in which that defaulter is presently staying or residing for a summons directing the defaulter to attend before the magistrate at a time and on a day and at a place to be specified in the summons, to show cause why such payment should not be ordered in the manner of a judgement debt.

(2) The magistrate may, in his discretion, issue a summons applied for under subsection (1), and cause it to be served, and deal with the defaulter in such manner under the provisions of sections 35 and 36 as he thinks fit.

35. Magistrate may order payment into court

(1) After the issue of a summons applied for under section 34(1), the magistrate may at the hearing, or any adjourned hearing, order the defaulter to pay the amount due from him or any part thereof into court together with such court costs as may be ordered to be paid.

(2) An order under subsection (1) may make provision for time for payment, and payment by installments, having regard to the ability, in the opinion of the magistrate, of the defaulter to pay or to arrange for payment of the amount in question.

36. Imprisonment for failure to obey orders

(1) Subject to this section, any defaulter summoned in accordance with section 34(2) who, without lawful excuse, fails to comply with the summons, or who makes default in payment into court in accordance with an order under section 35, shall be liable to imprisonment for six weeks or until payment of the amount ordered to be paid under that section (if paid before the expiration of the term ordered).

(2) An order for the imprisonment of a defaulter under subsection (1) shall not be made unless the magistrate is satisfied that the defaulter either has, or has had, since the date of the order under section 35, the means to pay the amount so ordered, and has refused or neglected, or refuses or neglects, to pay it.

(3) Proof of the means of a defaulter may be given in such manner as the magistrate thinks just, and for the purposes of such proof the defaulter, and any witnesses, may be summoned and their attendance enforced by the same processes as in the cases in which the magistrate has summary jurisdiction in criminal matters, and may be examined on oath.

(4) Every order for the imprisonment of a defaulter under subsection (1) shall be issued, obeyed and executed in a manner similar to commitments by magistrates in the exercise of their summary jurisdiction in criminal cases.

(5) Imprisonment under this section shall not operate so as to satisfy or extinguish the amount due, or any part thereof, ordered to be paid under section 35.

37. Procedure on payment into court of amount ordered

The magistrate shall give notice to the Accountant-General of every payment into court in satisfaction of an order made under section 35(1) and shall remit to him every amount so paid after deduction of such sum (if any) as may have been ordered to be paid as court costs.

38. Warrant of distress

- (1) Every warrant of distress issued under section 32(1) shall be in the prescribed form.
- (2) For the purpose of levying any distress, a bailiff shall execute a warrant issued to him by the Accountant-General according to the tenor thereof.
- (3) On payment of the rates and the fines due, and of any fees and expenses, a bailiff shall give to the person paying the same an acquittance, signed by the bailiff, on a numbered receipt form; and the bailiff shall keep an accurate record of every such payment on a correspondingly numbered counterfoil and shall pay into the Treasury daily, or at such other times as the Accountant-General may direct, all money so received by him.

39. Sales of goods, etc., distrained, and disposal of proceeds

- (1) Subject to subsection (3), if goods or chattels are distrained they shall, after notice in the *Gazette*, be sold by the bailiff at public auction in such manner as is usual in sales under executions issuing out of magistrates' courts, and until so sold all such goods or chattels shall remain in the custody of the bailiff by whom the distraint has been levied.
- (2) All money arising from a sale under subsection (1) shall be paid into the Treasury by the bailiff concerned who may deduct therefrom all reasonable and necessary expenses attending the levy and sale which the Accountant-General may allow, and the balance then remaining shall be applied by the Accountant-General towards satisfaction of the unpaid rates fines and any fees, and any surplus shall, on demand, be restored to the owner of the goods or chattels distrained.
- (3) The tools of trade, bedding and wearing apparel, to the value in each case of two hundred and fifty dollars, of the person in respect of whom a levy is being made shall be exempt from distraint, and after a levy such person may, at any time before the time appointed for the sale of his goods or chattels, redeem the same by paying to the bailiff the full amount of the unpaid rates and fines together with all fees and expenses incurred in relation thereto up to the date of payment.
- (4) If, when goods or chattels are offered for sale in accordance with subsection (1), no bid, or no bid sufficient to cover payment of the unpaid rates, fines, fees and any expenses, is made then, if there is no property liable to be sold to cover such payment, those goods or chattels remaining so unsold shall become the property of the Crown upon a statement to that effect being published in the *Gazette*.

