



BELIZE

**LAND TAX ACT
CHAPTER 58**

REVISED EDITION 2003
SHOWING THE SUBSTANTIVE LAWS AS AT 31ST MAY, 2003

This is a revised edition of the Substantive Laws, prepared by the Law Revision Commissioner under the authority of the Law Revision Act, Chapter 3 of the Substantive Laws of Belize, Revised Edition 2000.

This edition contains a consolidation of the following laws -

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ARRANGEMENT OF SECTIONS

3

LAND TAX ACT

6

Amendments in force as at 31st May, 2003.



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CHAPTER 58

LAND TAX

[3rd January, 1983]

- Short title. 1. This Act may be cited as the Land Tax Act and shall come into force on such day as may be appointed by the Minister by Order published in the *Gazette*.
- Interpretation. 2. In this Act, unless the context otherwise requires:-
- “agricultural land” means land outside the limits of suburban lands, beach lands or towns;
- “suburban land” means land outside the boundaries of a town lying within a five-mile radius of the centre of any such town and any other place which the Minister may designate for the purpose of this Act;
- 11 of 2001. “base date” in relation to valuation roll for a district means the date when the revision of valuation roll for that district comes into force;
- “beach land” means land situated along the coast of the mainland or along the coast of any lagoon or caye and lying within half a mile of the sea or lagoon as the case may be;
- 11 of 2001. “Commissioner” means the Commissioner of Lands and Surveys;
- CAP. 94. “district” means any district as defined by the Inferior Courts Act;
- “land” means all land, tenements and hereditaments whether corporeal or incorporeal, and all chattels or other interests therein, and all trees growing or standing thereon, and includes lagoons and open water;

“Minister” means the Minister responsible for lands and “Ministry” shall be construed accordingly;

“occupier”, in relation to any land, means the owner thereof, except that where a person other than the owner has a right to occupy the land by virtue of a tenancy granted for a term, “occupier” means that person;

“owner” means the person who, whether jointly or separately, is seised or possessed of or entitled to any estate or interest in land;

“town” means the cities of Belize and Belmopan, the towns of Corozal, Orange Walk, Dangriga, San Ignacio, Punta Gorda, Benque Viejo del Carmen, San Pedro and the villages of Caye Caulker, Ambergris Caye, St. Georges Caye and such other towns or places as the Minister may at any time, by Order, declare to be towns for the purpose of this Act, and it shall be lawful for the Minister at any time by Order to declare that any town or place shall cease to be a “town” for the purposes of this Act;

“unimproved value” means the market value in vacant possession assuming that at the time as at which the value is required to be ascertained, the improvements made on the land do not exist: Provided that in determining such market value no allowance shall be made on the ground that the market will be depressed on account of the entirety of the land being placed in such market at one time.

3. The Chief Valuer shall for the purpose of this Act be appointed by the Public Services Commission:

Appointment of
Chief Valuer.

Provided that the Minister may nominate an officer of the Ministry to perform the duties of Chief Valuer whenever the office of Chief Valuer is vacant.

4. (1) The Chief Valuer may from time to time, by writing under his hand, either generally or in particular, delegate to such officer or officers of the Ministry as he thinks fit all or any of the powers exercisable by him under this Act.

Delegation by
Chief Valuer.

(2) Subject to any general or special directions given or conditions attached by the Chief Valuer, the officer or officers to whom any powers are delegated under this section may exercise those powers in the same manner and with the same effect as if they had been conferred on him or them directly by this section.

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| Submission of return. | 5. The owner of any land situated outside the limits of any town shall, within three months of acquiring ownership of such land if the acquisition of such ownership occurred after the coming into force of this Act, submit to the Chief Valuer a return in the form prescribed in the First Schedule hereto. |
| First Schedule. | |
| Submitting false return. | 6. Any person who wilfully or knowingly submits a false description of or value for any land owned by him shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding one thousand dollars. |
| Valuation by Chief Valuer. 20 of 1980. (repealed). | 7. The Chief Valuer may, if he thinks fit, reject any return submitted under section 5 of this Act or any return submitted under the Land Tax (Amendment) Ordinance 1980 by any owner of agricultural land, suburban land, or beach land, and may thereupon proceed to assess the unimproved value of the said land. |
| Right to enter land. | 8. The Chief Valuer and every officer authorised by him in writing to do so may enter on any land at all reasonable times during the day for the purpose of making a valuation thereof. |
| Duty to supply information. | <p>9. (1) The owner or occupier of any land shall supply all necessary information to the Chief Valuer or any officer authorised by him to enable a correct valuation to be made and a valuation roll to be prepared, revised or amended.</p> <p>(2) Any owner or occupier who refuses or neglects to comply with the provisions of subsection (1) shall be guilty of an offence and shall be liable, on summary conviction, to a fine not exceeding five hundred dollars.</p> |

