

VALUATION OF LAND ACT

CHAPTER 58:03

Act

18 of 1969

Amended by

*24 of 1981

*21 of 1990

*17 of 2009

5 of 2018

21 of 2022

5 of 2023

(*See Notes on page 2)

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Note on Amendment

Section 14(1) of this Act has been amended by Act No. 24 of 1981. However, Act No. 24 of 1981 had not up to the date of the revision of this Act been brought into operation.

Note on Act No. 21 of 1990

See section 76 of Act No. 21 of 1990 with reference to Part I of that Act which provides as follows:

“Assessor” refers to any person appointed as such pursuant to section 79 or to the Commissioner of Valuations under the Valuation of Land Act.

Note on Act No. 17 of 2009

See section 18 of Act No. 17 of 2009 for validation of all acts done by the Commissioner of Valuations prior to 1st January 2010.

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VALUATION OF LAND ACT

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CHAPTER 58:03

VALUATION OF LAND ACT

An Act to make provision for the valuation of land for taxation, rating and other purposes and for matters connected therewith and incidental thereto. 18 of 1969.

[1ST JULY 1970]

Commencement.
GN 91/1970.

1. This Act may be cited as the Valuation of Land Act.

Short title.

PRELIMINARY

2. (1) In this Act—

Interpretation.
[21 of 1990
17 of 2009
5 of 2018
5 of 2023].

“agricultural land” means land used for, or vacant arable land where the sole use may be for, the following purposes:

- (a) the cultivation of crops or the rearing of livestock;
- (b) the cultivation and processing of food or food products or the rearing of livestock; or
- (c) horticultural use,

but does not include land used for—

- (d) ornamental or recreational purposes or as accommodation lands for non-agricultural purposes; or
- (e) kitchen gardens;

“annual rental value” means an estimate of the annual rent which particular land is likely to attract having regard to the purpose for which the land is actually used, occupied or tenanted, or where it is not actually used, occupied or tenanted, having regard to the purpose for which it is reasonably suitable;

“appeal” means an appeal to—

- (a) the Valuation Tribunal from a decision of the Commissioner upon an objection to a valuation; or
- (b) the High Court from a decision of the Valuation Tribunal;

“capital value” means the sum which the fee simple might be expected to realise if offered for sale on such reasonable terms and conditions as a *bona fide* seller would require;

“commercial land” means land used for commercial purposes, whether wholesale, retail or service, carrying on a trade, business or profession, and includes land used or occupied by a non-profit organisation which would, if the land were so used or occupied by a trade or business, be treated as commercial land, but does not include agricultural land;

“Commissioner” means the Commissioner of Valuations under this Act;

“fee simple” means, in relation to the value of land, the estate in fee simple in possession in land free from any lesser estates or interests or any encumbrance or any rights or immunities conferred upon a tenant under the Rent Restriction Act and free also from any restrictive covenants and conditions except those running with the land or created by law;

“improved land” means land on which improvements have been effected;

“improved value”, in relation to improved land, means subject to subsection (2) the capital sum which the fee simple might be expected to realise if offered for sale on such terms and conditions as a *bona fide* seller would require;

“improvements”, in relation to land, means subject to section 12, those physical additions and alterations thereto and all works for the benefit of the land made or done by the owner or any of his predecessors in title or by a person in possession which have the effect of increasing its value;

“industrial land” means—

(a) land used for; or

(b) vacant lands where the sole use may be for,

the purpose of manufacturing, processing, marine terminal and transportation areas and facilities, fabrication, assembly, treatment, or distribution of manufactured products or storage of bulk materials;

“land” means —

- (a) all land, messuages, tenements and hereditaments, corporeal and incorporeal of every kind and description or any estate or interest therein, together with all paths, passages, ways, watercourses, liberties and privileges;
- (b) land covered with water; and
- (c) all buildings or any part of any building, and all structures, machinery, plant, pipelines, cables and fixtures erected or placed upon, in, over, under or affixed to land;

“local authority” means the Tobago House of Assembly, and the Water and Sewerage Authority established under the Water and Sewerage Act; Ch. 54:40.

“objection” means a complaint by an owner or a local authority against a valuation made by the Commissioner;

“owner” includes the owner or occupier of any land, or the receiver, attorney, agent, manager, guardian or committee of any such owner or occupier and any other person in charge or having the control or possession of any land in the right of the owner, or having the possession in his or her own right or as guardian of any person of any such land;

“parcel of land” or “parcel” means land which is separately held by an owner or person in possession or land which the Commissioner directs should be valued as a separate parcel of land;

“person in possession”, in relation to land, means the occupier and includes the owner and any person having the management of, or the collection or the receipt of the rents, issues and profits of the land;

“Regulations” means Regulations made under section 34;

“residential land” means —

- (a) vacant or unoccupied lands with or without a building which is intended to be used or is capable of being used by reason of its location for residential purposes;

(b) land that has affixed to it, a building or other dwelling which has the physical characteristics that enable it to be occupied or capable of occupation as a residence or for residential occupation and is used and occupied on a permanent basis as a single dwelling accommodation and includes complementary outbuildings; and

(c) boat houses;

“return” includes all returns, notices, declarations, statements and information prescribed or required by the Commissioner to be furnished;

“site value” means, subject to subsection (3), the capital sum which the fee simple might be expected to realise if offered for sale on such reasonable terms and conditions as a *bona fide* seller would require;

“sub-division” means the division of lands into parts whether the division is—

(a) by sale, conveyance, transfer or partition;

(b) by any agreement, dealing or instrument *inter vivos* (other than a lease for any term not exceeding five years without right of renewal), rendering different parts thereof immediately available for separate disposition or separate occupation;

“Valuation Tribunal” means the tribunal established under Part IIIA;

“value of improvements”, in relation to land, means subject to subsection (4), the added value which improvements give to the land.

