

ANTIGUA AND BARBUDA

THE PROPERTY TAX AND VALUATION ACT, 2006

ARRANGEMENT OF SECTIONS

GENERAL AND PROPERTY TAX ADMINISTRATION

PART I

PRELIMINARY

1. Short title and commencement.
2. Interpretation.

PART II

ADMINISTRATION

3. Functions of the Commissioner.
4. Appointment of officers.

PART III

IMPOSITION OF PROPERTY TAX

5. Charge to tax.
6. Rate of tax determined annually.
7. Classification of property for taxation.
8. Special Development Locations.
9. Property tax to be borne and paid by owner.
10. Liability of new owner.
11. Liability of co-owners.
12. Minimum property tax.
13. Condominium Unit to be separate property.

PART IV

EXEMPTIONS, DEDUCTIONS, REBATES AND RELIEF

14. Exempt Property.

15. Exemption for new dwelling house.
16. Dwelling house deduction.
17. Tax rebate for timely payment of tax.
18. Tax rebate on pensioner's dwelling house.
19. Tax rebate for special development property.
20. Tax rebate for publicly used property.
21. Tax relief on grounds of poverty, etc.
22. Appointment of Tax Relief Committee.

PART V

GENERAL PROVISIONS AS TO TAXING

23. List of taxable values.
24. Property Tax Register.
25. Property tax to be levied notwithstanding appeal.
26. Power of Commissioner to amend property tax.

PART VI

COLLECTION AND RECOVERY OF PROPERTY TAX

27. Demand and collection of property tax.
28. Property tax to be first charge.
29. Penalty for late payment of property tax.
30. Power to recover unpaid property tax.
31. Service of claim.
32. Order to distrain for property tax.
33. Authority to levy.
34. Restoration of distrained goods.
35. Remedy.
36. Sale of distress.
37. Application of proceeds of distress sales.
38. Power of sale of property.
39. Form of warrant.
40. Sale to be by public auction.
41. Procedure of sale after postponement.
42. Declaration of purchaser.
43. Conveyance to purchaser and application of proceeds of sale.

44. Disposal of surplus proceeds of sale.
45. Power to annul sale.
46. Saving of certain rights.
47. *Independent exercise of powers of distress and sale.*
48. *Power to make conditions on sale of property.*

PROPERTY VALUATION

PART VII

VALUATION PROCEDURES

49. Ascertainment of taxable value.
50. Chief Valuation officer to make valuation lists.
51. Adoption of cadastral information.
52. Commencement of valuation list.
53. *Draft valuation list.*
54. *Objection to draft valuation list.*
55. *Revision of draft valuation list.*
56. *Settling of valuation list.*
57. *Proposal for alteration of a current valuation list.*
58. *Proceedings on proposals by owner of property.*
59. *Proceedings on proposals by the Chief Valuation Officer.*
60. *Effect of alteration on tax payable.*
61. *Power of Chief Valuation Officer to make alteration to valuation list.*
62. *Chief Valuation Officer to request information.*
63. *Power of entry.*
64. *Evidence of valuation list.*
65. *Subdivision of land and new buildings to be notified.*
66. *Inspection of documents by taxpayers.*
67. *Service of notices and documents on Chief Valuation Officer.*
68. *Service of notices and documents on other persons.*

PART VIII

PROPERTY VALUATION APPEAL BOARD AND PROCEDURES ON APPEALS

69. *Establishment of Board.*
70. *Tenure of members of Board.*

71. Voting.
72. Procedural powers of Board.
73. Procedure of appeals.
74. Sittings of Board and quorum.
75. Appeals.

SUPPLEMENTARY

PART IX

MISCELLANEOUS.

76. Environmental tax.
77. Tax clearance certificate.
78. Regulations.
79. Repeal.
80. Savings and transitional.

SCHEDULE FORMS



[L.S.]

I Assent,

James B Carlisle,
Governor-General.

17th November, 2006.

ANTIGUA AND BARBUDA

No. 20 of 2006

AN ACT to provide for the imposition and collection of tax on real property and matters incidental thereto.

*[Publish in the Official Gazette
Vol XXVI No. 71 date 29th November, 2006.]*

ENACTED by the Parliament of Antigua and Barbuda as follows:

GENERAL AND PROPERTY TAX ADMINISTRATION

PART I

PRELIMINARY

1. This Act may be cited as the Property Tax and Valuation Act, 2006 and shall come into force on a date appointed by the Minister by order. Short title and commencement.

2. In this Act, unless the context otherwise requires— Interpretation.

“agricultural land” means land used for—

(a) the production of food crops, tree crops, livestock, poultry or timber;

(b) fish farming or bee keeping; or

(c) wildlife habitation;

“Authority” means the Development Control Authority established under the Physical Planning Act, 2003;

“Board” means the Property Valuation Appeal Board established under section 69;

“building” includes any structure used or intended to be used in conjunction with the land on which the structure stands;

“business” includes any profession, vocation, provision of services involving technical or managerial skills, rental of property (moveable or immovable), manufacture or trade;

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

“Chief Valuation Officer” means the Chief Valuation Officer appointed under section 4;

“Commissioner” means the Commissioner of Inland Revenue;

“Court” means the High Court;

“cultural” means relating to social activity or traditional social behaviour;

“developer” means a person making improvements;

“dwelling house” means a building or condominium unit used or intended to be used wholly or mainly as a single private residence but does not include the land on which it has been built;

“historical” means associated with some past significant event or period;

“hotel property” means property used or adaptable for use as a hotel or guesthouse;

“improvements” means physical additions to land including a building and alterations to a building and all works, including subdivision, which have the effect of increasing the market value of the land but shall not include plant and machinery;

“industrial” means pertaining to economic activity concerned with the processing or production of goods for sale, the repair of goods or the provision of services;

“institutional” means pertaining to an organisation for intellectual, religious or other human development;

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

“local pensioner” means a citizen of Antigua and Barbuda or other CARICOM state who has reached the age of 60 years or such other age as may be prescribed and whose total annual income does not exceed \$75,000;

“market value” means the price at which a willing seller would sell and a willing buyer would buy in the open market at the time the market value is ascertained both parties acting knowledgeably and prudently;

“Minister” means the minister of Finance;

“other property” means property not classified as agricultural or residential and includes property used or identified for use as business premises;

“owner” means any person receiving the rent of the property in connection with which the word is used whether on his own account or as agent or trustee for any other person or who would so receive if the property were let at a rent and includes a lessee or licensee from the Government or from a statutory authority;

“parcel of land” means a separate portion of land with defined boundaries;

“prescribed” means prescribed by regulations;

ANTIGUA
AND
BARBUDA

4 *The Property Tax and Valuation Act, 2006.* No. 20 of 2006.

“property” means land including improvements and all estates, interests, easements and rights whether equitable or legal in, to or out of land and shall include a chattel building;

“Property Tax Register” means the Property Tax Register referred to in section 24;

“recreational property” means property used for leisure activity;

“Registrar” means the Registrar of the High Court;

“site value” means the market value of a parcel of land divested of improvements made by or on behalf of the owner and of fixed plant and machinery which are appurtenant to or used in connection with the land;

“tax” means the tax charged under section 5 and includes penalty, interest and other charges levied under this Act;

“taxable value” means the value determined in accordance with section 49;

“tax year” means a period of twelve consecutive calendar months for which tax is payable commencing on first January; and

“valuation list” means the list settled and signed under section 56.

PART II

ADMINISTRATION

Functions of the
Commissioner.