10. Every person, who in any way obstructs or in any way hinders the Chief Valuer or any other officer, authorised by him, in the exercise of his functions under this Act, shall be guilty of an offence under this Act and shall be liable on summary conviction to a fine not exceeding one thousand dollars. Obstruction.

11. (1) Any owner of land whose return has been rejected under section 7 of this Act and in respect of whose land the Chief Valuer has made an assessment, if he is not satisfied that the valuation so made by the Chief Valuer reflects the true unimproved value of the land, may object to the valuation, such objection to reach the Commissioner of Lands and Surveys within three months of issue of notice under section 33, in a written statement outlining the reasons and the basis of his objections and require the Commissioner of Lands and Surveys to consider the matter and the Commissioner of Lands and Surveys shall make inquiries relating thereto as he thinks fit and may decide that the valuation should be altered to the extent claimed in the objection or to such extent as may be agreed with the objector or may decline to make any amendment in the valuation in which case he shall submit the matter to a Judge in Chambers and the decision of the Judge shall be final and binding on the parties and not subject to appeal to any court of law or other tribunal. The matter shall be decided as if it were an appeal from the judgment of an inferior court. Arbitration.

(2) Without prejudice to the owner's rights to object to the assessment, he shall continue to pay tax in accordance with the notice served under section 33 of this Act. However, if the assessment is altered as a result of an objection, an amended notice under section 33 of this Act shall be served by the Commissioner of Lands and Surveys and due adjustment shall be made and the amount paid in excess shall be refunded and the amount short paid shall be recoverable as arrears:

Provided, however, that the Commissioner of Lands and Surveys may, if he considers necessary, grant interim reduction of tax on a preliminary hearing without prejudice to the final determination of the assessment and tax due thereon.

Contents of
valuation roll.

12. (1) A valuation roll for each district shall be prepared by the Chief Valuer for the purposes of this Act in respect of “agricultural lands” and such valuation roll shall set forth in respect of each separate property the following particulars-

(a) the name of every owner of the land and the nature of his interest therein, together with the name of the beneficial owner in the case of land held in trust;

(b) the name of the occupier or, if there be more than one, the occupiers and the area occupied by each;

(c) the location, description and area of the land;

(d) the unimproved value of the land; and

11 of 2001.

(e) whether or not the land is in use based on the improvements, if any, made on such land;

(f) the tax payable therefor.

(2) A separate register shall be maintained in the same manner as in subsection (1) of this section by the Chief Valuer in respect of suburban lands.

(3) A separate register shall also be maintained in the same manner as in subsection (1) of this section by the Chief Valuer in respect of beach lands.

11 of 2001.

(4) The Minister may, for the purpose of enabling the Chief Valuer to revise the valuation rolls in sufficient time as provided in section 13, appoint different dates as base dates for different districts or combination of districts by Order published in the *Gazette*.

(5) The Chief Valuer shall, when making any notification in the *Gazette* as provided under subsections (1) and (2) of section 13, ensure that such notification complies with the base dates specified by the Minister under subsection (4) above. 11 of 2001.

13. (1) The district valuation rolls shall also be revised every three years and for the purposes of such revision the owner of any land the valuation roll of which is liable to be revised shall, within three months of a date specified by the Chief Valuer by notification in the *Gazette* and in a local newspaper, submit to the Chief Valuer a return in the form set out in the First Schedule hereof. Revision of valuation roll.
First Schedule.

(2) The Chief Valuer shall in addition to the procedure outlined in subsection (1) send a notice to the owner requiring him to submit a return in the form set out in the First Schedule hereof within three months of the date specified in the notification in the *Gazette*: First Schedule.