40. Failing to recover on goods, the Accountant-General to sell property

- (1) If the amount of the taxes and fines and of the fees and any expenses due and recoverable from a defaulter have not been, or in the opinion of the Accountant-General cannot be, raised by a sale under section 39, the Accountant-General may levy on and

put up for sale the whole of any property in Saint Vincent and the Grenadines to which the defaulter is beneficially entitled, or such part of any such property as the Accountant-General may, in his discretion, cause to be selected and marked off, to realise the amount required.

(2) If the amount required is not realised under and in accordance with the provisions of subsection (1), then, if the property in respect of which the unpaid rates are payable had passed out of the possession of the defaulter before the date of the sale, and consequently had not been levied upon, the Accountant-General may levy upon and sell such property, or such part or portion thereof as the Accountant-General may, in his discretion, cause to be selected and marked off, to realise the amount required.

(3) The Accountant-General may issue, to any suitable public officer appointed by the Governor-General for the purpose, a *praecipe* to cause to be levied on and to sell any properties mentioned therein to realise the amount required, and the Accountant-General may thereafter issue any number of further *praecipies* to such officer to recover the amount required or any part thereof from any defaulter named in a *praecipe* previously issued by him.

(4) Before the sale of any property under this section, the Accountant-General, or any public officer to whom a *praecipe* has been issued, shall cause a notice of the sale of such property to be published in the *Gazette* not less than seven days before the sale, and the notice shall contain a description of the property concerned and the name of the owner thereof as appears in the valuation list.

(5) Every *praecipe* issued under the provisions of subsection (3) shall be in the prescribed form.

41. Notice to be served on defaulter before sale of property

(1) The Accountant-General, or the public officer empowered to conduct a sale in pursuance of section 40, shall serve or cause to be served, before proceeding with the sale, a notice in the prescribed form which, unless the Accountant-General or the public officer has otherwise expressly authorised, shall be served personally on the defaulter concerned:

Provided that in any case where the Accountant-General or the public officer has reasonable grounds to believe either that the defaulter is avoiding service of the notice or that neither the defaulter nor his authorised agent (if any) can be found, the Accountant-General or the public officer may order that the notice be affixed in some conspicuous manner to the property with respect to which the default has been made.

(2) A person serving a notice under subsection (1) personally shall, at the same time, endeavour to explain its purport fully to the defaulter upon whom it is being served and shall offer to prepare and shall, if so requested, write out the statement which the defaulter is required to make ensuring that the mark or signature of the defaulter is, if practicable, attested by a witness other than that person.

(3) A person serving a notice under subsection (1) shall write upon it the date when it is served by him, and shall enter in a counterfoil of the notice, or some other record, the date, place and manner of service.

(4) Any defaulter who, having been served with a notice under subsection (1), fails to make the required statement within the time and in the manner prescribed shall be liable to a penalty not exceeding seventy-five dollars unless he proves that prior to the service of the notice on him he had paid the rates and fines payable thereon or that no rates and fines were then due from him.

42. On abortive sale of property and continuing default in payment, property to vest in Crown

(1) If, when any properties are offered for sale in accordance with section 40, no bid, or no bid sufficient to cover payment of the unpaid rates and fines payable thereon, is made then, if there are no goods or chattels or any other belongings of the defaulter which can be sold to cover such payment, such properties, or part or portion thereof remaining so unsold, shall vest in the Crown.

(2) The Accountant-General shall transmit to the Registrar, for the purposes of due registration, any properties to vest in pursuance of subsection (1), a statement containing particulars of the properties concerned, the name of the defaulter, the amounts due from him, and the date of the abortive sale.

(3) For the purposes of this section, property shall vest in the Crown only after the statement has been recorded by the Registrar and published in the *Gazette*, whereupon such record shall constitute an indefeasible title in the Crown to the property.

