

TRINIDAD AND TOBAGO.

*Port-of-Spain House Tax.*

*C. R. G. 1905*  
*3*

No. 21—1904.

*7th November.*

AN ORDINANCE to declare the meaning of Sections 6 and 7 of the Port-of-Spain House Tax Ordinance No. 12 of 1899 so far as regards the method of ascertaining and fixing the annual rateable value of every house and parcel of land on which the house rate is to be levied thereunder.

[L.S.]

H. M. JACKSON,

GOVERNOR,

*17th November, 1904.*

WHEREAS doubts have arisen with respect to the method of ascertaining and fixing the annual rateable value of houses and lands under the Port-of-Spain House Tax Ordinance No. 12 of 1899, and it is expedient that such doubts should be removed:

Be it enacted by the Governor of Trinidad and Tobago with the advice and consent of the Legislative Council thereof as follows:—

1. This Ordinance may be cited as the Port-of-Spain Short title. House Tax (Explanatory) Ordinance, 1904.

This Ordinance shall be read and construed as one with the Port-of-Spain House Tax Ordinance, No. 12 of 1899.

The last mentioned Ordinance and this Ordinance may be cited together as the Port-of-Spain House Tax Ordinances 1899 and 1904.

Meaning of  
"Annual rate-  
able value."

2. It is hereby declared that the expression "annual rateable value" in the Port-of-Spain House Tax Ordinance, No. 12 of 1899, means the gross annual rental value, subject only to such deductions and allowances as may appear to the Assessor to be just and reasonable, provided that the annual rental value so fixed by the Assessor be subject to appeal under the provisions of the Principal Ordinance.

Mode of ascer-  
taining and  
fixing the  
annual rate-  
able value.

3. For the purpose of ascertaining and fixing the annual rateable value of every house or parcel of land under the last named Ordinance, the Assessor shall whether such house or parcel of land be actually rented or not, or be occupied by the owner or any other person, consider in every case what amount of annual rental a tenant may reasonably be expected to pay for such house or parcel of land.

Where tenant  
pays rates and  
taxes.

4. Where any house or parcel of land to be rated under the Port-of-Spain House Tax Ordinance 1899, is leased or rented to a tenant who pays or is under an obligation to pay any rates or taxes in respect of such house or parcel of land, the annual rateable value of such house or parcel of land shall consist of the annual rental together with the rates and taxes so paid or payable by such tenant, subject only to such deductions and allowances as are provided by Section 2 hereof.

Declaration by  
owner or  
occupier.

5. It shall be lawful for the Assessor to require any person who may be the Owner or Occupier of, or in receipt of the rent of any house or lands actually rented or hired out, and also any person renting or hiring any such house or land or any part thereof, or the attorney or agent of any such person, to make a declaration in writing before him of the amount of the annual rental paid or payable for the same, which declaration may be in the form following, that is to say,

Form of  
declaration.

"I, A. B. of \_\_\_\_\_ do hereby declare that the rent payable by (or to) me in respect of the house or land (or of the upper or lower part of the house or of the room or rooms in house) No. \_\_\_\_\_, in \_\_\_\_\_ Street (or square) in the Town of Port-of-Spain rented by me from C. D. (or let by me to E. F.) as the case may be is at the rate of \_\_\_\_\_ per month (or quarter or year) (and if the declaration is made by the

Owner he must say) and that the names of my tenants (or other occupiers of the house or land) are \_\_\_\_\_ and that I receive from \_\_\_\_\_ (respective names of tenants) \$ \_\_\_\_\_ per month (or per quarter or per annum.”)

Any such person who shall refuse or neglect to make such declaration or who shall make any false or untrue declaration, shall be liable to a penalty not exceeding Twenty Pounds Sterling to be recovered in a summary manner on the complaint of the Assessor for the use of the Town upon conviction before the Stipendiary Justice of the Peace of the Town of Port-of-Spain.

Penalty for refusing to make declaration, or for making false declaration.

Passed in Council this Seventh day of November, in the year of Our Lord one thousand nine hundred and four.

HARRY L. KNAGGS,  
*Acting Clerk of the Council.*