Provided always that in respect of any revision required by this section to be made, the Chief Valuer, if in his opinion it is impracticable or undesirable to make that revision, may determine that the revision shall be postponed until such date as he may decide which date shall, in any event, be no later than twelve months after the date on which the revision should have been made.

(3) The Chief Valuer may, if he thinks fit, reject any return submitted under subsection (1) of this section, by any owner of agricultural land, suburban land or beach land, and may thereupon proceed to assess the unimproved value of that land. 22 of 1985.

(4) The owner of any land in respect of which a valuation is made under subsection (1) or subsection (3) of this section shall, if he is not satisfied with the new valuation, be entitled to object, and to have the objection dealt with and disposed of, in the manner as is provided in section 11 of this Act.

14. Any owner of land in respect of which a return is required to be made, who fails to submit a return within the time prescribed by this Act, shall be guilty Failing to submit return.

of an offence and shall be liable on summary conviction to a fine not exceeding five hundred dollars.

Chief Valuer to assess upon failure to submit return.
22 of 1985.
20 of 1980.
(repealed).

15. If no return is received within the prescribed time in respect of any land under section 5 of this Act or under the Land Tax (Amendment) Ordinance 1980, or as required under subsection (1) of section 13, or is imperfect or informal, the Chief Valuer may proceed to assess the unimproved value of the said land without prejudice to the right to proceed for a penalty under this Act and any assessment so made shall be final and shall not be subject to arbitration under section 11 of this Act.

Chief Valuer may amend roll.

16. (1) For the purpose of any revision under the foregoing provisions of this Act, the Chief Valuer may amend or alter the valuation roll for any district.

(2) Notwithstanding anything to the contrary contained in this Act, the Chief Valuer may if necessary amend or alter the valuation roll in respect of any property at any time.

Substitution of sale price.

17. Notwithstanding anything contained in this Act, where any land contained in any valuation roll is sold in an unimproved condition, the sale price, if greater than the value in the valuation roll, shall be entered therein as the unimproved value of the said land, as of the date of the sale, and a proportionate increase of tax will be payable thereon.

Notification upon change of ownership.

18. (1) In the event of the sale or alienation by the owner of all or part of his interest in any land contained in any valuation roll, the said owner, the purchaser, or the alienee shall, within thirty days of such change, inform the Chief Valuer of such change and shall file a new return in the form set out in the First Schedule:

First Schedule.

11 of 2001.

Provided that a party to any deed, conveyance, certificate of title, fiat, mortgage, lease or any other instrument evidencing any transaction involving land which is subject to tax under this Act shall, before executing any such instrument, obtain a certificate from the Commissioner certifying that all taxes

in respect of such land have been fully paid.

(2) Where any owner, purchaser or alienee fails or neglects to comply with the requirements of subsection (1) hereof, he shall be liable upon summary conviction to a fine not exceeding five hundred dollars.

19. Where land contained in a valuation roll is subdivided, the Chief Valuer shall value each of the divided interests separately as if the land as a whole had not been assessed before, and shall amend the valuation roll accordingly. Valuation upon division.

20. An owner of land in respect of which a valuation is made under section 19 above shall, if he is not satisfied with the new valuation, be entitled to object in the same manner as in section 11 of this Act, and the objection shall be dealt with in the same manner as in that section. Arbitration as under section 11.

21. There shall be raised, levied, collected and paid annually a land tax on the unimproved value of all agricultural land, suburban and beach land as provided in this Act. Levy.

22. The Minister may from time to time, by regulation, determine the percentage of the unimproved value that shall be levied, collected and paid as tax and in so doing may determine different rates of tax for different lands. Minister to determine rate of tax.

23. Notwithstanding anything contained in section 21 of this Act the minimum annual tax payable in respect of any lot, piece or parcel of land shall be five dollars: Minimum tax and exemptions.

Provided that all land appurtenant to buildings and places used exclusively for public worship or education and so accepted by the Chief Valuer and any public plaza or square, cemetery and national lands shall be exempt from the tax under this Act.

