

THE VALUATION ACT
ARRANGEMENT OF SECTIONS

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THE VALUATION ACT

[11th April, 1911.]

Cap. 405.
Acts
29 of 1971
2nd Sch.
12 of 1985
Sch.

1. This Act may be cited as the Valuation Act.

Short title.

PART I. *Valuation*

2. In this Part of this Act—

Interpreta-
tion.

“Board of Assessment”, “Board”, or “the Board”, means the Board of Assessment established by section 3;

“real property” includes all lands, tenements and hereditaments, together with all houses and other erections, built into or permanently attached to the soil, but does not include machinery;

“holding of real property” includes every separate parcel of land, and each separate tenement or house that is dedicated, either temporarily or otherwise, to the uses of any person or persons other than the person or persons in possession of the real property of which it forms a part, provided that buildings supplied for the use of labourers and servants on an estate or for guests or inmates of a household and lands in the possession of tenants at will shall not be deemed to be separately dedicated;

“Collector” means the Collector of Taxes for the parish, or the Assistant Collector of a District in the parish in which the real property is situated, or in which the in-giving or assessment is made;

“person in possession of real property” includes the attorney, overseer, manager, or other person having the management of, or the collecting or receiving of

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the rents, issues or profits of any real property, as well as the owner, occupier or person actually in possession of such real property;

“value” means the actual gross present value of the property, and in its application to land means the amount which the fee simple of the land if sold at the time in the open market by a willing seller in its then condition, free from incumbrances, and from any burden, charge or restriction (other than rates or taxes) might be expected to realize.

Appoint-
ment of
Board for
each
parish.

3.—(1) The Minister shall appoint for each parish a Board to be known as a Board of Assessment and such Board shall have full power to assess the value of any property in respect of which any assessment or counter assessment, as the case may be, has not been accepted and is in dispute.

Composi-
tion,
powers and
procedure.

(2) The Board for each parish shall be composed of the Resident Magistrate for the parish, the Chairman (or in his absence the person for the time being performing the duties of Chairman) of the Parish Council of the parish, or in the cases of the parishes of Kingston and St. Andrew the Mayor appointed under the Kingston and Saint Andrew Corporation Act, and four other persons to be appointed by the Minister who shall hold their seats during the pleasure of the Minister.

(3) The Resident Magistrate shall be Chairman of the Board and in his absence from any meeting the members present shall elect a Chairman for the meeting.

(4) Three shall form a quorum.

(5) It shall be lawful for the Minister at any time to accept the resignation of a member of the Board, and if the Chairman of the Parish Council is unable or

unwilling to serve on the Board of Assessment the Minister may appoint any person in his place.

(6) All questions shall be decided by a majority of votes. The Chairman shall have an original vote and a casting vote if the votes be equally divided.

(7) The Governor-General shall appoint a Clerk to the Board and the Board may by a notice signed by the Clerk require the attendance of any person as a witness, and any person refusing or neglecting to attend as a witness when summoned by the Board shall be guilty of an offence and shall be liable on summary conviction to a penalty not exceeding four dollars and in default of payment to imprisonment for a term not exceeding one month.

(8) In proceedings before the Board evidence may be taken on oath which oath the Chairman or Clerk to the Board is hereby empowered to administer, and any person giving false evidence in any proceedings before the Board shall be liable to be indicted and punished for perjury.

(9) The Board may prescribe the forms to be used in proceedings before the Board and may make rules regulating the conduct of its own proceedings, the times when sittings of the Board shall be held, the procedure to be adopted by the parties in proceedings before the Board and generally for enabling the Board to carry into effect the objects for which it has been established.

(10) A record shall be kept by the Chairman of all proceedings brought before the Board and of the evidence taken and of the decision arrived at by the Board and of the names of the members taking part in the proceedings.

Procedure where Commissioner of Inland Revenue or any person affected is dissatisfied with the assessment of the Board.
29/1971
2nd Sch.
12/1985
Sch.