43. Conditions of sale

The sale of all property under this Part shall be subject to the following conditions—

- (a) the purchaser buys at his own risk as to the provisions of law necessary to authorise the sale having been complied with:

Provided that every intending purchaser shall have been allowed access to all documents which show that such provisions have been complied with;

- (b) the purchaser shall not require any proof beyond the *praecipe*, with the list of defaulter's notices and the identity of the contents, dimensions, or other particulars of the properties offered for sale;
- (c) the reserve price will be the aggregate amount of unpaid rates, fines, and any other costs and charges;
- (d) the advance on bidding may be declared by the Accountant-General or the public officer conducting the sale, on putting up the specific lot;

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- (e) no bid shall be retracted without the consent of the Accountant-General or the public officer conducting the sale;
 - (f) should any dispute arise as to the bidding for the properties, those in respect to which such dispute has arisen may again be put up for sale, but subject thereto the highest bidder for each lot may be declared to be the purchaser;
 - (g) immediately after the sale the purchaser shall pay to the Accountant-General, or to the public officer who has conducted the sale, a deposit of twenty-five per cent of the amount of the purchaser's bid followed within seven days by the remaining seventy-five per cent thereof;
 - (h) should any dispute arise as to the bidding or the purchaser's bid is not paid forthwith, the lot concerned shall be immediately put up again for sale and any further bid by that purchaser shall be ignored, and if, although the deposit has been paid, the purchaser fails within seven days to pay the remaining seventy-five per cent the deposit shall be forfeited and may be recovered summarily as a civil debt, and the lot concerned shall be re-offered for sale;
 - (i) within the period of six weeks immediately after the date of sale, the Accountant-General shall cause to be published in a local newspaper, once each week for three weeks, a notice containing particulars of every property sold, the name of the owner, the price paid for the purchase thereof at the sale, and an intimation that unless there is paid into the Treasury—
 - (i) the price plus ten per cent thereof, and
 - (ii) all expenses of and incidental to the sale,
 before the expiration of a period of three months immediately following the date of sale, the properties concerned will, upon the expiration of that period, vest absolutely in the purchaser;
 - (j) the sale shall not become absolute until the expiration of a period of three months immediately following the date of the sale;
 - (k) unless within the period of three months immediately following the date of sale the Governor-General otherwise allows, conveyances shall not be executed within that period;
 - (l) conveyances shall be executed and delivered in accordance with section 45 unless the Governor-General otherwise allows.

44. Effect of sale with regard to conferment of title

(1) Every sale of property shall operate so as to confer on the purchaser an indefeasible title thereto free from all incumbrances if, but only if, the provisions of sections 40, 41, 42(1) and 43(a), (g), (i), (j), (k) and (l) have not been contravened.

(2) Every sale of goods or chattels under and in accordance with section 39 shall have the effect of passing to the purchaser thereof the exclusive right thereto.

(3) Notwithstanding the provisions of subsections (1) and (2), a purchaser of any property or goods or chattels sold under the provisions of this Part shall not have, or be capable of granting, any right therein or title thereto if the purchase shall have been with intent to defraud any creditor, or as agent or trustee for the defaulter or for his wife or family.

45. Form of conveyance

The Accountant-General shall execute and deliver to the purchaser of any property sold under the provisions of this Part, on completion, a conveyance in, or as nearly as possible in, the prescribed form, and the Accountant-General shall require the same to be registered in the office of the Registrar.

46. Disposal of surplus proceeds of sale

(1) After any sale under this Part, where the proceeds of sale, less the amount of all rates, fines, fees and expenses due and payable, are such as to leave a surplus, that surplus shall be paid by the Accountant-General to the owner, but if the owner is not known or identifiable such surplus shall be put at the disposal of the Governor-General for a period not exceeding six years immediately following the date of sale whereafter it shall be appropriated to the Consolidated Fund.

(2) Notwithstanding the provisions of subsection (1)—

- (a) if the Accountant-General has notice that any person, other than the owner, has a claim to the surplus or any portion thereof, either by way of mortgage or other legal incumbrance, the Accountant-General shall send to the owner a registered letter addressed to the owner's last known place of abode specifying the nature and extent of the claim and stating that, unless within fourteen days from the date of such letter the Accountant-General is informed that the claim is contested, the Accountant-General will pay to the claimant the sum claimed;
- (b) if the Accountant-General is not so informed, then the surplus, or such portion thereof as has been claimed, shall, if the Accountant-General is satisfied as to the merits of the claim, be paid by the Accountant-General to the claimant;
- (c) if the Accountant-General is not so satisfied, or has been so informed that the claim is contested, then the Accountant-General shall pay the sum in question to the Registrar for the credit of an account in the High Court to abide a determination by that Court of the question as to what person is entitled to it;

- (d) if, within twelve months of receipt of the sum in question, no proceedings have been instituted so to determine that question, the Registrar shall pay that sum into the Treasury and it shall be appropriated to the Consolidated Fund.