(2) The improved value shall in no case be less than the capital sums which might be expected to be expended in—

(a) purchasing the fee simple of the land on such reasonable terms and conditions as a *bona fide* seller would require assuming that there were no improvements on such land;

- (b) in erecting on such land improvements of a nature and efficiency equivalent to the existing improvements thereon, provision being made for a reduction in such capital sum for any decrease in value which may have been caused by reason of depreciation or obsolescence.
- (3) In ascertaining site value—
 - (a) in relation to improved land, such site value shall be determined on the assumption that no improvements exist on the land, so however that such site value shall in no case be less than the sum that would be obtained by deducting the value of improvements from the improved value;
 - (b) the value of a licence or other right or privilege held or exercised in connection with the land shall be deemed to be part of the site value.
- (4) The value of improvements shall in no case exceed by more than ten per cent the amount that should reasonably be expended in effecting improvements of a nature and efficiency equivalent to the existing improvements.
- (5) Where—
 - (a) a building occupies separately from other buildings, a location on a single parcel of land, the building shall for the purposes of liability to tax under this Act, be deemed to be land;
 - (b) a single dwelling accommodation is part of a multi-dwelling building, each single dwelling accommodation shall, for the purposes of liability to tax under this Act, be deemed to be land; or
 - (c) a single commercial accommodation is part of a multi-owner building each single commercial accommodation shall, for the purposes of liability to tax under this Act, be deemed to be land.

Appointment of
Commissioner.

3. There shall be appointed a Commissioner of Valuations who shall be charged with the general administration of this Act.

PART I

VALUATIONS

4. (*Repealed by Act No. 17 of 2009*).

Commissioner
to make
valuation.
[17 of 2009
5 of 2018].

5. (1) The Commissioner shall, where necessary or as required make a valuation of the—

- (a) site value and improved values;
- (b) annual rental value; and
- (c) where necessary, the capital value,

of every parcel of land or any part thereof.

Schedule I.

(2) For the purpose of the computation of the annual rental value of vacant land or any part thereof under this Act, the Commissioner shall apply the percentages or any combination thereof set out in Part A of Schedule I.

(3) For the purpose of the computation of the annual rental value of plant and machinery on land, which is not contained in any building, the Commissioner shall apply the percentage set out in Part B of the Schedule.

Returns by
owners.
[17 of 2009
5 of 2018].
Schedule II.

6. (1) Every owner of land in Trinidad and Tobago shall, by 1st April 2010, make with the Commissioner, a return of the land in the form set out in Schedule II.

(2) Where the owner of land fails to file a return by 1st April 2010, the Commissioner shall by Notice inform the owner that he is required to file a return, failing which he may be liable to conviction under this section.

(3) A Notice under subsection (2) shall be sent by registered post.

(4) A person who willfully—

- (a) fails to make a return within the prescribed time under subsection (1); or
- (b) makes a return which is defective or incomplete or which is to his knowledge false in any material particular,

commits an offence and is liable on summary conviction to a fine of five thousand dollars.

(5) The Minister may by Order, subject to negative resolution of Parliament, amend Schedule II.

7. Where the owner of land in Trinidad and Tobago makes a return of land under section 6 or 29 and the Commissioner is of the opinion on the basis of that return that the land carries an annual rental value of less than eighteen thousand dollars, he shall record the annual rental value as eighteen thousand dollars.

Commissioner to record minimal annual rental value on the basis of a return.
[5 of 2018
5 of 2023].

7A. (1) Where the Commissioner is of the view that more than fifty per cent of any of the following categories of land:

Declaration by Minister that valuation roll is in effect.
[5 of 2018
5 of 2023].

- (a) residential land;
- (b) commercial land;
- (c) industrial land; or
- (d) agricultural land,

in Trinidad and Tobago have been valued and that the valuations should take effect, he shall notify the Minister in writing.

(2) Within fourteen days of receipt by the Minister of the advice that the singular or several categories of the land valuations notified under subsection (1) should take effect, the Minister may, by Order, declare that the valuations are in effect.

8. On the date on which the first valuation in respect of any district shall take effect, every valuation in respect of the district appearing on the assessment roll prepared under the Lands and Buildings Taxes Act or contained in the House Rate Book kept under the Port-of-Spain Corporation Ordinance, the San Fernando Corporation Ordinance, the Arima Corporation Ordinance or the Municipal Corporations Act, shall cease to have effect and the provisions of the Lands and Buildings Taxes Act, the Ordinances mentioned herein relating to the valuation of lands or buildings in such district and the Municipal Corporations Act, shall cease to apply.

Effect of valuation.
[17 of 2009].
Ch. 76:04.

Ch. 39. No. 1
(1950 Ed.).
Ch. 39. No. 7
(1950 Ed.).
Ch. 39. No. 11
(1950 Ed.).

Ch. 25:04.

9. (1) A fresh valuation in respect of land shall commence as near as may be to five years from the date of the last valuation of the land as recorded in the Valuation Roll.

Valuations to begin as near as possible every five years.
[17 of 2009
5 of 2018].

(2) The fresh valuation shall take effect on a date fixed by Order of the Minister and as from such date the previous valuation shall cease to be in force.

(3) No alteration shall be made in the valuation of any land during the five-year period as provided in subsection (1), unless—

- (a) such land is subdivided during such period;
- (b) where two or more parcels of unoccupied land adjoining each other are valued as one portion of land and any parcel of such land is sold or occupied during such period;
- (c) public works, or a service or undertaking is provided during such period as a result of which the Commissioner is of the opinion that the value of such land has altered;
- (d) by reason of some adverse natural cause or act of God over which the owner had no control, such land has been permanently damaged and the Commissioner is of the opinion that the value of such land has altered;
- (e) the site value, annual rental value or capital value of such land is altered by the acquisition or loss, during that period, of a licence or other right or privilege the value of which is deemed to form part of the site value, annual rental value or capital value of that land;
- (f) in the opinion of the Commissioner the valuation is affected by error or omission which he considers it necessary to correct;
- (g) in the opinion of the Commissioner circumstances affecting the valuation of the land are such as to render an alteration necessary or desirable for preserving or attaining uniformity in values between that valuation and subsisting valuations of other comparable land; or
- (h) in the opinion of the Commissioner the site value, annual rental value or capital value of the land has been changed because of any alteration in the improvements.