23:01 (1) Subject to the provisions of this section, there shall be raised, levied, collected and paid annually a speculation tax on all pieces or parcels of agricultural Speculation tax.

land, suburban or beach land exceeding 300 acres.

(2) The rate of speculation tax leviable under subsection (1) above shall be five percent (5%) of the unimproved value of such land or such other rate as the Minister may from time to time by Order published in the *Gazette*, prescribe.

(3) The speculation tax leviable under this section shall be in addition to the Land Tax chargeable under section 21.

(4) This section shall not apply:

- (a) where the aggregate value of improvements, if any, made to land referred to in subsection (1) of this section is more than one and one-half times the unimproved value of such land or where thirty percent (30%) or more of land referred to in subsection (1) of this section, is put to agricultural use or production.
- (b) to any land being used for eco-tourism purposes where the Commissioner is satisfied that unimproved land forms an integral part of improved land;
- (c) to leased national lands;
- (d) to any other category of land which the Minister may exempt from the payment of tax under this section by Order published in the *Gazette*.

(5) All regulations or orders made by the Minister under this section shall be subject to negative resolution.

23:02 (1) Notwithstanding anything contained in the Land Utilization Act or any other law, no person shall subdivide any land chargeable to tax under this Act into parcels of 300 acres or less without the written consent of the Minister.

Land chargeable to tax not to be subdivided.
CAP.

(2) Any subdivision made contrary to subsection (1) above shall be void and of no effect.

24. (1) All taxes imposed by sections 21, 22, 23 and 23:01 shall be paid by and recoverable from the owner of the land in respect whereof the same are chargeable and shall be deemed to become due on the first day of April in respect of the twelve calendar months beginning on that date and shall be paid to the Commissioner of Lands and Surveys.

When taxes due.
11 of 2001.

(2) If any tax remains unpaid after the due date, a sum equal to one per cent of the amount in arrears shall be added thereto per month commencing from the last day in the month in which it becomes due and continuing until the date of payment and the provisions of this Act relating to collection and recovery of tax shall apply to the collection and recovery of such sum.

25. (1) If the owner of any land chargeable with tax under this Act neglects to pay the tax or any part thereof, the whole amount of the tax or such part thereof as remains unpaid shall be paid by the person in possession of the land, and that person may deduct the amount paid for tax, together with the amount of any loss suffered by him by reason of any legal proceedings against him, from any rent which may then be due or become due by him to the owner of the land.

Power of person in possession of land to pay tax and deduct same from rent.

(2) In the event of any action being brought by the owner of the land for the recovery of rent from the person in possession of the land in the circumstances set out in the last preceding subsection, the court before which the action is brought shall allow to such person the amount of the tax paid by him together with the amount of any loss sustained by him as aforesaid:

Provided that nothing in this section contained shall affect any agreement made between the owner and the person in possession of the land with regard

to the payment by the latter of the tax payable under this Act.

Taxes a first
charge on land.

26. (1) All taxes payable under this Act shall be a charge on the land in respect of which they are due and on buildings standing thereon and the charge shall take priority over every other charge or debt whatsoever.

(2) Any person having such charge or debt by specialty or otherwise may pay the taxes to which the land subject to the charge or debt is liable and add the moneys so paid to the debt or other sum charged as aforesaid and thereupon the increased charge or debt shall bear the same interest and may be enforced and recovered in the same manner as the original charge or debt.

Readjustment of
the tax where
returns subse-
quently
discovered
incorrect.

27. (1) If at any time within five years after payment has been made of any tax under this Act it is proved by survey or in any legal proceedings that the return on which the tax was assessed was incorrect, and that the amount of the tax paid in accordance therewith was in excess of or less than the amount which ought to have been paid, then, notwithstanding that the return was *bona fide* made and was approved under the foregoing provisions of this Act, the Commissioner of Lands and Surveys shall-

- (a) apply any sum in excess of the amount of tax which ought to have been paid in the payment in whole or in part of any other tax due on the land to which the said return related and repay the owner any surplus of the excess which remains after such application; or
- (b) repay to the owner the whole sum in excess of the amount of tax which ought to have been paid, if no tax payable under this Act is then due on the land to which the said return related; or
- (c) receive from the owner of the land to which the said return related any sum of money short paid by him

in any case where the amount of tax paid was less than the amount which ought to have been paid on the said land.

