

TRINIDAD AND TOBAGO.

No. 51.—1912.

13th November.

AN ORDINANCE relating to ~~House Rates~~ in Port-of-Spain.

Repealed by 24/1914

[L.S.]

GEORGE R. LE HUNTE,

GOVERNOR.

18th December, 1912.

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 House Short Title.
Tax Ordinance, 1912.

2. In this Ordinance, if not inconsistent with the context, Definitions.
the following words and expressions shall have the meanings hereinafter respectively assigned to them, that is to say:—

(a.) "The Board" means the Port-of-Spain Town Board constituted under the Port-of-Spain Town Board Ordinance, 1907.

(b.) "The Chief Commissioner" means the Chief Commissioner appointed under the Port-of-Spain Town Board

Ordinance, 1907, and any other person acting as Chief Commissioner or performing the duties of the Chief Commissioner with the authority of the Governor.

(c.) "The Town Clerk and Treasurer" means the person holding the office of Town Clerk and Treasurer under the Board for the time being, and includes any person acting as Town Clerk and Treasurer or performing the duties of the Town Clerk and Treasurer with the authority of the Board.

(d.) "The Town" means the Town of Port-of-Spain as defined by the Port-of-Spain Ordinance, No. 211.

(e.) "Rateable Hereditament" means any dwelling house, warehouse, store, shop, counting-house, manufactory, factory, workshop, stable, shed, and any other building whatsoever in the Town, and the lands on which the same respectively are built, erected or standing, together with any lands appurtenant to or occupied with the same; and includes every parcel of land in the said Town of Port-of-Spain not appurtenant to or occupied with any house, warehouse, store, shop, counting-house, manufactory, factory, workshop, stable, shed, or any other building.

(f.) "Premises" means rateable hereditament as defined above.

(g.) "Person" includes any body of persons whether corporate or unincorporate.

(h.) "Annual Rateable Value" means the gross annual rental value subject only to such deductions and allowances as the Board may make under Section 6 of this Ordinance.

(i.) "Valuation" means the sum fixed by the Board or by the Assessment Committee as the annual rateable value of any rateable hereditament.

(j.) "To Value" means to fix the annual rateable value of any rateable hereditament in accordance with the provisions of this Ordinance.

Repeal.

3. The enactments referred to in the first schedule to this Ordinance are hereby repealed to the extent specified in the third column of the schedule.

Provided that such repeals shall not affect the validity or invalidity of anything done or suffered or any right accrued or liability incurred before or any proceeding pending or not completed at the commencement of this Ordinance.

4.—(1.) There shall be raised, levied, collected and paid to the Board upon and in respect of every rateable hereditament in the Town an annual rate or tax of seven and a half per cent. of the annual rateable value of such hereditament as determined by the Board in accordance with the provisions of this Ordinance.

Annual House Rate to be paid in respect of rateable hereditaments.

(2.) It shall be lawful for the Board from time to time, if they think fit, by resolution to prescribe that in respect of any specified year or years the rate or tax to be paid under this Ordinance shall be at a higher rate than $7\frac{1}{2}$ per cent. Provided that the rate leviable and payable under this Ordinance shall in no case exceed 10 per cent. of the annual rateable value of any hereditament liable to such rate.

Power to increase rate up to ten per cent.

5.—(1.) In determining the annual rateable value of any rateable hereditament for the purposes of this Ordinance the Board shall, whether such hereditament be actually rented or not, consider in every case what amount of annual rental a tenant may reasonably be expected to pay for such hereditament, having regard to the purpose for which such hereditament is actually used or, in case it is not actually used or occupied, the purpose or purposes for which it is reasonably suitable.

Mode of fixing annual rateable value.

(2.) Where any rateable hereditament is leased or rented to a tenant who pays or is under obligation to pay any rates or taxes in respect of such hereditament, the annual rateable value of such hereditament shall consist of the annual rental together with the rates and taxes so paid or payable by such tenant.

6. The Board in valuing any rateable hereditament for the purposes of this Ordinance, may in their discretion make such deductions or allowances in respect of voids and loss of rent only as they may think proper.

Power to make deductions.

7. The Board may from time to time, by resolution appoint from amongst its members an Assessment Committee of not less than four members, (two to form a

Assessment Committee to have power of Board.

quorum) and may delegate to such committee all or any of the powers or duties vested in or imposed upon the Board by this Ordinance. The Board may, in appointing such Committee, declare that the acts and proceedings of such Committee in relation to all or certain specified powers and duties so delegated need not be submitted to the Board for approval or confirmation; and in such case, the acts done or proceedings taken by the Committee in relation to the powers and duties so delegated to them shall be as valid and binding against all parties as if such acts had been done and such proceedings taken by the Board.