(4) Nothing in this section shall prevent or be deemed to prevent the Commissioner from valuing any land which becomes

taxable or rateable or from deducting from the value of any parcel that portion of the value which may be applicable to any part of that parcel which has ceased to be taxable or rateable.

10. Unless the Commissioner otherwise directs, there shall be included in one valuation adjoining parcels of land that are owned by the same person and are occupied by one and the same person.

Land to be included in one valuation.

11. Unless the Commissioner otherwise directs, and, subject in the case of paragraph (a) to any objection—

Separate valuation.

- (a) parcels of land which adjoin and are owned by the same person shall, notwithstanding anything in section 10, be valued separately, if buildings erected thereon are adapted to separate occupation or, in the opinion of the Commissioner, could respectively be held under separate ownerships;
- (b) parcels of land owned by the same person but separately let to different persons shall be separately valued;
- (c) a parcel of land severed by a public road or by a railway or a river, but in fact occupied and used as one property, shall nevertheless be valued as one parcel.

12. Where for the purpose of making any valuation of land, it is necessary to identify improvements, the following alterations and additions to the land shall not be considered improvements:

Improvements.

- (a) the destruction or removal of timber or other vegetable growth;
- (b) the reclamation of land by dredging, draining or filling;
- (c) the construction of retaining walls or other similar works;
- (d) the excavation, grading or levelling of land,

if since the completion of such alterations and additions, either possession of the land has passed to another or five years have elapsed.

13. (1) Where it appears to the Commissioner that any land has been over or under valued, the Commissioner shall revalue the land.

Revaluation of land at Commissioner's initiative. [17 of 2009 5 of 2018].

(2) The annual rental value or capital value arising from a revaluation under subsection (1), in respect of the current valuation period, shall be—

- (a) the annual rental value for that period; or
- (b) the capital value.

(3) Notice of every valuation of land made under this section shall be given to the owner of such land in a form approved by the Commissioner to be sent on, or delivered to the owner or occupier of the land personally or his agent or attorney or by being sent by post to his last known business or private address.

(4) A notice sent by post shall be deemed to have been served, in the case of a person residing in Trinidad and Tobago, not later than the fifteenth day succeeding the day when posted and, in the case of persons not so resident, not later than the thirtieth day succeeding the day on which the notice would have been received in the ordinary course by post and, in providing such service, it shall be sufficient to prove that the letter containing the notice was properly addressed and posted.

Information to
be furnished.
[21 of 2022].

14. Where the Commissioner requires information from—

- (a) the Board of Inland Revenue;
- (b) the Registrar General;
- (c) the Registrar of the Supreme Court;
- (d) an officer employed in or in connection with a department of Government, other than the department concerned with the administration of the Income Tax Act;
- (e) the Trinidad and Tobago Postal Corporation established under the Trinidad and Tobago Postal Corporation Act;
- (f) the Water and Sewerage Authority established under the Water and Sewerage Act;
- (g) the Trinidad and Tobago Electricity Commission established under the Trinidad and Tobago Electricity Commission Act; or
- (h) an officer employed by or in connection with an entity listed in paragraph (e), (f) or (g),

Ch. 75:01.

Ch. 47:02.

Ch. 54:40.

Ch. 54:70.

such information shall be furnished to the Commissioner in the form approved by him, and within the timeframe prescribed by the Minister, by Order.

15. (1) Subject to subsection (2), the Commissioner, or any officer authorised by the Commissioner in writing for that purpose, shall for the purpose of ascertaining the value of any land have power to enter, at all reasonable hours during the daylight, in or upon any land without being liable to any legal proceedings or molestation whatever on account of the entry.

Access to lands,
buildings and
documents.

(2) Entry into a dwelling house in actual occupation shall be effected only with the consent of the occupier or where written notice was given to the occupier at least forty-eight hours previous to the entry.

(3) Every person in possession of land, upon being requested or after being served with a notice in writing signed by the Commissioner or by an officer authorised by the Commissioner, shall—

- (a) show to the Commissioner or officer authorised all maps, plans, diagrams, documents of title and documents containing information as to the rents, issues and profits of the land in his custody or control;
- (b) permit the Commissioner or officer authorised as aforesaid to make tracings or copies of such maps, plans, diagrams or documents; and
- (c) on the date appointed in the notice being not less than seven days after the service thereof, meet the Commissioner or officer, servant or other person authorised on the land and answer all such questions as may be put to him concerning the land and point out the boundaries of the land.

16. (1) A valuation roll shall be prepared and shall be in such form as may be prescribed, and in it shall be set forth so far as practicable in respect of each valuation the following particulars:

Preparation of
valuation roll.
[17 of 2009
5 of 2018].

- (a) the name and postal address of the owner;
- (b) (*Deleted by Act No. 5 of 2018*);

- (c) the situation, description and measurement or area of the land;
- (d) ***(Deleted by Act No. 5 of 2018);***
- (e) the improved value of the land;
- (f) the annual rental value of the land;
- (g) the capital value of the land;
- (h) the address of the land;
- (i) the reference to the Real Property Register and the Register of Deeds kept by the Registrar General;
- (j) the unique land identification number or other number by which the land is identified;
- (k) where the land is rented, the amount of rent paid on the land and the number of tenants;
- (l) the current value of plant, machinery, pipelines, cables and fixtures erected or placed upon, in, over, under or affixed to land; and
- (m) any other information that the Commissioner may, from time to time, determine as necessary for the administration of this Act.

(2) The valuation roll may be amended if the Commissioner considers it necessary to correct any error or omission or to record new or additional valuations or to comply with any decision taken upon an objection or appeal.

(3) The omission from a valuation roll of any matter required to be included by law shall not render the valuation roll invalid.

PART II

NOTICE OF VALUATIONS, OBJECTIONS AND APPEALS

17. (1) Notice of valuation shall be given to the person in possession of land in the prescribed form and the notice shall also state that the owner may lodge an objection to the valuation.

(2) Such notice may be given at any time after making of the valuation but not, in the case of a first valuation before the Minister has, in accordance with section 7A, fixed the date on or after which that valuation of such land shall take effect.

18. (1) Where a change in ownership of land occurs subsequent to the giving of a notice of valuation in respect of that land, the new owner may, subject to this section and to section 19, lodge an objection against the valuation and, if he is dissatisfied with the decision of the Commissioner upon that objection, appeal against that decision.