3. The Commissioner shall administer and enforce this Act and shall control and supervise all persons employed to assist in its administration and enforcement.

Appointment of
officers.

4. (1) There shall be appointed---

(a) a Chief Valuation Officer;

(b) Valuation Officers; and

(c) such other persons as may be necessary to give effect to this Act.

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

(3) Nothing contained in subsection (2) shall authorise any person appointed under this section to act in relation to any property which or any part of which he owns or occupies.

PART III

IMPOSITION OF PROPERTY TAX

5. (1) Subject to the provisions of this Act, property tax shall be charged, levied and paid to the Commissioner at such rates as may be determined by the Minister by order published in the *Gazette* for every tax year commencing with the year 2007.

Charge to tax.

(2) An order under subsection (1) may provide for different rates for land and for buildings on that land, and in respect of the different classes of property set out in section 7 and in respect of properties in different Special Development Locations, and shall be subject to negative resolution of the House.

(3) Property tax shall be levied on the taxable value of every taxable property as listed in the valuation list.

6. The rate of tax in respect of each class of property as specified in section 7 shall be determined under section 5 on or before the 30 November in the year preceding the tax year for which the rate of tax is applicable and where no rate of tax is so determined for any tax year, the existing rate shall be carried forward to the following year.

Rate of tax determined annually.

7. (1) For the purpose of this Act property shall be classified as "agricultural", "residential" or "other property" having regard to any zoning use that may be prescribed or to the best economic use of the property as determined by the Chief Valuation Officer.

Classification of property for taxation.

(2) The Chief Valuation Officer may sub classify "other property" into commercial, cultural, historical, hotel, industrial institutional and recreational as may be appropriate.

(3) Where the owner of any property is aggrieved by the classification or sub-classification ascribed to his property under this Act or where the Commissioner is dissatisfied with the classification or sub-classification of any property under this Act, the owner or the Commissioner may appeal to the Board for reclassification stating the grounds of his appeal.

Special Develop-
ment Locations.

8. (1) Where a developer undertakes a programme of development which requires the developer or a person acting on behalf of the developer to provide for the installation and maintenance of special services including potable water, electricity, roads, sanitation and such other services as may be prescribed, the area of land included in the programme may be prescribed for the purposes of this Act to be a Special Development Location.

(2) In determining the taxable value of property within a Special Development Location, the Chief Valuation Officer shall have regard to the conditions of sale of the property including the requirement of membership in an organisation directly or indirectly connected with the development of the Special Development Location.

Property tax to
be borne and paid
by owner.

9. (1) Property tax shall be borne and paid by the person who is the owner of the property as at the 1st 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 the 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 the 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.

Liability of new
owner.

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

Liability of co-
owners.

11. Where property is owned by more than one person 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 other.

12. The minimum property tax payable for any tax year in respect of property which is liable to property tax shall be \$50 or such other sum as may be prescribed.

Minimum
property tax.

13. Where a building is designed to provide for units in a multiple unit structure or in a multiple unit development project as in the case of a condominium project and ownership of a unit is transferable every unit shall be deemed to be a separate property for the purpose of this Act and shall be taxed accordingly.

Condominium
unit to be
separate
property.

PART IV

EXEMPTION, DEDUCTIONS, REBATES AND RELIEF

14. There shall be exempt from property tax—
- Exempt
property
- (a) property owned by the government;
 - (b) property owned by a religious body and used exclusively for public religious worship;
 - (c) property owned by a religious body and used by that body as the residence of a Minister of Religion or exclusively in connection with the administrative activities of the body;
 - (d) property lawfully used for the sole purpose of public burial grounds;
 - (e) property vested in a prescribed statutory non profit body;
 - (f) property owned by a prescribed charitable organisation or institution;
 - (g) property used as a prescribed school or educational facility;
 - (h) Property used wholly in the packaging and processing of agricultural produce of a CARICOM country;
 - (i) Plant and machinery used in a business; and
 - (j) any other prescribed property.

ANTIGUA AND BARBUDA 8 *The Property Tax and Valuation Act, 2006.* No. 20 of 2006.

Exemption for new dwelling house.

15. (1) Where a dwelling house is constructed after this Act comes into force, it shall be exempt from property tax for a period of two years but, subject to section 16, property tax shall be payable in respect of the land on which the dwelling house has been constructed.

(2) The Chief Valuation Officer, after inspecting the new dwelling house, shall certify the date from which it is habitable.

(3) For the purpose of this section the tax year following the calendar year in which the date certified under subsection (2) falls shall be the first year of exemption.

(4) For the purpose of this section a dwelling house shall be habitable if it is capable of being occupied by a natural person and of providing normal protection from the elements and intruders, whether or not it is completed.

Dwellinghouse deduction.

16. In computing the taxable value of a dwellinghouse in accordance with section 49 there shall be allowed a dwellinghouse deduction of \$150,000 or such other amount as may be prescribed.

Tax rebate for timely payment of tax.

17. (1) Where the amount of property tax payable for a tax year is paid on or before the due date a rebate of 5% shall be allowed.

(2) Where property tax is paid in instalments in accordance with section 27(2) no rebate shall be allowed in respect of the first instalment, but a rebate of 5% of the total amount of the property tax payable in respect of the property shall be allowed in respect of the second instalment if it is paid by the due date.

Tax rebate on local pensioner's dwelling house.

18. (1) Where a dwelling house is owned and occupied during a tax year by a local pensioner and no part of the dwelling house is let to another person during that tax year there shall be allowed on written application to the Commissioner by or on behalf of the pensioner a rebate of the property tax payable for the tax year calculated in accordance with subsection (2)—

(2) The rebate referred to in subsection (1) shall be calculated according to the following table—

Total income of local pensioner	Rebate of Property tax
not exceeding \$60,000	50%
not exceeding \$65,000	35%
not exceeding \$70,000	20%
not exceeding \$75,000	10%
over \$75,000	nil

(3) A person applying to the Commissioner for a rebate under subsection (1) shall provide such proof of eligibility and certificates of occupancy of the property as may be required by the Commissioner.

19. (1) Where a property a part thereof is used in the interest of national development as agricultural land, on receipt by the Commissioner of a certificate by the Director of Agriculture of the satisfactory use of the land in Form A in the Schedule there shall be allowed a rebate of property tax in respect of the property of 90% or such other percentage as may be prescribed.

Tax rebate for special development property.

(2) Where a property a part thereof is used in the interest of national development as industrial property there shall be allowed a rebate of property tax in respect of the property of 25% or such other percentage as may be prescribed.

(3) Where a property a part thereof is used in the interest of national development as hotel property there shall be allowed a rebate of property tax in respect of the property of 25% or such other percentage as may be prescribed.

(4) Where a property is situated in a special development location, in accordance with the provisions of Section 8 there shall be allowed in respect of such property a rebate of 25% of the Property Tax on such other percentage and for such period as may be prescribed.

ANTIGUA AND BARBUDA 10 *The Property Tax and Valuation Act, 2006.* No.20 of 2006.

(5) In this section “used in the interest of national development” means used in a manner consistent with a national programme approved by the government.

Tax rebate for publicly used property.

20. Where institutional, cultural, historical or recreational property is adapted, maintained and used mainly for local community purposes, and is not used for residential or commercial purposes, there shall be allowed a rebate of property tax of 100%.

Tax relief on grounds of poverty, etc.

21. There shall be a Tax Relief Committee which may grant relief of tax for a tax year in respect of owner-occupied residential property in such amount as would appear reasonable, if it is satisfied that it would be just and equitable in all the circumstances, or on grounds of poverty, to do so.