4.—(1) If the Commissioner of Inland Revenue or any person affected by the assessment of the Board is dissatisfied in any respect with the assessment it shall be lawful for him within fourteen days of the day on which the assessment is made to appeal to the Revenue Court and the decision of such Court shall be final and binding.

(2) Rules of court may be made regulating the practice and procedure including the rehearing of cases to be adopted on appeal, and may prescribe the forms to be used.

Preparation of Valuation Roll in 1938 and new Valuation Rolls, thereafter.

5.—(1) Prior to the first day of April nineteen hundred and thirty-eight, there shall be prepared and signed in the manner provided by this Act a Valuation Roll for the whole Island, in separate divisions, showing the value of every holding of real property in every parish respectively, and such Roll shall come into force on the first day of April nineteen hundred and thirty-eight, and shall, subject to amendment as provided by this Act, remain in force for a period of seven years from the first day of April, nineteen hundred and thirty-eight, or until a new Roll is made.

(2) Prior to the first day of April next after the termination of each seventh year from the first day of April, nineteen hundred and thirty-eight, there shall be prepared, made and signed in the manner provided by this Act a new Valuation Roll for the whole Island, in separate divisions, showing the value of every holding of real property in every parish respectively, and until the completion of any new Roll, the old Roll shall subject to amendment as provided by this Act, continue to be in operation.

(3) The Minister may make such orders and give such directions as may be necessary for carrying into effect the provisions of this Act.

6.—(1) It shall be lawful for the Governor-General to appoint a Valuation Commissioner who shall hold office during the pleasure of the Governor-General, and payment may be made out of the Treasury of such necessary expenses of travelling or clerical assistance as may be incurred by the Valuation Commissioner in the performance of his duties under this Act, and of such fee or remuneration for his services as the Minister may think reasonable out of the amount voted for the carrying out of the purposes of this Act.

Valuation
Commis-
sioner.

(2) The Valuation Commissioner shall direct, supervise and bring to completion the preparation of the Valuation Rolls under this Act, and shall perform such duties with respect to such Rolls as the Minister may from time to time direct, and shall be responsible for the amendment of the said Rolls.

(3) The Valuation Commissioner shall in each and every parish have and exercise all the powers and authorities conferred on a Collector of Taxes by this Act.

7. It shall be lawful for the Valuation Commissioner to appoint such assistants as may be required for the Collectors of Taxes to enable them to carry out the duties assigned to them under this Act, and for payment to be made out of the Treasury of the necessary remuneration and expenses of all such persons, and of any other expenditure that may be found necessary for carrying out the purposes of this Act.

Assistants
to
Valuation
Commis-
sioner.

8.—(1) Every person in the possession of real property in this Island shall render to the Collector of Taxes of the parish in which such property is situated (or if the property is situated in more than one parish, then to the Collector of Taxes for the parish in which in-givings for taxes have heretofore customarily been made for such

Persons in
possession
of real
property to
render to
Collector
of Taxes
in-givings.

property), at a time and in a form to be prescribed by the Valuation Commissioner, a true and correct in-giving of the description and value of each such property, and shall sign the same. When the Collector of Taxes has satisfied himself that such in-giving is a true and correct in-giving, he shall enter in the Valuation Roll the value shown therein.

(2) Provided, however, that every person in the possession of—

- (a) any moveable, inhabited, dwelling-house, shop, store, warehouse, office, or place of business not built into, or permanently attached to the soil; or
- (b) any inhabited dwelling-house, shop, store, wharf, warehouse, office, or place of business built into or permanently attached to the soil, when the land upon which the same is erected is rented or leased by the person in possession of such house or building, and the person who owns the soil claims no right to, or interest in such house or building, and makes no in-givings, in respect thereof,

shall make such an in-giving in respect of such houses or buildings as is required to be made under this Act by a person in possession of real property, and the provisions of this Act shall apply to such an in-giving in the same way exactly as they apply to in-givings of real property.

Procedure
where no
in-givings
rendered of
property on
Valuation
Roll.