(2) Any amount of tax short paid shall be recoverable from the owner in the same manner as the tax could have been originally recovered.

28. Where any cultivated crops or any dwelling houses or other buildings have been destroyed, or any grievous damage thereto has been sustained through an act of God, invasion, civil commotion, fire or other overwhelming force, the Minister may remit the whole or part of the tax as he thinks fit.

Power to remit tax.

29. The Minister may, with the consent of the National Assembly, if he thinks fit in the interest of the development of Belize, exempt either wholly or in part any land from the tax under this Act for a term of years on such conditions as to him seem just and proper.

Power to exempt from taxation.

30. (1) Whenever it is brought to the notice of the Commissioner of Lands and Surveys that any owner of land is in indigent circumstances and unable to pay the tax or any part thereof, the Commissioner of Lands and Surveys shall submit to the Minister a statement of the case in which he shall give the name of the owner of the land, the amount due from him for tax, a description of the land and any evidence of the poverty of the owner or his inability to pay the whole or part of the tax.

Remission of tax on grounds of indigence.

(2) The Commissioner of Lands and Surveys shall submit such statement before any steps are taken to enforce payment of the tax and may make, or cause to be made, enquiries from the owner or any other person respecting the circumstances of the owner and may take statements in writing in reference thereto.

(3) The Minister may institute such further enquiry as he considers necessary and remit the whole or part of the tax due or allow time for the payment or may make such other order as he thinks fit.

Valuation roll to be prepared from returns and made public.

31. (1) The Chief Valuer shall-

(a) carefully preserve all returns duly made to him or any amended and approved returns; and

(b) compile and prepare from the said returns, as well as from any returns filed by himself, as many valuation rolls as may be required.

Valuation roll to be public.
Provision for revision of certain entries.

(2) Valuation rolls shall be open to public inspection at all reasonable times and any owner of land may object if he is not satisfied with the entries made therein except with entries regarding unimproved value or tax payable and require the Commissioner of Lands and Surveys to consider the matter and the Commissioner of Lands and Surveys shall make such inquiries and amend the valuation roll if he considers fit.

Forms.

32. (1) Blank forms of the returns required to be made for the purposes of this Act shall be supplied free of charge to owners of land on application to the Commissioner of Lands and Surveys.

(2) The Commissioner of Lands and Surveys or any officer delegated by him shall in the case of illiterate persons afford them all possible assistance in completing the necessary forms but they shall not incur any legal liability by reason of any informality, misstatement or mistake in such forms.

Notice of assessment and power to impose tax.

33. The Commissioner of Lands and Surveys shall levy the tax in respect of-

(a) lands for which no returns are received;

(b) lands for which the returns received have been accepted;

(c) lands assessed under section 7, 16 (1), 16 (2) or 19 of this Act:

Provided, however, that the fixation of tax under this subsection shall be altered retrospectively as a result of an order arising from an objection made in accordance with the provisions of this Act. The Commissioner of Lands and Surveys shall give notice in writing of the assessment in the form contained in the Second Schedule to the owner or person in possession of the land assessed.

Second Schedule.

34. (1) The tax imposed by this Act shall be recoverable on summary procedure before a magistrate upon a complaint by the Commissioner of Lands and Surveys or some person authorised by him.

Mode of
recovering tax.

(2) Proceedings for the recovery of the tax may be commenced at any time before the expiration of five years from the day on which it becomes payable and all taxes due from the same person may be recovered on a single complaint.

35. Whenever the owner of the land subject to the tax cannot be found or it cannot be ascertained what is the name of the owner or whether there is any owner or whenever the owner is believed to be evading personal service, the summons for the purposes of proceedings under the last preceding section may be served-

Service of
summons.

(1) by leaving the same at the last known or most usual place of abode of the owner with some adult inmate and explaining the purpose thereof to such inmate, or by leaving the same affixed to the door or to any tree on the land; or if there is no building or tree on the land then no liability will attach to the driving or placing of a post on the land for this purpose; or

(2) by publishing the summons three times in the *Gazette*.