Right of new owner to carry on objection or appeal.

(2) An objection or appeal, made or instituted by a former owner prior to the change in ownership, may be carried on by the new owner in his own name, but the new owner is not entitled in that case to make or institute a fresh objection or appeal but may add to or vary the grounds of objection or appeal made or instituted by the former owner.

(3) A new owner of land is not entitled to be given a fresh notice of valuation but shall be deemed to have received the notice of valuation given to the person in possession of the land and to have received it when it was so given.

19. An owner or local authority who is dissatisfied with a valuation may, within thirty days after service of the notice of valuation, file an objection in writing with the Commissioner against the valuation stating the grounds upon which he relies. The objection shall be limited to one or more of the following grounds:

Objection to valuation.
[5 of 2018].

- (a) that the values assessed are too high or too low;
- (b) that lands which should be included in one valuation have been valued separately;
- (c) that lands which should be valued separately have been included in one valuation;
- (d) that the person named in the notice is not the owner of the land;
- (e) that the annual rental value of any land appearing in the Valuation Roll is incorrect or unfair having regard to other annual rental values therein;
- (f) that land should not have been included in the Valuation Roll;
- (g) that land omitted from the Valuation Roll should be included therein;

- (h) that land included in a series or complex of land units as a single land on the Valuation Roll should be listed separately on the Valuation Roll or omitted therefrom;
- (i) that land listed separately in, or omitted from the Valuation Roll should be combined with one or more of a series or complex of land units and listed as one single unit of land; and
- (j) that the Valuation Roll is incorrect in some other material particular.

Consideration of
objection.
[5 of 2018].

20. (1) The Commissioner shall consider the objection and shall either disallow it or allow it either wholly or in part.

(2) Written notice of the Commissioner's decision shall be given to the objector.

(3) Where, upon the expiration of twelve months after the service of the notice of objection under section 19, the Commissioner fails to determine the objection, the person who has disputed his valuation, may appeal to the Valuation Tribunal.

Appeal against
decision of
Commissioner.
[17 of 2009
5 of 2018].

21. (1) An owner or local authority who is dissatisfied with the decision of the Commissioner upon an objection may, within thirty days of the service of notice of that decision in writing, appeal to the Valuation Tribunal for a review of the valuation.

(2) An appeal shall be limited to the grounds stated in the objection but the Valuation Tribunal may permit the grounds of appeal to be amended.

(3) Upon application by an owner or local authority for an extension of time to give Notice of Appeal under subsection (1), the Valuation Tribunal may extend the time prescribed to give notice of appeal on any terms and conditions as it thinks fit.

(4) Upon an appeal under this section, the Valuation Tribunal may confirm or reduce or increase the valuation appealed against and may make such order as it thinks fit with respect to the payment of costs.

Further appeals.
[5 of 2018].

22. (1) If the Commissioner or any person affected by the decision of the Valuation Tribunal is dissatisfied with the decision

of the Valuation Tribunal, the Commissioner or such other person may within thirty days of the date on which the decision is announced appeal to the High Court and the High Court shall have jurisdiction to hear and determine the appeal.

(2) Appeal from a decision of the Valuation Tribunal shall lie to the High Court on questions of law only.

23. The fact that an objection has been made or that an appeal is pending shall not in the meantime interfere with or affect the recovery of tax under any law for the time being imposing a tax on land or the making and levying and recovery of rates by or on behalf of any local authority or the making and levying and recovery of any other statutory rates, charges or assessments based on the site value, improved value, annual rental value or capital value of land and, if the valuation is altered, due adjustment shall be made for which purpose amounts paid in excess shall be refunded and amounts short-paid shall be recoverable as arrears.

Objection or appeal not to interfere with collection of rates and taxes. [17 of 2009].

PART III

USES OF VALUATION

24. Where in any other written law, reference is made to the site value, improved value, annual rental value or capital value of land and there is a subsisting valuation made under this Act of the land in question, the site value, improved value, annual rental value or capital value of the land for the purposes of such other written law shall, unless such other written law otherwise provides, be the site value, improved value, annual rental value or capital value in the subsisting valuation made under this Act.

Purposes for which valuation to be used. [17 of 2009].

25. The Commissioner shall, as soon as is reasonably practicable after the completion of the valuation roll, furnish a copy of that roll to—

Supply of copies of valuation roll by the Commissioner. [17 of 2009].

- (a) the Board of Inland Revenue;
- (b) any local authority; and
- (c) such other persons as may be prescribed.

PART IIIA

THE VALUATION TRIBUNAL

Establishment
of Valuation
Tribunal.
[5 of 2018].

25A. (1) There is established a tribunal for the purpose of hearing appeals from decisions of the Commissioner, to be known as “the Valuation Tribunal”.

(2) The Valuation Tribunal shall consist of—

(a) a Chairperson who shall be an Attorney-at-law with at least ten years experience as an Attorney-at-law; and

(b) four other persons, appointed by the President, two of whom shall have qualifications and experience in the valuation of property.

Ch. 6:01.

(3) The Chairperson of the Valuation Tribunal shall be appointed by the President on the advice of the Judicial and Legal Services Commission established under the Judicial and Legal Service Act.

(4) At any meeting of the Valuation Tribunal, a quorum is constituted if at least three members are present.

(5) A member of the Valuation Tribunal shall hold office for a term not exceeding three years as is specified in his instrument of appointment and is eligible for reappointment, however, the appointments of members of the Valuation Tribunal shall not all expire at the same time.

Suspension or
removal of a
member of the
Valuation
Tribunal.
[5 of 2018].

25B. (1) The President, in his discretion, may suspend the Chairperson of the Valuation Tribunal from office on the ground of misbehaviour or physical or mental incapacity or for cause.

(2) The President may suspend a member of the Valuation Tribunal, other than the Chairperson, from office on the ground of misbehaviour or physical or mental incapacity or for cause.

(3) Where the Chairperson of the Valuation Tribunal becomes bankrupt, applies to take the benefit of any law for the relief of bankrupt or insolvent debtors, compounds with his creditors or makes an assignment of his remuneration for their benefit, he shall be removed by the President acting in his own discretion.

