CHAPTER 257B
PROPERTY TAX ACT

• Act • Subsidiary Legislation •

ACT

Act No. 2 of 1997

Amended by

Act No. 4 of 1999
Act No. 7 of 2001

ARRANGEMENT OF SECTIONS

CHAPTER 257B
PROPERTY TAX ACT

An Act to provide for the imposition and collection of tax on property, and for connected matters.

[Act No. 2 of 1997 amended by Act No. 4 of 1999, Act No. 7 of 2001.]

[1*st January*, 1997.]

PART I

Preliminary

1. Short title

This Act may be cited as the Property Tax Act.

2. Interpretation and forms

(1) In this Act, unless the context otherwise requires—

"Authority" means the Land Development and Control Authority established under the Physical Planning and Development Control Act, Chapter 241A;

"Board" means the Land Valuation Appeal Board;

"business" includes any profession, vocation, provision of personal services or technical or managerial skills, manufacture, trade or adventure in the nature of trade;

"Chairperson" means Chairperson of the Land Valuation Appeal Board appointed under section 68;

“chattel building” means any building so erected as not to form part of the land on which it stands;

“Comptroller” means the Comptroller of Inland Revenue;

“Court” means the High Court;

“fee simple” means the estate in fee simple in possession in property free from any lesser estates or interests therein or any encumbrances thereon, or any burden, charge or restriction other than any restriction created by crown grant or by or under any law;

“improvements” means those physical additions to land including a building and alterations thereto and all works for the benefit of land made or done by the owner which have the effect of increasing its value;

“land” includes any interest in land, and any easement or right in to or over land;

“Land Valuation Appeal Board” means the Board established under section 68;

“market value” means the price at which a willing seller would sell and a willing buyer would buy in the open market, neither being anxious and each acting prudently and knowledgeably;

“Minister” means Minister of Finance;

“owner” means any person for the time being receiving the rack-rent of the property or premises in connection with which the word is used, whether on his or her own account or as agent or trustee for any other person or who would so receive if the property or premises were let at a rack-rent;

“person” includes a body of persons;

“prescribed” means prescribed by regulations made by the Minister;

“property” means any real property and all estates, interest, easements and rights whether equitable or legal in, to or out of real property and for the purposes of this Act includes a chattel building;

“Property Tax Register” means the Property Tax Register referred to in section 18;

“public advertisement” means the publication of any notice, required by this Act to be published, in the *Gazette*, by advertisement in at least one newspaper circulating in Grenada and by posting such notice at suitable places in Grenada;

“site value” means the price which the fee simple of the property if sold at the time the site value is being ascertained in the open market by a willing seller might be expected to realise if the property were divested of any buildings and improvements including fixed or attached machinery which are appurtenant to or used in connection with any such buildings; and in the case of land owned by a developer shall not include improvements made or done by the developer until the land is transferred or a building is erected thereon;

“tax” shall include interest and penalty;

“taxable value” means the value assessed in accordance with section 17;

“unimproved property” means property without improvements;

“valuation list” or “list” means list settled and signed under section 24; and

“Valuation Officer” means an officer appointed pursuant to section 62.

(2) The forms contained in the Schedule must be used for the purposes of this Act.

PART II

Property Tax

3. Charge to tax

(1) Subject to subsection (2), property tax shall be charged, levied, collected and paid to the Comptroller at such rates as may be determined by the Minister by Order published in the *Gazette* for every year commencing with the year 1997 on the taxable value of every taxable property; but an Order under this section shall be subject to affirmative resolution of Parliament.

(2) No property tax may be charged in respect of buildings for the year 1997.

4. Rate of tax determined annually

(1) The rate of tax shall in respect of each class of property as specified in section 5 be determined annually on or before the 30th day of November in the year preceding that for which such rate of tax is applicable and where no rate of tax is determined for any year, the existing rate of tax shall be the rate of tax for that year.

(2) Where the taxable value of a property is ascertained in accordance with section 17(4), the rate of tax to be adopted shall be the rate applicable to the classification by reference to which the taxable value was computed.

(3) Notwithstanding the provisions of subsection (1), the rate of tax for the year 1997 shall be determined on or before 15th March, 1997.

5. Classification of property

(1) Property shall for the purpose of this Act be classified according to use as agricultural, commercial, residential, industrial, hotel, institutional, amenity, reserve and waste or such other use class on the basis of such criteria as may be prescribed by the Authority with the approval of the Minister.

(2) For the purposes of this section, "amenity property" includes property used for social, cultural or recreational purposes.

6. Property classified by Valuation Officer

(1) Where the use classification of property has not been determined under section 5 the Valuation Officer shall ascribe such classification as may be appropriate having regard to the existing use as well as the best economic use of the property.

(2) Where the owner of any property is aggrieved by the classification ascribed to his or her property under this section he or she may appeal to the Board for reclassification stating the grounds of such appeal.

(3) The decision of the Board regarding such appeal shall be subject to further appeal to the Minister whose decision shall be final.

7. Property tax to be borne and paid by owner

(1) Property tax shall be borne and paid by the person who is the owner of the property as at the first day of January in the year for which property tax is payable.

(2) Where the owner of a building is not the owner of the land on which such building is erected the tax shall be levied and paid by the owner of the land in respect of the land and by the owner of the building in respect of the building.

(3) Where there is agreement between the owner of a building and the owner of the land on which such building is erected that the total property tax shall be paid by one or the other, payment by one shall discharge the liability of the other.

8. Liability of new owner

Where there is a change of ownership of a property any amount of property tax remaining unpaid in respect of the property shall be deemed to be an encumbrance on such property and recoverable from the new owner.

9. Liability of co-owners

Where a property is owned in common every co-owner shall be liable for the property tax as if each co-owner were a sole owner of the property but payment of the property tax by one co-owner shall discharge the liability of the others.

10. Condominium unit to be separate property

Notwithstanding anything in this Act or any other written law where a part of a building is regarded as an individual unit in a multiple unit structure or a multiple unit development project as in the case of a Condominium project such individual unit shall be deemed to be a separate property for the purpose of this Act and shall be assessed accordingly.

PART III

Exemptions

11. Exempt property

The following categories of properties are exempt from the property tax—

(*a*) property owned by the Government of Grenada;

(*b*) property exclusively appropriated to public religious worship;

(*c*) property owned by or on behalf of any religious body and used by that body for the residence of a Minister of religion or in connection with the activities of that body;

(*d*) property lawfully used for the sole purpose of public burial grounds;

(*e*) property vested in the statutory bodies;

(*f*) property owned by any charitable organisation or institution approved by the Minister;

(*g*) property belonging to or used by schools or educational institutions approved by the Minister;

(*h*) property which the Minister may by order approve.

12. *Repealed.*

13. Exemption with respect to agricultural land

(1) Where the owner of a property which is classified as agricultural land produces to the Comptroller a certificate in Form 1 of the Schedule on or before the fifteenth day of December in any year from the Chief Technical Officer, Ministry of Agriculture certifying that the aforesaid land was utilised effectively for agricultural purposes, property tax payable in respect of such property for the year succeeding the year in which the certificate is issued shall be reduced by ninety per cent.