Board to value
all rateable
hereditaments.

8. The Board or the Assessment Committee may from time to time employ, at such remuneration and upon such terms and conditions as the Board may think fit, such valuers and other persons as the Board may consider necessary or proper to assist the Board or the Committee in the work of valuing rateable hereditaments for the purposes of this Ordinance, and all other work in relation to the duties of the Board under this Ordinance.

Valuations in
House Rate
Book for 1912
to be valua-
tions for first
triennial
period 1913-15.

9.—(1.) The valuations in the House Rate Book for the year 1912, shall, with and subject to such alterations therein and additions thereto as may be made by the Board pursuant to the provisions of this Ordinance, or in consequence of any decision of a court of competent jurisdiction, be the valuations in force for the three years commencing on the 1st day of January, 1913 and shall continue in force until new valuations in substitution for the same are made by the Board under this Ordinance.

(2.) As soon as may be after the adoption by the Board of the House Rate Book for the first triennial period under this Ordinance, the Board shall cause to be inserted in not more than two of the newspapers circulating in the Town, and also in the "Royal Gazette" a notice to the effect that the House Rate Book for the first triennial period referred to in this section is the House Rate Book in force for the triennial period specified therein. The notice may be according to the Form "A" in the second schedule hereto.

10.—(1.) The Board shall, as soon as may be after the commencement of this Ordinance, cause to be copied or entered into a new book or new books the several rateable hereditaments appearing in the House Rate Book for 1912 and the rates payable in respect thereof; and there shall also be entered in appropriate places in such new book or books opposite to each such rateable hereditament the name of the owner or reputed owner thereof as appearing in the House Rate Book for the year 1912 or as declared in any returns of ownership made since the completion of the last named book;

House Rate
Book for first
triennial
period.

Provided that where the number or description of any rateable hereditament included in the House Rate Book for the year 1912 has been altered by resolution of the Board since the said House Rate Book was completed, the entry of such rateable hereditament in the new House Rate Book shall be according to the new description thereof;

Provided also that the Board may at any time, by resolution cause to be corrected any clerical errors which may have been made in copying any item or items from the House Rate Book for the year 1912, into the new book or books.

(2.) In such new book or books there shall also be entered every new house erected since the last assessment made by the Board, the annual rateable value thereof, and the rate payable in respect thereof, determined and computed in accordance with the provisions of this Ordinance.

(3.) The new book or books prepared in accordance with this section may contain such other particulars as the Board may think fit, and shall, when signed by the Chief Commissioner or by the Chairman of the Assessment Committee, and adopted by the Board as the House Rate Book for the first triennial period from the 1st January, 1913, to the 31st December, 1915, be the House Rate Book in force for such first Triennial Period.

11. Any ratepayer who is dissatisfied with the assessment of his property as appearing in the House Rate Book for the 1st Triennial Period from the 1st of January, 1913, to the 31st December, 1915, shall have the same right of objection thereto and the same right of appeal from the decision of the Board on such objection as if the assessment objected to had been made by the Board at the commencement of the said triennial period.

Objections to
assessments
in triennial
House Rate
Book 1913-15.

Alteration of valuations in House Rate Book.

12.—(1.) It shall be lawful for the Board at any time in the months of October, November and December in each of the first two years of any triennial period to alter the valuation of any hereditament contained in the House Rate Book for the time being in force, where, in the opinion of the Board, there has been a substantial increase or a substantial decrease in the rateable value of such hereditament since the last valuation thereof by the Board.

Time when alterations made under this section take effect.

(2.) Alterations made under this section in the valuation of any hereditaments shall come into force at the beginning of the year succeeding that in which they are made, and shall continue in force until a new valuation for the next triennial period, or until further alterations (if any) are made by the Board by virtue of the powers conferred by this section.

Notice to be given to owner of every valuation made by the Board.

(3.) Whenever any alteration of the valuation of any rateable hereditament is made by the Board pursuant to the provisions of this section, notice of such alteration shall be given to the owner of such hereditament.

Altered valuations in Supplemental Book to take the place of valuations of the same hereditaments in House Rate Book.

(4.) The notice of any such alterations may be according to the form "B" in the second schedule hereto.

(5.) The altered valuations made under this section, during the time that they are in force shall be deemed to be the valuations of the rateable hereditaments to which they relate.