47. Affidavit in support of claim by third party

If any third party (not being a defaulter) claims that he is the owner of any property or goods or chattels which are being or have been levied upon, that party or his legal practitioner may, before any sale thereof, file an affidavit in the High Court specifying—

- (a) which of any property, goods or chattels he claims to be his;
- (b) particulars of his title thereto; and
- (c) the acreage or value, as the case may be, of that which he claims.

48. Discontinuance of levy if bond given by third party

If any third party (not being a defaulter) at or after the time of filing an affidavit under section 47 gives a bond with two sureties to the satisfaction of the Registrar in a sum not exceeding two thousand dollars conditioned to secure—

- (a) the total amount of unpaid rates, fines, fees and expenses, or such part thereof as may be equivalent to the acreage or value, as the case may be, specified in his affidavit; and
- (b) all costs of the legal proceedings incidental to the determination of the issues referred to in section 50,

the Registrar shall request the Accountant-General to discontinue the levy upon such property or goods or chattels as are specified in the affidavit until the determination of those issues.

49. Setting down cause for determination of issues upon abandonment of levy

(1) Not later than seven days after receipt by the Accountant-General of the request under section 48, he may abandon the levy as requested, whereupon he shall notify the Registrar and the third party that the levy has been withdrawn and no further legal proceedings at the instance of the Accountant-General or on his behalf shall be instituted or, as the case may be, continued.

(2) If notification of abandonment under subsection (1) is not given, the Registrar shall set down the cause for determination of the issues referred to in section 50, at the next sitting of the High Court.

50. Issues to be determined

(1) The issues to be determined for the purposes of sections 48 and 49 shall be whether or not the third party has made out his title to the property specified in his affidavit and, if his title is found to be made out, whether the acreage or value thereof has been correctly specified therein.

(2) Upon determination of the issues, the bond shall be ordered to be enforced or cancelled, as the case may be.

51. Procedure to be the same as in ordinary cases

For the purposes of legal proceedings taken to determine the issues referred to in section 50, all steps may be taken and things may be done as in ordinary cases before the High Court, and—

- (a) in respect of a claim to goods or chattels, the bailiff by whom the levy was being made; and
- (b) in respect of a claim to property, the Accountant-General,

shall be the defendant:

Provided that the defendant, unless the court is of the opinion that he has been guilty of wilful neglect or misconduct, shall not be ordered to pay any costs.

52. Saving of priority of rates

None of the provisions of this Part shall be construed as in any way to affect the priority of rates conferred by section 27.

PART IV

Miscellaneous and Transitional

53. Exemption from stamp duties and official fees

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 official fees.

54. Remission and postponement of rates or fines

If the Minister is satisfied that any person is, solely by reason of poverty, unable to pay any rates 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.

55. Contributions by local authorities to the Consolidated Fund

The Minister may prescribe a scale of the charges to be paid by any local authority, by way of contribution to the Consolidated Fund, in relation to the expenses incurred by the Government in respect of the area of jurisdiction of that local authority in furtherance of the provisions of this Act, and provide for the manner of payment of such charges.

56. Use of premises belonging to a local authority

(1) A valuation officer or a Board may request the use for the purposes of this Act of premises belonging to a local authority, and a local authority shall not unreasonably refuse the request.

(2) Any dispute as to whether a request made under subsection (1) has been unreasonably refused shall be determined by the Minister.

(3) Where premises are made available under subsection (1) a local authority shall not make any charge for the use of such premises.

57. Notification of need to alter valuation list

When in the course of the exercise of its functions under this Act any information comes to the notice of a local authority that a valuation list requires alteration in respect of any property, it shall be the duty of that local authority to notify the valuation officer accordingly.

58. Service of notices

(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—

- (a) by delivering it to the person;
- (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;
- (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;
- (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, a local authority or a 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 a local authority, to the warden or clerk thereof;
- (b) in the case of a valuation officer, to the valuation officer.

59. Authentication of notices and other documents

Any notice or other document or any extract therefrom required by or under the provisions of this Act to be given or served by a local authority or a valuation officer shall be sufficiently authenticated if signed—

- (a) in the case of a local authority, by the warden or clerk thereof;
- (b) in the case of a valuation officer, by the valuation officer.

60. Evidence of copy of valuation list or extract

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 an extract therefrom, purporting to be certified by a valuation officer as a true copy, and the certificate shall state that all alterations required to be made in pursuance of this Act have been correctly made in the copy or extract so produced.