(2) For the purpose of issuing a certificate, the Chief Technical Officer shall have regard to whether or not the directions given by the officers of the Ministry of Agriculture have been complied with by the applicant for the certificate and where there was failure to comply with directions whether such failure was beyond the control of the applicant.

14. Deduction for owner occupied dwelling-house

(1) Notwithstanding anything contained in this Act but subject to subsection (2) and section 66, where a property is used wholly or mainly as an owner occupied dwelling-house, a sum of one hundred thousand dollars shall be allowed as a deduction from the taxable value of the building as determined in accordance with section 17(1).

(2) The deduction under subsection (1) shall only be allowed where the dwelling-house is occupied by the owner for a total of not less than nine months in any year.

15. *Repealed.*

16. Power of Minister to remit tax

The Minister may in the case of hardship, if satisfied that it would be just and equitable in all circumstances to do so, reduce or remit the property tax including penalty and interest payable by any person in respect of any property for such period as he or she may specify.

17. Ascertainment of taxable value

(1) For the purpose of this Act the taxable value of any property shall be—

(*a*) in the case of unimproved land the market value of the land hereinafter referred to as the site value; and

(*b*) in the case of land with a building thereon—

(i) the site value, and

(ii) the market value of the building, separately expressed.

(2) The market value of a building which is affixed to land may be ascertained by—

(*a*) deducting the site value from the market value of the land as improved by the building affixed thereto;

(*b*) capitalising the annual income; or

(*c*) adopting such other procedure as may be consistent with established valuation principles.

(3) For the purpose of this section, the annual income shall be the annual rent which the property might reasonably be expected to realise after deducting from the gross annual rent the costs of insurance, maintenance, property tax, and other reasonable expenses necessary to maintain the property in a state adequate to be rented out so as to realise such annual rent.

(4) In ascertaining the site value or market value of any property the use classification of such property shall be taken into account.

(5) Where any property is classified by reference to more than one use capability, the taxable value shall reflect the higher or highest use classification.

(6) Where, prior to the commencement of this Act, a building which is used as a dwelling-house is erected on land which would be eligible for a higher use classification having regard to the location of such land, notwithstanding anything in any other provision in this Act such land shall be deemed to be residential for the purpose of ascertaining the taxable value which shall be computed by reference to a residential location consistent with such dwelling-house.

(7) Where any property designated as residential under section 5 is used wholly or mainly as a business place such property shall be deemed to be commercial for the purpose of ascertaining the taxable value.

PART IV

Property Tax Register and Valuation List

18. Property Tax Register

(1) The Comptroller shall cause to be kept in his or her office in relation to each year a register, which may be in separate volumes, hereinafter referred to as the "Property Tax Register" in which shall be entered—

(*a*) every property as described in the Valuation list;

(*b*) the taxable value of each such property;

(*c*) the name and address of the owner;

(*d*) the appropriate rate per cent at which property tax is levied;

(*e*) the amount of property tax to be paid in respect of each such property;

(*f*) the year in respect of which property tax is levied; and such other information, if any, as may be prescribed or administratively appropriate.

(2) Where property is owned by more than one person it shall be sufficient in lieu of entering the names and addresses of all the owners of the property to enter in respect of such property the name and address of any one of such owners with the addition after his or her name of the words "and another" or "and others", as the case may require.

19. Valuation list

(1) A Valuation list shall be prepared and amended by the Valuation Officer in accordance with the conditions and subject to the rights as to objection and appeal specified in this Act.

(2) Subject to this Act, there shall be entered in a valuation list the following particulars—

(*a*) each property together with its approximate location, parcel number and classification;

(*b*) the name and address of the owner of each such property if the same can be ascertained by the Valuation Officer;

(*c*) the taxable value of each such property;

(*d*) such other information, if any, as may be prescribed.

(3) Where property is owned by more than one person it shall be sufficient in lieu of entering the names and addresses of all the owners of the property to enter in respect of such property the name and address of any one of such owners with the addition after his or her name of the words "*et al*" or "*et ux*" as the case may require.

(4) Where information is entered in the Valuation list in accordance with subsection (3), the Valuation Officer shall supply to the Comptroller with the valuation list the names and addresses of all the co-owners of the property which the Valuation Officer is able to ascertain.

(5) The Valuation Officer shall keep a record of the properties specified in section 11 and shall review such record from time to time regarding the status of such properties.

20. Commencement of valuation list

(1) A valuation list made under this Act shall come into force on such day as the Minister shall appoint by notice published in the *Gazette*; and a notice under this section may be given retrospective effect.

(2) The Minister may, from time to time, by notice declare that a new valuation list shall be prepared and any such new valuation list so prepared shall replace the list prepared previously to such notice and shall come into force on such day as the Minister may appoint by order published in the *Gazette*.

(3) A valuation list—

(*a*) for the year 1997 shall remain in force for that year; and

(*b*) for any other year shall remain in force for not less than three years.

(4) The valuation list in force shall be updated and certified by the Valuation Officer by 15 November in every year to give effect to amendments made during that year, and a copy of such updated list shall be forwarded forthwith to the Comptroller.

(5) The valuation list force from time to time shall be conclusive evidence of the taxable values of the several properties at that time included in such list.

21. Draft list

(1) Where a valuation list is to be made, the Valuation Officer shall—

(*a*) prepare a draft valuation list, and transmit a copy thereof to the Comptroller;

(*b*) upon the completion of the draft valuation list forthwith publish notice by public advertisement of such completion and the address of the place or places at which such list or any part thereof is open to public inspection;

(*c*) send as soon as possible to the owner of every property mentioned in the list, a notice of the taxable value of his or her property as inserted in the draft list.

(2) For a period of fourteen days after the date on which the notice of the completion of the draft list is published as aforesaid, a copy of the draft list shall be open to public inspection at the place or places specified in the notice referred to in subsection (1)(*b*) at such times as may be specified in such notice.

(3) The Valuation Officer may divide a list into parts and deposit different parts at different places for the convenience of the public.

22. Objection to draft list

(1) The owner of any property who is aggrieved—

(*a*) by the inclusion of his or her property in the draft list;

(*b*) by any value ascribed in the draft list to his or her property or by any other statement made or omitted to be made in the draft list with respect to his or her property; or

(*c*) by the classification ascribed to his or her property,

may at any time before the expiration of fourteen days from the date of the public advertisement of a notice of completion of the draft list, serve on the Valuation Officer notice of objection to the draft list so far as it relates to his or her property.

(2) Every notice of objection under this section shall be made in writing and, if a form is prescribed, in the prescribed form and shall state the precise grounds on which the objection is made and the amendment desired to remove the objection.

23. Revision of draft list

(1) After the expiration of the period limited for the lodging of notices of objection to a draft valuation list, the Valuation Officer shall revise the draft and may on that revision make such alterations in the list, whether for the purpose of meeting an objection or for any other reason, as he or she thinks proper.

(2) Where, on his or her revision, the Valuation Officer makes any alteration in the list, whether for the purpose of meeting an objection or for any other reason, he or she shall serve notice of the alteration on the owner of the property to which the alteration relates.

(3) A notice shall not be served on the owner under subsection (2) where the owner has not served notice of objection under the last preceding section with respect to a property and the alteration consists only in reduction in any value ascribed to a property.