Omission to enter in Rate Book or to assess not to affect liability to rate.

13.—(1.) No rateable hereditament omitted from any cause whatever to be assessed or entered in any House Rate Book shall by reason of such omission be relieved from the liability to be rated under this Ordinance, and the Board may at any time, and from time to time, value such hereditament, and levy and collect the rates to which the same is liable under this Ordinance, and shall fix the date on which such rates shall be due and payable.

(2.) Notice of the valuation of such hereditament shall be given to the owner thereof, and the provisions herein contained relating to the owner's objection to valuations made by the Board and to appeals from decisions of the Board and of the Commissioner of the Port-of-Spain District Court in relation to such valuations, shall apply to the valuations made under and by virtue of this section.

(3.) The notice may be according to the form "C" in the second schedule hereto.

14.—(1.) Whenever, at any time after the completion of any House Rate Book and before the commencement of the next triennial period a new house is erected in the Town, the Board may at any time after the completion of such house fix the annual rateable value thereof for the purposes of this Ordinance. The rate payable in respect of such new house for the year in which it was erected shall be a proportion of the amount of the yearly rate, corresponding to the period from the date of the completion of such house to the end of the said year, and such proportionate rate shall be due and payable on such date as the Board may fix.

New houses erected between two successive triennial periods.

(2.) Notice of the valuation of every such new house shall be given to the owner thereof. The notice may be according to the form "D" in the second Schedule hereto.

Notice of valuation of new house.

15. In the year 1916, and in every subsequent third year the Board shall cause new valuations to be made of all rateable hereditaments in the town in accordance with the provisions of this Ordinance.

New Valuations to be made every three years.

16.—(1.) The Board shall, in the first year of every triennial period, as soon as may be after fixing the annual rateable value of every rateable hereditament, serve or cause to be served on the owner of every such hereditament a notice in writing specifying the annual rateable value of such hereditament as fixed by them, the amount of the annual rate or tax to be paid in respect thereof, the time when such rate or tax is to be paid and the name of the owner or reputed owner of such hereditament, and such other matters as the Board may from time to time direct.

Notice of assessment to be served on owner.

The notice may be according to the form "E" in the second schedule hereto.

(2.) Provided that any default or neglect in complying with the provisions of this section, or the non-receipt of a notice of assessment by the owner of any rateable hereditament shall not affect the liability of such hereditament or of the owner thereof to the rate payable in respect thereof, nor shall it affect the validity of any act, proceeding or sale which may be done, taken or effected for the recovery of such rate.

The provisions of this section to be directory only.

Objection to Board's valuations. Time for making.

17.—(1.) The owner of any rateable hereditament who is dissatisfied with any valuation of his premises made by the Board, or with any alteration of the valuation of such premises made after the first publication of the House Rate Book for the first triennial period under the powers conferred by this Ordinance, may at any time not later than 21 days next after the service of the notice of such valuation or alteration of valuation, as the case may be, give notice in writing to the Board of his objection to such valuation or alteration of valuation.

(2.) Provided that where no notice of assessment has been served on the owner of any rateable hereditament, the notice of objection under this section may be given by the owner not later than 21 days next after the date of the first publication of the notice of completion of the House Rate Book.

(3.) The Board shall consider every such objection and may either confirm the valuation objected to, or may reduce or increase such valuation and make such other amendments in relation thereto as the Board may think proper.

(4.) Notice in writing of the decision of the Board on every such objection shall be given to the objector.

Valuations and rates to be entered in "House Rate Book."

18. Every valuation made by the Board under the provisions of this Ordinance and the annual rate to be paid in respect of every rateable hereditament, shall be entered in a book or books, to be collectively called the "House Rate Book," and there may also be entered in the House Rate Book the names of the owners or reputed owners of every such hereditament and such other particulars as the Board may from time to time think proper.

Date when House Rate Book is to be completed.

19.—(1.) Every House Rate Book prepared under this Ordinance shall be completed on the 31st day of March in the first year of every triennial period. Provided that the Board may, by resolution, extend the time for the completion of such book to a date not later than the 31st day of May of such year.

(2.) The House Rate Book to be prepared under this Ordinance may be in such form, and shall contain such particulars as the Board may from time to time by resolution prescribe.

Form of House Rate Book.

(3.) Every House Rate Book prepared under this Ordinance shall, when completed, be signed by the Chief Commissioner or by the Chairman of the Assessment Committee.

Authentication of House Rate Book.

