

No. 4] *Land and House Tax (Amendment) Act* [2011.

I ASSENT

[L.S.]

PEARLETTE LOUISY,
Governor-General.

March 14, 2011.

SAINT LUCIA

No. 4 of 2011

AN ACT to amend the Land and House Tax, Cap. 15.13.

[28th March, 2011]

BE IT ENACTED by the Queen's Most Excellent Majesty, by and with the advice and consent of the House of Assembly and the Senate of Saint Lucia, and by the authority of the same, as follows:

No. 4] *Land and House Tax (Amendment) Act* [2011.

Short title

1. This Act may be cited as the Land and House Tax (Amendment) Act 2011.

Interpretation

2. In this Act “principal Act” means the Land and House Tax Act, Cap.15.13.

Amendment of section 2

3. Section 2 of the principal Act is amended by —

- (a) deleting the definition of the words “Director of Finance and Planning”;
- (b) deleting the definition of the words “market value” and substituting the following:

“market value” means the amount that a property might be expected to realize if it is sold on the open market by a willing seller to a willing buyer dealing with each other at arm’s-length;”;

Amendment of section 7

4. Section 7 of the principal Act is amended by deleting paragraph (e).

Amendment of section 10

5. Section 10 of the principal Act is amended by deleting the comma appearing after the word “Act” in that section and the words “to compile the tax rolls, and to carry out such instructions as may be issued to him or her by the Director of Finance and Planning for his or her guidance” .

Amendment of section 13

6. Section 13 of the principal Act is amended by deleting subsection (1) and substituting the following:

“(1) The Comptroller shall make assessment for taxes on the basis of the following –

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- (a) the market value in relation to commercial property or residential property;
- (b) where a property is used as both a residential property and commercial property;
- (c) the tax rolls of the preceding year;
- (d) information given by the Registrar of Lands, Register of Deeds and Mortgages or by any owner under the provisions of this Act;
- (e) any other lawful source.”.

Amendment of section 14

7. Section 14 of the principal Act is amended —

- (a) in subsection (1) by –
 - (i) inserting the word “market” between the words “and” and “value.
 - (ii) deleting the words “also in the case of a house its annual value for rental” appearing in that subsection and substituting the following words: “submission of the commercial property valuation in accordance with section 13(2) is satisfaction of this requirement”;
- (b) in subsection (2) by deleting the words “and also the annual rental value” appearing in that subsection.

Substitution of section 19

8. Section 19 of the principal Act is amended by deleting section 19 and substituting the following:

“Market value of residential property

19. The market value of residential property for the purpose of assessment of taxes shall be its market value.”.

Amendment of sections 36, 37, 38, 39, 41 and 44.

9. Sections 36, 37, 38, 39, 41 and 44 of the principal Act are amended by deleting the words “Director of Finance and Planning” wherever it appears and substituting the word “Comptroller”.

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Substitution of Schedule 1

10. Schedule 1 of the principal Act is deleted and substituted with the following:

SCHEDULE 1
LAND AND HOUSE TAX (Section 27(1))
CHAPTER 15.13
SAINT LUCIA

TAN: Assessment No.

To of

TAKE NOTICE that an assessment has been duly made on you for the year
 , as shown below.

If you intend to object to this assessment you must give notice in writing, and state the grounds of objection to the Comptroller within 30 days after the date of service of this notice or such further time as determined by him.

Objection may be given on back of form

.....
Comptroller.

The amount due is payable at the Inland Revenue Department or the Treasury or the Town/Village office in which the land/house liable are/is situated and should be paid **within 30 days** of the date of this Assessment Notice.

Name and Situation of Land and House	Market Value \$	Area of Land	Tax \$ c.

TOTAL AMOUNT PAYABLE

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(Back of Form)

Notice of appeal may be given on this form

The within charge is appealed against on the ground that

(State the ground of objection.)

Dated the _____ day of _____ 20 ____ .

.....Signature

.....Residence.

NOTE—If the appeal is not made on this form, the notice of appeal should contain the number of the assessment, the name of person assessed, amount of assessment and description of property, besides the reasons for appealing.

Applications for relief on the grounds of poverty or inability to pay should not be addressed to the magistrate. Such applications should be addressed to the Minister who will cause inquiries to be made into the circumstances, and each case will be dealt with on its merits.