(4) Where a member of the Valuation Tribunal, other than the Chairperson becomes bankrupt, applies to take the benefit of any law for the relief of bankrupt or insolvent debtors, compounds with his creditors or makes an assignment of his remuneration for their benefit, the President shall remove him from office.

25C. (1) The Chairperson of the Valuation Tribunal may resign his office in writing delivered to the President.

Resignation of member of the Valuation Tribunal.
[5 of 2018].

(2) A member of the Valuation Tribunal other than the Chairperson may resign his office in writing delivered to the Chairperson.

25D. The office of a member of the Valuation Tribunal shall become vacant if—

Vacancy of office of member.
[5 of 2018].

- (a) the member dies;
- (b) the term of office of the member expires;
- (c) the member resigns;
- (d) the member is convicted of an indictable offence; or
- (e) the member is removed from office under section 25B.

25E. Every question before the Valuation Tribunal shall be determined by the opinion of the majority of the members present.

Decisions of the Tribunal.
[5 of 2018].

25F. No action lies against any member of the Valuation Tribunal for anything the member may say or do or omit to do while acting in good faith in the intended performance of the functions of a member.

Immunity of the members of the Valuation Tribunal.
[5 of 2018].

25G. (1) The Valuation Tribunal shall—

Functions of the Valuation Tribunal.
[5 of 2018].

- (a) hear all appeals raised under this Act or any other written law in respect of the decisions of the Commissioner; and
- (b) take all steps that it considers reasonable and equitable in the circumstances to effect an amicable settlement of an objection that is the subject of a proceeding and may adjourn a proceeding at any stage to enable the parties to negotiate for that purpose.

(2) The Minister shall not give directions to the Valuation Tribunal in respect of any particular application or proceeding before the Valuation Tribunal or a direction that would derogate from the duty of the Valuation Tribunal to act judicially.

(3) The Valuation Tribunal may, on its own initiative or on the application of a party, refer a question of law arising in a proceeding before it for determination by the High Court.

(4) Where a question of law arising out of a proceeding is referred to the High Court, the Valuation Tribunal shall not—

- (a) make a decision to which the question is relevant until the question is determined by the High Court; or
- (b) proceed in a manner, or make a decision, that is inconsistent with the determination of the question by the High Court.

(5) An act or proceeding of the Valuation Tribunal shall not be regarded as invalid because of a defect in the appointment of a member of the Valuation Tribunal or a vacancy in its membership.

Powers of the
Valuation
Tribunal.
[5 of 2018].

25H. Where the Valuation Tribunal considers it necessary or desirable for the purpose of carrying out its functions and exercising its powers under the Act, the Valuation Tribunal may, by notice in writing served on any person, require that person—

- (a) to furnish the Valuation Tribunal, by writing signed by that person or, in the case of a body corporate, by a director or other appropriate officer of the body corporate, within the time and in the manner specified in the notice, any information or class of information specified in the notice;
- (b) to produce to the Valuation Tribunal, or a person specified in the notice acting on its behalf in accordance with the notice, any document or class of documents specified in the notice; or
- (c) to appear before the Valuation Tribunal at a time and place specified in the notice to give evidence, either orally or in writing, and produce any document or class of document specified in the notice.

25L. (1) The Valuation Tribunal may decide its own procedures except so far as its procedures are prescribed by this Act.

Procedures of
the Valuation
Tribunal.
[5 of 2018].

(2) The Valuation Tribunal shall conduct its proceedings without procedural formality but shall observe natural justice.

(3) The Valuation Tribunal is not bound by the rules of evidence and may inform itself on any matter as it considers appropriate.

(4) The Valuation Tribunal may receive and take into account any relevant evidence or information, whether or not that evidence or information would be admissible in court proceedings.

PART IV

MISCELLANEOUS

26. On application in writing and on payment of the fee prescribed by the Minister by Order, the Commissioner shall supply to any person in such form as the Commissioner may determine a certified copy of, or a certified extract from the particulars in respect of any valuation entered on the valuation roll. The certified copy or certified extract shall for all purposes and in all proceedings be evidence of the matters and things stated therein and that any valuation mentioned therein has been duly made in accordance with the provisions of this Act.

Certified copies
of or extracts
from valuation
rolls.
[5 of 2018].

27. (1) The Commissioner may, in order to obtain information required for the purposes of this Act or the Property Tax 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 or before any officer authorised by him in that behalf, concerning any land, and to produce all books, documents, and other papers whatsoever in his custody or under his control in relation to the land.

Power to obtain
evidence.
[5 of 2018].

(2) The Commissioner may require the evidence to be given on oath and either verbally or in writing, and for such purpose he or the officer so authorised by him may administer an oath.

(3) Notice under subsection (1) requiring the attendance of any person or witness before the Commissioner shall be sent to the person directly or his agent or attorney or by being sent by registered post.

Return of
change of
ownership.

28. Every person who comes into or passes out of the possession of any parcel of land or any part of any parcel of land whether by subdivision or otherwise shall within one month of the change of possession make a return to the Commissioner informing him of such particulars in relation to the transaction as may be prescribed; so that however it shall not be necessary to notify a change of possession unless that change relates to a right to exclusive possession that has enured or may in law enure for a period of at least three years.

Commission to
have power to
require
information by
public notice.

29. (1) Every person in possession of land shall, if required by the Commissioner, whether by public notice or otherwise, furnish to him, in the manner and within the time required by him, a return or an additional return setting out in relation to every holding of land such particulars as the Commissioner may require.

(2) If a person required by the Commissioner to furnish such return is not a person in possession of land, he shall nevertheless, in the manner and within the time the Commissioner has required him to make the return under subsection (1), furnish a return stating that fact and should that person fail to do so, he shall be deemed to have failed to comply with the requirement of the Commissioner under subsection (1).

(3) Every person, whether a person in possession of land or not, if required by the Commissioner, shall in the manner and within the time required by him, furnish any information required by the Commissioner for the purpose of this Act.