(4) Where notice of objection has been served under the last preceding section, then, whether or not the Valuation Officer makes, on his or her revision, any alteration in the list for the purpose of meeting the objection, he or she shall, on the completion of the revision, serve on the person who made the objection a notice stating whether he or she has made any and if so what alterations in the list with respect to the property to which the objection relates.

(5) A notice shall not be served under subsection (4) on any person on whom a notice with respect to the property falls to be served under subsection (2).

(6) Any person on whom a notice is served under subsection (2) or (4), may lodge an appeal with the Board with respect to the property in question.

(7) A notice of appeal shall be in writing and shall contain a statement of the grounds of appeal and shall be served on the Valuation Officer—

(*a*) in the case of a person on whom notice has been served under subsection (4), before the expiration of the fourteen days following that of the service on him or her of that notice;

(*b*) in any other case, before the expiration of fourteen days following that of the service on the owner of the property of the notice specified in subsection (2).

24. Settling of valuation list

(1) Not later than the end of the month of October in the calendar year preceding the year in which a new valuation list is to come into force, or if in any particular case the Minister either before or after the end of that month allows an extended period, then not later than the end of that period, the Valuation Officer shall settle and sign the list and transmit, as soon as practicable, a copy thereof to the Comptroller and until the said list is so transmitted, a copy shall be kept on deposit at such places to be specified in a notice by public advertisement.

(2) Before settling and signing the list, the Valuation Officer shall make such alterations therein as are necessary to give effect to any decisions given on appeal with respect to the list before the date of the settling thereof, and, where a notice of appeal has been given with respect to a property and has been withdrawn as the result of an agreement made between the Valuation officer, the applicant, and any other person entitled to be heard on appeal, the Valuation Officer shall make such alterations, if any, as are necessary to give effect to the agreement.

(3) Except as provided in subsection (2), and subject to any alterations made for the purpose of correcting any clerical or arithmetical error, the list as settled and signed shall be identical with the list under subsection (2).

(4) The Valuation Officer shall not be required to await the hearing and determination of all appeals before settling and signing the list, and if any appeal is not heard and determined before the list is settled and signed, it shall, unless withdrawn, be heard and determined as soon as possible thereafter and with the like consequences as if it had been an appeal against an objection to a proposal duly made in accordance with the subsequent provisions of this Act for the alteration of the current valuation list and served on the Valuation Officer on the date on which that list comes into force.

(5) The list settled and signed as aforesaid shall, as from the date when it comes into force and subject to any alterations made in accordance with this Act, be the valuation list, and any omission from the list of any matter required by law to be included therein, shall not of itself render the list invalid; and until the contrary is proved, the list shall be deemed to have been duly made in accordance with this Act.

25. Duty of Comptroller regarding valuation list

(1) The Comptroller on receiving a valuation list shall—

(*a*) deposit it at his or her office or such other place as he or she determines; and

(*b*) give notice of such deposit in the *Gazette* or other public advertisement.

(2) The Comptroller shall give effect to any directions which may, from time to time, be given to him or her by the Valuation Officer pursuant to this Act authorising or requiring the Valuation Officer to cause alterations to be made in a valuation list.

26. Proposal for alteration of a current list

(1) The owner of a property who is aggrieved—

(*a*) by the inclusion of his or her property in a list;

(*b*) by the value ascribed in a list to his or her property or by any statement made or omitted to be made in a list with respect to his or her property; or

(*c*) by the classification ascribed to his or her property,

may at any time make a proposal for the alteration of the list so far as it relates to his or her property; but no proposal for an alteration of the list shall be made, pursuant to this section, seeking relief which may have been obtained by means of an objection to the draft valuation list on which a list is based or by an appeal against the draft list.

(2) The Valuation Officer may at any time make a proposal for any alteration of a valuation list.

27. Proceedings on proposals

(1) Every proposal shall be in writing and shall state the grounds on which the proposed alteration is supported and, except where it is made by the Valuation Officer, be served on the Valuation Officer.

(2) A proposal shall comply with any requirements prescribed pursuant to this Act with respect to the form of the proposal or otherwise with respect to the making thereof.

(3) The Valuation Officer shall within fourteen days after the date on which a proposal is made by him or her transmit a copy thereof to the owner of the property to which the proposal relates.

(4) The owner of a property to which a proposal relates may, within fourteen days from the date on which notice is served on him or her under the last preceding subsection, serve on the Valuation Officer notice in writing of objection to the proposal.

(5) The Valuation Officer may, within twenty-one days from the date on which a proposal is served on him or her by the owner of the property, serve on such owner notice in writing of objection to the proposal.

(6) Where, on the expiration of the times limited by subsections (4) and (5) for the service of notice of objection, no such notice has been served or where every such notice which has been served is unconditionally withdrawn, the Valuation Officer shall cause such alteration to be made in the list as will give effect to the proposal.

(7) Where notice of objection is made and is not unconditionally withdrawn—

(*a*) the owner of the property may, by notice of appeal served within the time hereinafter mentioned, appeal to the Board against the proposal, or the objection, as the case may be, made by the Valuation Officer;

(*b*) no alteration shall be made in the list in pursuance of a proposal except where notice of appeal is given as aforesaid and then only either—

(i) in pursuance of the directions of the Board, or

(ii) by agreement between all the persons entitled to be heard on appeal.

(8) A notice of appeal under this section shall be in writing and shall be served on the Valuation Officer within fourteen days from the date when a copy of the notice of objection is served on or by the Valuation Officer as the case may be.

28. Effect of alteration pursuant to a proposal

(1) Subject to this section, an alteration made in the valuation list in pursuance of a proposal (whether under the last preceding section or under the directions of the Board given by virtue of the subsequent provisions of this Act) shall in relation to the property tax payable for the year during which the alteration was made unless otherwise provided in this Act be deemed to have had effect as from the commencement of that year, and shall, subject to this section, continue to have effect until a new valuation list is made.

(2) Notwithstanding anything contained in subsection (1), an alteration in the valuation list which—

(*a*) consists of the inclusion in the valuation list of a newly erected or newly constructed property;

(*b*) is made by reason of a change in the value of a property caused by the making of structural alterations or by the total or partial destruction of any building or other erection by fire or any other physical or natural cause;

(*c*) is made by reason of any property becoming or ceasing to be a property in respect of which no person shall be liable to pay tax;

(*d*) is made by reason of any property previously taxed as a single property becoming liable to be taxed in parts; or

(*e*) is made by reason of any property previously taxed in parts becoming liable to be taxed as a single property,

shall have effect only as from the happening of the event by reason of which the alteration is made.

(3) Where the alteration is such as to cause a property to become liable to tax for the first time or an existing property to be liable to an increase in tax or the alteration is made with respect to a property, described as land, having been subdivided, such alteration shall have effect as from the beginning of the calendar year following the year in which the proposal for the alteration is made.

(4) Where in pursuance of a proposal an alteration is made in a valuation list which affects the amount of any property tax levied in respect of any property in accordance with the list, the difference, if too much has been paid, shall be repaid, or allowed as a credit or, if too little has been paid, shall be paid and may be recovered as if it were arrears of property tax.