9. In any case in which no in-giving is rendered in respect of any holding of real property appearing on the Valuation Roll in force within the time and in the form prescribed by the Valuation Commissioner the value of the said property appearing on the said Valuation Roll shall, if the Collector of Taxes is satisfied that such amount is the true and correct value, be the value for the purposes of the new Valuation Roll to be prepared under

this Act and shall be deemed to be within the meaning of the expression "values agreed to in uncontested cases" occurring in section 16, but if the Collector of Taxes is not so satisfied that such amount is the true and correct value he shall proceed by way of counter-assessment as provided in section 10 hereof.

10. If the Collector of Taxes in any parish is dissatisfied in any respect with the in-giving made of the value of any property he shall, within a time to be prescribed by the Valuation Commissioner, give notice to the person making the in-giving that his in-giving is not accepted; and shall in the same notice state the counter-assessment that he makes of the value of the property. Such notice shall be served, either by delivery to the person making the in-giving, or by delivery at his residence. If such counter-assessment is not contested by the in-giver by notice in writing within fourteen days of the service of the notice of counter-assessment, it shall be deemed to have been accepted, and the value assessed therein shall be entered by the Collector in the Valuation Roll as the value of the real property:

Procedure where Collector of Taxes is dissatisfied with in-giving.

Provided, that it shall be competent to the Collector, or the Valuation Commissioner, on reasonable cause shown, to allow an extension of the period within which an in-giver must give notice that he contests a counter-assessment.

11. In any case in which no in-giving is rendered in respect of any holding of real property not appearing on the Valuation Roll in force within the time and in the form prescribed by the Valuation Commissioner, every person who has failed to make such in-giving, shall become liable to a penalty not exceeding two dollars, and one-half of such penalty shall be paid to the General Fund of the parish in which the said holding is situated. In such case,

Procedure where no in-giving rendered of property not on Valuation Roll.

the Collector of Taxes shall make an assessment of the value of the property, and cause notice of such assessment to be served on the person in possession thereof, by delivery to him or at his residence.

Procedure where person in possession is dissatisfied.

12. If the person in possession referred to in section 11 is dissatisfied in any respect with the assessment so made by the Collector, he shall, within fourteen days of the date of the service of such assessment, make his own in-giving of the value failing which the Collector's assessment shall be deemed to have been accepted, and shall be entered in the Valuation Roll as the value of the real property.

Procedure where assessment or counter assessment by Collector of Taxes is not accepted.

13. Whenever any assessment or counter-assessment made by the Collector of Taxes, as provided in sections 10, 11 and 12, has not been accepted, then, if the Collector is not content to accept the valuation submitted by the in-giver, and a settlement cannot be agreed to, he shall notify in writing his refusal of the in-giver's valuation; and shall, not later than fourteen days from the date of such notice, enter a case in the form from time to time prescribed by the Board with the Clerk of the Assessment Board for the parish in which the property in question is situated, or in which the counter-assessment is made, and thereupon a summons shall be issued by the Clerk of the Board and served on the other party eight days at least before the day on which the meeting of the Board shall be holden at which the matter is to be enquired into. The Board is hereby authorized and required to assess the value of the real property referred to in the proceedings, and the value assessed by the Board shall, subject to any appeal as provided in section 4, be entered by the Collector in the Valuation Roll as the value of the real property:

Provided always, that if the Collector does not, within the time herein prescribed, enter a case, he shall be deemed to have accepted the ingiver's valuation:

Provided also, that if no evidence is tendered, the value assessed by the Collector shall be deemed the true and correct value.

14.—(1) If in dealing with any contested valuation, the Board by whom it is dealt with, increases the valuation of the property in question by ten *per centum* or more, in the case of any property valued by the in-giver at one thousand dollars or over or by twenty *per centum* or more, in the case of properties valued below one thousand dollars by the in-giver above the value assigned by the in-giver, then the in-giver shall pay the cost of such contested valuation. If the Board increases the valuation by less than ten *per centum* or twenty *per centum* as the case may be the in-giver and the Collector shall each pay his own costs, otherwise the costs of the in-giver shall be paid by the Collector. Any costs so incurred by the Collector shall be paid out of the Treasury. Costs.