Appointment of Tax Relief Committee.

22. (1) The Tax Relief Committee shall be appointed by the Governor-General and shall consist of—

- (a) A chairman who shall be appointed by the Governor-General in his own discretion;
- (b) Two members one of whom shall be nominated by the Prime Minister and the other by the Leader of the Opposition;
- (c) one member nominated by the National Economic and Social Council; and
- (d) the Chief Welfare Officer for the time being.

(2) The Commissioner shall nominate an officer of the Inland Revenue Department who shall be appointed by the Governor-General as secretary to the Tax Relief Committee.

(3) The members of the Tax Relief Committee shall be remunerated for each sitting in such amount as may be prescribed and all members and the secretary shall be reimbursed expenses actually incurred in execution of their functions under this Act.

(4) An application for tax relief shall be addressed to the secretary of the Tax Relief Committee who shall, within seven days of receiving it, forward a copy to each member of the Committee.

(5) As soon as possible after the receipt of an application for tax relief the Chairman shall appoint a date for its consideration by the Tax Relief Committee and the secretary shall notify the members of the Committee accordingly.

(6) The Chairman and any two members shall constitute a quorum and in the event of a tie in voting proceedings, the Chairman shall exercise a second and casting vote.

(7) The secretary shall notify the applicant and the Commissioner of the decision of the committee within fourteen days of the date of the decision.

(8) The Commissioner shall adjust the amount of tax payable in accordance with the decision of the committee and shall notify the amount to the applicant who shall pay the tax as adjusted, if any, within three months from the date of the notification.

(9) The Chairman and the members of the Tax Relief Committee shall be appointed for a period of three years and shall be eligible for reappointment.

(10) The Chairman or any member of the Tax Relief Committee may resign from the Committee for personal reasons but in that case he shall give notice to the Minister of his intention to do so one month prior to the effective date of resignation.

(11) The Governor-General may terminate the appointment of a member of the Tax Relief Committee if he is satisfied that—

- (a) the member is permanently incapable of performing his duties;
- (b) the member has engaged in dishonourable conduct;
- (c) the member is incompetent;
- (d) the member has neglected his duty;
- (e) the member is bankrupt; or

(f) the person or body who nominated the member has revoked his nomination,

and notice of termination shall be served on the member at least one month prior to the effective date of the termination.

(12) The Commissioner shall report any improper behaviour of the Committee to the Governor-General who shall take such action in relation to the members of the Committee as he shall consider appropriate.

PART V

GENERAL PROVISIONS AS TO TAXING

List of taxable values.

23. (1) The Commissioner on receiving a copy of the valuation list in accordance with section 56 shall deposit it at his office, and the taxable values, as reflected in the valuation list which may be amended from time to time, shall be the basis for the taxation of property until the list is superseded by a new valuation list.

(2) The Commissioner shall give effect to any amendments to the valuation list notified to him by the Chief Valuation Officer by amending the copy of the list deposited at his office, and by making consequential amendments to the Property Tax Register.

Property Tax Register.

24. (1) The Commissioner shall keep in his office for each year the Property Tax Register in which shall be entered—

- (a) a description of every taxable property listed in the Valuation List;
- (b) the location of each property;
- (c) the taxable value of each property;
- (d) a reference number by which each property may reasonably be identified;
- (e) the name and address of the owner of each property;
- (f) the appropriate rate at which property tax is to be levied on each property,

- (g) the amount of property tax to be paid in respect of each property;
- (h) the year in respect of which property tax is levied; and
- (i) any other prescribed or administratively appropriate information.

(2) Where property is owned by more than one person it shall be sufficient, instead of entering in the Property Tax Register in respect of the property the names and addresses of all of the owners of the property, to enter the name and address of any one of the owners with the addition of the words "and another" or "and others".

(3) The Commissioner may divide the Property Tax Register into parts and, in addition to the copy of the register deposited in his office, may deposit different parts at different places for the convenience of the public.

25. (1) Property tax in respect of which a valuation list is conclusive shall be assessed, levied and collected in accordance with the valuation list in force, but, subject to subsection (2), where there is an appeal against the valuation of the relevant property the amount of property tax levied and collected during the appeal process shall be an amount based on the amount of taxable value not in dispute.

Property tax to be levied notwithstanding appeal.

(2) Where, in the case of a new valuation list the value of a property questioned in an appeal exceeds the value of that property in the immediately preceding valuation list, the amount of property tax recoverable pending the decision of the appeal shall be an amount equal to the tax payable on the taxable value last previously determined.

26. (1) Subject to this section, the Commissioner may at any time make amendments to any property tax, being the tax for any year, that appears to him to be necessary to make the amount of property tax conform with the provisions of this Act, and in particular may—

Power of Commissioner to amend property tax.

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

- (b) correct any erroneous insertions, omissions or misdescriptions; and
- (c) make additions to or corrections in property tax as appear to him to be necessary by reason of—
 - (i) a newly erected building;
 - (ii) a change in the ownership of a property;
 - (iii) a property previously taxed as a single property becoming liable to be taxed in parts;
 - (iv) a property previously taxed in parts becoming liable to be taxed as a single property;
 - (v) property tax becoming or ceasing to become payable in respect of a property; or
 - (vi) a change in the classification of a property.

(2) Where the effect of an amendment would be either—

- (a) to alter, otherwise than by correction of a clerical or arithmetical error, the value on which a property is taxed; or
- (b) to tax a property not shown or not separately shown in the valuation list, the Commissioner shall not make any amendment of property tax unless either the amendment is necessary to bring the property tax into conformity with the valuation list, or a proposal for a corresponding alteration of the valuation list has been made by the Chief Valuation Officer.

(3) If effect, or full effect is ultimately not given to the proposal, and the amount of property tax levied in pursuance of the amendment is affected—

- (a) if too much tax has been paid, the difference shall be repaid with interest on the amount of the overpayment at the rate of 2% per month or part of a month or at such other rate as may be prescribed with effect from the date of payment; or

- (b) if too little tax has been paid the difference may be recovered as if it were arrears of property tax with interest on the amount of the underpayment at the rate of 2% per month or part of a month or at such other rate as may be prescribed with effect from the day following the due date of the tax.

PART VI

COLLECTION AND RECOVERY OF PROPERTY TAX

27. (1) As soon as is practicable after the beginning of every tax year, the amount of the property tax payable in respect of any property for the year shall be demanded by or on behalf of the Commissioner from the owner of the property and the property tax shall, subject to subsection (2), be due and payable ninety days after the date of issue as indicated on the demand note.

Demand and
collection of
property tax.

(2) If property tax is paid in instalments, the first instalment, being not less than 50% of the total tax due, shall be paid during the period of sixty days before the due date, and the balance shall be paid on or before the due date.

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

- (a) the name and address of the owner, if known;
- (b) the location of the property in respect of which the demand is made;
- (c) the taxable value of the property;
- (d) the tax year in respect of which the property tax is levied;
- (e) the classification of the property;
- (f) the rate of tax;
- (g) the date of issue of the demand note;
- (h) the date on which payment is due;

- (i) the rebate allowed, if any;
- (j) any arrears of tax due in respect of the property to which the demand note relates; and
- (k) any other information as may be administratively appropriate.

(4) A property owner may request a demand note from the Commissioner at any time after the rate of tax is determined in accordance with section 6, and the Commissioner shall send the demand note within seven days of receipt of the request.

Property tax to be first charge.

28. (1) Subject to subsection (6), property tax due under this Act shall, until paid, be a first charge on the property in respect of which the tax is due and payable and the charge shall be prior to all other liens and demands affecting the property.

