

TRINIDAD AND TOBAGO.

House rate (additional).

C. R. G. 1904  
470

No. 4.—1904.

18th January.

AN ORDINANCE to provide for the imposition of an additional house rate in the Town of Port-of-Spain.

[L.S.]

ALFRED MOLONEY,

GOVERNOR.

26th January, 1904.

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

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

2. There shall be raised levied and paid to the Receiver- Rate to be levied.  
General on all houses now erected or which may hereafter be erected within the Town of Port-of-Spain as defined by the Ordinance No. 1 of 1899, yearly for eleven years, beginning on the first day of March 1904 and up to and inclusive of the year 1914, an annual rate or tax of two pounds per centum on the annual rateable value of every such house.

3. The rates collected by the Receiver-General under the provisions of this Ordinance shall be carried to a separate account to be entitled "The Port-of-Spain Additional House Tax account," and the amounts to the credit of such account shall be applied from time to time in such manner as the Governor and Legislative Council shall direct. Appropriation.

"House."

4. In this Ordinance the word "House" so far as regards the rate to be imposed and any sale or conveyance under or by virtue of this Ordinance, shall be construed to extend to and include any dwelling-house, warehouse, stable, counting house, store, manufactory, shop, work-shop, shed or other building whatsoever and the lands on which the same respectively are built, erected or standing, and also any lands appurtenant to or occupied with the same, and not rated separately.

"Parcel of land."

5. Every "parcel of land" in the said Town of Port-of-Spain not appurtenant to or occupied with any house and not otherwise rateable under this Ordinance, shall be rated separately, at a rate of two pounds per centum on the annual rateable value of every such parcel of land.

Rateable value.

6. For the purposes of this Ordinance the annual rateable value of such houses and lands shall each year be that appearing in the house rate book prepared by the Town Commissioners during the previous year under section 10 of the Port-of-Spain House Tax Ordinance 1899 (No. 12 of 1899).

Who responsible for rate.

7. The amount of the rate payable on all such houses and lands shall be borne and paid by the owner of such house or land, and shall be a lien or charge on every such house or land prior and preferential to all mortgages and charges thereon, but the amount of such rate may be collected from and paid by the tenant or occupier of any such house or land 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 house or land.

Increase on arrears.

8. The amount of the rate on any such houses and lands or any part thereof if unpaid on the 31st day of March next following the day on which such rate shall become due and payable shall be increased at the rate of ten per centum.

Defaulters' list.

9. In case the rate on any such house or land be in arrear and unpaid after the 31st day of March next following the day on which such rate became due and payable, the Receiver-General may at any time thereafter cause to be made out a list, specifying the names of all persons in

*See notice  
R.G. 04 p. 468.*

default, the houses or parcels of land in respect of which such rates are so in arrear and unpaid, and the amount of the rates due and payable in respect of such houses and lands respectively. And it shall be lawful for the Receiver-General to deliver such list to the Marshal to collect and recover the rates so in arrear and unpaid, together with such increase as aforesaid, and such Receiver-General may by writing under his hand authorise the said Marshal and his assistants to levy by distress the amounts of such rates in arrear with such increase as aforesaid.

List to be handed to Marshal.

Levy by distress.

The authority to be given by the Receiver-General to the Marshal under this section may be according to the form marked A in the Schedule to this Ordinance, and such authority shall be a sufficient warrant and authority to such Marshal to levy by distress the amount of house rate so in arrear and unpaid with such increase as aforesaid in respect of each and every house or parcel of land contained in such list, in like manner as if a separate distress warrant had been issued for recovery of the house rate and increase due in respect of each of the said houses or parcels of land.

Authority to levy.

10. In execution of the power to distrain so given, the Marshal and his assistants may, for the recovery of the house rate so in arrear and unpaid in respect of any house or parcel of land comprised in the said list, together with such increase as aforesaid, distrain upon any goods and chattels found in such house or parcel of land, or upon any goods and chattels of the owner, wherever the same may be found and although the same may be elsewhere and not upon the lands actually charged with and liable for the payment of such house rate.

Power to distrain.

11. The distress so taken may at the cost of the owner thereof be kept for 14 days, at the end of which time, if the amount due in respect of such rate together with such increase as aforesaid and the costs and charges of and incident to the distress are not paid, the same may be sold to the highest bidder at a sale thereof by public auction.

Distress may be sold.

Out of the proceeds of such sale there shall in the first place be paid the costs and charges of and incident to the sale and keeping of the distress, and in the next place the

Proceeds of sale of distress.

amount due in respect of the house rate with such increase as aforesaid, and the residue, if any, shall be payable on demand to the owner of the goods and chattels distrained upon.

Sale of property when rate three months in arrear.