(2) For the purposes of this section costs means any actual out of pocket expenses expended by the Collector or in-giver in travelling or in the payment of witnesses for their loss of time and travelling expenses not in excess of the scale payable to witnesses under the Witnesses' Expenses Act and any other enactment for the time being in force regulating the payment of witnesses attending at legal proceedings and any reasonable amount paid to a valuer appointed under section 15.

(3) In the event of any dispute as to the amount of such costs the matter shall be referred for the decision of the Resident Magistrate for the parish, whose decision shall be final and binding.

15.—(1) The Collector, the Valuation Commissioner, or any person appointed by either of them in writing for that purpose, shall, for the purpose of ascertaining the Power of
Collector
or agent
to enter.

value of any real property, have power to enter, at all reasonable hours in the day time, into and upon any real property, without being liable to any legal proceedings or molestation whatever, on account of such entry:

Provided always, that neither the Collector, the Valuation Commissioner, nor such person appointed as aforesaid, shall enter into any dwelling-house, in actual occupation, unless with the consent of the occupier thereof, without twenty-four hours' previous notice in writing to such occupier.

(2) Every person in possession of real property, after service on him of a notice in writing signed by the Collector, the Valuation Commissioner or the person appointed as aforesaid, shall meet the Collector, the Valuation Commissioner or person appointed as aforesaid on the day appointed in such notice, being not less than seven days after the service thereof, on such real property and shall answer all such questions as may be put to him concerning such real property, and shall point out the boundaries thereof, and shall show all maps, plans, and diagrams of such real property.

(3) Any person who shall fail to comply with the provisions of subsection (2) shall be liable to a penalty not exceeding twenty dollars.

Valuation
Roll to be
signed by
Commis-
sioner.

16. The Valuation Roll as made out by the Collectors of the several parishes on values agreed to in uncontested cases, and on the values declared by the Board, shall be signed by the Valuation Commissioner and he shall furnish for record a copy of that division of it which relates to Kingston to the Kingston and Saint Andrew Corporation and that division of it which relates to each several parish, shall be kept in the office of the Collector of Taxes for that parish, and shall be open to the inspection of any person

during business hours at that office. Such Valuation Roll may from time to time be amended, added to or altered—

- (a) by the correction of values shown to have been erroneous at the time of settlement upon the Roll, notwithstanding that such valuation was then accepted by the Collector, and entered on the Roll as the value of the property;
- (b) by the addition of the value of the property not included in the Roll;
- (c) by the addition of the value of new properties created by severance or building;
- (d) in case of the subsequent increase or decrease in the value of property already on the Roll.

Where the value of any property as shown on the Valuation Roll is less than four hundred dollars, no increase in such valuation shall be taken into account, for a period of seven years succeeding the first day of April after such increase of value has taken place, where such increase is by reason of the erection on such property of a dwelling-house including domestic outbuildings or by improvements to a dwelling-house including its domestic outbuildings unless the value of such property is thereby increased beyond the amount of four hundred dollars.

17.—(1) New holdings of real property may be added at any time to a Valuation Roll made under this Act and amendments may be made of any valuations on any such Roll:

New
holdings of
real
property.

Provided that for the purposes of payments to be made thereunder no such addition or amendment made in pursuance of paragraph (c) of section 16 shall take effect until the first day of April next succeeding such addition or amendment:

Provided also that for the purposes of payments of water rates such addition or amendments shall take effect on the first day of the month succeeding such addition or amendment.

(2) The procedure in regard to the valuation of new holdings of real property added to the Roll by the Collector, and as to any amendment of any valuation on the Roll, shall be as hereinbefore provided for the establishment of the Valuation Roll:

Provided that in the case of values settled upon the Roll, proceedings shall be commenced by counter assessment by the Collector as in the case of an in-giving which he does not accept, or by the tender by the person in possession of property of a new in-giving identified with the entry on the Roll, and alleging the character of the error, or increase, or decrease:

Provided further that amendments to the Roll in respect of values settled by agreement with the Collector, shall be made on schedules under the hand of the Collector; and amendments of the Roll in respect of values settled by adjudication of the Assessment Board, shall be made on schedule under the hand of the Clerk of the Assessment Board:

Provided further that the value of any holding already on the Valuation Roll, shall not be amended by the Collector, or Board by reason merely of error in value at the time of settlement on the Roll or of an increase or decrease in value since the Roll was signed, unless in the event of disagreement the person applying for an amendment of such valuation establishes to the satisfaction of the Assessment Board that the value was erroneous, or has increased, or decreased to an extent exceeding twenty *per centum* of the value shown on the Valuation Roll.