(2) Subject to subsection (6), where a property which is liable to property tax is or has been levied on by the Commissioner under an execution—

- (a) the amount of property tax due in respect of the property; and
- (b) property tax which may accrue or be levied and become payable in respect of the property during the time it remains unsold,

shall be a charge on the property prior to all other liens and demands affecting the property, and when the property is sold by the Commissioner the amount of property tax shall be paid out of the proceeds of the sale prior to any mortgages, judgments, executions or other liens against the property.

(3) The Commissioner shall pay and allow the amount of any property tax due in respect of property remaining unsold out of any moneys held by him which otherwise he would be liable to pay to the defaulting owner of the property.

(4) Subject to subsection (6), in all cases where property has been or is to be placed under the control of the Court, and no receiver is appointed, any unpaid property tax shall, until paid, be a first lien on the property.

(5) Where property tax is due and payable under this Act the Commissioner may request the Registrar to register a charge or caution on the property in respect of which property tax is due and unpaid and, subject to subsection (6), the charge shall rank before all mortgages, encumbrances and interest in respect of the property.

(6) The charge or lien created by subsections (1), (2) or (4) shall not take precedence over or have preference to any lien or demand affecting the property which by virtue of any Act or agreement is made a first charge in favour of the government or any statutory body in receipt of funds payable out of the Consolidated Fund.

29. (1) Where any property tax is not paid in accordance with section 27(1) there shall be added to the amount of the tax by way of penalty an amount equal to 10% 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 applied, interest shall accrue from the beginning of the month following the month in which the penalty became applicable at a rate of 2% per month or part of a month on the unpaid tax.

Penalty for late payment of property tax.

(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), or arising under section 26(3).

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

Power to recover unpaid property tax.

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

31. (1) Subject to subsection (2), service of a claim issued under section 30 shall be in accordance with the provisions of any Act, or Rules of Court relating to service of such a document.

Service of claim.

ANTIGUA
AND
BARBUDA

18 *The Property Tax and Valuation Act, 2006.* No. 20 of 2006.

(2) If the defendant named in any claim issued under section 30 is absent from Antigua and Barbuda or cannot after reasonable enquiry be found, service of the claim may be effected with the leave of the Court.

Order to
distrain for
property tax.

32. (1) If any property tax or any other money due and payable under this Act is not paid within ninety days after the due date, the Commissioner may issue a warrant of distress, in the form specified in Form B in the Schedule, to levy by distress upon any goods and chattel building found on the property in respect of which the property tax or other money is unpaid.

(2) It shall not be necessary to issue a separate warrant in respect of every sum to be recovered by distress, 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.

Authority to
levy.

33. (1) A warrant of distress issued under section 32 shall be sufficient authority to the person named in the warrant and his assistants to levy by distress the sum specified in the warrant in like manner as if a separate distress warrant had been issued for the recovery of that sum.

(2) No misdescription or error in the name of the owner of a property who is in default shall invalidate a warrant of distress levied under section 32.

Restoration of
distrained goods.

34. (1) Where goods are distrained on by any person authorised to do so under a warrant of distress issued to him under section 32 and the goods are claimed within seven days after the distress by a 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 the claim the goods shall be restored to the person claiming them.

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

35. An act done or authorised by the Commissioner in pursuance of his duties under a warrant of distress issued pursuant to section 32 shall be deemed to be lawful but a person whose legal rights are infringed by the act may recover reasonable compensation from the Commissioner.

Remedy.

(2) Where a person recovers a sum by way of compensation pursuant to subsection (1), he shall be paid his full costs of suit and shall be entitled to enforce payment of his costs.

(3) No person distrained on under a warrant of distress issued under section 32 may recover costs in accordance with subsection (2) if the Court is satisfied that, before the commencement of the hearing of the action, an offer of reasonable amends was made by or on behalf of the person against whom the action was lodged.

36. Distress levied under section 32 shall be kept by the person authorised to levy the distress for at least seven days, and if at the end of that time the property tax in respect of which the distress is levied, and the costs and charges of and incidental to the distress and the keeping of the distress are not paid, the distress may at any time thereafter be sold at public auction to the highest bidder.

Sale of distress.

37. There shall be paid out of the proceeds of a sale in accordance with section 36 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, and the property tax in arrears and unpaid, and the residue, if any, shall be paid on demand to the owner of the goods and chattels distrained upon.

Application of proceeds of distress sales.

38. (1) The Commissioner may sell any property in respect of which property tax is due and payable for the recovery of the property tax.

Power of sale of property.

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

Form of warrant.

39. (1) Where property is liable to be sold under section 38, the Commissioner may, at any time after the power of sale

Form of warrant.

ANTIGUA AND BARBUDA 20 *The Property Tax and Valuation Act, 2006.* No. 20 of 2006.

has become exercisable, by warrant under his hand addressed to an officer in the service of the Government or to any other person named in the warrant, order the sale of the property on the day and at the place named and appointed in the warrant.

(2) The warrant for sale shall be in Form C in the Schedule and may contain the names of the owners or reputed owners of the property entered in the Property Tax Register in force at the date of the warrant.

Sale to be by public auction.

40. (1) Every sale made under 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 the sale shall be published in the *Gazette* once at least in each of three consecutive months before the day of the sale, and also in at least three issues of a newspaper circulating in Antigua and Barbuda.

(2) The Commissioner may, at any time before the sale of any property advertised in accordance with subsection (1), postpone either generally or to a day specified, the sale of all or any of the property.

Procedure of sale after postponement.

41. (1) If a property advertised for sale is not sold on the day appointed for the sale, either because of the postponement of the sale, or because of the absence of any bids for the property, or for any other cause, the property may be again put up for sale, and notice of the sale shall be given in the manner specified in section 40(1).

(2) The warrant for a sale in the circumstances referred to in subsection (1) shall be in Form D in the Schedule.

Declaration of purchaser.

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

(2) Where the Commissioner, upon consideration of a report mentioned in subsection (1), is satisfied—

- (a) that there has been fraud or improper conduct in relation to the sale of a property mentioned in subsection (1);
- (b) that there is a material error in the description of the property;
- (c) that the property tax or charge for the non-payment of which the property was offered for sale had been paid at the time when the bid for the property was made; or
- (d) that the reserve price, if any, had not been reached, the Commissioner may declare the sale to be null and void.

(3) Where the sale of a property has been declared null and void under subsection (2), the Commissioner may issue a fresh warrant for the sale of the property.

43. (1) Upon the execution of the deed of conveyance or the assignment to the purchaser by the Commissioner in accordance with section 42 the property described in the deed shall be vested in the purchaser freed and discharged from all encumbrances arising under this Act.

Conveyance to purchaser and application of proceeds of sale.

(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 property, which shall include any costs or charges incurred in relation to any previous endeavours to sell the property and in the next place in or towards payment of any property tax due and payable at the date of the conveyance or assignment, and the surplus, if any shall, subject to section 45, be paid to the person who is entitled to it.

44. (1) Where, upon a sale under the powers conferred by this Act, there remains in the hand of the Commissioner any surplus after applying the proceeds of sale in or towards payment of property tax, charges, debts, costs and expenses to which the proceeds of sale are applicable, the Commissioner shall, whether or not there are proceedings pending before the Court

Disposal of surplus proceeds of sale.

ANTIGUA AND BARBUDA 22 *The Property Tax and Valuation Act, 2006.* No. 20 of 2006.

in respect of the property the subject of the sale, pay the surplus into Court and the Court may, on the petition of a person entitled or claiming to be entitled to it, make an order for payment of all or part of the moneys to the person entitled to it.