12. When any house rate or any part thereof is in arrear and unpaid, and more than three months have elapsed since the same became due and payable, it shall be lawful for the Receiver-General at any time thereafter by warrant under his hand addressed to the Marshal to make order for the sale of the house or parcel of land in respect of which such rate shall be so in arrear and unpaid, on some day to be named in such warrant, unless the amount of house rate due in respect of such house or parcel of land, together with the increase of ten per cent. and the costs of and incidental to such sale be paid to the said Marshal before the day of such sale.

Warrant for sale.

The warrant for sale to be given by the Receiver-General under this section, may be according to the form marked B in the Schedule to this Ordinance.

Power of sale when exercisable.

13. The power of sale conferred by Section 12 shall be in addition to and independent of the power of distress conferred by Section 9, and may be exercised whether the power to distrain has been previously exercised or not, provided that at the time of such sale the house rate payable in respect of the house or parcel of land to be sold or some part thereof be in arrear and unpaid.

Procedure on sale.

14. Any sale made in pursuance of the power vested in the Receiver-General by Section 12 shall be by public auction at the Marshal's office, and notice of such intended sale shall be published in the *Royal Gazette* and in one other local newspaper for one calendar month at least before the day of such sale; and upon every such sale the "house" or "parcel of land" so sold shall thereupon become the property of the highest bidder for the same, absolutely discharged from all estates charges or incumbrances whatsoever, save and except debts due to His Majesty, and shall be conveyed by the Marshal to the purchaser at the expense of such purchaser; and the purchase money shall be applied in the first place in or towards payment of the costs and

Conveyance.

Application of purchase money.

expenses of and incidental to such sale, and in the next place in or towards payment of the amount due for such house rate and percentage, and the surplus, if any, shall be paid to the person entitled to and who shall claim the same.

The conveyance by the Marshal to the purchaser on a sale under this section may be according to the form marked C in the Schedule to this Ordinance. <sup>Form of conveyance.</sup>

Passed in Council this Eighteenth day of January in the year of Our Lord one thousand nine hundred and four.

C. J. ROOKS,  
*Clerk of the Council.*

THE SCHEDULE.

FORM A.

Section 9.

To \_\_\_\_\_, Marshal.

I \_\_\_\_\_ Receiver-General by virtue of the power vested in me by Section 9 of the Port-of-Spain (Additional) House Tax Ordinance 1904, do hereby authorize you to collect and recover the several amounts respectively due for house rates in respect of the several houses and parcels of land contained in the list of defaulters for the year 19\_\_\_\_, forwarded to you herewith, together with the increase of ten per cent. accruing under Section 8 of the said Ordinance, and for the recovery thereof I further authorize you to distrain on such goods and chattels as by the said Ordinance are liable to be distrained upon for such house rates with such increase as aforesaid, and for the levying of such distress and for the sale thereof in accordance with the provisions of the said Ordinance, this shall be your warrant.

Given under my hand at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_  
*Receiver-General.*

FORM B.

Section 12.

To \_\_\_\_\_, Marshal.

Whereas the sum of \_\_\_\_\_ being the amount of house rate for the year 19\_\_\_\_, in respect of the house (or parcel of land) described in the House Rate Book for the said year as No. \_\_\_\_\_ of \_\_\_\_\_, due and payable on the first day of March, 19\_\_\_\_, is and has for more than three months been in arrear and unpaid; Now therefore I \_\_\_\_\_, Receiver-General, do hereby in

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pursuance of the power vested in me by Section 12 of the Port-of-Spain (Additional) House Tax Ordinance 1904, make order that you do sell the said house (or parcel of land) No. of by public Auction at your office on the day of , 19 , between the hours of and o'clock p.m., unless such house rate with such increase as aforesaid be paid to you before the day of sale.

Given under my hand at this day of

*Receiver-General.*

Section 14.

## FORM C.

This deed made the day of , 19 , between Marshal of the Colony of Trinidad and Tobago of the one part and of the other part. Whereas in pursuance of a warrant under the hand of the Receiver-General dated , the house (or parcel of land) No. of was put up for sale by public auction at the office of the said on the day of , 19 , between the hours of and o'clock p.m. and at such sale the said offered the sum of for the said house (or parcel of land) and was the highest bidder for the same; Now this deed witnesseth that in consideration of the sum of paid by the said to the said as such Marshal (the receipt whereof is hereby acknowledged) the said as such Marshal under and by virtue of the power vested in him by Section 14 of the Port-of-Spain (Additional) House Tax Ordinance 1904, and of every other power enabling him in this behalf hereby conveys unto the said all that certain house (or parcel of land as the case may be) No. of to hold the same unto and to the use of the said in fee simple.

In witness whereof the said as such Marshal has hereunto set his hand the day and year first herein written.

Signed and delivered by the within }  
named as such Marshal }

In the presence of