61. Inclusion in same appeal or other proceedings of separate properties

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.

62. Publication of notices

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 Comptroller or the local authority, as the case may be, 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.

63. Capacity to perform certain duties, not affected by other interests

(1) The capacity of a member of the Board 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) A 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 wife is the owner of the property or has some financial interest therein, but in every such case the valuation officer shall give written notice thereof to the Comptroller or to the appropriate local authority, as the case may be, when transmitting the valuation list.

64. Power to modify Act in cases of difficulty

(1) Subject to this section, if any difficulty arises in connection with the bringing into operation or the application of the provisions of this Act, the Minister may, by order, make such modification thereof as appears to him, after consultation with the Attorney-General, to be not inconsistent with the purposes of this Act and necessary and proper to remove such difficulty and to secure the better operation or application of the Act.

(2) Every order made in pursuance of subsection (1) shall come into operation on the date of publication in the *Gazette* and shall be laid before the House of Assembly at the sitting next after the date on which it is made, and shall cease to have effect if, by resolution, the House of Assembly declares the same, or any part thereof, to be annulled; but such annulment shall be without prejudice to the validity of anything done under and in accordance with such order, or that part thereof, at any time prior to the time when such resolution was made.

65. Power of Minister to alter forms

The Minister may, by order in the *Gazette*, make any alteration in the forms prescribed in the Schedule that he considers to be necessary or desirable for the better carrying out of the provisions or purposes of this Act.

66. Saving and transitional

(1) Notwithstanding the amendment by this Act of the Local Government Act, 1951, local authorities may, until valuation lists with respect to an area of jurisdiction of theirs have been prepared pursuant to, and brought into operation by, an order made under section 5, continue to prepare assessment lists of houses and lots of land, and do all things necessary for and incidental to that purpose, in relation to that area under the provisions existing immediately before the 1st June, 1977, and all assessments of houses and lots of land made, and as may from time to time be amended, under those provisions in relation to that area shall remain in force and have effect until a valuation

Valuation and Rating Act – Subsidiary Legislation

list for that area has been prepared pursuant to section 5 of this Act and brought into operation by order made under that section.

[Chapter 340.]

(2) Notwithstanding the amendment by this Act of the Kingstown Board Act, 1970, the assessment list prepared under section 52 (as revised, corrected, amended or rectified under any other provision) of that Act and in force immediately before the 1st June, 1977, shall remain in force and may be so revised, corrected, amended or rectified under those provisions of that Act until a valuation list for Kingstown has been prepared pursuant to section 5 of this Act and brought into operation by order made under that section.

[Chapter 336.]

(3) The provisions of the Kingstown Board Act and the Local Government Act with respect to the assessment levying and raising of taxes and rates shall apply in respect of a valuation list prepared pursuant to section 5 of this Act and brought into operation by an order made under that section.

[Chapter 336, Chapter 340. *Note.*—The reference in subsections (1) and (2) are to the 1951 and 1970 Acts as they read before the amendments made by this Act.]

67. Transfer of records, etc.

(1) On the making of an order under section 5 for the preparation of a valuation list, all records, plans and information relating to valuation for rating purposes in respect of the district to which the order relates which are then in the custody or under the control of the local authority for that district shall be transmitted to the valuation officer.

(2) The valuation officer, on receipt of records, plans and information transmitted to him under subsection (1) shall have custody of and control over the same, and he may use any information therein at his discretion for the purposes of the preparation of valuation lists.

Schedule*Forms*

FORM No. 1

[Section 6.]

Valuation and Rating Act – Subsidiary Legislation

Notice to Make a Return

To
of
Description of property
Office Reference

Take Notice That in pursuance of section 6 of the above Act the valuation officer hereby requires you to answer the questions set out in this form, and to sign 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. The valuation officer has power to authorise an extension of the period of fourteen days on application, with reason(s) stated, in writing.

Date

Valuation Officer

Address

Served on
at
Date
Time
Signature

NOTE

Section 6 of the Valuation and Rating Act, provides inter alia that:

Any person who fails without reasonable excuse to comply with this notice shall be 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 shall be liable to a fine and to imprisonment.