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

Power to annul sale.

45. The Commissioner may, upon the application of the highest bidder at a sale, rescind and annul the sale upon such terms and conditions as he may think proper.

Saving of certain rights.

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

Independent exercise of powers of distress and sale.

47. The powers of sale and of distress conferred by this Act may be exercised independently of each other, and either simultaneously, consecutively or in any other method which the Commissioner may lawfully use.

Power to make conditions on sale of property.

48. The Commissioner may make conditions with respect to the procedure on sale by public auction under the power of sale conferred on him by this Act, and may—

- (a) fix the amount of a deposit to be made by the highest bidder;
- (b) reserve a price;
- (c) prescribe the time within which a deposit shall be made and the events following which it shall be forfeited; and
- (d) declare, in the event that the highest bidder in respect of any property fails to make the required deposit or to complete the purchase within the required time, the next highest bidder to be the highest bidder and purchaser of the property.

PROPERTY VALUATION

PART VII

VALUATION PROCEDURES

49. (1) Subject to section 16, for the purpose of this Act the taxable value of taxable property shall be the market value of the property at a date to be specified by the Chief Valuation Officer and published by him by Notice in the *Gazette* and in two newspapers circulating in Antigua and Barbuda and—

Ascertainment
of taxable value.

- (a) in the case of unimproved land shall be the site value; and
- (b) in the case of land with improvements shall be—
 - (i) the site value; and
 - (ii) the assessed value of the improvements, separately expressed.

(2) Subject to subsection (1), the taxable value of a building and other improvements affixed to land may be assessed by—

- (a) deducting the site value from the market value of the land with the improvements;
- (b) capitalising the assessed annual income of the property at 5% in perpetuity and deducting therefrom the site value;
- (c) adopting the replacement cost of the building and other improvements at the time the assessed value is determined and deducting therefrom 2% of that replacement cost for each year of completed construction of the building and improvements, subject to the amount of deduction not exceeding 10% of the replacement cost; or
- (d) any other method consistent with established valuation principles.

(3) For the purpose of this section the assessed annual income shall be the net annual rent which the property might

reasonably be expected to realise, obtained by deducting from the assessed 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 and to realise the gross annual rent.

(4) For the purpose of determining replacement cost under sub section (2)(c) the capital sum for which a building and other improvements are comprehensively insured against disasters may be taken into account.

(5) Despite any other provision of this Act, where property which is situated in a business area has, since before the commencement of this Act, been used wholly for residential purposes, the property shall be deemed to be residential for the purpose of ascertaining its taxable value, which shall be assessed by reference to a residential location consistent with the structural features of the dwelling house.

(6) Where property situated in a predominantly residential location is used wholly or mainly as business premises, the property shall be classified as "other property" for the purposes of ascertaining its taxable value and of applying the appropriate tax rates.

(7) Where a building consists of more than one unit of living accommodation which units may be—

(a) sold as condominium units; or

(b) let on short term residential tenancies,

the building and the land on which it is built shall be classified by the Chief Valuation Officer as "other property" in accordance with section 7(1).

(8) Where a unit of living accommodation in a building as described in subsection (7) is sold as a condominium unit, that unit shall be classified as from the date of completion of the sale as "residential" in accordance with section 7(1).

(9) Where two or more separate buildings standing on the same parcel of land are owned by the same person and are used or occupied together as one unit, they shall, for the purposes of this Act, be treated as one taxable unit, and where

the buildings are classified as residential the deduction under section 16 shall be made from the sum of the values of the buildings.

(10) Where property comprising a single parcel of land together with the building thereon is; used for more than one purpose, it shall be classified in accordance with the best economic use of the property, having regard to all the circumstances.

(11) Where a building is constructed on two or more separate parcels of land, those parcels shall be valued as a single parcel, the taxable value of which shall be the sum of the taxable values of the separate parcels.

50. (1) A valuation list shall be prepared and amended by the Chief Valuation Officer in accordance with this Act.

Chief Valuation
Officer to make
valuation lists.

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

- (a) each taxable property and its description including its location, parcel registration number and classification and any other information that may be necessary for the purpose of identification;
- (b) the name and address of the owner of each property if they can be ascertained by the Chief Valuation Officer;
- (c) the taxable value of each property; and
- (d) any other information as may be prescribed or is administratively appropriate.

(3) Where property is owned by more than one person it shall be sufficient to enter in respect of the property the name and address of any one of the owners with the addition after his name of the word “and another” or “and others”.

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

ANTIGUA
AND
BARBUDA

26 *The Property Tax and Valuation Act, 2006.* No. 20 of 2006.

(5) The Chief Valuation Officer shall keep a record of the properties specified in section 14 and shall review their status from time to time.

Adoption of
cadastral
information.

51. (1) For the purpose of preparing a valuation list the Chief Valuation Officer may adopt such information from the cadastral maps of Antigua and Barbuda as he considers necessary.

(2) For the purpose of subsection (1) the Chief Valuation Officer may divide Antigua and Barbuda into such number of districts, divisions or locations as he considers necessary.

(3) No misdescription, error or omission in a cadastral map shall render a valuation list invalid, but the Chief Valuation Officer shall cause such adjustments to be made as he considers necessary to reflect a fair description of a property contained in a valuation list.

Commencement
of valuation list.

52. (1) A valuation list shall come into force on such day as the Minister shall appoint by notice published in the *Gazette*.

(2) A valuation list shall remain in force for not less than three years.

(3) The Chief Valuation Officer shall update and certify the valuation list by 31 October in every year to give effect to relevant information received by him during the current year and shall forward a copy of the updated valuation list to the Commissioner on that date.

(4) Where a valuation list is updated by the Chief Valuation Officer under subsection (3) by the inclusion of a newly constructed property, the taxable value ascribed to that property shall be as at the date of the publication of the current valuation list.

(5) The valuation list in force shall be conclusive evidence of the taxable values of the properties included in the list.

Draft valuation
list.

53. (1) Subject to subsection 52(2) the Minister may by notice published in the *Gazette* and in three issues of at least one newspaper circulating in Antigua and Barbuda declare that a new valuation list shall be prepared.

(2) Where a new valuation list is to be made in accordance with a notice published under subsection (1), the Chief Valuation Officer shall prepare a draft valuation list and shall—

- (a) immediately forward a copy to the Commissioner;
- (b) publish, by public advertisement in three issues of at least one newspaper circulating in Antigua and Barbuda, notice of the preparation of the draft list and the places and times at which the draft valuation list is open to public inspection; and
- (c) for a period of fourteen days after the last date on which the notice of the preparation of the draft valuation list is published, make available a copy of the draft valuation list for public inspection at the places and times specified in the notice.

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

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

- (a) the inclusion of his property in, or its omission from, the draft valuation list;
- (b) the classification or value ascribed in the draft list to his property; or
- (c) any other statement made in or omitted from the draft valuation list with respect to his property,

Objection to
draft valuation
list.

may at any time within fourteen days from the date of the publication of the draft valuation list serve on the Chief Valuation Officer notice of objection to the draft valuation list.

(2) A notice of objection under this section shall be made in writing in the prescribed form and shall state the grounds on which the objection is made and the amendment requested.

(3) A person may include more than one property in the same notice of objection but the grounds of objection shall be stated separately in relation to each property.

(4) A person may refer in a notice of objection under this section to the price which was paid for his property, but subject to the overriding proviso that the taxable value of the property should conform to the taxable value of property in comparable locations which is similarly classified.