29. Power of Valuation Officer to make alterations to valuation list

(1) The Valuation Officer may at any time cause to be made in a valuation list any alteration which is necessary—

(*a*) to correct any clerical or arithmetical error therein, and the list shall have effect accordingly, but if any such alteration is made in respect of any matter other than totals the Officer shall, before causing the alteration to be made send notice thereof to the owner of the property affected and shall allow fourteen days to elapse during which the owner may object to the proposed alteration;

(*b*) by reason of any change in the ownership or occupation of any property; or

(*c*) by reason of a change of use of any property such as to justify a change in the use classification under section 5.

(2) If the Valuation Officer alters a valuation list pursuant to subsection (1)(*c*), the provisions of section 6(2) and (3) apply.

PART V

General Provisions as to Taxing and Valuation

30. Property tax to be levied notwithstanding appeal against valuation

(1) All property tax in respect of which a valuation list is conclusive shall be assessed and levied in accordance with the valuation list in force for the time being and shall be collected and be recoverable notwithstanding any appeal which may be pending with respect to the list.

(2) Subject to subsection (3), where in the case of a property the value questioned by the appeal exceeds the value of that property as last previously determined, the amount recoverable pending the decision of the appeal shall be an amount equal to the tax payable on the valuation last previously determined.

(3) Where in the case of any property, the value questioned in an appeal is the value ascribed to the property in the previous valuation list, the amount recoverable pending the decision of the appeal shall be an amount equal to the tax payable on the valuation.

31. Amendment of property tax

(1) Subject to this section, the Comptroller may at any time make such amendments to any property tax, being the tax for any current year, as appear to him or her necessary in order to make the amount of property tax conform with the provisions of this Act relating thereto, and in particular may—

(*a*) correct any clerical or arithmetical error in the amount of property tax; or

(*b*) correct any erroneous insertions or omissions or misdescriptions;

(*c*) make such additions to or corrections in property tax as appears to the Comptroller to be necessary by reason of—

(i) any newly erected building,

(ii) any change in the ownership or any property,

(iii) any property previously taxed as a single property becoming liable to be taxed in parts,

(iv) any property previously taxed in parts becoming liable to be taxed as a single property,

(v) a tax becoming or ceasing to become payable in respect of any property, or

(vi) any change in the classification of any property.

(2) The power of the Comptroller to amend any property tax under subsection (1)(*c*)(i), (ii) or (vi) shall be exercised only in accordance with any alteration of the valuation list made by the Valuation Officer under section 29(1)(*c*).

(3) Every amendment made under subsection (1)(*a*) or (*b*) shall have effect as if it had been contained in the Property Tax Register when originally compiled.

32. Powers of Valuation Officer to require returns

(1) In every case where a new valuation list is to be made, the Valuation Officer may serve a notice on the occupier, owner or lessee of any property, or on anyone requiring him or her to make a return containing such particulars as may be reasonably required for the purpose of enabling the Valuation Officer accurately to complete the list.

(2) The Valuation Officer may at any time, in connection with a proposal which has been made for the alteration of the valuation list, or with a view to the making of such a proposal, serve a notice on the occupier, owner or lessee of any property, or on anyone requiring him or her to make a return containing such particulars as may be reasonably required for the purpose of enabling him or her to decide whether or not to make, or as the case may be, to object to, the proposal.

(3) Every person on whom a notice to make a return is served pursuant to this section, shall within fourteen days after the date of the service of the notice make a return in such form as is required by the notice, and deliver it in manner so required to the Valuation Officer.

(4) If any person on whom notice has been served pursuant to this section fails without reasonable excuse to comply with the notice he or she shall for each offence be liable, on summary conviction, to a fine of five hundred dollars.

(5) Where a person is convicted under subsection (4) in respect of a failure to comply with a notice and the failure continues after the conviction, then, unless he or she has reasonable excuse for the continuance of the failure, he or she shall be guilty of a further offence under subsection (4) and shall, on summary conviction, be punished accordingly.

(6) If any person, in a return made under this section, makes any statement which he or she knows to be false in a material particular or recklessly makes any statement which is false in a material particular, he or she shall be liable, on summary conviction, to a fine of two thousand dollars.

33. Power of entry

(1) The Valuation Officer and any person authorised by him or her in writing in that behalf shall have powers, at all reasonable times and after giving not less than twenty-four hours notice in writing, and in the case of a person authorised as aforesaid, on production if so required of his or her authority, to enter on, survey and value any property.

(2) If any person wilfully delays or obstructs any person in the exercise of any of his or her powers under this section, he or she shall be guilty of an offence and liable, on summary conviction, to a fine of five hundred dollars.

34. Evidence of valuation list

A valuation list as for the time being in force, or an extract from any such list, may be proved by the production of a copy of the list, or the extract purporting to be certified by the Valuation Officer or the Comptroller to be a true copy or extract.

35. Production of plans of subdivision to Valuation Officer

(1) Whenever any person has obtained permission from the Authority to subdivide any land pursuant to the Physical Planning and Development Control Act, Chapter 241A, he or she shall within twenty-eight days after obtaining such permission forward to the Valuation Officer a copy of the plan of the subdivision approved by the said Authority.

(2) If any person contravenes the provisions of subsection (1) he or she shall be guilty of an offence and liable, on summary conviction, to a fine of five hundred dollars.

36. Inspection of documents by taxpayers

(1) Any taxpayer may at all reasonable times on payment of such fee, as may be prescribed, inspect and take copies or any extracts from any property Tax Register, whether current or closed, closed, any draft valuation list or valuation list which is still available if the information sought is relevant to an objection or appeal in accordance with this Act.

(2) If any person having the custody of any document to which this section applies, obstructs any person in making any inspection or copy thereof or extract therefrom which he or she is entitled to make under this section he or she shall be guilty of an offence and liable, on summary conviction, for each offence to a fine of five hundred dollars.

(3) This section shall apply in relation to any Valuation Officer save that no fee shall be required of any such officer.

37. Inclusion of separate properties in the same objection, etc.

Any person may include in the same objection, proposal or appeal all or any property comprised in the same valuation list as respects which he or she has right to make or bring any such objection, proposal or appeal although they are separately assessed in that list, but the grounds of such objection, proposal or appeal must be stated separately.

38. Service of notices and documents on Valuation Officer

Where any notice or other document is required to be served on or forwarded to a Valuation Officer under this Act, such notice or other document may be handed to the Valuation Officer or forwarded to him or her by post or left at his or her office.

39. Service of notices and documents

(1) Where, under this Act, any notice or other document is required or authorised to be served on or given to any person by the Comptroller, such notice or other document shall be sufficiently served—

(*a*) in the case of a person other than a company or partnership, if—

(i) personally served on him or her, or

(ii) left at or sent by post to his address for service of notices;

(*b*) in the case of a company, if—

(i) personally served on the principal officer of the company,

(ii) left at or sent by post to the company's address for service of notices, or

(iii) left at or sent by post to any office or place of business of the company;

(*c*) in the case of a partnership, if—

(i) personally served on the precedent partner or agent of the partnership,

(ii) left at or sent by post to the partnership's address for service of notices, or

(iii) left at or sent by post to any office or place of business of the partnership;

(*d*) in the case of a body of persons, if left at or sent by post to the address for service of notices of that body.