(4.) As soon as may be after the completion of every House Rate Book, notice of the completion thereof shall be published at least twice a week for three consecutive weeks in not more than two daily newspapers circulating in the Town, and once at least in the *Royal Gazette*.

Public notice of completion of House Rate Book.

(5.) Such notice may be according to the form "F" in the second schedule hereto, with such additions or alterations as the Board may prescribe.

20. Except where otherwise expressly prescribed by resolution of the Board in those cases where the Board are authorised by this Ordinance to fix a different date, the annual house rate or tax payable under this Ordinance shall be due and payable on the 1st day of June in each and every year.

Date when rate due and payable.

21.—(1.) The annual rate or tax to be paid in respect of every rateable hereditament under this Ordinance shall be borne and paid by the owner of such hereditament, but the amount of such rate may be collected from and paid by the tenant or occupier of such hereditament, or any part thereof, and such tenant or occupier may deduct the amount so paid from the rent payable by him in respect of such hereditament.

Incidence of Rate.

(2.) Provided that nothing herein contained shall affect any contract between landlord and tenant with respect to the payment of any such rates.

22. Any rate payable under this Ordinance if unpaid at the expiration of one month after the date on which such rate became due and payable shall be increased at the rate of ten per cent.

Increase in case of default.

Provided that the Board may remit, and, if it has been paid, may refund such percentage, whenever in their opinion special circumstances render it just and proper to do so.

Appeal from Board's decisions on objections to assessment.

23.—(1.) The decision of the Board on every objection to any valuation, or alteration of valuation made by the Board shall be final and binding on all parties and for all purposes unless the owner who has objected to such decision shall, within 7 days next after the decision shall have been communicated to him, lodge a notice of appeal against such decision with the Commissioner of the Port-of-Spain District Court, and at the same time serve on the Board a copy of such notice of appeal.

Provided that on any such appeal the exercise by the Board of their discretion under Section 6 hereof in making or not making any deductions or allowances or as to the sufficiency of such deductions or allowances, if they have made any, shall not be subject to review.

Commissioner to appoint day for hearing of appeals.

(2.) The Commissioner of the Port-of-Spain District Court shall appoint a day for the hearing of such appeal, not earlier than 21 days after the lodging of the notice of appeal with him; and he shall forthwith give notice in writing to the Board and to the appellant of the day so appointed. Provided that the Commissioner of the Port-of-Spain District Court may, if he think fit in the interests of justice, postpone or adjourn the hearing of any appeal for such time, and upon such terms, if any, as he shall think fit.

Commissioner may summon witnesses and inspect premises.

(3.) On any such appeal the Commissioner of the Port-of-Spain District Court shall have power to summon and compel the attendance of witnesses, to examine witnesses on oath and to administer such oath, to require the production by either party of any book or books containing entries relating to the rent charged or paid in respect of the hereditaments to which the appeal relates; and if necessary to enter and inspect such hereditaments; and such Commissioner may either confirm such valuation or subject to the provisions of Section 5 of this Ordinance and to the proviso to Sub-section (1) hereof, alter or amend the same as he may think fit.

24. In case the Board or any owner shall be dissatisfied with the decision of the Commissioner of the Port-of-Spain District Court on any appeal to such Commissioner of the Port-of-Spain District Court against the decision of the Board on such owner's objection to any assessment made by the Board, the Board or such owner may appeal from the decision of the Commissioner to the Full Court, provided that, unless notice of such appeal shall be given within 14 days of the date of such decision, the decision of the Commissioner shall be final and binding and conclusive against all parties.

Appeal from
decision of
Commissioner.

25. The notice of appeal shall be signed by the appellant or his counsel or solicitor, shall state the grounds on which the appeal is based, and shall be according to the form marked "G" or the form marked "H" in the second schedule to this Ordinance.

Signature and
form of notice
of appeal.

26.—(1.) Within 5 days after giving such notice the appellant shall enter into a recognisance before some Justice of the Peace with a surety or sureties in the sum of £30 at least, conditioned to appear and prosecute such appeal at the next sitting of the Full Court and to abide the order of and to pay such costs as shall be awarded by such Court at such sitting or any adjournment thereof. Such recognisance shall be according to the form "I" in the second schedule to this Ordinance.

Appellant to
enter into
recognisance.

(2.) Provided that in the event of any appeal by the Board, it shall not be necessary for the Board to enter into any recognisance whatever.

27. The Chief Clerk in the office of the Commissioner of the Port-of-Spain District Court shall cause to be served upon the respondent or his solicitor a copy certified under his hand of the notice of appeal and shall notify the appellant and the respondent or their solicitors respectively of the day on which the appeal will in the ordinary course of business be on the list for hearing before the Full Court.

