

## No. 25.—1879.

14th November.

AN ORDINANCE to impose a tax on land and houses.

(L.S.) HENRY T. IRVING.

24th November, 1879.

**B**E it enacted by His Excellency the Governor with the advice and consent of the Legislative Council as follows:—

1. This Ordinance may be cited for all purposes as Short title.  
“The Land-tax Ordinance, 1879.”

2. This Ordinance shall not come into operation until Commence-  
the first day of January, one thousand eight hundred ment.  
and eighty, which day is in this Ordinance referred to  
as the commencement of this Ordinance.

3. In this Ordinance

The term “house” means any dwelling house or shop.

Interpreta-  
tion.

4. There shall be raised, levied, collected and paid Tax to be  
unto Her Majesty, her heirs and successors, for the use raised on all  
of the colony, the following taxes, that is to say: on lands and  
every acre of land an annual tax of one shilling; on houses.  
every house, the rent or annual value of which does not  
exceed five pounds sterling, an annual tax of four  
shillings; and on every house, the rent or annual value  
of which exceeds five pounds, an annual tax at the rate  
of seven pounds ten shillings for every hundred pounds  
of such rent or value.

5. No house or land belonging to Her Majesty the Exception of  
Queen, or occupied for the use of the colony, or for certain  
religious purposes, and no building used or occupied as houses.  
a public or licensed hospital, asylum for the destitute, or  
as an estate’s dispensary, shall be liable to the payment  
of tax under this Ordinance.

6. This Ordinance shall not apply to any house or Saving as to  
land within the boroughs of Port of Spain or San houses and  
Fernando as defined by the metes and bounds specified lands within  
in the Ordinance No. 10 of 1853, intituled “An Ordi- the boroughs.  
nance for the Regulation of Municipal Corporations in  
this Island.”

Provisions of  
Public  
Land-Charges  
Ordinance  
made  
applicable.

7. The provisions of the "Public Land-Charges Ordinance, 1879," are hereby declared to be applicable to the taxes imposed by this Ordinance.

Assessment  
Roll to be  
prepared  
annually.

8. The warden of each ward union shall prepare annually an assessment roll of all lands and houses within the ward union liable to the taxes imposed by this Ordinance, showing the extent and local situation of such lands, the number and annual value of such houses, the names of the owners or occupiers of such lands and houses, and the amount of tax payable in respect of such lands and houses respectively.

Assessment to  
be signed by  
warden and  
published.

9. The assessment roll shall be signed by the warden who shall publish the same by affixing it in some public place within the ward union, and cause a notice to be inserted in the *Royal Gazette* specifying the time when and the place at which it was so published.

Lands and  
houses  
omitted from  
Assessment  
Roll not  
relieved of  
their liability  
to pay tax.

10. Lands or houses liable to the said taxes omitted from the assessment roll shall not by such omission be relieved of their liability. Such lands or houses may be at any time added to the assessment roll, and shall thereupon become liable for payment of the taxes for the year within which such addition is made: Provided that notice in writing shall be given by the warden to the owner or occupier of such omitted lands or houses of the amount of tax assessed thereon. The tax so assessed shall become due and payable on the expiration of thirty days from the date of such notice.

Appeals  
against any  
assessment to  
be made to  
warden.

11. It shall be lawful for any owner or occupier of any lands or houses assessed under this Ordinance, who objects to such assessment on the ground of unfairness or incorrectness, to appeal against such assessment to the warden of the ward union in which such lands or houses are situated.

Such appeal must be in writing, and must be lodged with the warden, if the lands or houses are entered in the assessment roll, within thirty days after the publication thereof, and if such lands or houses are not entered in the assessment roll, within thirty days after notice of the addition to the assessment roll of such lands or houses.

12. The warden on hearing the parties interested in the matter of such objection shall have power to determine the same, and to alter and amend such assessment in any particular objected to, and the decision of the warden shall be binding and conclusive on all parties, unless some party objecting to such decision, within five days next after the same has been made, causes notice in writing to be given to the Stipendiary Justice of the Peace of the district and to the warden of his intention of appealing against such decision; and the Stipendiary Justice of the Peace shall hear and finally determine such appeal, and may according to his discretion award such costs to any party as he thinks proper, and his determination shall be binding and conclusive on all parties, and the payment of such costs may be enforced by distress and sale pursuant to a warrant under the hand of any Stipendiary Justice of the Peace.