Any person who is aggrieved by a decision by the comptroller, may appeal to the Appeal Commissioners in accordance with Section 31 of the Land and House Tax ordinance (Chapter 15.13) Given under my hand at Castries the _____ day of _____ 20 ____

Comptroller

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**WRIT OF EXECUTION TO LEVY LAND AND HOUSE TAX UPON
(MOVABLES (OR) MOVABLE BUILDINGS)**

(Section 38(7)(a))

SAINT LUCIA.

By (Name of Comptroller)

Comptroller

To the Clerk of the

District Court.

WHEREAS the several persons named in the list attached to this writ are respectively liable in respect of land and house tax to pay the several sums set opposite their names respectively in the said list, and default has been made in payment of the same.

You are therefore hereby required to cause to be collected from or levied upon each and every of the (persons named (or) movable buildings indicated) in the list such sums of money as shall be sufficient to pay the amounts set opposite such (person's names (or) buildings) in the said list together with the costs attending the levy and any sale and on all other consequent proceedings.

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TABLE OF COSTS RECOVERABLE AFTER DEFAULT IN
PAYMENT OF TAXES

(Section 38(15))

Collection Fee

Upon payment after February of each tax due as a judgement debt for being in arrear, a collection fee shall be payable according to the following scale—

SCALE

<i>Amount of Tax.</i>	<i>Collection Fee.</i>
Not exceeding \$2.50.....	\$0.10
Exceeding \$2.50, but not exceeding \$5.....	\$0.25
Exceeding \$5.....	5% of the amount of tax in arrear.

Execution in the District Court

1. Collection fee as above
2. Fee on seizure – \$0.10
3. Further costs (commencing with the first fee after Bailiff’s fee for execution) and expenses (if any) as in execution in civil cases in the district courts.

However, the travelling expenses of the seizing officer shall not exceed in any case the actual expenses incurred by such seizing officer and shall be taxed by the proper officer and paid to the seizing officer.

Execution in the High Court

1. Collection fee as above
2. Fee on seizure – \$0.75
3. Further costs (commencing with the first fee after mileage) and expenses (if any) as in executions in civil cases in the High Court. However, the fee for the advertisement of the notice of an adjourned sale shall be \$0.25, whether published in the Gazette or in a newspaper of Saint Lucia.

However, the travelling expenses of the seizing officer shall not exceed in any case the actual expenses incurred by such seizing officer and shall be taxed by the proper officer and paid to the seizing officer.

And of the proceedings hereunder you are to make your return to me or to the officer in charge of Tax Office at

GIVEN under my hand at Castries the day of 20 .

Comptroller

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WRIT OF EXECUTION TO LEVY LAND AND HOUSE TAX
BY SALE OF IMMOVABLES

(Section 38(10)(a))

SAINT LUCIA.

By (Name of Comptroller)

Comptroller

To the Sheriff

WHEREAS the several persons named in the list attached to this writ are respectively liable to pay the several sums set opposite their names, and default has been made in payment of the same and notice of intention to proceed to sell by way of execution has been given in respect of each of the immovables indicated in the said list.

You are therefore hereby required to cause to be collected the said sums or to sell the immovables set opposite their respective names in the said list to satisfy the sums set opposite their respective names as aforesaid together with the costs attending such sale and all other connected proceedings.

And of your proceedings herein you are to make your return to me, except in the case of the sale of any immovable when the return is to be made to the High Court, as to such immovable, but without the return of the writ into Court, a statement as to its issue in the return being sufficient.

GIVEN under my hand at Castries this day of 20 .

Comptroller"

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Amendment of Schedule 2

11. Schedule 2 of the principal Act is amended by:

(a) deleting paragraph (b) and substituting the following:

“(b) upon residential property, 0.25% of the open market value.”.

(b) in paragraph (c) by deleting “0.25%” and substituting “0.4%”.

Passed in the House of Assembly this 15th day of February, 2011.

ROSEMARIE HUSBANDS-MATHURIN,
Speaker of the House.

Passed in the Senate this 24th day of February, 2011.

LEONNE THEODORE-JOHN,
President of the Senate.