Revision of draft valuation list.

55. (1) After the expiration of the period referred to in section 54(1), the Chief Valuation Officer shall revise the draft valuation list and may on that revision make such alterations in it, whether for the purpose of meeting an objection or for any other reason, as he considers appropriate.

(2) Where notice of objection has been served under section 54, the Chief Valuation Officer shall, on the completion of the revision under subsection (1), serve on the person who made the objection a notice stating whether the Chief Valuation Officer has made any, and if so what, alterations to the draft valuation list with respect to the property to which the objection related.

(3) Where, in respect of a property, no notice of objection has been served under section 54, and on the completion of the revision under subsection (1) the Chief Valuation Officer makes an alteration in the draft valuation list in respect of that property, he shall, except where the alteration consists only of a reduction in a value ascribed to the property, serve notice of the alteration on the owner of the property to which the alteration relates.

(4) Any person on whom a notice is served under subsection (2) or (3), may lodge an appeal with the Board with respect to the property in question.

(5) A notice of appeal shall—

- (a) be in writing in the prescribed form;
- (b) contain a statement of the grounds of appeal;
- (c) be served on the Chief Valuation Officer before the expiration of fourteen days following the date

of the service of the notice under subsection (2) or (3) by the Chief Valuation Officer; and

- (d) be forwarded by the Chief Valuation Officer to the secretary of the Board within three days of its receipt by the Chief Valuation Officer.

56. (1) Not later than the end of October in the calendar year preceding the year in which a new valuation list is to come into force, the Chief Valuation Officer shall—

Settling of
valuation list.

- (a) make such alterations to the draft valuation list as are necessary to give effect to any decisions given on appeal with respect to the draft valuation list;
- (b) 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 Chief Valuation Officer, the appellant, and any other person entitled to be heard on appeal, make such alterations to the draft valuation list as are necessary to give effect to the agreement;
- (c) settle and sign the valuation list;
- (d) send a copy of the valuation list to the Commissioner;
- (e) publish in the *Gazette* and in at least one newspaper circulating in Antigua and Barbuda, notice of the settlement of the valuation list and the places and times at which the valuation list is open to public inspection; and
- (f) for a period of fourteen days after the date on which the notice of the settlement of the valuation list is published, make available a copy of the valuation list for public inspection at the places and time specified in the notice.

(2) Except as provided in subsection (1)(a) and (b), and subject to any alterations made for the purpose of correcting any clerical or arithmetical error, the valuation list as settled and

signed shall be identical with the revised valuation list under section 55.

(3) The Chief Valuation Officer shall not be required to await the hearing and determination of all appeals by the Board before settling and signing the valuation list and if an appeal is not heard and determined before the valuation list is settled and signed, it shall, unless withdrawn, be heard and determined as soon as possible thereafter.

(4) The valuation list 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 of any matter required by law to be included in the valuation list shall not of itself render the valuation list invalid, and until the contrary is proved the valuation list shall be deemed to have been duly made in accordance with this Act.

Proposal for
alteration of a
current
valuation List.

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

- (a) the inclusion of his property in, or its omission from, a valuation list;
- (b) the classification or value ascribed in a valuation list to his property; or
- (c) any statement made or omitted to be made in a valuation list with respect to his property,

may at any time make a proposal for the alteration of the valuation list so far as it relates to his property.

(2) No proposal for an alteration of the valuation list which seeks relief which could have been obtained by—

- (a) an objection to the draft valuation list on which the valuation list is based; or
- (b) an appeal against the draft valuation list,

may be made under this section.

Proceedings on
proposals by an
owner of prop-
erty.

58. (1) A proposal for the valuation list made by an owner of property under section 57 shall be in writing in the prescribed form and shall state the grounds on which the alteration is proposed and shall be served on the Chief Valuation Officer in the prescribed manner.

(2) The Chief Valuation Officer, unless he agrees with the proposal, shall serve on the owner notice in writing of objection to the proposal in the prescribed form within twenty-one days from the date on which a proposal is served on him by the owner of the property.

(3) Where notice of objection is served under subsection (2) by the Chief Valuation Officer and is not unconditionally withdrawn within fourteen days—

- (a) the owner of the property may, by notice of appeal in the prescribed form served within fourteen days from the date when the notice of the objection was served by the Chief Valuation Officer, appeal to the Board against the objection made by the Chief Valuation Officer; and
- (b) if notice of appeal is served, no alteration shall be made in the valuation list in pursuance of the proposal *except in pursuance of the directions of the Board or by agreement in writing between all the persons entitled to be heard on appeal.*

(4) Where, on the expiration of the time limited by subsection (3)(a) for the service of notice of appeal, no notice of appeal has been served, or where a notice of appeal which has been served in unconditionally withdrawn, no alteration to the valuation list shall be made in respect of the property on the grounds on which the alteration was proposed by the owner during the period of validity of the current valuation list.

59 (1) A proposal for the alteration of the valuation list made by the Chief Valuation Officer under section 61 shall be in writing in the prescribed form and shall state the grounds on which the alteration is proposed and shall be served on the owner of the property in the prescribed manner.

Proceedings on proposals by the Chief Valuation Officer.

(2) The owner of the property, unless he agrees with the proposal, shall serve on the Chief Valuation Officer notice in writing of objection to the proposal in the prescribed form within twenty-one days from the date on which a proposal is served on him by the Chief Valuation Officer.

(3) Where notice of objection is served under subsection (2) by the owner of the property and is not unconditionally withdrawn within seven days—

- (a) the owner of the property may, by notice of appeal in the prescribed form served within fourteen days from the date when the notice of objection was served by him, appeal to the Board against the proposal made by the Chief Valuation Officer; and
- (b) no alteration shall be made in the valuation list in pursuance of the proposal except in pursuance of the directions of the Board or by agreement in writing between all the persons entitled to be heard on appeal.

(4) Where, on the expiration of the time limited by subsection (2) for the service of notice of objection, no notice of objection has been served, or where a notice of objection which has been served is unconditionally withdrawn, the Chief Valuation Officer shall cause such alteration to be made in the valuation list as will give effect to his proposal and no subsequent proposal for an alteration to the valuation list shall be made during the period of validity of the current valuation list in respect of the property on grounds which the owner could have used to object to the proposals of the Chief Valuation Officer.

Effect of
alteration on tax
payable.

60. (1) Subject to subsections (2), (3) and (4), an alteration made in the valuation list in pursuance of a proposal or in accordance with directions of the Board shall take effect as from the beginning of the tax year during which the alteration was made in relation to the property tax payable for that year.

(2) Notwithstanding subsection (1), an alteration in the valuation list, even though made in pursuance of a proposal or in accordance with directions of the Board, which—

- (a) consists of the inclusion in the valuation list of a newly erected or newly constructed building;
- (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) Notwithstanding subsection (1), where the alteration—

- (a) is such as to cause—
 - (i) a property to become liable to tax for the first time; or
 - (ii) an existing property to be liable to an increase in tax; or
- (b) is made with respect to a property, described as land, having been subdivided,

it shall have effect as from the beginning of the tax year following the year in which the proposal for the alteration is made.

(4) Notwithstanding subsection (1), where in pursuance of a proposal an alteration is made in a valuation list which affects the amount of any property tax already paid in respect of a property in accordance with valuation list, the difference—

- (a) if too much has been paid—
 - (i) shall be repaid with interest at the prescribed rate; or
 - (ii) allows as a credit; or

ANTIGUA 34 *The Property Tax and Valuation Act, 2006.* No. 20 of 2006.
AND
BARBUDA

- (b) if too little has been paid, shall be paid and may be recovered as if it were arrears of property tax.