(2) Any notice served by post in accordance with this section shall be deemed to have been served in the case of—

(*a*) a person resident in Grenada – seven days; and

(*b*) a non-resident person – thirty days,

after the date on which the notice was posted.

(3) For the purpose of this section, the address for service of notices last given to the Comptroller by any person shall be the person's address for service of notices.

(4) If no address for service of notices has been given, or where the Comptroller's records disclose that any person has changed his address and has failed to notify the Comptroller of such change, the address of such person as described in any record in the Comptroller's possession shall be a sufficient address for service of notices.

PART VI

Collection and Recovery of Taxes

40. Demand and collection of property tax

(1) As soon as is practicable after the beginning of every year, the amount of the property tax payable in respect of any property for that year shall be demanded by or on behalf of the Comptroller from the owner of such property and such property tax may be payable in two instalments the first being not less than fifty per cent of the total tax on or before 31st March and the second being the remainder on or before 30th June of the year for which the tax is payable; but where the demand note is issued after 31st March in a tax year, the tax shall be due and payable within sixty days from the date of issue of the demand note.

(2) Every demand note shall be served in accordance with section 39.

(3) Every demand note shall contain in addition to a statement of the amount demanded, which shall be approximated to the nearest dollar disregarding any fraction of a dollar the following particulars—

(*a*) the parcel number for the land to which the property tax relates as shown on the relevant fiscal cadastre map prepared pursuant of section 63(1);

(*b*) the taxable value of the property;

(*c*) the year in respect of which the property tax is levied;

(*d*) the classification of the property;

(*e*) the rate of tax;

(*f*) the date of issue of the demand note;

(*g*) the date on which payment is due;

(*h*) the rebate allowed, surcharges, penalties and interest, if any;

(*i*) arrears of tax; and

(*j*) any other information as may be necessary.

41. Property tax to be first charge

(1) Property tax due under this Act shall, until paid, be a first charge on the property in respect of which such tax is due and payable and such charge shall be prior and preferable to all other liens and demands affecting the property; but the charge created by subsection (1) shall not take precedence and preference to any lien or demand affecting the property which by virtue of any Act, Ordinance or Agreement is made a first charge in favour of the Government of Grenada or any statutory body or authority in receipt of funds payable out of the Consolidated Revenue Fund of Grenada.

(2) Subject to subsection (1), in all cases in which any property which is liable to property tax shall be or shall have been levied on by the Comptroller under any execution, the amount of any property tax due in respect of such property and future property tax which may accrue or be levied and become payable in respect thereof during any time such property shall remain unsold in the office of the said Comptroller shall be a charge on the same prior and preferable to all other liens and demands affecting the same; and when such property shall be sold by the Comptroller the amount of property tax shall be paid out of the proceeds of the sale thereof prior and in preference to any mortgages, judgements, executions or other liens against the property so sold.

(3) The Comptroller shall from time to time pay and allow the amount of any property tax already due in respect of any property remaining unsold out of any monies currently in his or her hands or which may hereinafter come to his or her hands out of or in respect thereof.

(4) Subject to subsection (1), in all cases in which any property has been or shall be placed under the control of the Court, and no receiver shall be appointed, any unpaid property tax shall, until paid, be a first lien on the same.

42. Penalty for late payment of property tax

(1) Notwithstanding anything contained in this Act, where any property tax is not paid within sixty days from the date on which such tax becomes due and payable there shall be added to the amount of such tax by way of penalty an amount equal to ten per cent of the tax, and if the amount of tax and penalty is not paid by the end of the calendar month in which the penalty is imposed, then interest shall accrue from the beginning of the month following the month in which the penalty was imposed at a rate of two per cent per month or part thereof.

(2) The provisions of this Act relating to the collection and recovery of tax shall apply to the collection and recovery of any penalty imposed and interest added pursuant to subsection (1).

43. Power to recover unpaid property tax

(1) The amount of any property tax due and payable under this Act including any penalty and interest charged may be recovered by the Comptroller from the owner for the time being of the property in respect of which they are due as a civil debt.

(2) Where any person, other than the person liable to pay the amount charged on any property pursuant to subsection (1) makes any payment in satisfaction of such charge, he or she shall be entitled to recover the amount paid by him or her from the person liable to make such payment.

(3) Where any tax payable, including arrears, under this Act remains unpaid notwithstanding anything in any other written law the Comptroller may collect the tax from any person who owes money to the defaulter or holds money for or on account of the defaulter or his or her agent or from the tenant or occupier of any property belonging to the defaulter and any person who has made payment pursuant to this section shall be deemed to have acted under the authority of the defaulter and is hereby indemnified in respect of such payment against all proceedings civil or criminal notwithstanding the provisions of any written law, contracts or agreements.

(4) The Comptroller is hereby authorised to issue an order signed by him or her or on his or her behalf to the person mentioned in subsection (3) for the recovery of such tax.

44. Service of writ of summons

(1) Subject to subsection (2), service of any writ of summons issued under section 43 shall be in accordance with the provisions of any Act, or Rules of Court relating to the service of such document.

(2) If the defendant named in any writ of summons issued under section 43 is absent from Grenada or cannot after reasonable enquiry be found, service of such writ may be effected with the leave of the Court.

45. Order to distrain for property tax

(1) If any property tax due and payable be not paid within ninety days of being demanded, the Comptroller may issue a warrant of distress in the form specified in Form 2 in the Schedule to schedule levy by distress upon any goods and chattel building found on the property in respect of which such property tax is due and payable or any property tax in arrears and unpaid.

(2) It shall not be necessary to issue a separate warrant in respect of every sum to be recovered by distress for tax, but the direction to levy by distress any sums due for property tax in arrears and unpaid, may be given by one warrant, the sums to be so levied by distress to be specified in a list to be attached to and to form part of the warrant.

46. Authority to levy

(1) A warrant of distress issued pursuant to section 45 shall be sufficient authority to the person named therein and his or her assistants to levy by distress the amount of property tax specified in such warrant in like manner as if a separate distress warrant had been issued for the recovery of such property tax.

(2) No misdescription or error in the name of any owner shall in any way invalidate such warrant or any distress levied under section 45.

47. Restoration of distrained goods

(1) In case any goods shall be distrained on by any person authorised to do so under a warrant of distress issued to him or her pursuant to section 45 and such goods shall be claimed within seven days after such distress by any person other than the person liable for the payment of the property tax or any part thereof which is due and unpaid on satisfactory proof of such claim such goods shall be restored to the person claiming the same.

(2) Where goods are distrained, they shall be sold without any claim and, the owner thereof shall be barred of all remedy for recovery thereof or compensation against the purchaser, the Comptroller by whom the warrant of distress was issued, the person named in the warrant of distress or his or her agent or against any person who sold the same at public auction.

48. Remedy

(1) Where any distress is made under a warrant of distress issued pursuant to section 45, any irregularity or unlawful act done by the Comptroller, the distress shall not be unlawful, nor shall it render the party making it a trespasser *ab initio*; but the party aggrieved by such unlawful act or irregularity may recover reasonable compensation from the Comptroller.