Copy of notice
of appeal to
be sent to
respondent.

28.—(1.) Where the valuation of any rateable hereditament has been altered or amended by a court of competent jurisdiction, or where the Board have, under the powers conferred by this Ordinance, altered the valuation of any

Valuations
fixed or altered
by the Court,
or altered by
Board and
valuations of.

hereditaments originally omitted to be entered in Book.

rateable hereditament or valued any rateable hereditament which was omitted to be valued or entered in the House Rate Book, or which was erected after the publication of the House Rate Book for the time being in force, the Board shall cause such alteration or amendment or such valuation of omitted or newly erected hereditament, to be made and entered in the House Rate Book in such places therein and in such manner and form and with such references across or opposite any entry or entries therein as they may consider necessary or convenient.

(2.) Provided that the Board may, in their discretion, cause the several matters specified in this section to be entered in a separate book or separate books, to be collectively called the Supplemental House Rate Book, in such form and in such manner as the Board may from time to time direct.

Supplemental House Rate Book.

(3.) If and when any Supplemental House Rate Book is made up under the authority conferred by this section, the valuations and altered valuations of the several hereditaments therein contained shall be deemed to be the valuations for the time being in force, and shall continue in force during the remainder of the triennial period in which they were made, unless and until they, or any of them, are altered by the Board under the powers conferred by this Ordinance.

Valuations in House Rate Book in force to be deemed to have been duly made.

29.—(1.) All rates leviable by and to be paid to the Board under the Port-of-Spain Waterworks Ordinances, No. 283 and No. 33 of 1905, and under the Port-of-Spain Sewerage Ordinances No. 219 and No. 32 of 1905, and under the Belmont Improvement Rate Ordinance, 1907, and under the East Dry River Improvement Rate Ordinance, 1912, or under any other Ordinance, shall be based upon the valuations in the House Rate Book or in the Supplemental House Rate Book in force at the time when such rates respectively become due.

Saving of powers under the provisions of Section 7 of Ordinance 33 of 1905.

(2.) Provided always that nothing herein contained shall preclude the Board from exercising the powers conferred by Sub-sections (2) and (3) of Section 7 of the Port-of-Spain Waterworks Ordinance No. 33 of 1905 with respect to the assessment of premises not included in the House

Rate Book, and the amendment, in the manner and to the extent provided in the said section, of the assessment of premises included in such House Rate Book or Supplemental House Rate Book.

30.—(1.) No error, misnomer or mis-description in any notice or House Rate Book or in the Supplemental House Rate Book and no omission to enter therein the names of owners or reputed owners nor any error in the names entered therein as those of the owners or reputed owners of any rateable hereditament, shall in any way vitiate any such notice or any valuation or assessment contained in such House Rate Book or Supplemental House Rate Book or in any way affect the liability of any hereditament to any rate payable in respect thereof.

Errors, mis-descriptions and omissions not to affect validity of valuation or rates.

(2.) The Board may at any time and from time to time correct any such errors, misnomers or mis-descriptions and supply any such omissions and make such other alterations in any notices, valuations and House Rate Book or Supplemental House Rate Book as may be necessary to correct any errors therein or to make such notices, valuations and House Rate Book and Supplementary House Rate Book and all the particulars therein conformable to fact, to any resolutions of the Board relating to any entries to be made therein, and to the provisions of this Ordinance.

Power of Board to correct errors in notices or House Rate Book.

(3.) The Board may from time to time cause to be noted or entered in the House Rate Book or Supplemental House Rate Book for the time being in force, in such places therein and in such manner and form as they may think proper, any changes duly notified to them in the ownership of any rateable hereditament contained in such House Rate Book.

Change of ownership may be noted in House Rate Book.

31.—(1.) The Board or any officer of the Board duly authorised in that behalf by the Board or by the Chief Commissioner may at any time require any person who is the owner or the agent of the owner of any rateable hereditament in the Town, to send to the Board a return in writing giving the following particulars; namely, the names of the

Board may require returns from owners or occupiers.

several tenants by whom any rent is payable in respect of such hereditament, the amount payable by such tenants respectively and such other particulars respecting such hereditament as the Board may require for the due execution of this Ordinance; and every such owner or agent shall comply with such order within 14 days after the service thereof on him.