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

61. The Chief Valuation Officer may at any time made an alteration to the valuation list which is necessary—

- (a) to correct any clerical or arithmetical error; or
(b) by reason of any change in the ownership, structure or occupation of any property,

and the valuation list shall have effect accordingly, but if the alteration is made in respect of any matter other than totals the Chief Valuation Officer shall send notice of the proposed alteration to the owner of the property affected before making the alteration, and shall allow fourteen days to elapse during which the owner may object to the proposed alteration.

Chief Valuation officer to request information.

62. (1) for the purpose of obtaining the necessary information to make or alter a valuation list, or to enable him to consider a proposal for the alteration of a valuation list, the Chief Valuation Officer may serve a notice on—

- (a) the owner, occupier or lessee of any property; or
(b) a person having information relating to the property,

requiring him to make a return containing the particulars reasonably required to enable the Chief Valuation Officer to make appropriate entries in the valuation list or to decide whether to make or object to a proposal.

(2) A person on whom a notice to make a return is served in accordance with subsection (1) shall make a return in the form required by the notice, and deliver it to the Chief Valuation Officer within fourteen days after the date of the service of the notice.

(3) If any person on whom notice has been served pursuant to this section fails without reasonable excuse to comply with the notice he commits an offence and shall be liable on summary conviction to a fine not exceeding \$1,000 and if the offence of which he is convicted is continued after conviction he commits a further offence and shall be liable to a fine not exceeding \$100 for every day on which the offence is so continued.

(4) If a person in a return made under this section, make a statement which he knows to be false in a material particular or recklessly makes any statement which is false in a material particular, he commits an offence and shall be liable on summary conviction to a fine not exceeding \$2,000.

63. (1) The Chief Valuation Officer and any person authorised by him in writing in that behalf shall have power, on production of his authority, to enter on, survey and value any property, at all reasonable times and after giving not less than twenty-four hours notice in writing. Power of entry.

(2) If a person wilfully delays or obstructs the Chief Valuation Officer or a person authorised by him in the exercise of any of his powers under this section, he commits an offence and shall be liable on summary conviction to a fine not exceeding \$2,000.

64. A valuation list or an extract from a valuation list, may be proved by the production of a copy of the valuation list, or the extract, purporting to be certified by the Chief Valuation Officer or the Commissioner to be a true copy or extract. Evidence of valuation list.

65. (1) Where a person has been granted permission by the Authority to subdivide any land pursuant to the Physical Planning Act, 2003 or to undertake any improvement to property the Authority shall within seven days after granting the permission forward a certified copy of the approved plan to the Chief Valuation Officer. Subdivision of land and new buildings to be notified.

(2) The Chief Valuating Officer may at any time request in writing from the owner of a parcel of land a copy of the plan of any land development programme in progress whether the programme has been approved or not.

(3) If a person having been served with a request under subsection (2), fails to provide a copy of the requested plan, he commits an offence and shall be liable on summary conviction to a fine not exceeding \$1,000.

(4) The Registrar of Lands, the Chief Surveyor, the Commissioner, the Chief Town and Country Planner and the General Manager of the Antigua Public Utilities Authority shall supply the Chief Valuation Officer with any information that the Chief Valuation Officer may request.

(5) When a building is constructed or structurally altered the owner shall inform the Chief Valuation Officer in writing of the construction or alteration within three months of the building becoming occupiable or of the completion of the structural alteration.

(6) A person who contravenes subsection (5) commits an offence and is liable on summary conviction to a fine not exceeding \$5,000.

Inspection of documents by tax-payers.

66. A taxpayer may at all reasonable times on payment of the prescribed fee, inspect and take copies or extracts from the current or any prior Property Tax Register and of a draft, current or prior valuation list if the information sought is relevant to his property or to an objection, appeal or proposal under this Act.

Service of notice and documents on Chief Valuation Officer.

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

Service of notices and documents on other persons.

68. (1) Save as otherwise expressly provided by this Act any notice or other documents required to be served under this Act may be served—

- (a) by delivering it to the person on whom it is to be served;
- (b) by leaving it at the usual or last known place of abode of that person;
- (c) by sending it in a prepaid registered letter addressed to that person at his usual or last known place of abode;
- (d) in the case of a body corporate, by delivering it to the secretary or clerk of the body; or
- (e) if it is not practicable after reasonable enquiry to ascertain the name and address of an owner of the property on whom it should be served, by addressing it to “the owner” of the property, describing the property to which it relates, and by

delivering it to a person on the property to whom it can be delivered or by affixing it or a copy of it to a conspicuous part of the property.

(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 Antigua and Barbuda, seven days; and

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

after the date on which it was posted.

PART VIII

PROPERTY VALUATION APPEAL BOARD AND PROCEDURES ON APPEALS

69. (1) For the purposes of this Act, there is established a Property Valuation Appeal Board.

Establishment of
Board.

(2) The Board shall comprise—

(a) A chairman and two members, all of whom shall be appointed by the Minister;

(b) The Chief Town and Country Planner; and

(c) The Director of Agriculture.

(3) The Chairman of the Board shall be

(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 two members of the Board shall be —

(a) a licensed land surveyor who is not a public officer; and

(b) a practising real estate agent.

(5) Every decision of the Board shall be given under the signature of the Chairman.

(6) 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.

Tenure of mem-
bers of Board.

70. (1) The Chairman, 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 reappointed.

(2) Where the Chairman is unable to execute the functions of his office, the Minister may for the purpose of hearing urgent appeals under this Act appoint a suitable person as temporary Chairman, who shall exercise the powers of the substantive Chairman, under such terms as the Minister may determine.

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

(4) The Chairman or any member of the Board may resign from the Board for personal reasons but in that case he shall give notice to the Minister of his intention to do so one month prior to the effective date of resignation.

(5) The Chairman, members of the Board and the secretary shall be eligible for remuneration as may be prescribed, and shall be reimbursed expenses actually incurred in execution of their functions under this Act.

Voting.

71. 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 Chairman shall exercise the right to a casting vote.

Procedural powers
of Board.

72. 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 a person is summoned under paragraph (a), to examine him on oath or otherwise;
- (c) power to require a person to produce any documents or plans which are in his custody or under his control and which the Board may consider necessary for the purpose of the appeal;
- (d) 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 legislation 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 the hearing;
- (g) power to determine the procedures to be followed in an appeal; and
- (h) power to award 5% per annum interest on the tax paid where the property owner is successful on appeal.

73. (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 the notice, notify the Chairman who shall arrange for the hearing of the appeal within a reasonable time after receipt of the notice.

Procedure on ap
peals.

(2) The procedure of the hearing of appeals shall be determined by the Board and the Chairman shall exercise the power conferred by Section 72 with respect to the summoning of the parties and their witnesses and the production of documents.

(3) On the hearing of an appeal by the Board both the appellant and the Chief Valuation Officer, when he is not the appellant, shall be entitled to appear and be heard as parties to the appeal, to examine any party or witness before the Board, and to call witnesses.

(4) After hearing the persons mentioned in subsection (3) or so many of them as desired to be heard, the Board shall give its decision in the matter or matters appealed and the Chief Valuation Officer shall amend the valuation list in accordance with the decision.

(5) A member of the Board who disagrees with the decision of the Board shall be entitled to submit a report to the Chairman stating the grounds of his disagreement having regard to the provisions of the Act and the evidence submitted, a copy of which shall be sent by the secretary of the Board to each party to the appeal.