BEFORE COMPLETING THIS FORM PLEASE READ THE INSTRUCTIONS PARTICULARS OF OCCUPANCY

- 1. Give name and address of—
(a) the tenant, if the property is let for rent;
(b) the person actually occupying the property at the date of completing this form.
2. If the building is let—
(a) What is the yearly rent unaffected by rent restriction?
(b) What is the yearly rent if under rent restriction?
(c) What is the amount of any premium or lump sum paid by the tenant for the tenancy?
(d) What additional sums (if any) does the tenant pay for fire insurance, water, electricity, house tax, etc.?
3. If the building is let furnished—
How much of the rent is allowable 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 is let—
What is the yearly rent?

Valuation and Rating Act – Subsidiary Legislation

PARTICULARS OF BUILDING

- 6. Number of storeys (including ground floor).
- 7. What is the type of the construction?
- 8. What is the age of the building?
- 9. For what purpose is the building used?
- 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 or business.
- 13. When were these bought?
- 14. What was their value at the date of purchase or installation?

PARTICULARS OF LAND

- 15. Area of land in square feet or acres.
- 16. For what purpose is the land used?
- 17. Has the land a frontage to any road or street?
- 18. When was the property bought and what was the purchase price?
- 19. If the land alone was purchased What was the price and 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. Question 7. **Type of Construction.** Where the building is several types of construction, mention the various types. (E.g. First storey–concrete block; Second storey–wood).
- 3. Question 8. **Age of Building.** Where the building is over thirty years, state “over thirty years”. Where it is under thirty years, state age or date of construction. Where the building has been reconstructed or added to, state that date of reconstruction or the addition, as the case may be.
- 4. Question 9. **Use of Building.** Where the building is used for several purposes, state all those purposes. (for example, Ground Floor–Retail shop and Office; First Floor–Residential).
- 5. The person subscribing to the declaration must take care to read carefully every page of the completed form before he makes the declaration.

Valuation and Rating Act – Subsidiary Legislation

VALUATION AND RATING ACT (CHAPTER 343)

Notice before Entry for the Purpose of Survey and Inspection

To

of

Description of property

Office Reference

Take Notice That in pursuance of section 8 of the above Act the valuation officer intends on the day of, 20, and on subsequent days, during ordinary business hours, to exercise the power to enter the above mentioned property for the purpose of survey and inspection.

Date

Valuation Officer

Served on

at

Date

Time

Signature

NOTE

Section 8 of the Valuation and Rating Act, provides inter alia that:

Any person who wilfully hinders or obstructs the valuation officer in the exercise of his powers under this section shall be liable to a fine.

FORM 3

[Section 11.]

VALUATION AND RATING ACT (CHAPTER 343)

VALUATION LIST OF.....

Assessment number	Names of owners	Address or other description of the property	Annual value \$	Altered annual value	Remarks

Date

Valuation Officer

Valuation and Rating Act – Subsidiary Legislation

FORM 4

[Section 19.]

VALUATION AND RATING ACT (CHAPTER 343)

Notice of Appeal Against Valuation

To: The Valuation Officer,
Address and description of property

Assessment number

Name and address of owner

I/We submit herewith my/our appeal against the valuation list dated
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

Signature of Appellant/Owner

Name and address of appellant if other than the owner

NOTE

Section 19 of the Valuation and Rating Act, provides that the following grounds of appeal and no others may be given—

- (a) the annual value of any 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.

FOR OFFICIAL USE

Date of Receipt

Date of Acknowledgment

.....
.....

Valuation and Rating Act – Subsidiary Legislation

Date of Service of Copy of Notice on:

Comptroller

Local authority

Owner of property

Chairman of Valuations Appeal Board

FORM 5

[Section 38.]

VALUATION AND RATING ACT (CHAPTER 343)

Warrant of Distress

SAINT VINCENT AND THE GRENADINES

By Accountant-General

To a bailiff appointed by the said

Accountant-General in this behalf.

Whereas the several persons named in the list attached to this Warrant are liable in respect of rates and fines to pay the several amounts set out opposite their names respectively in such list;

And Whereas default has been made in the payment of such rates and fines; Now Therefore you are hereby enjoined and required to demand those amounts from the pensions liable therefor and upon payment thereof to give acquittance under your hand to those persons who pay the same; and if any such amounts remain unpaid, after demand duly made by you, then you are hereby enjoined and required to levy upon each and every person in respect of whom an amount so remains unpaid such sum of money as shall be sufficient to pay the amount set opposite his name in the list together with the expenses attending any levy and any sale thereon and the costs of any and all other proceedings consequent thereon;

And of your proceedings herein you are forthwith to make your return to me.