(2.) The Board or any officer of the Board duly authorised in writing in that behalf by the Board or by the Chief Commissioner may at any time require the occupier of any rateable hereditament in the Town to send in to the Board a return in writing stating the name of the owner of the premises occupied by him, or the agent to whom such occupier pays rent in respect of such premises, the amount of the rent payable by such occupier and such other particulars respecting such hereditament as the Board may require for the due execution of this Ordinance, and every such occupier shall comply with such requisition within 14 days after service thereof upon him.

(3.) The Board or any of their officers duly authorised in that behalf in writing under the hand of the Chief Commissioner, may, for the purposes of this Ordinance, and after reasonable notice to the occupier of any ratable hereditament, enter and examine such hereditament for the purpose of inspecting the same, and of ascertaining full particulars thereof, including the number and size of the internal divisions thereof, and of any out-houses used in connection therewith.

(4.) If any owner or any agent of such owner or any occupier required to make a return under this section refuses, fails or neglects to make such return within the prescribed time, or makes a return which is defective or incomplete, or which is wilfully untrue in any particular, or if the occupier of any rateable hereditament refuses permission to the Board or to any duly authorised officer, to enter and examine the same for any of the purposes aforesaid, every such owner agent or occupier shall be guilty of an offence under this Ordinance and shall be liable on summary conviction for any such offence to a penalty not exceeding £10 and in default of payment to imprisonment for any term not exceeding three months.

32. The production of the House Rate Book and of any Supplemental House Rate Book for the time being in force, shall be received as sufficient evidence of the due making and validity of the valuations and rates therein contained.

Production of Rate Book to be evidence of valuations and rates contained therein.

33.—(1.) Any rates due under this Ordinance together with any percentage increase which may have accrued under the provisions of this Ordinance shall, until paid, be a charge on the hereditament in respect whereof such rate is due and payable in priority to all other charges whatsoever affecting the same; and, without prejudice to such charge, the amount of such rates, together with the percentage increase (if any), may be recovered from the owner for the time being of such hereditament by action in any court of competent jurisdiction, or by distress on any goods and chattels (including any moveable tenement standing on land forming part of the rateable hereditament) which may be found in or upon such hereditament.

Rates to be a charge on premises and recoverable by distress or action.

(2.) The provisions of Sections 59 to 62 of the Port-of-Spain Town Board (Amendment) Ordinance No. 14 of 1910 prescribing the procedure in cases where the Board are exercising powers of distress conferred on them by any Ordinance, shall apply where the Board are resorting to the remedy by distress for the recovery of arrears of rates due under this Ordinance, and for this purpose the said sections shall be deemed to be incorporated with and to form part of this Ordinance.

Procedure in cases of Distress.

34. The power of sale conferred by Section 63 of the Port-of-Spain Town Board (Amendment) Ordinance, No. 14 of 1910, shall apply for the recovery of any rates, with any statutory increase thereof, due under this Ordinance; and the provisions of Sections 64 to 73, both inclusive, of the said Ordinance No. 14 of 1910, which prescribe the conditions on which the power of sale so conferred shall be exercised, the procedure to be followed in the carrying out of such sale, the form and effect of the conveyance by the Board and the application of the proceeds of sale, shall apply to every sale for the recovery of rates from time to time due under this Ordinance, with any statutory increase thereof, and for this purpose the said sections shall be deemed to be incorporated with and form part of this Ordinance.

Power of sale for recovery of arrears of rates.

The power of sale conferred by this Ordinance for the recovery of rates shall be in addition to and independent of the other remedies for the recovery of such rates conferred by Section 33 hereof, and may be exercised whether such other remedies have been resorted to or not, provided that, at the time of such sale, the rate payable in respect of the rateable hereditaments to be sold, or some part thereof, is in arrear and unpaid for a period not less than three months after the same became due and payable under this Ordinance.

Service and authentication of Notices, &c.

35. The provisions of Section 82 of the Port-of-Spain Town Board (Amendment) Ordinance (No. 14 of 1910), relating to the service, address, and authentication of notices, orders, accounts and other documents required directed or authorised to be given, served or delivered by the Board shall apply to notices, orders, accounts and other documents required to be given served or delivered by this Ordinance, and for this purpose the said section shall be deemed to be incorporated with and to form part of this Ordinance.

Computation of time.

36. Where by this Ordinance any payment, act or proceeding is required, directed or allowed to be made, done or taken on a certain day, then if that day happens upon a Sunday, Christmas Day, Good Friday, Easter Monday, or any other day declared by the Public Holidays Ordinance, No. 121, or by any other Ordinance present or future, or by any proclamation by the Governor issued under Ordinance No. 121, to be a close/holiday in all public offices and banks in the Colony, the payment, act or proceeding shall be considered as made, done or taken in due time if it is made done or taken on the next day afterwards, not being one of the days in this section specified.