Sittings of Board
and quorum.

74. (1) The Board shall sit at the place and time as the Chairman may think fit and sittings shall be open to the public but a party to the appeal may make application for evidence to be submitted in writing or heard in camera on the grounds of commercial confidentiality.

(2) The Chairman and two other members shall constitute a quorum; but where for any reason the Chairman is unable to act and the Minister has not appointed a temporary chairman under section 70(2), three members shall constitute a quorum and they shall elect from among themselves one member to act as chairman.

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

Appeals.

75. (1) An appellant or respondent aggrieved by decision of the Board may appeal to the High Court on a question of law by notice in writing.

(2) The notice of appeal shall set out the precise ground of the appeal and shall be lodged with the Registrar of the High Court not later than 21 days after the announcement of the decision of the Board.

(3) The person lodging the notice of appeal shall on the day it is lodged serve copies thereof on every person who appears as a party before the Board against the decision in respect of which the appeal is lodged.

(4) 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 deliver judgment in accordance with its decision.

(5) A party to the appeal to the Court may appeal to the Court of Appeal against the decision of the Court in any case where the Court certifies that a point of law of national importance is involved.

SUPPLEMENTARY

PART IX

MISCELLANEOUS

76. (1) Where a person authorised by the government undertakes power on a parcel of land— Environmental tax.

- (a) the clearance and removal of unsightly material including derelict buildings, shrubs, disused vehicles or vehicle parts;
- (b) treatment for pest infestation; or
- (c) work connected with an environmental rehabilitation programme, pursuant to any statutory power.

the expenditure in relation to the work shall be a charge on the land.

(2) The amount of expenditure incurred under this section shall be certified in writing by the authorised person to the Commissioner.

(3) The charge imposed under this section shall be due and payable with the property tax due for the year following the calendar year in which the works were undertaken and shall be recoverable as if it were property tax due and unpaid.

ANTIGUA AND BARBUDA 42 *The Property Tax and Valuation Act, 2006*. No. 20 of 2006.

Tax clearance certificate.

77. (1) No need of conveyance, lease or assignment may be registered in the Land Registry unless the instrument is accompanied by a Certificate of Tax Clearance issued by the Commissioner certifying that the property referred to in the instrument is duly included in the valuation list that property tax, if any has been assessed and paid up to date.

(2) On receiving a request for a Certificate of Tax Clearance the Commissioner shall within seven days either issue the Certificate in Form F in the Schedule or provide the applicant with a statement of the property tax outstanding with respect to the property.

Regulations.

78. (1) The Minister may by regulations make provision for the purpose of carrying this Act into effect and, in particular, but without prejudice to the generality of the foregoing, for or with respect to any matter that may be prescribed under this Act by Regulations.

(2) Orders and regulations made under this Law may—

- (a) make different provision in regulation to different cases or circumstances;
- (b) apply in respect of particular persons or particular cases or particular classes of persons or particular classes of cases, and define a class by reference to any circumstances whatsoever; and
- (c) contain such transitional, consequential, incidental or supplementary provisions as appear to the Minister to be necessary or expedient for the purposes of the order or regulations.

(3) Regulations made under this Law may create an offence punishable by a fine not exceeding \$2,000.

(4) Regulations made under this Act shall be subject to affirmative resolution of the House.

Repeal.

79. The Property Tax Act, 2000, is repealed.

80. (1) The rate of property tax in respect of the tax year 2006 shall be determined on such date as the Minister shall decide. Savings and transitional.

(2) Notwithstanding the provisions of sections 52(3) and 56(1), in the year beginning on 1st January, 2006, the Chief Valuation Officer—

- (a) shall prepare and certify the valuation list by 30th November; or such other date as may be determined by the minister.
- (b) shall complete the actions specified in section 56(1) by not later than the 31st December.

(3) The valuation list and the property tax register current at the date this Act comes into force shall remain in full force and effect until a valuation list and a property tax register comes into effect under this Act.

(4) Property tax due and payable at the date that this Act comes into force shall be due and payable in every respect as though it were made under this Act, and all exemptions and reductions to property tax in effect at the date this Act comes into force shall continue unchanged until the tax due has been paid.

(5) Notices, charges, cautions and penalties due under the Property Tax Act, 2000 shall continue in full force and effect as though the Act had not been repealed.

ANTIGUA 44 *The Property Tax and Valuation Act, 2006.* No. 20 of 2006.
AND
BARBUDA

SCHEDULE

Section 19, 32, 39, 41, 44 and 47

FORMS

FORM A

SECTION 19, PROPERTY TAX AND VALUATION ACT, 2006

LAND USE CERTIFICATE

This is to certify that the property under reference _____

situate at _____ and recorded under the own

ership of _____ whose address is

_____ was ***not** used effectively for

agricultural purposes in compliance with the programme outlined by the Ministry of Agriculture. ***The failure to comply with such programme was *not beyond the control of the owner/occupier of the said parcel of lan.**

*(Delete inappropriate words)

.....

Signature:

Designation of agricultural official:

Date:.....

Countersigned by

.....

Director of Agriculture

FORM B

SECTION 32, PROPERTY TAX AND VALUATION ACT, 2006

DISTRESS WARRANT

TO:

I, _____ by virtue of the powers vested in me by the Property Tax and Valuation Act, 2006 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 attached list; and for the recovery of those amounts I further authorise you and your assistants to distrain on the goods and chattels (including chattel houses) that are liable to be distrained on, and for the levying of such distress and for the sale thereof this shall be your warrant.

Date:.....

Signed:.....

.....
Commissioner of Inland Revenue

LIST ATTACHED TO THE DISTRESS WARRANT

Issued by the Commissioner of Inland Revenue

Date:

Description	Registra-	Location	Owner	Property Tax in	Penalty Interest,	Total

.....
Commissioner of Inland Revenue.

FORM C

SECTION 39(2), PROPERTY TAX AND VALUATION ACT, 2006

WARRANT FOR SALE OF PROPERTY

I, _____, Commissioner of Inland Revenue of
Antigua and Barbuda, 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 shown opposite the
description of such properties are respectively due for property tax and have been
for more than three years in arrear and unpaid, save and except those of the said
properties in respect whereof there shall have been paid to the Commissioner
before the day of such sale of sums due and payable and the proportionate cost of
public advertisement.

Date:.....

Signed:.....

.....
Commissioner of Inland Revenue.

FORM D

SECTION 41(2), PROPERTY TAX AND VALUATION ACT, 2006

WARRANT FOR SALE AFTER POSTPONEMENT

I O _____

I, _____, Commissioner of Inland Revenue of
Antigua and Barbuda order you _____ to
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.

Date:.....

Signed:.....

.....
Commissioner of Inland Revenue.

ANTIGUA 48 *The Property Tax and Valuation Act, 2006.* No. 20 of 2006.
AND
BARBUDA

FORM E

SECTION 44(2), PROPERTY TAX AND VALUATION ACT, 2006

FORM OF REQUEST TO THE REGISTRAR OF THE HIGH COURT

In the matter of the Property Tax and Valuation Act, 2006 and of the property under registration _____ 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.

Date:.....

Signed:.....

.....
Commissioner of Inland Revenue.

FORM F

SECTION 77(2), PROPERTY TAX AND VALUATION ACT, 2006

CERTIFICATE OF TAX CLEARANCE

This is to certify that the property under registration _____ located at _____ is duly recorded in the Property Tax Register and that property tax has been assessed and paid to date.

Date:.....

Signed:.....

.....
Commissioner of Inland Revenue