36. In any information or complaint laid, summons or warrant issued or order made under the provisions of section 35 of this Act, it shall not be necessary to specify the name of the owner of the land in respect of which the tax is due

Name of owner.

and unpaid, if after reasonable inquiry it cannot be ascertained what is the name of the owner or whether there is any owner of the land, but instead of the name of the owner the words “the owner of” followed by a reasonable description of the land may be specified.

Ex parte hearing.

37. At the time and place appointed in and by the summons for any hearing of the information therein specified, any person having or claiming any estate or interest in the land may appear in the same manner as if the summons had been directed to him by name but if no such person nor the owner of the land appears then upon proof that the summons had been served in accordance with the provisions of this Act relating to service of summons, the information specified in the summons may be heard and adjudicated upon *ex parte*.

Sale to recover
unpaid taxes.

38. (1) If in any legal proceedings taken under the provisions of this Act it is found that the tax specified in the information has not been paid the owner of the land shall be adjudged to pay the tax so found together with the costs of the proceedings.

(2) In order to raise the sum of money adjudged to be paid by the owner of the land, the magistrate shall, at the request of the Commissioner of Lands and Surveys, by himself or some other person authorised by him, sell the whole or part thereof which in the opinion of the Commissioner of Lands and Surveys shall be sufficient to realise the required amount.

All sales to be by
public auction
fixing reserve price.

(3) All sales under this section shall be by public auction at such time and in such manner as the magistrate may think fit and a reserve price shall be fixed consisting of the entire amount of taxes due on the land under this Act or any other enactments at the time of sale in respect of the land to be sold and not merely the amount recoverable on summary procedure and the costs and expenses of all proceedings attending the recovery thereof including those of the sale, and the cost estimated by the Commissioner of Lands and Surveys of any survey work that may be necessary for the proper transfer of such land to the purchaser. The highest bidder shall be declared the purchaser, if his bid is equal to or in excess of the reserve price.

(4) On payment by the purchaser of his purchase money, the magistrate in charge of the sale shall execute a conveyance of the land sold and disposed of to the purchaser in the form set out in the Third Schedule to this Act and such conveyance when signed and recorded in the manner provided by law shall, provided the provisions of this Act necessary to authorise such sale have been duly complied with, operate to confer on the purchaser an indefeasible title on such land free from encumbrances, fraud excepted:

Form of conveyance on sale:
Third Schedule.

Provided that where the land sold is registered in the General Registry, the magistrate shall execute a memorandum which shall be received by the Registrar as authority, notwithstanding anything to the contrary in the General Registry Act, to cancel the registered proprietor's Certificate of Title and to issue a transfer Certificate of Title in respect of the land described in the memorandum in favour of the person named therein as registered proprietor of the same in fee simple absolute and where the land so transferred comprises a part only of the land described in the Certificate of Title in respect of so much of that land as is not covered by the transfer Certificate of Title issued to the purchaser by the original registered proprietor thereof:

CAP. 327.

And provided further that where the land sold is registered at the Lands Registry, the magistrate shall by memorandum inform the Registrar of Lands of the sale, and this memorandum shall be received by the Registrar of Lands as authority, notwithstanding anything to the contrary in the Registered Land Act, to cancel the name of the registered proprietor and to enter the name of the new purchaser of the land as registered proprietor of the same in fee simple absolute.

CAP. 194.

(5) Where any land is to be sold by auction to raise the sum of money adjudged to be paid by the owner of the land, the owner of the land may, at any time being not less than twenty-four hours before the time fixed for the holding of the said auction, pay the tax due from him and a further sum by way of penalty to cover the costs incurred in all proceedings taken up to that moment under the provisions of this Act.

(6) The magistrate shall, upon payment by the owner of the tax and the penalty specified in subsection (5) above, cancel any public auction commenced under this section and such cancellation shall not render the magistrate or any person acting under such an order of cancellation liable to an action in damages therefor.

(7) Any person may bid for and purchase any land sold under the provisions of subsection (3) of this section.

CAP. 179.

Where an alien purchases land sold under the provisions of this section he shall be granted a licence under the Aliens Landholding Act subject to such conditions as to development as the Minister may think fit.

Where portion of land put up for sale and no bid equal to reserve price.