(2) Where any party pursuant to subsection (1), recovers any sum by way of compensation, he or she shall be paid his or her full costs of suit and have all the like remedies for the same as in a similar case of costs; but no person distrained on under a warrant of distress issued pursuant to section 45 may recover any such sum if the Court is satisfied that before the commencement of the hearing of the action tender of reasonable amends was made by or on behalf of the person against whom the action was lodged.

49. Sale of distress

The distress levied pursuant to section 45 shall be kept by the person authorised to levy the distress for at least seven days, and if at the expiration of that time the property tax in respect whereof such distress is levied, and the costs and charges of and incidental to the distress and the keeping thereof are not paid, such distress may at any time thereafter be sold at public auction to the highest bidder.

50. Application of proceeds of sale

There shall be paid out of the proceeds of such sale, the costs and charges of and incidental to the sale and keeping of the distress, which shall include any costs and charges incurred in relation to any previous endeavours to sell the distress under this Act, property tax in arrears and unpaid, and the residue, if any, on demand to the owner of the goods and chattels distrained upon.

51. Power of sale

(1) Where any property tax is due and payable the Comptroller may sell any property in respect of which such property tax is due and payable for the recovery of such property tax.

(2) The power of sale conferred by this section shall not be exercised until such property tax shall have been in arrears and unpaid for more than two years after the same became due.

52. Form of warrant

(1) Where any property is liable to be sold under section 51, the Comptroller may, at any time after the power of sale has become exercisable by warrant under his or her hand addressed to an officer in the service of the Government of Grenada or to any other person named in such warrant, order the sale of such property on such day and at such place as may be named and appointed in such warrant.

(2) The warrant for sale must be in Form 3 of the Schedule and, if the Comptroller thinks fit, may contain the names of the owners or reputed owners of the respective property as entered in any Property Tax Register in force at the date of the warrant.

53. Sale to be by public auction

(1) Every sale made in pursuance of a power of sale conferred by this Act shall be by public auction and shall be conducted by the officer or person named in that behalf in the warrant for sale, and at the place thereby appointed, and notice of such sale shall be published in the *Gazette* once at least in each of three consecutive months before the day of such sale, and also in at least three publications of a newspaper circulating in Grenada.

(2) The Comptroller may, at any time before the sale of any property so advertised, postpone either generally or to some day specified, the sale of all or any of such property.

54. Procedure of sale after postponement

(1) Whenever properties advertised for sale are not sold on the day appointed for the sale thereof, either by reason of the postponement of the sale thereof, or by reason of the absence of any bids for the same, or for any other cause, such properties may be again put up for sale, and notice of such sale shall be given in the manner specified in section 53(1).

(2) The warrant for such sale must be in Form 4 of the Schedule.

55. Declaration of purchaser

(1) The Officer or other person conducting the sale shall report to the Comptroller the result of such sale, stating in such respect the amount of the highest bid received for each of the properties for which any bids were made the name and address of the highest bidder, and the Comptroller may declare the highest bidder for each property mentioned in the report as the purchaser thereof, and direct that, upon payment of the purchase money or of the balance thereof in cases where any prescribed deposit on account thereof has been made by the highest bidder, the property be conveyed to such purchaser.

(2) Where the Comptroller, upon consideration of the report mentioned in sub-section (1), is satisfied that there has been some fraud or improper conduct with reference to the sale of any of the properties mentioned in subsection (1), or that there is some material error in the description of the properties or that the property tax or charge for the non-payment of which such properties were offered for sale had been paid at the time when the bid for such properties was made or that the reserve price, if any, had not been reached, the Comptroller may declare such sale to be null and void.

(3) Where the sale of any property has been declared null and void, the Comptroller may issue a fresh warrant for the sale thereof.

56. Conveyance to purchaser and application of proceeds of sale

(1) Upon the execution of the deed of conveyance or the assignment to the purchaser by the Comptroller in accordance with section 55 the property described in such deed shall for the purposes of the Conveyancing and Law of Property Act, Chapter 64, become vested in the purchaser freed and discharged from all estates, charges and encumbrances.

(2) The purchase money shall in each case be applied in the first place in or towards payment of any costs incidental to the sale of the properties, which shall include any costs or charges incurred in relation to any previous endeavours to sell the properties and in the next place in or towards payment of any property tax at the date of such conveyance or assignment and the surplus, if any, shall subject to section 58, be paid to the person who shall be entitled thereto.

57. Disposal of surplus proceeds of sale

(1) Where, upon any sale pursuant to the powers conferred by this Act, there remains in the hands of the Comptroller any surplus after applying the proceeds of such sale in or towards payment of any property tax, charges, debts, costs and expenses to which such proceeds are applicable, the Comptroller may, in any case where there are proceedings pending before the Court in respect of the property, the subject of the sale, pay such surplus into the Court and the Court may, on the petition of any person entitled or claiming to be entitled to such monies or any part thereof, make an order for the payment of the monies or part thereof to the person entitled thereto.

(2) For the purpose of having such surplus proceeds of sale deposited in the Court under this Act, a formal request in Form 5 of the Schedule shall be addressed by the Comptroller to the Registrar of the High Court.

58. Power to annul sale

The Comptroller may, upon the application of the highest bidder at any sale, rescind and annul such sale upon such terms and conditions as the Comptroller may think proper.

59. Saving of certain rights

Notwithstanding anything contained in this Act authorising the Comptroller to sell any property for the recovery of property tax, such conveyance or assignment executed to give effect thereto shall not affect any estate, interest or right of the Crown in such property.

60. Exercise of powers of distress and sale

The powers of sale and of distress conferred by this Act may be exercised independently of each other, and either simultaneously or consecutively, and otherwise which the Comptroller may have under this Act or otherwise at law or in equity.

61. Power to make conditions

The Comptroller may make conditions with respect to the procedure on sale by public auction under the power of sale conferred on him or her by this Act, and may by such conditions fix the amount of the deposit to be made by the highest bidder, and a reserve price, and may prescribe the time within which such deposit shall be made and the events in which such deposit shall be forfeited, and he or she may further provide that in the event of the highest bidder in respect of any property failing to make the prescribed deposit or to complete the purchase within the time fixed therefor respectively, the next highest bidder shall be deemed to be the highest bidder and purchaser of such property.

PART VII

Special Provisions

62. Valuation Officers, etc.

(1) For the purpose of this Act the Public Service Commission may appoint such persons as it shall think fit to be Valuation Officer and Assistant Valuation Officers and may appoint as temporary Valuation Officers such additional number of persons as it shall consider necessary from time to time.

(2) A person shall not be disqualified to act as Valuation Officer or as Assistant Valuation Officer by reason only that he or she is the owner or occupier of any property in Grenada.

(3) Nothing contained in subsection (2) shall authorise any person to whom this section applies to act in relation to any property which or any part of which he or she himself or herself owns or occupies.

63. Fiscal cadastre maps

(1) The Valuation Officer shall for the purpose of the preparation of the valuation list prepare or cause to be prepared such number of fiscal cadastre maps of Grenada as he or she considers appropriate.