(4) The Commissioner may require the returns referred to in this section to be furnished to any officer duly authorised by him in that behalf, either by delivering the same to the officer personally, or by forwarding the same to the officer by registered post.

(5) Every person shall give, upon every return furnished by him, his correct postal address for service of notices and shall within one month after any change in such address, give notice in writing to the Commissioner of the new address.

(6) All returns, notices and information required under this Act shall (except where otherwise specified in or authorised by or under this Act) be delivered at the office of the Commissioner on or before such days as may be notified or prescribed.

30. The Commissioner may appear either personally or by an Attorney-at-law or by a valuer, or by some officer of the public service, in any Court or in any proceedings, and the statement of any such Attorney-at-law, valuer or officer that he so appears by authority of the Commissioner shall be accepted as sufficient evidence of the authority.

Right to appear.

31. (1) If any act, or anything required to be done at or within a fixed time under this Act cannot or is not so done, the President may by Order, from time to time appoint a later time for doing the same, whether the time or any later time appointed within which the act ought to have been done has or has not elapsed or expired.

Power of President as to times for doing acts, etc.

(2) Any act done within the time or later time appointed by such Order shall be as valid as if it had been made or done within the time prescribed.

32. (1) Any person who—

Penalties.
[17 of 2009
5 of 2018].

- (a) in any way obstructs or hinders the Commissioner or any other officer in the exercise of his function under this Act, or refuses to furnish any information when required to do so or fails to comply with any requirement of this Act; or
- (b) refuses or neglects to attend and give evidence when required by the Commissioner or any officer duly authorised by him in that behalf, or fails, refuses or neglects to answer any questions put to him, or to produce any book, document or other paper required of him by the Commissioner or any such officer, unless just cause or excuse for the refusal or neglect is shown by him,

is liable on summary conviction to a fine of five thousand dollars.

(2) A person shall not be convicted for refusing or neglecting to attend and give evidence when required by the Commissioner or any officer duly authorised by him unless the notice requiring that person so to attend was served personally on him or his agent or attorney or by being sent by registered post at least three days before the day on which he was required to attend.

Evidence.

33. (1) Any valuation roll and all entries made therein or a copy of or extract from any such roll or entries certified by the Commissioner to be a true copy thereof shall be received in any proceedings as *prima facie* evidence of the facts therein mentioned.

(2) Any certificate, notice or other document bearing the written, stamped or printed signature or the stamped or printed name of the Commissioner shall, until the contrary is proved, be deemed to have been duly signed by the Commissioner. Judicial notice shall be taken of every such signature or name and of the fact that the person whose signature or name it purports to be holds or has held the office of Commissioner.

(3) A return made under section 28 or 29 shall be *prima facie* evidence of the facts stated therein.

(4) The production of the *Gazette* containing any notice purporting to be published by the Commissioner in pursuance of this Act or any notice of the appointment of the Commissioner or any officer or person under this Act shall be conclusive evidence of the notice, publication or appointment.

Regulations.

34. The President may make Regulations generally for carrying this Act into effect and in particular respecting—

- (a) matters required by this Act to be prescribed;
- (b) the powers and duties of persons employed for the purposes of this Act;
- (c) matters to be considered in making a valuation of land the subject of a subdivision;
- (d) any other matter regarding which it may be expedient to make Regulations for the purpose of carrying this Act into effect.

Confidentiality.
[5 of 2018].

34A. (1) The Commissioner or any person duly authorised by him to receive information under this Act shall keep the information confidential and shall not share the information unless authorised under this Act or any other written law.

(2) A person who contravenes subsection (1) commits an offence and is liable on summary conviction to a fine of fifty thousand dollars.

Act binds the
State.

35. This Act binds the State.

SCHEDULE I

Section 5.

**PERCENTAGES TO BE APPLIED TO LAND ON COMING TO A
DETERMINATION OF THE ANNUAL RENTAL VALUE**

PART A

<i>Use of Land</i>	<i>Percentage to be Applied</i>
Agricultural:	2% of the capital value of the lands and any agricultural buildings thereon
Residential: Vacant land	3.5% of its capital value
Commercial: Vacant land	5% of its capital value
Industrial: Vacant land	5% of its capital value

PART B

Percentage to be applied to Land with Plant and Machinery not housed in any building	3%
--	----

SCHEDULE II

Section 6.
5 of 2018.

**RETURN REQUIRED UNDER SECTION 6 OF THE VALUATION OF
LAND ACT, CHAP. 58:03**

1. Personal Information

Owner's Name:

.....

(a) Nationality:

.....

(b) Contact Details (Telephone number/Mobile Number/E-mail)

.....

L.R.O.

(c) National ID/Passport/DP

(d) Date of Birth:

Co-Owner's Name:

.....

(a) Nationality:

.....

(b) Contact Details (Telephone number/Mobile number/E-mail)

.....

(c) National ID/Passport/DP

(d) Date of Birth:

2. General

(a) Within which Municipal Corporation is the property located?

.....

(b) What is the address of the property?—full/exact/precise?

.....

.....

(c) Was this property purchased within the preceding
24 months?

(d) What was the purchase price/price actually paid?

.....

(e) What is the Registered Deed or Certificate of Title
registration number?

.....

(f) What is the purpose for which the property is actually used?
(*residential, commercial, industrial, agricultural or mixed use
purposes?*) *Detail mixed use and percentage land applied to each use*

.....

.....

(g) Is the property owner-occupied, rented or leased?

.....

3. Residential Building Rental

*if additional space is required please attach a sheet of paper to this return.

Name of Tenant/Lessee	Current Rent per Month* \$	Date from which occupier started paying this rent dd/mm/yy

(a) If leased, details of any premiums/rent/other amounts payable
under the lease?.....

(b) How many vacant apartments/rooms are there?.....

(c) What is the rental value of each? Please list.

.....
.....
.....

(d) Does the rent include an amount for any of the following?

	No	Yes	Amount \$	How often
Water Rates				
Electricity				
Cable TV				
Internet				
Service Charges				
Security Fees				

4. Land Only Rental—residential, commercial, industrial or agricultural

(a) Does the tenant pay rent for the land site only? If so what is the annual
rent?—other payments due under the lease/agreement

.....
.....