(8) In the event of a part of the land, in respect of which the tax or portion thereof is payable but is unpaid, being offered for sale and there being no bid for the same equal to or in excess of the reserve price, the magistrate in charge of the sale shall put up for sale in the manner provided a larger part or the whole of such land as he may in his discretion think necessary to realise the required amount.

(9) In the event of the whole of such land being offered for sale and there being no bid for the same equal to or in excess of the reserve price, the land shall again be put up for sale. Notice of such intending sale shall be published in the *Gazette* and the sale shall take place after an interval of not less than two weeks from the publication of the notice.

(10) If at the second attempted sale there is no bid equal to or in excess of the reserve price then such lands shall vest in Her Majesty the Queen, Her heirs and successors for the use of the Government of Belize.

(11) The magistrate shall issue a warrant containing a written statement of the particulars of such land, the name, so far as it is known to him, of the owner and the date or dates of the abortive sale or sales and shall cause the same to be recorded in the General Registry in the manner provided by law,

and on being so recorded such warrant shall, provided the provisions of this Act necessary to authorise such sales shall have been duly complied with, constitute an indefeasible title in Her Majesty, Her heirs and successors, free from all encumbrances, fraud excepted:

Provided that where the land to be sold is land registered at the General Registry, the magistrate may execute a memorandum which shall be received by the Registrar General as authority notwithstanding anything to the contrary in the General Registry Act to cancel the registered proprietor's Certificate of Title in respect of the land described in the memorandum in favour of Her Majesty, Her heirs and successors as registered proprietor of the same in fee simple absolute: CAP. 327.

And also provided that where the land sold is registered under the Registered Land Act the magistrate may by memorandum inform the Registrar of Lands of the abortive sale or sales and this memorandum shall be received by the Registrar of Lands as authority, notwithstanding anything to the contrary in the Registered Land Act, to cancel the name of the registered proprietor in respect of the land described in the memorandum and to enter Her Majesty, Her heirs and successors as registered proprietors of the same in fee simple absolute. CAP. 194.

(12) Notwithstanding anything contained in the General Registry Act, it shall be lawful for the Registrar General to receive without proof of execution and to record any documents purporting to be signed by a magistrate under this section. CAP. 194.

(13) When the proceeds from any sales shall exceed the amount of the entire taxes due as aforesaid and the cost and expenses of all proceedings attending the recovery thereof, including those of the sale and of survey, the surplus shall be paid to such person as shall prove himself entitled thereto to the satisfaction of the Accountant General. In cases, however, of adverse claims, disability, trusts, settlements or any uncertainty such surplus may be paid into the Supreme Court to abide any order or direction of such Court: CAP. 327.

Provided that after the expiration of ten years to be computed from the day of the sale, such surplus if unpaid shall be appropriated to the Consolidated Revenue Fund.

Conveyance of
land in payment
of taxes.

39. (1) It shall be lawful for the owner of any land to convey to Her Majesty the Queen, Her heirs and successors for the use of the Government of Belize, and for the Minister in his discretion to accept from the owner, any such land, in payment of any taxes due and payable by such owner under this Act at a value to be agreed upon between such owner and the Commissioner of Lands and Surveys.

(2) If such owner and the Commissioner of Lands and Surveys cannot agree upon the value of the land, the matter shall be determined by a Judge in Chambers in accordance with the provisions of section 11 of this Act as if the inability to agree on the value was the service of a notice of assessment. In determining the matter the Judge in Chambers shall have regard to the valuation roll affecting the land concerned:

Provided that the owner shall before any application for the sale of the land shall have been made under the provisions of section 38 of this Act by writing under his hand addressed to the Commissioner of Lands and Surveys state what land it is proposed to convey and the area thereof and on demand shall satisfy the Minister of his title to the land.

Serving notice.

40. Every notice required by this Act to be served on any person may be given to him personally or left at his last known place of abode or business or served on him by publication of such notice once in the *Gazette*.

Power of Supreme
Court

41. Nothing in this Act contained shall prejudice the right of the Crown, in respect of lands situate outside a town, to proceed in the Supreme Court for the recovery of any tax or penalty or to enforce any charge imposed by this Act.

