

CHAPTER 58
LAND TAX (APPEAL) RULES
ARRANGEMENT OF RULES

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SCHEDULE

CHAPTER 58

LAND TAX (APPEAL) RULES

(Section 11)

1. These Rules may be cited as the Land Tax (Appeal) Rules.
2. In these Rules
“Judge” means a Judge of the Supreme Court sitting in Chambers as provided under section 11 of the Act;
“Registrar” means the Registrar of the Supreme Court.
3. A form referred to by number means the form so numbered in the Schedule to these Rules.
4. The notice of appeal required by section 11 of the Land Tax Act shall be in Form 1 in the Schedule hereto.
5. Every notice of appeal should be signed by the applicant or by his attorney-at-law on his behalf.
6. (1) Upon the receipt of such notice the Registrar shall fix a day for hearing of such appeal and shall give to the Commissioner of Lands and Surveys or to the Local Authority, as the case may be, and to the appellant at least fifteen days’ notice in writing, in Form 2 in the Schedule hereto, of the time and place of such hearing.
Provided that at any time before the expiration of the last mentioned period of fifteen days the Commissioner of Lands and Surveys or the Local Authority, as the case may be, may serve a notice on the appellant and also on the Registrar accepting the assessment contained in the appellant’s notice of appeal whereupon the proceedings shall *ipso facto* determine.
(2) The notice required by this Rule to be given to the appellant shall be given to him personally or left at his last known place of abode or business.

7. All appeals with the judgment of the Judge shall be entered by the Registrar in a book which he shall keep for that purpose.
8. The procedure to be observed at the hearing of appeals under the Land Tax Act shall be the same as provided for on the trial of an action under the Supreme Court Rules.
9. The Judge shall, on hearing of appeals under the Land Tax Act, have the same powers of amendment and adjournment as is conferred upon him by the Supreme Court Rules.
10. Either party to an appeal under the Land Tax Act may obtain from the Registrar summonses for witnesses. A summons to witness shall be in Form 3 in the Schedule hereto.

SCHEDULE

Form 1

LAND TAX ACT

Notice of Appeal from an assessment of (1)

In the (2)

Between (3)

..... and

To (4)

TAKE NOTICE that I (5) of

appeal against the Land Tax Assessment of \$made by (6)

..... in respect of the land (7)

as set forth in (8) notice of assessment under the Land Tax Act dated the

..... day of 2and given to me on theday

of 2

That I consider \$to be just and reasonable

assessment in respect of such land and that the following are the grounds of

appeal (9).

A.B., Appellant

or

C.D., Attorney-at-law for the Appellant.

- (1) Insert the words “Commissioner of Lands and Surveys” or name of the local authority, as the case may be.
- (2) Insert the name of District.
- (3) Insert the name of the appellant.
- (4) Insert the words “Commissioner of Lands and Surveys” or name of the local authority, as the case may be.
- (5) Insert the name and address of appellant.
- (6) Insert the words “Commissioner of Lands and Surveys” or name of the local authority, as the case may be.
- (7) Insert description and situation of property.
- (8) Insert the word “his” or “their” as the case may be.
- (9) State grounds in consecutive numbers.

Form 2
LAND TAX ACT

Notice of Registrar appointing date and place for hearing appeal

In the (1)

To the (2)

..... and

To (3) the appellant.

TAKE NOTICE that (4)

having given to the Judge (5) notice in

writing that he appeals against an assessment made by (6)

in respect of land (7) in the (8)

district, I, the undersigned, do hereby appoint theday of

2 at o'clock in the noon for the hearing of such

appeal (9).

.....

Registrar

(1) Insert “the Supreme Court of Belize”.

(2) Insert the words “Commissioner of Lands and Surveys” or the name of the local authority, as the case may be.

(3) Insert the name of the appellant.

(4) Insert the name and address of the appellant.

(5) Insert the name of the Judge.

(6) Insert the words “Commissioner of Lands and Surveys” or the name of the local authority, as the case may be.

(7) Insert description and situation of property.

(8) Insert name of District.

(9) Insert name of where the Supreme Court will sit to hear the matter.

Form 3
LAND TAX ACT

Summons

BELIZE.

In the (1)

..... Appellant

..... vs

..... Respondent.

To of

You are hereby required to attend at o'clock in the noon

..... on the day of 2, at

..... before theas a witness in the above.....

on behalf of the (and you are also required to bring with you

Dated this day of 2

.....

Registrar

CHAPTER 58
RATE OF TAX REGULATIONS
ARRANGEMENT OF REGULATIONS

1. Short title.
 2. Rate of Tax.
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