(b) What is the Area of land occupied?

.....
.....

5. Land Lease Details

(a)

Name of Landlord *if different from Owner	Address	Contact Details

(b) Name of Lessee and contact details?

.....
.....
.....

(c) What is the commencement date and the term of the lease?

.....
.....

(d) What is the Current Rent payable?

.....
.....

(e) Was a Capital Sum (Premium) paid at the commencement of the lease and if so, how much?

.....

(f) Are rent reviews specified in the lease? If yes, how often?

.....
.....

(g) What is the Registered Deed of Lease identification number?

.....
.....

(h) Are there any restrictions to the use of the land? If yes, provide details.

.....
.....

6. Commercial and Industrial Building Rental

*if additional space is required please attach a sheet of paper to this return.

(a) Is rent paid for the entire building?.....

(b) What is the total rent received and the date from which the occupier started paying this rent?

.....
.....

(c) Is the building tenanted in single or multiple occupation?

.....
.....

(d) For EACH occupier—

Name of Tenant	Current Rent per \$	Date from which occupier started paying rent dd-mm-yy

L.R.O.

(e) Does the rent include an amount for any of the following?

Goods/Service	No	Yes	Amount Paid \$	How often
Electricity				
Parking				
Service Charges				
Security Fees				
Other— <i>please</i>				

(f) Are there any vacant spaces? Provide details, *e.g.*, ground floor only, two rooms, 1st floor front, etc.

.....
.....

(g) Has the occupier made any alterations, additions or improvements to the building? Please describe—

.....
.....
.....

(h) If yes, how much did they cost?

.....
.....

(i) When were they completed?

.....
.....

(j) Does the rent include an amount for the use of any trade fixtures, fittings, plant and machinery?

☐ Yes

☐ No

If yes, give details of the fittings or equipment, etc.

.....
.....
.....

Give the amount of rent, if known, and say how often it is paid—

.....
.....

(k) Did the landlord grant the occupier any rent free period? If yes, provide details.

.....
.....

7. Lettings

If any occupier named in question 6 received any rents from letting any parts of the property, please complete this section.

**if additional space is required please attach a separate sheet of paper to this return.*

Name of Tenant	Current Rent per month \$	Date from which occupier started paying this rent dd-mm-yy

...../...../.....
Date— dd mm yy

Signature of Owner or Agent:

.....

Address of Owner or Agent:

.....
.....

8. Declaration

I hereby declare that I am the owner or agent of the premises mentioned above and that the several particulars stated in this return are to the best of my knowledge and belief true and correct.

.....
Name in Block Letters

.....
Signature

L.R.O.

SUBSIDIARY LEGISLATION

69/2023.

**VALUATION OF LAND (PRESCRIPTION OF TIME
FRAME FOR PROVISION OF INFORMATION)
ORDER**

made under section 14

Citation.

1. This Order may be cited as the Valuation of Land (Prescription of Time Frame for Provision of Information) Order.

Time frame for
the provision of
information to
the Valuation
Division.
Ch. 58:03.

2. The time frame prescribed for information to be provided to the Commissioner of Valuations under section 14 of the Valuation of Land Act, is fourteen (14) days from the date of the receipt of the request for the information from the Commissioner of Valuations.

[212/2023].

VALUATION OF LAND (FORMS) REGULATIONS

made under section 34

Citation.

1. These Regulations may be cited as the Valuation of Land (Forms) Regulations.

Valuation Roll
Form.

2. The Valuation Roll under section 16 shall be in the form set out as Form 1 in the Schedule.

Notice of
Valuation.

3. A Notice of Valuation to be given to a person in possession of land under section 17 shall be in the form set out as Form 2 in the Schedule.

Form of
Objection.

4. The Standard Form of Objection under section 19 shall be in the form set out as Form 3 in the Schedule.

SCHEDULE

FORM 1

PARTICULARS SET FORTH IN THE VALUATION ROLL

Pursuant to section 16(1) the Valuation Roll shall comprise the following fields:

1. Property Identification Number (PIN);
2. Deed Type;
3. Deed Number;
4. Land Area;
5. Unit of Measurement;
6. Address of Land;
7. Land Type;
8. Unit Identification Number;
9. Owner Type and Name;
10. Primary Holder;
11. Primary Holder's Mailing Address;
12. Rent Paid;
13. Number of Tenants;
14. Appraisable Building Area;
15. Annual Rental Value;
16. Improved Value;
17. Capital Value;
18. Corporation;
19. Description of Plant and/or Machinery;
20. Capital Value of Plant or Machinery.

SCHEDULE—Continued

FORM 2

PROPERTY OWNER

Mailing Address

Dear Property Owner/Occupier/Receiver/Agent/Manager/Guardian/Committee

NOTICE OF VALUATION

This notice provides your Property Valuation in the form of an Annual Rental Value. This value reflects the estimated market value of your property as at *[Effective date of Valuation]*.

The Annual Rental Value of the property located at *[Property Address]* identified by PIN *[PIN Number]* is:

Unit No.	Owner/Occupier/ Agent/Manager/ Guardian/Committee Name	Property Type	Property Address	Annual Rental Value (ARV) TT\$

In accordance with the **Valuation of Land Act, Chapter 58:03**, if you are dissatisfied with this valuation you may, within 30 days of receipt of this notice, file an objection in writing to the Commissioner of Valuations at any of the Valuation Division offices (*see overleaf for the grounds for objection*).

Please see the back of this page for more information.

Dated this day of ,

Signed

Commissioner of Valuations

[TURN OVER]

FORM 2—Continued

--	--	--	--	--	--	--	--	--	--

Property Identification Number

The number provided on the top left hand corner of this notice, identifies your property by a Property Identification Number (PIN). The PIN is a unique number used by the Valuation Division to identify a specific property for valuation/assessment purposes and replaces the previous Land & Building Number (L&B Assessment No.).

Unit Number – The unique number assigned to every Self-contained unit capable of being occupied by an individual or a family.

Mailing Address and Property Address

The address on the top left hand corner of this notice is the mailing address of the property described below. If you need to change this address, please visit any of our offices to process a Change of Mailing Address. If the property address quoted in this notice is incomplete, please visit any of our offices to process a Change in Property Address with documentary evidence.

