

THE PROPERTY (RATES AND TAXES)  
(RELIEF) ACT

Act  
4 of 1972.

[4th February, 1972.]

1. This Act may be cited as the Property (Rates and Taxes) (Relief) Act. Short title.

2. In this Act—

Interpre-  
tation.

“Corporate Area” and “Corporation” have the meanings assigned to those expressions, respectively, in section 3 of the Kingston and St. Andrew Corporation Act;

“local authority” means the Corporation or any Parish Council;

“Parish Rates” means rates provided for by section 7 of the Parochial Rates and Finance Act.

3.—(1) Notwithstanding anything to the contrary, in each financial year commencing after the 31st December, 1971, there shall be paid, in relation to any property to which this subsection applies, thirty cents in lieu of all such rates as may be imposed upon the property by virtue of provisions specified in the Schedule:

Payments  
of speci-  
fied rates  
on certain  
proper-  
ties.

Schedule.

Provided that no payment—

(a) shall be made under this subsection as payment of any rate in case of the property being exempted by any enactment from that rate or in case of liability thereto being, as respects such payment thereof, fully discharged by virtue of any enactment providing for relief in that behalf;

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- (b) under this subsection shall be deemed to be made with reference to more of any rate than is payable consistently with any limited relief therefrom provided for by any enactment.

(2) Subsection (1) shall apply to any property of a valuation—

- (a) not exceeding two thousand dollars as respects any of the parishes where the Parish Rates are levied on the unimproved value of properties;
- (b) not exceeding three hundred dollars as shown in so much of the Valuation Roll for the time being in force as respects the Corporate Area;
- (c) not exceeding five hundred dollars as shown in the remainder of such Roll (exclusive of any divisions for parishes mentioned in paragraph (a) ).

(3) In subsection (2), “valuation” means—

- (a) for the purposes of paragraph (a) thereof, such a valuation for the time being in force under the Land Valuation Act, as required by paragraph (c) of subsection (1) of section 17 of that Act;
- (b) for the purposes of paragraphs (b) and (c) thereof, a valuation of any holding for the purposes of the Valuation Act.

Collection.

4. Notwithstanding anything to the contrary, every sum required by subsection (1) of section 3 to be paid in any year, in respect of any property, shall upon there falling due, for the first or only time in that year, rates affected by such requirement, be payable to the Collector of Taxes by the owner of the property and the Collector of Taxes shall, subject to any regulations made under paragraph (b) of subsection (1) of section 5, pay over any amount collected by him under this section to the local authority concerned.

**5.—(1) The Minister may, by regulations, make provision** <sup>Regula-</sup>  
to give further and better effect to this Act and, without <sup>tions.</sup>  
prejudice to the generality of the foregoing, may make  
regulations—

- (a) relating to receipts to be issued for any sums received by a Collector of Taxes under section 4;
- (b) prescribing the manner in which any amounts shall be paid over to local authorities pursuant to section 4 and credited;
- (c) making with effect from any date specified therein, not being earlier than the 4th February, 1972, such adaptations and modifications in any other enactment made prior to that date as the Minister considers necessary or expedient by reason of anything in this Act.

(2) Regulations made under paragraph (c) of subsection (1) shall be subject to affirmative resolution of the House of Representatives.

**6. Nothing provided by or under this Act shall be taken** <sup>Saving.</sup>  
to abridge any of the purposes of the Corporation or any other local authority, being purposes for which any amount might, but for this Act, have been credited.

**PROPERTY (RATES AND TAXES) (RELIEF) ACT****SCHEDULE**

(Section 3)

Lighting Rate under section 27 of the Electric Lighting Act, Corporation Rate, Municipal Improvement Rate and other rates under sections 125, 128 and 209 of the Kingston and St. Andrew Corporation Act.

Parish Rate and Local Rate under sections 7 and 14 of the Parochial Rates and Finance Act.

Cap. 320  
1953 Edtn.  
(Omitted).

Sanitary Tax under section 98 of the Public Health Law.