42. (1) All taxes payable under this Act shall be credited to the Consolidated Revenue Fund. Moneys credited to Consolidated Revenue Fund.
- (2) All fines recovered under this Act shall follow the disposition of the taxes in respect of which the same are imposed.
43. (1) The Minister may from time to time make such regulations as may be necessary to carry out the purpose of this Act. Regulations.
- (2) Any regulations made by the Minister under the provisions of subsection (1) shall be subject to negative resolution by the National Assembly.
44. Where a change of ownership of land occurs subsequent to the giving of notice of the assessment the new owner may, within three months of acquiring such ownership, object in writing, if he is not satisfied that the valuation made by the Chief Valuer represents the unimproved value. The objection so submitted shall contain all particulars as are required in subsection (1) of section 11 of this Act. The procedures followed in the hearing of such objection shall be the same as in that subsection described and the payment shall be in accordance with subsection (2) of section 11 of this Act. Objection when ownership changes subsequent to giving notice.
45. The Chief Valuer may, in order to obtain information required for the purposes of this Act, by notice in writing, require any person, whether the person is in possession of land or not, to attend and give evidence before him, concerning any land, and to produce all books, documents and other papers whatsoever in his custody or under his control relating thereto. Power to obtain evidence.
46. Any person who fails to furnish any returns, notices or information or comply with any requirements of the Chief Valuer or Commissioner of Lands and Surveys, as and when required by the Chief Valuer or Commissioner of Lands and Surveys, shall be guilty of an offence and on summary conviction thereof in a summary jurisdiction court shall be liable to a fine not exceeding one thousand dollars. Penalty.

Repeal of Land
Tax Ordinance,
Ch. 44, R.L., 1958,
and Land Tax
(Rural Land
Utilization)
Ordinance, CAP.
48.

47. The former Land Tax Ordinance and amendments thereto and the Land Tax (Rural Land Utilization) Ordinance and amendments thereto are repealed with effect from the day this Act comes into operation.

FIRST SCHEDULE

[Sections 5 and 13, 18]

A return of taxable land belonging to..... situate at
 Submitted on the day of 20

Owner's name and name of property	Name of occupier	Situation of property	Title under which property is held	Total No. of acres	No. of acres developed (type) of development	No. of acres undeveloped	Owner's assessment of market value (value of improvements and value of land)

I,, do solemnly and sincerely declare that the above return is to the best of my knowledge and belief in all respects a true and just return of all land in my possession or under my charge, in this country on the day of, 20.....

Subscribed this day of, 20.....

SECOND SCHEDULE

[Section 33]

Notice of assessment under Land Tax Act, 1982, of property situate other than in a town for the year 20.....

Owner's name and name of property	Occupier's Name	Situation of property	Title under which property is held	Classification	No. of Acres	Assessed unimproved value	Rate of Tax	Assessment ----- \$ c	
				Total	-----	-----	-----	-----	-----

Take notice that you are hereby assessed according to the above particulars in the sum of \$ and you are hereby required to pay on or before the 1st day of April, 20....., the said sum to the Commissioner of Lands and Surveys.

Dated this day of 20.....

Commissioner of Lands and Surveys

NOTE: (1) Payment must be made either in BZE currency or by a cheque on a local bank in BZE currency or by a mail transfer through a local bank in BZE currency or by a Banker's Draft on Belize or by Money Order or Postal Order.

(2) Please note that objections made under section 11(1) of the Land Tax Act should reach the Commissioner of Lands and Surveys within three months of the issue of this notice.

THIRD SCHEDULE

[Section 38]

BELIZE:

THIS INDENTURE MADE this day of 20
BETWEEN (the Magistrate of the Judicial District) (hereinafter
called the grantor) of the one part and C.D. of (hereinafter
called the grantee) of the other part. WITNESSETH that in consideration
of the sum of paid by the grantee to the grantor, the
receipt whereof is hereby acknowledged, the grantor doth, in pursuance of the
provisions of the Land Tax Act, but not further or otherwise, grant and convey
to the grantee, his heirs and assigns ALL THAT (describe premises conveyed
either by words or by reference to a plan or diagram thereto annexed).

IN WITNESS, etc.

SIGNED

Magistrate,
Judicial District

WITNESS