(2) For the purposes of subsection (1), Grenada shall be divided into seven districts as follows—

(*a*) the parish of St. George including the offshore islands and the parcel numbers in this district shall begin with the number “1”;

(*b*) the parish of St. David and the parcel numbers in this district shall begin with the number "2";

(*c*) the parish of St. Andrew including the offshore islands and the parcel numbers in this district shall begin with the number "3";

(*d*) the parish of St. Patrick including the offshore islands and the parcel numbers in this district shall begin with the number "4";

(*e*) the parish of St. Mark and the parcel numbers in this district shall begin with the number "5";

(*f*) the parish of St. John and the parcel numbers in this district shall begin with the number "6";

(*g*) the islands of Carriacou and Petite Martinique and the other neighbouring islands of Grenada and the parcel numbers in this district shall begin with the number "7".

(3) A fiscal cadastre map shall contain the following information—

(*a*) the approximate boundaries of each parcel in the district to which the map relates; and

(*b*) a parcel number for each parcel.

(4) The Minister may, after consultation with the Minister who has responsibility for the Department of Lands and Surveys, direct the Department to render such technical assistance as he or she considers necessary for the preparation of the fiscal cadastre maps.

(5) Fiscal cadastre maps prepared under this section shall be notified in the *Gazette* and in at least one local newspaper, and such maps shall be on display to the public free of charge during normal office hours at such places as the Minister determines.

(6) No misdescription, error or omission in a fiscal cadastre map shall render a valuation list invalid; but the Valuation Officer shall exercise his or her authority to obtain conformity between the fiscal cadastre map and the valuation list.

64. Rebate of property tax

Notwithstanding anything in this Act where the property tax payable is paid on or before the due date, a rebate of five per cent shall be allowed.

65. Surcharge on property tax

(1) Where a property being land, without improvements, owned by a person who is not a citizen or a permanent resident of Grenada within the meaning of the Immigration Act, Chapter 145, is not consistently used in accordance with the use classification determined under section 5 or 17(4)(*b*) of this Act or such higher use classification as may be appropriate within a period of five years after such land was acquired by purchase, exchange, inheritance or other means by such person such land shall from January 1, 1997, until appropriately used and certified as such by the Valuation Officer be subject to a surcharge on the property tax at the rate of one hundred per cent per annum until the said land is used appropriately or conveyed to another person.

(2) The provisions of this Act relating to the collection and recovery of tax shall apply to the collection and recovery of the surcharge pursuant to this section.

66. Minimum property tax

(1) Notwithstanding the value of any property and the rate of tax applied thereto for a particular year, except in any case where the property is totally exempt under section 11 the minimum property tax payable for any year in respect of a property—

(*a*) being land without a building thereon, twenty dollars;

(*b*) being a building where the land on which the building is erected is not owned by the owner of the building, twenty dollars;

(*c*) being land and building which are owned by the same person, thirty dollars.

(2) Where property tax levied on any property is less than the minimum specified in subsection (1), the appropriate minimum tax specified in that subsection shall be payable.

67. Settlement of 1997 valuation list

Notwithstanding anything in section 24, the valuation list which shall come into force on 1st January, 1997, may be settled and signed by the Valuation Officer on or before 31st December, 1996, or such other date as the Minister may specify.

PART VIII

Land Valuation Appeal Board

68. Establishment of Board

(1) For the purposes of this Act, there shall be a Board established and regulated in accordance with this section.

(2) The Board shall comprise a Chairperson and four other members who shall be appointed by the Governor-General.

(3) The Governor General shall appoint a person as Chairperson of the Board, in the following order of preference—

(*a*) a retired judge;

(*b*) a retired magistrate; or

(*c*) an attorney-at-law with not less than ten years' experience in real property matters.

(4) The Governor-General shall in the appointment of the other members of the Board ensure that such appointees include—

(*a*) a licensed land surveyor; and

(*b*) a practising real estate agent.

(5) The officer in charge of the Physical Planning Unit shall be a member of the Board, *ex officio*.

(6) Every decision of the Board shall be given under the signature of the Chairperson.

(7) The Minister shall designate a public officer as Secretary to the Board and any notice or correspondence other than decisions of the Board may be signed and issued by the Secretary.

69. Tenure of members of Board

(1) The Chairperson, members of the Board and the Secretary shall, except in the case of death, prolonged illness or misconduct, hold appointment in the first instance for a period of three years and may be re-appointed.

(2) Where the Chairperson is unable to execute the functions under his or her appointment for a period approved by the Governor-General, the Governor-General may for the purpose of hearing urgent appeals under this Act appoint a suitable person as

temporary Chairperson, who shall exercise the powers of the substantive Chairperson, under such terms as the Governor-General determines.

(3) The Governor-General may terminate the appointment of the Chairperson or any member of the Board at any time if he or she is satisfied that it would be in the public interest to do so, but he or she shall give notice to the appointee of such intention at least one month prior to the effective date of the intended termination.

(4) The Chairperson or any member of the Board may resign from the Board for personal reasons but in such case shall give notice to the Governor-General of the intention to do so one month prior to the effective date of intended resignation.

(5) The Chairperson, members of the Board and the Secretary shall be eligible for remuneration and reimbursement of personal expenses incurred in the execution of the functions of the Board in such amounts as may be determined by the Minister.

70. Voting

At any hearing by the Board, in the event of a division of opinion, the decision of the majority shall prevail, and in the event of a tie the Chairperson shall exercise the right to a casting vote.

71. Procedural powers of Board

The Board shall have—

(*a*) power to summon to attend at the hearing of an appeal any person who in its opinion is or may be able to give evidence respecting the appeal;

(*b*) power, where any person is so summoned, to examine him or her on oath or otherwise;

(*c*) power to require any person to produce any documents or plans which are in his or her custody or under his or her control and which the Board may consider necessary for the purpose of the appeal;

(*d*) all the powers of a subordinate court with regard to the enforcement of attendance of witnesses, hearing evidence on oath and punishment for misconduct before the court;

(*e*) power to admit or reject any evidence adduced, whether or not admissible under the provisions of any written law for the time being in force relating to the admissibility of evidence;

(*f*) power to postpone or adjourn the hearing of an appeal where the Board is satisfied that, for any reasonable cause, either party to the appeal has been prevented from attending on the date fixed for such hearing; and

(*g*) power to determine the procedures to be followed in an appeal.

72. Procedure on appeals

(1) Where notice of appeal to the Board is served under this Act the Secretary to the Board shall within fourteen days from the date of receipt of such notice, notify the Chairperson who shall arrange for the hearing of the appeal within a reasonable time thereafter.

(2) The procedure of the hearing of appeals under this Act shall be such as the Board may determine and the Chairperson shall with respect to the summoning of the parties and their witnesses and the production of documents exercise that power conferred by section 71.

(3) On hearing of an appeal by the Board under this Act—

(*a*) the appellant; and

(*b*) the Valuation Officer when he or she is not the appellant,

shall be entitled to appear and be heard as parties to the appeal and to examine any parties before the Board and call witnesses.

(4) After hearing the persons mentioned in subsection (3) or such of them as desire to be heard, the Board shall give directions with respect to the manner in which the property in question is to be treated in the valuation list as appears to them to be necessary to give effect to the contentions of the parties in so far as those contentions appear to them to be well founded, and the Valuation Officer shall incorporate in the list as settled, or, as the case may be, cause to be made in the list, such alterations as are necessary to give effect to those directions.