Stipendiary  
Justices to  
decide appeals  
from warden's  
decision.

13. For the purposes of the aforesaid assessment no fractional part of an acre shall be assessed as less than an acre.

Assessment  
of fractional  
parts of an  
acre.

14. For the purposes of the aforesaid assessment, barracks occupied by Indian immigrants or other agricultural labourers shall be assessed at the rate of four shillings for each separate apartment in such barracks.

Assessment  
of labourers'  
barracks.

15. Every person having the possession in his or her own right or in that of his wife, or as attorney or agent or guardian or committee of any other person, of any land or house within any ward, shall, on or before the thirty-first day of January in each year, send in to the warden of the ward within which such land or house is situated a return in writing according to such form as may from time to time be prescribed by the Governor, specifying such land or house, the local situation and annual value of such house, and the quantity, extent and cultivation of such land, and the title by which he holds such land or house.

Returns by  
persons in  
possession.

16. Every person who at any time after the commencement of this Ordinance comes into possession in his own right or in that of his wife, or as attorney, or agent, or guardian, or committee, of any other person, of any land or house within any such ward by grant

Return by  
persons in  
coming into  
possession.

from the Crown, purchase, inheritance, devise, marriage, lease or agreement for lease, or otherwise, shall within one month next after he comes into possession send in to the warden of the ward within which such land or house is situate, a return according to such form as may from time to time be prescribed by the Governor, specifying such land or house, the local situation and annual value of such house, and the quantity, extent and cultivation of such land, and the title under which such possession has been acquired.

Penalty on  
default of  
making true  
returns.

17. If any person having the possession or coming into the possession in his own right or in that of his wife, or as attorney or agent, or guardian, or committee of any other person, of any land or house within any ward fails or neglects to make any such return as hereinbefore required and in such form as may from time to time be prescribed by the Governor, or makes any such return which is wilfully untrue in any particular, every such person shall be guilty of an offence punishable on summary conviction, and shall forfeit and pay for every such offence such sum not exceeding ten pounds as to the convicting Justice shall seem fit, to be recovered on the complaint of the warden of the ward.

Return of  
produce, &c.,  
to be made  
annually.

18. Every person having the possession of any land within any ward shall on or before the thirty-first day of January in each year make to the warden of such ward a return, according to such form as may from time to time be prescribed by the Governor, specifying the number of cattle, sheep, horses, mules and asses on such land at the date of such return, and the nature and quantity of the produce grown or produced from or manufactured upon such land during the twelve months ending on the thirty-first day of December then next preceding.

Liability to  
tax.

19. Subject to the provisions of this Ordinance, the tax payable under this Ordinance in respect of any land or house shall be borne by the owner or person in possession of the same as or in right of the owner, and shall constitute a debt due from such owner or person to Her Majesty, her heirs and successors, and shall be the first charge on such land or house after prior debts due to Her Majesty, her heirs and successors, but the amount

of such tax may be recovered by distress and sale or otherwise from and paid by the tenant or occupier of any such land or house; and such tenant or occupier may deduct the amount so recovered from or paid by him from the rent payable by him for such land or house: Provided that nothing in this Ordinance shall be construed to alter, change, determine or make void any contract, covenant or agreement whatsoever between landlord and tenant or any other persons touching the payment of any such tax.

20. The enactments specified in the schedule to this Ordinance are hereby repealed: Provided that any arrear of rate or tax due and payable under the said enactments or any of them on the commencement of this Ordinance shall be recoverable in accordance with the provisions of the "Public Land-Charges Ordinance, 1879," in the same manner as if the amount of such arrear increased at the rate of twenty pounds per centum were due and payable on the day of such commencement.

Repeal of  
enactments in  
Schedule.

Passed in Council this fourteenth day of November, in the year of our Lord one thousand eight hundred and seventy-nine.

G. F. BUSHE,

*Acting Clerk of the Council.*

No. of Ordinance.	Title.	Extent of Repeal.
13 of 1852 ...	For amending and consolidating the law with regard to the appointment of wardens, and the powers and duties of such wardens.	Sections thirteen, fourteen, fifteen and sixteen;
14 of 1854 ...	To make certain amendments and alterations in an Ordinance entitled "An Ordinance for amending and consolidating the law with regard to wardens, and the powers and duties of such wardens."	and sections twenty-three to forty-nine, both inclusive. The whole, except sections one and two.