Where by this Ordinance any payment, act or proceeding is required, directed or allowed to be made, done or taken within any time not exceeding seven days, the days in this section specified shall not be reckoned in the computation of such time.

Commencement.

37. This Ordinance shall commence on the first day of January, 1913.

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

ALFRED TAITT,
Acting Clerk of the Council.

THE FIRST SCHEDULE.

ENACTMENTS REPEALED.

No. of Ordinance.	Short Title.	Extent of Repeal.
No. 207 ...	The Port-of-Spain House Tax Ordinance.	The whole.
No. 295 ...	The Port-of-Spain House Tax (Explanatory) Ordinance.	The whole.
No. 26 of 1908.	The Port-of-Spain House Tax (Amendment) Ordinance, 1908.	The whole.

SECOND SCHEDULE.

FORM A.

The PORT-OF-SPAIN HOUSE TAX ORDINANCE, 1912.

House Rate Book for triennial period for 1st January, 1913 to 31st December, 1915.

PUBLIC NOTICE is hereby given, pursuant to the provisions of Section 9, Sub-section (2) of the Port-of-Spain House Tax Ordinance, 1912, that the House Rate Book adopted by the Port-of-Spain Town Board at a meeting of the Board, held on the _____ 1912, and signed by the Chief Commissioner, or Chairman of the Assessment Committee, is the House Rate Book in force for the first triennial period from the 1st January, 1913 to the 31st December, 1915, and shall continue in force until altered under the powers conferred by the above-named Ordinance.

Town Clerk and Treasurer.

FORM B.

Notice of alteration of valuation in the House Rate Book in Force.

To A.B., or other the owner of Premises No. _____

TAKE NOTICE that the Port-of-Spain Town Board, pursuant to the power conferred by Section 12 of the Port-of-Spain House Tax Ordinance, 1912, have made the alteration indicated below in the valuation of the premises described in the second column hereunder : -

PREMISES.		Valuation in the House Rate Book now in force.	Valuation as altered by the Board.
No.	Street.	\$	\$

Dated _____ 191 .

N.B.—If you are dissatisfied with the above alteration of the assessment of the premises above described, you may, *not later than 21 days* after the service of this notice upon you, give notice to the Board of your objection to the valuation as altered by the Board, stating the grounds of your objection.

FORM C.

Notice of Valuation of premises omitted from the House Rate Book.

To A.B., or other the owner of Premises. No. _____ Street.

Take notice that, pursuant to the power contained in Section 13 of the Port-of-Spain House Tax Ordinance, 1912, the annual rateable value of the premises described in the first column hereunder (which were omitted from the House Rate Book now in force) has been fixed by the Board at the sum appearing in the third column, and the rate payable thereon and the date on which such rate in respect to the current year is due and payable are shewn in the fourth and fifth columns respectively.

PREMISES.		Owner or Reputed Owner.	Valuation or Annual Rateable Value.	Annual Rate Payable.	Date on which the annual rate is due and payable in respect of the current year.
No.	Street.				
1	2	3	4	5	

2. In respect of each of the other years of the current triennial assessment period, ending on the 31st December, 191 , the above annual rate shall be due and payable on the 1st day of June of each of such years.

Dated _____ 191 .

Town Clerk and Treasurer.

N.B.—If you are dissatisfied with the above assessment, you may send in an objection thereto in writing *not later than 21 days* after the service of this Notice on you;

FORM D.

Notice of valuation of New House erected after completion of House Rate Book in force.

To A.B., or other the Owner of premises No. _____ Street

TAKE NOTICE that the Port-of-Spain Town Board, pursuant to the power contained in Section 14 of the Port-of-Spain House Tax Ordinance, 1912, have fixed the annual rateable value of the premises described in the first column hereunder, (being a new house erected since the completion of the House Rate Book in force) at the sum appearing in the third column, for the triennial assessment period ending 31st December, 191 .

The annual rate payable in respect of such house is shewn in the fourth column; and the proportion of such annual rate payable in respect of the current year, and the date on which such proportionate rate is due and payable are shewn in the fifth and sixth columns respectively :—

Premises.	Owner or Reputed Owner.	Annual Rate-able Value.	Annual Rate Payable.	Proportion of Annual House Rate (computed from to) payable for the year ending 31st December, 191 .	Date on which the proportionate House Rate in column 5 is due and payable.
1	2	3	4	5	6

Town Clerk and Treasurer.