Given under my hand at Kingstown in Saint Vincent and the Grenadines the

day of, 20

(Signed)
Accountant-General

FORM 6

[Section 40.]

VALUATION AND RATING ACT (CHAPTER 343)

Valuation and Rating Act – Subsidiary Legislation

Praeipie

SAINT VINCENT AND THE GRENADINES

By Accountant-General

To

.....

Whereas the properties of the several persons named in the list attached to this Warrant are liable in respect of several amounts set out opposite their names respectively in such list;

And Whereas the properties described in the said list are respectively liable for the amounts aforesaid whether or not the persons named are in possession thereof;

And Whereas the properties described in the said list are respectively liable for the amounts aforesaid whether or not the persons named are in possession thereof;

And Whereas defaults has been made in payment of those amounts;

Now Therefore you are hereby enjoined and required to cause to be levied upon and to sell the properties of which the several persons named in the list are possessed, or a sufficient part thereof, to satisfy the amounts set out opposite their respective names in the said list, together with the expenses attending any such surety levy and sale and the cost of any and all other proceedings consequent thereon;

And in default of satisfaction then, if the persons so named are not now in possession of the properties described in the said list, you are hereby enjoined and required to levy upon the properties described in the said list;

And of your proceedings herein you are to make returns to me at the end of every month commencing after the date hereof until your final return which you are to make to me on or before the

..... day of next.

Given under my hand at Kingstown in Saint Vincent and the Grenadines the

day of, 20.....

.....

(Signed)

Accountant-General

FORM 7

[Section 41.]

VALUATION AND RATING ACT, (CHAPTER 343)

Notice to Defaulter

Take Notice That you are called on to state personally to me or to send to me a written statement signed by you with your signature or mark, to the effect—

(a) that you admit that you owe \$ for rates and for fines in respect

Valuation and Rating Act – Subsidiary Legislation

of (*) and further—

- (i) that you admit that the property in respect of which such amount is due is correctly described as at (*) above, or
- (ii) that the property is not correctly described, in which case you should state in what way the property ought to be described;
- (b) that the above-stated amount or some part thereof is not owing by you, but is owing by some other person, in which latter case you should name the other person;
- (c) that you have, or some other person on your behalf has, already paid the amount due;
- (d) that you admit that the following property belongs to you, or that you have some right, title or interest in the same, in which case you should state what right, title or interest you have:

.....
.....

or

- (e) that, for some reason or another, any property above described should not be sold to satisfy the amount due from you, in which case every reason should now be stated by you—

.....

And Take Notice that, in default of your making such statement within ten days from the date of service hereof, you will be liable to a penalty not exceeding seventy-five dollars.

Dated this day of, 20.....

.....

(Signed)
Accountant-General

Served by me on the day of, 20.....

.....

(Signed)
Bailiff or Server

FORM 8

[Section 45.]

VALUATION AND RATING ACT (CHAPTER 343)

Indenture

This Indenture is made this day of, 20.....

Between the Accountant-General of Saint Vincent and the Grenadines and of (hereinafter called “the Grantee”),

Valuation and Rating Act – Subsidiary Legislation

And Witnesseth that, in consideration of the sum of \$
(..... dollars) paid by the Grantee to the Government
of Saint Vincent and the Grenadines the Accountant-General does hereby grant to the Grantee,
in pursuance of and in the exercise of the powers vested under the Valuation and Rating Act
(Chapter 343).

All That
.....

To Hold the same unto and to the use of the Grantee, his heirs and assigns, for ever in fee simple.

In Witness Whereof the Accountant-General does hereunto set his hand and seal the day, month
and year first above written.

Signed, sealed and delivered by the Accountant-General

.....

(L.S.)

in the presence of

**CHAPTER 343
VALUATION AND RATING ACT**

SUBSIDIARY LEGISLATION

List of Subsidiary Legislation

1. Valuation and Rating (Declaration of Rating) (Kingstown) Order
2. Valuation and Rating (Declaration of Rating) (Urban Districts) Order
3. Valuation and Rating (Declaration of Rating) Order

Valuation and Rating (Declaration of Rating) (Kingstown) Order

SRO 2 of 1993

ARRANGEMENT OF ORDERS

Valuation and Rating Act – Subsidiary Legislation

- 1. Citation.
- 2. Collection of rates.