Property Owner

Pursuant to Section 2 of the Valuation of Land Act, Chap. 58:03, Property Owner includes the owner or occupier of any land, or the receiver, attorney, agent, manager, guardian or committee of any such owner or occupier and any other person in charge or having the control or possession of any land in the right of the owner, or having the possession in his or her own right or as guardian of any person of any such land.

Notice of Valuation

The Valuation Division issues a “Notification of Valuation” to property owners/occupiers in Trinidad and Tobago. This provides the property owner with an opportunity to review the value and notify the Commissioner of Valuations if they have any objections.

Annual Rental Value (ARV)

Your Annual Rental Value is the assessed value of your property based on an estimate of the Annual Rent which your property is likely to attract having regard to the purpose for which the land is actually used, occupied or tenanted, or where it is not actually used, occupied or tenanted, having regard to the purpose for which it is reasonably suitable based on the Rental Value.

Grounds for Objections

Pursuant to the Valuation of Land Act, any objections shall be limited to one or more of the following grounds:

- (a) that the values assessed are too high or too low;
- (b) that lands which should be included in one valuation have been valued separately;
- (c) that lands which should be valued separately have been included in one valuation;
- (d) that the person named in the notice is not the owner of the land;
- (e) that the Annual Rental Value of any land appearing on the Valuation Roll is incorrect or unfair having regard to other Annual Rental Values therein;
- (f) that land should not have been included in the Valuation Roll;
- (g) that land omitted from the Valuation Roll should be included therein;
- (h) that land included in a series or complex of land units as a single land on the Valuation Roll should be listed separately on the Valuation Roll or omitted therefrom;
- (i) that land listed separately in, or omitted from the Valuation Roll should be combined with one or more of a series or complex of land units and listed as one single unit of land; or
- (j) that the Valuation Roll is incorrect in some other material particular.

SCHEDULE—Continued

FORM 3

Valuation Objection Form

This form MUST be completed in BLOCK LETTERS in black or blue ink.

In accordance with the **Valuation of Land Act, Chapter 58:03**, Property Owners may, within 30 days of receiving a Notice of Valuation, file an objection in writing to the Commissioner of Valuations at any of the Valuation Division offices (*see overleaf for the grounds for objections*).

Owner's Name:

Notice of Valuation

Date Received (Registered Mail):

.....

Contact Details:

Telephone:

E-Mail:

Property Identification Number (PIN)

--	--	--	--	--	--	--	--	--	--

Property Address

.....

.....

Mailing Address

.....

.....

Title Document reference number (Copy to be submitted with Objection form)

.....

FORM 3—Continued

Please select one or more of the grounds

- (a) that the values assessed are too high or too low;
- (b) that lands which should be included in one valuation have been valued separately;
- (c) that lands which should be valued separately have been included in one valuation;
- (d) that the person named in the notice is not the owner of the land;
- (e) that the annual rental value of any land appearing in the Valuation Roll is incorrect or unfair having regard to other annual rental values therein;
- (f) that land should not have been included in the Valuation Roll;
- (g) that land omitted from the Valuation Roll should be included therein;
- (h) that land included in a series or complex of land units as a single land on the Valuation Roll should be listed separately on the Valuation Roll or omitted therefrom;
- (i) that land listed separately in, or omitted from the Valuation Roll should be combined with one or more of a series or complex of land units and listed as one single unit of land; or
- (j) that the Valuation Roll is incorrect in some other material particular.

Here, state as clearly and concisely as possible the particular details of the selected grounds for Objection:

.....

.....

.....

.....

.....

.....

.....

Please attach any evidence to support your Claim e.g. Rent Receipts, Valuation Reports, etc.

.....
Owner/Occupier/Agent Signature

.....
Date

[305/2023].

**VALUATION OF LAND (DECLARATION OF
VALUATIONS) (RESIDENTIAL LAND) ORDER**

made under section 7A(2)

WHEREAS section 7A(1) of the Valuation of Land Act, Chap. 58:03 (hereinafter referred to as “the Act”) provides that where the Commissioner of Valuations (hereinafter referred to as “the Commissioner”) is of the view that more than fifty per cent of any of the following categories of land:

- (a) residential land;
- (b) commercial land;
- (c) industrial land; or
- (d) agricultural land,

in Trinidad and Tobago have been valued and that the valuations should take effect, he shall notify the Minister in writing:

And whereas section 7A(2) of the Act provides that within fourteen days of receipt by the Minister of the advice that the singular or several categories of the land valuations notified under section 7A(1) of the Act should take effect, the Minister may, by Order, declare that the valuations are in effect:

And whereas, on the 30th day of September 2023, the Minister received the advice, in writing, from the Commissioner that more than fifty per cent of residential land in Trinidad and Tobago has been valued and that the valuations of residential land should take effect:

And whereas it is expedient that the valuations of residential land be declared to be in effect:

Citation.

1. This Order may be cited as the Valuation of Land (Declaration of Valuations) (Residential Land) Order.

Declaration of
valuations of
residential
land.

2. Valuations of residential land are declared to be in effect.

**VALUATION OF LAND (APPOINTED TIME FOR
OBJECTION TO VALUATION OF LAND) ORDER**

[52/2024].

made under section 31

1. This Order may be cited as the Valuation of Land (Appointed Time for Objection to Valuation of Land) Order. Citation.

2. For the purposes of section 19 of the Valuation of Land Act, a period of six months after the service of a notice of valuation is appointed for the filing of an objection to the notice. Appointed time in section 19. Ch. 58:03.

**VALUATION OF LAND (PRESCRIBED FEE)
(CERTIFIED COPY OR CERTIFIED EXTRACT OF
A VALUATION) ORDER**

[217/2024].

made under section 26

1. This Order may be cited as the Valuation of Land (Prescribed Fee) (Certified Copy or Certified Extract of a Valuation) Order. Citation.

2. The prescribed fee for the provision of each certified copy or certified extract of a valuation entered on the valuation roll is three hundred dollars. Prescribed fee for the provision of a certified copy or extract.