18. Every person, who after the completion of a Valuation Roll made under this Act comes into or passes out of the possession of any real property or of any part of any real property the value of which is included in the said Roll shall within three months of such change of possession notify the Collector of Taxes for the parish in which the property is situated, and shall make an in-giving of the value of the real property acquired by him, or of the part of which he remains in possession, as the case may be, and the Collector shall amend the Valuation Roll accordingly:

Notifica-
tion by
persons
coming
into or
passing
out of
possession
of real
property
on Valua-
tion Roll.

Provided that if the Collector is not satisfied with the value shown in any such in-giving he shall make an assessment of such real property, and such assessment if contested by the person in possession shall be dealt with as provided for in the case of contested valuations in section 13.

19. The Minister may from time to time prescribe forms and make and amend rules for the purposes of this Act, and all such rules shall have the force of law when published in the *Gazette*. Such rules may prescribe penalties for any breach thereof not exceeding four dollars, to be recovered summarily before a Resident Magistrate.

Forms and
rules to be
prescribed
by
Minister.

20. Any person obstructing any officer acting in the discharge of his duties under this Act shall be liable to a penalty not exceeding twenty dollars.

Obstruct-
ing officer.

21. Any penalty imposed under this Act shall be recoverable summarily before a Resident Magistrate, and may be so recovered at any time within one year next after the date of the offence committed or the penalty incurred.

Recovery
of
penalties.

Procedure where personal service cannot be effected.

22. It shall be lawful for the Collector, when for any reason he is unable to serve any notice required under this Act on the person in possession of any property or at his residence, to cause such notice to be served by affixing the same in some conspicuous place on the property to which such notice refers, and such notice shall thereupon be deemed to have been duly served.

PART II. *Special Divisions*

Interpretation.

23. In this Part the expression "special division of the Valuation Roll" means any special division of the Valuation Roll prepared, made and signed pursuant to an order under section 26 in relation to any parish of this Island.

New Valuation Roll not to be prepared.

24. Notwithstanding the provisions of subsection (2) of section 5, it shall not be necessary to prepare, make and sign a new Valuation Roll until such time as the Minister may direct the Valuation Commissioner so to do.

Existing Valuation Roll to continue in force.

25. The Valuation Roll in force on the 1st day of April, 1947, shall, subject to the provisions of section 26 of this Act and to any amendments made under this Act, continue in force until such time as the Minister may by order direct, and such order may contain a provision that a new Valuation Roll, prepared, made and signed in accordance with the provisions of any enactment for the time being in force in relation to the valuation of land, shall come into force immediately after the existing Valuation Roll ceases by such order to have any force, and shall continue in force for such period as may be specified in such order.

Preparation of special divisions of Valuation Roll.

26.—(1) At any time before the making of any order under section 25, the Minister may by order direct the Valuation Commissioner to prepare, make and sign in

relation to any parish of this Island specified in such order a special division of the Valuation Roll.

(2) Every special division of the Valuation Roll shall be prepared, made and signed as if it were a division of the Valuation Roll made in accordance with the provisions of Part I except that it shall be prepared, made and signed on or before such date as may be specified in the order pursuant to which it is prepared, made and signed.

(3) Every special division of the Valuation Roll shall come into force at such date as may be specified in the order pursuant to which it is prepared, made and signed and shall thereafter for all purposes be deemed to be substituted for the corresponding division of the Valuation Roll prepared, made and signed under Part I and in force immediately before the date on which such special division comes into force and shall continue in force until such time as the Valuation Roll first referred to in section 25 ceases by virtue of any order made under that section to have effect.