Dated 191 .

N.B.—If you are dissatisfied with the above assessment, you may send in an objection thereto in writing not later than 21 days after the service of this notice on you.

FORM E.

THE PORT-OF-SPAIN HOUSE TAX ORDINANCE, 1912.

Assessment Notice for the 3 years from 1st January, 191 , to 31st December, 191 .

Premises No.....
Owner or reputed owner.....
Annual rateable value \$.....
Annual House Rate \$.....

The Annual House Rate in respect of each of the years of the triennial period above named becomes due on the 1st day of June in each of such years, and will be received without any statutory increase until the 30th day of June in such year.

NOTE.—(1.) If you are dissatisfied with the annual rateable value at which the above-named premises have been assessed by the Board, you may send in an objection thereto in writing at any time not later than 21 days next after the date of the service upon you of this notice.

Please produce this notice when tendering payment.

Town Clerk and Treasurer.

FORM F.

THE PORT-OF-SPAIN HOUSE TAX ORDINANCE, 1912.

House Rate Book for the 3 years 191 to 191 .

Notice is hereby given, pursuant to the provisions of the Port-of-Spain House Tax Ordinance, 1912, that the House Rate Book for the three years from the 1st January, 19 , to the 31st December, 19 , is now completed, and deposited in the office of the Town Clerk and Treasurer, and will be open during office hours thereat to the inspection of all ratepayers without payment of any fee from this date until the _____ 191 .

N.B.—Any Owner who has NOT *been served with an Assessment Notice* may at any time not later than 21 days next after the first publication of this Notice send in to the Port-of-Spain Town Board an objection in writing to the annual rateable value at which his premises are assessed in the House Rate Book.

Town Clerk and Treasurer.

FORM G.

Notice of Appeal by Town Board against Commissioner's Decision.

TRINIDAD AND TOBAGO.

In the matter of the objection by _____ to the assessment of the premises known as No. _____ Street.

To A.B., Esq.,

Chief Clerk in the office of the Commissioner of the Port-of-Spain District Court,

Port-of-Spain,

Take notice that the Port-of-Spain Town Board being dissatisfied with the decision of the Commissioner of the Port-of-Spain District Court in the above matter, fixing the annual rateable value of the premises No. _____ at \$ _____ do appeal against such decision on the following grounds :

(Here state grounds of Appeal.)

Dated this _____ 191 .

E.F.

Counsel or Solicitor for the
Port-of-Spain Town Board.

FORM H.

Notice of Appeal by Ratepayer against Commissioner's Decision. TRINIDAD AND TOBAGO.

In the matter of the objection by _____ to the assessment of the premises known as No. _____ Street.

To A.B., Esq., Chief Clerk in the office of the Commissioner of the Port-of-Spain District Court. Port-of-Spain.

TAKE NOTICE that I, C. D. being dissatisfied with the decision of the Commissioner of the Port-of-Spain District Court in the above matter confirming the Board's decision on my objection dated _____ 1912 to the Board's valuation of the premises known as No. _____ at \$ _____ do appeal against such decision on the following grounds:—

(Here state grounds of Appeal.)

Dated this _____ 191 .

E.F., Counsel or Solicitor for

FORM I.

Form of Recognisance to be entered into by Appellant (Ratepayer.)

BE it remembered that on the _____ day of _____ in the year 191 , A.B. (Appellant) and C.D. and E.F. of (Surety or Sureties as the case may be) came before me the undersigned Justice of the Peace for the _____ (district), and severally acknowledged themselves to owe to Our Sovereign Lord the King the several sums following, that is to say, the said A.B. the sum of £ _____ the said C.D. the sum of £ _____ and the said E.F. the sum of £ _____

Whereas on the _____ day of _____ in the year 191 . in the matter of the objection of _____ to the assessment of the house or parcel of land known as No. _____ at the annual rateable value of \$ _____ the Commissioner of the Port-of-Spain District Court (here state the decision of the Commissioner.)

And whereas the said A.B. being dissatisfied with the said decision has appealed against the same.

Now the condition of this recognisance is such that if the said A.B., shall personally appear at the sittings of the Full Court when his appeal comes on to be heard and shall then and there duly prosecute his appeal and shall abide by the judgment of the said Full Court, and pay all such costs as shall be awarded against him by the said Court, then this recognisance shall be void, but otherwise shall be in full force and effect.

.....

Taken and acknowledged before me _____ Justice of the Peace.

Dtaed this _____ 191 .