Schedule

VALUATION AND RATING (DECLARATION OF RATING) (KINGSTOWN) ORDER

In exercise of the powers conferred by section 21 of the Valuation and Rating Act, No. 4 of 1977, the Minister makes the following Order.

[SRO 2 of 1993.]

[Date of commencement: 19th January, 1993.]

1. Citation

This Order may be cited as the Valuation and Rating (Declaration of Rating) (Kingstown) Order, 1993.

2. Collection of rates

The rates to be levied and collected on property in the districts listed in the Schedule to this Order and on the classified properties listed therein shall be the rates specified in the said Schedule.

Schedule

[Paragraph 2.]

<i>Districts</i>	<i>Rate</i>	<i>Minimum Charge</i>
Kingstown	5%	\$10.00
A. AGRICULTURE		
Where the property is certified by the Minister of Agriculture to be satisfactorily utilised for agriculture		2.5%
B. TOURISM		
(a) Hotels and Apartments		2.5%
(b) Tourism related developments where the occupancy tax is applicable and—		
(i) the annual rental value exceeds \$20,000		1.5%
(ii) the annual rental value is \$20,000 or less		5%

Valuation and Rating (Declaration of Rating) (Urban Districts) Order

SRO 3 of 1993

ARRANGEMENT OF ORDERS

1. Citation.
 2. Collection of rates.
- Schedule
-

VALUATION AND RATING (DECLARATION OF RATING) (URBAN DISTRICTS) ORDER

In exercise of the powers conferred by section 21 of the Valuation and Rating Act, No. 4 of 1977, the Minister makes the following Order.

[SRO 3 of 1993.]

[Date of commencement: 19th January, 1993.]

1. Citation

This Order may be cited as the Valuation and Rating (Declaration of Rating) (Urban Districts) Order, 1993.

2. Collection of rates

The rates to be levied and collected on property in the districts listed in the Schedule to this Order and on the classified properties listed therein shall be the rates specified in the said Schedule.

Schedule

[Paragraph 2.]

Districts

Rate

*Minimum
Charge*

Valuation and Rating Act – Subsidiary Legislation

Barrouallie	5%	\$10.00
Calliaqua		
Chateaubelair		
Georgetown		
Port Elizabeth		
Layout		
A. AGRICULTURE		
Where the property is certified by the Minister of Agriculture to be satisfactorily utilised for agriculture		2.5%
B. TOURISM		
(a) Hotels and Apartments		2.5%
(b) Tourism related developments where the occupancy tax is applicable and—		
(i) the annual rental value exceeds \$20,000		1.5%
(ii) the annual rental value is \$20,000 or less		5%

Valuation and Rating (Declaration of Rating) Order

SRO 4 of 1993

Amended by

SRO 15 of 1993

ARRANGEMENT OF ORDERS

1. Citation, commencement and application.
2. Collection of rates.

Schedule

VALUATION AND RATING (DECLARATION OF RATING) ORDER

In exercise of the powers conferred by section 21 of the Valuation and Rating Act, No. 4 of 1977, the Minister makes the following Order.

[SRO 4 of 1993 amended by SRO 15 of 1993.]

[Date of commencement: 19th January, 1993.]

Valuation and Rating Act – Subsidiary Legislation

1. Citation, commencement and application

(1) This Order may be cited as the Valuation and Rating (Declaration of Rating) Order, 1993, and pursuant to section 21(3)(c) shall come into operation on the 4th day of January, 1993.

[Subsection (1) amended by SRO 15 of 1993.]

(2) This Order shall not apply to Kingstown, urban districts and village districts.

2. Collection of rates

The rates to be levied and collected on property in the districts listed in the Schedule to this Order and on the classified properties listed therein shall be the rates specified in the said Schedule.

Schedule

[Paragraph 2.]

<i>Districts</i>	<i>Rate</i>	<i>Minimum Charge</i>
St. George	5%	\$10.00
St. Andrew		
St. Patrick		
St. David		
Charlotte		
Bequia		
Mustique		
Canouan		
Union Island		
Palm Island		
Petit St. Vincent		
Mayreau		
A. AGRICULTURE		
Where the property is certified by the Minister of Agriculture to be satisfactorily utilised for agriculture		2.5%
B. TOURISM		
(a) Hotels and Apartments		2.5%
(b) Tourism related developments where the occupancy tax is applicable and—		
(i) the annual rental value exceeds \$20,000		1.5%
(ii) the annual rental value is \$20,000 or less		5%