73. Sittings of Board and quorum

(1) The Board shall sit at such places and at such times as the Chairperson may think fit and sittings shall be open to the public.

(2) The Chairperson and two other members shall constitute a quorum; but in the case of an appeal against the classification of a property under section 6 where for any reason the Chairperson is unable to act, three members shall constitute a quorum and such members shall appoint from among themselves one member to act as Chairperson.

(3) On determination of the appeal the Board may award such reasonable expenses as it shall think fit and it may direct to whom by whom and in what manner such expenses or any part thereof shall be paid.

74. Appeals

(1) Any person aggrieved by a decision of the Board may appeal to the Court on any ground of appeal which involves a question of law by notice in writing stating the precise ground of his or her appeal to be lodged with the Registrar of the High Court not later than fourteen days after the announcement of the decision of the Board, and the person lodging the notice of appeal shall on the same day it is lodged serve copies thereof on every person who appeared as a party before the Board against the decision of which the appeal is lodged.

(2) If the Court on the hearing of an appeal is satisfied that the Board did not err in law on the ground stated in the notice of appeal given pursuant to subsection (1) the Court shall confirm the decision of the Board but if not so satisfied the Court shall refer the matter to the Board.

PART IX

Miscellaneous

75. Tax Clearance Certificate

(1) No instrument affecting property other than a will may be registered in the Deeds and Land Registry unless the instrument is accompanied by a Certificate of Tax Clearance issued by the Comptroller certifying that the land with which the instrument is concerned is duly included in the valuation list and that tax, if any, has been assessed and paid up to date.

(2) The certificate must be in Form 6 of the Schedule and the fee if any therefor shall be prescribed.

(3) No such Certificate shall be required if in lieu of such Certificate receipts showing that all property taxes for the current year and for the five years prior to the current year have been paid.

76. Regulations

The Minister may make regulations to give effect to the provisions of this Act.

76A. Indemnity of officers

The Comptroller shall not, nor shall any other public officer, be liable in any action, suit or other proceeding in respect of any act *bona fide* done or omitted in the exercise or purported exercise of his powers under this Act.

77. Repeal and savings

(1) The Real Property Tax Act, Chapter 276, is hereby repealed.

(2) Notwithstanding subsection (1), any tax leviable and payable under the Real Property Tax Act, Chapter 276, which is not levied, paid or recovered on the date this Act comes into operation shall be levied, paid and recovered under the repealed Act.

78. Commencement

This Act shall be deemed to have come into operation on 1st January, 1997.

Schedule

Forms

FORM 1

PROPERTY TAX ACT

Land Use Certificate

[Sections 2(2) and 13.]

This is to certify that the property under reference .... situate at .... in the parish of .... and recorded under the ownership of .... whose address is .... was/was not used effectively for agricultural purposes in compliance with the directions given by the Ministry of Agriculture but the failure to comply with such directions was beyond the control of the owner or occupier of the said parcel of land.

Signature ....

Designation of official ....

Date ....

Countersigned by ....

CTO, Department of Agriculture

Date ....

FORM 2

PROPERTY TAX ACT

Distress Warrant

[Section 45(1).]

To

I, ..., by virtue of the powers vested in me by the Property Tax Act, Chapter 257B, do hereby authorise you and your assistants to collect and recover the several amounts respectively due for property tax in respect of the several properties contained in the list hereto attached; and for the recovery thereof I further authorise you and your assistants to distrain on such goods and chattels (including chattel houses) as are liable to be distrained on, and for the levying of such distress and for the sale thereof this shall be your warrant.

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

....

Comptroller of Inland Revenue

Issued by the Comptroller of Inland Revenue ....

dated ...., 20 ....

Description of property	*Location*	*Owner*	*Property tax in Arrear*	*Penalty and Interest*	*Amount*

FORM 3

PROPERTY TAX ACT

Warrant for Sale

[Section 52(2).]

To

I, ..., Comptroller of Inland Revenue of GRENADA, do hereby order you,..., to sell or cause to be sold by public auction at .... on the .... day of ...., 20 ...., the several properties described in the Schedule hereto attached and marked A in respect of which the sums set off opposite the description of such properties are respectively due for property tax and have been for more than two years in arrear and unpaid, save and except those of the said properties in respect whereof there shall have been paid to the Comptroller of Inland Revenue for .... before the day of such sale the sums due and payable and the proportionate cost of public advertisement.

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

....

Comptroller of Inland Revenue

FORM 4

PROPERTY TAX ACT

Warrant for Sale after Postponement

[Section 54(2).]

To

I, ..., Comptroller of Inland Revenue of GRENADA

do hereby make order that you .... do sell by public auction at ....
on the .... day of .... , 20 ....,
the properties contained in the list attached to the warrant for sale dated the ....
day of ...., 20.................. , save and except those of the said properties
which were sold at the sale held on the .... day of .... , 20 ....,
and save and except also those in respect of which there shall be paid before the sale the sums mentioned in such warrant as being then due and the proportionate cost of public advertisement of the same properties under any previous warrants of sale.

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

....

Comptroller of Inland Revenue

FORM 5

PROPERTY TAX ACT

Form of Request to the Registrar of the High Court

[Section 57(2).]

In the matter of the Property Tax Act, Chapter 257B, and of the property ....
(describe it) sold under the provisions of the said Act.

To the Registrar of the High Court.

Please place to the account of a special fund the sum of $ ....
being the surplus proceeds of sale of the property described above which was sold on the
.... day of .... , 20 ....,
under the provisions of the said Act.

....

Comptroller of Inland Revenue

FORM 6

PROPERTY TAX ACT

Certificate of Tax Clearance

[Section 75(2).]

Date ....
Principal requesting registration ....
Type of document to be registered ....
Area of land ....
Situation of property ....
Property currently on Property Tax Register in name of ....
Reference No. of Property ....
Amount of tax currently outstanding on property ....

....

Comptroller of Inland Revenue

CHAPTER 257B
PROPERTY TAX ACT

SUBSIDIARY LEGISLATION

List of Subsidiary Legislation

PROPERTY TAX ORDER

ARRANGEMENT OF ORDERS

ORDER

PROPERTY TAX ORDER

The Minister of Finance in exercising of the powers conferred on him by section 3(1) of the Property Tax Act, 1997 (No. 2 of 1997) makes the following Order.

[SRO 36 of 1999.]

[30*th November*, 1999.]

Citation

1. This Order may be cited as the Property Tax Order.

Rate of Tax

2. For the year 2000, property including any building thereon, shall be taxed at the rates specified in the Schedule hereto.

Commencement

3. This Order shall come in to operation on the 30th day of November 1999.

SCHEDULE

CLASSIFICATION

	Land	**Building**
	%	**%**
Agricultural	0.0	0.0
Amenity	0.1	0.1
Commercial	0.5	0.3
Hotel	0.3	0.02
Industrial	0.3	0.2
Institutional	0.1	0.1
Residential	0.1	0.15
Reserve	0.1	0.0

Waste	0.1	0.0