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Ruby 34-60, 29-66, 18-66, ~~18-66~~ 32-69, 41-75

CHAPTER 33. No. 7.

LANDS AND BUILDINGS TAXES.

Ordinances Ch.33. No.2-1940.
No. 18-1947
„ 11-1948.

AN ORDINANCE RELATING TO TAXES ON LANDS AND BUILDINGS OUTSIDE THE LIMITS OF THE MUNICIPAL AREAS.

Commencement.

[30th April, 1920.]

Short title.

1. This Ordinance may be cited as the Lands and Buildings Taxes Ordinance.

Interpretation.

2. In this Ordinance—

“annual taxable value” means the gross annual rental value, subject only to the deductions and allowances mentioned in section 10;

“building” includes any dwelling-house, warehouse, store, storage tank, shop, counting-house, manufactory, factory, workshop, stable, shed, and any other building whatsoever;

“Intendant” and “Sub-Intendant” mean the Intendant and Sub-Intendant of Crown Lands;

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

“tax” includes any annual tax assessed under this Ordinance; and any tax, rate, charge, assessment, or

imposition to which the provisions of this Ordinance may be declared by any Ordinance to be applicable;

“ Warden ” includes an Assistant Warden.

3. (1) On all lands and buildings, not being within the City of Port-of-Spain or the Boroughs of San Fernando and Arima, there shall be raised, levied, collected, and paid to the Accountant General for the use of the Colony the following taxes: that is to say, on every acre and on every fractional part of an acre of land, an annual tax of twenty-four cents; on every building the annual taxable value of which does not exceed twenty-four dollars an annual tax of ninety-six cents; and on every building the annual taxable value of which exceeds twenty-four dollars, an annual tax at the rate of seven and one-half per centum of such taxable value. Buildings usually described as barracks, containing separate tenements severally occupied, shall be taxed at the rate of ninety-six cents for each separate tenement, whether such buildings form part of any structure for the manufacture or preparation of produce or not.

Tax to be raised on all lands and buildings.

(2) The following lands and buildings shall be exempted from the tax imposed by this Ordinance, that is to say—

Exemptions.

(a) buildings occupied solely as churches, chapels, and places of public worship of any religious denomination;

(b) school-houses, offices, and play-grounds of any school established under the Education Ordinance;

(c) hospitals, whether public or estates', asylums, almshouses, and institutions for the relief of the poor whether occupied for such purposes by public officers or private persons;

(d) lands and buildings belonging to and in the occupation of the Crown or its immediate servants for public purposes.

(3) The Governor in Council may from time to time by order prescribe that in respect of any specified year or years and in respect of any specified area or areas the tax on buildings imposed by this Ordinance shall be at higher rates than those prescribed in subsection (1) of this section; but the Governor in Council shall in no case prescribe a

Ord.18-1947,
s. 2.

rate which exceeds ten per centum of the annual taxable value of any building liable to such tax.

When taxes payable.

4. All taxes to which this Ordinance is applicable, and as to which no special provision as to time of payment is made, shall become due and payable on the 31st of March in every year in respect of the year ending on the next ensuing 31st of December.

Returns by owners.
Ord.11-1948,
s. 2.

5. (1) In wards in which there is a Local Road Board the owner of any land taxable under this Ordinance shall make a return on or before the 31st of October, in each year according to such form as may from time to time be approved by the Governor specifying the name of the occupier, if any, of such land or any part thereof, and of the owner or occupier of every building on such land and the annual value of every such building.

(2) Such return shall be filed in the Warden's office and shall, for the purposes of voting at an election for a Local Road Board, be deemed to be and form part of the assessment roll of the particular Ward in which the land or building in respect of which the return is made is situated.

Return by persons coming into possession.

6. Every person who at any time comes into possession in his own right, or in that of his wife, or as attorney or agent or guardian or committee of any other person, or any land or building by grant from the Crown, purchase, devolution, devise, lease or agreement for lease, or otherwise shall, within one month next after he comes into possession, make to the Warden of the Ward within which such land or building is situate a return according to such form as may from time to time be approved by the Governor, specifying such land or building, the local situation and annual value of such building, the quantity, extent, and cultivation of such land, and the title under which such possession has been acquired.

Penalty in default of making true returns.

7. If any owner of any land or building wilfully fails or neglects to make any such return as required, and in such form as may from time to time be approved by the Governor, or makes any such return which is wilfully untrue in any

particular, every such person shall be liable, on summary conviction, to a fine of forty-eight dollars, to be recovered on the complaint of the Warden: Provided that a complaint for an offence against this section shall be made within three years from the time when the matter of such complaint arose, and not after.

8. In the year 1948 and every subsequent fifteenth year, every Warden shall prepare an assessment roll for each Ward in his district from the records of his office, from the returns received by him under sections 5 and 6 of this Ordinance, and from the lists furnished him by the Registrar General under the Real Property Ordinance, of all lands and buildings within such Wards liable to the taxes imposed by this Ordinance showing—

Assessment roll.
Ord.11-1948.
s. 3.

- (a) the number assigned to the entry of such lands on the roll;
- (b) the reference to the Real Property Register kept by the Registrar General, where such lands are under the provisions of the Real Property Ordinance;
- (c) the names of the owners of such lands;
- (d) the area and local situation of such lands;
- (e) the number of buildings thereon;
- (f) the amount of taxes payable in respect of such lands and buildings respectively; and
- (g) the reference to the sectional ward map of the Ward in which such lands are situated.

9. (1) In determining the annual taxable value of any building for the purposes of this Ordinance, the Warden shall, whether such building be actually rented or not, consider in every case what amount of annual rent a tenant may be reasonably expected to pay for such building and all machinery and plant therein, having regard to the purpose for which such building 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 taxable value.

(2) It shall be permissible for the Warden, in every case where he shall deem it expedient so to do, to calculate the annual taxable value of any building and/or the

Assessment calculated from capital value.

machinery and plant therein by taking six per centum of the present capital value of the building and/or the machinery and plant therein as the annual taxable value.

Power to
make
deductions.

10. The Warden, in valuing any rented building for the purposes of this Ordinance, may in his discretion make such deductions or allowances, but in respect of voids and loss of rent only, as he may think proper.

Local
situation of
buildings.

11. In the enumeration in any assessment roll of buildings built and standing upon any land, it shall not be necessary that the local situation of any such building on the land whereon the same may be built and standing, or that the extent of any land occupied with or appurtenant to any such building, should appear or be entered on such assessment roll.

Publication
and dura-
tion of
assessment
roll.
Ord.11-1948,
s. 4.

12. (1) Every assessment roll shall be published by the Warden on or before the 15th of February of the year in which it is to come into operation, and shall continue in operation during the fourteen years commencing on the 1st of January next ensuing and thereafter until a new assessment roll comes into operation.

Amendment
of roll.

(2) During the period commencing on the 1st of January for which such assessment roll continues in operation, the Warden shall amend the same by making such alterations and additions as may be required to make the same true and correct, but so that the previous writing in such assessment roll shall remain apparent.

Signing and
notice of
assessment
roll.

13. (1) Every assessment roll and amended assessment roll shall be signed by the Warden, who shall publish the same by placing it in some part of his office accessible to public inspection and in such other public places as he may deem necessary, and the Warden shall, by notice in the *Royal Gazette* and in one other newspaper published and circulating in the Colony, specify the times and places at which such inspection may be made.

Commence-
ment.

(2) Every assessment roll and amended assessment roll shall come into operation at the expiration of thirty days next after the publication thereof, subject to any

variation that may be made therein on appeal under this Ordinance.

14. (1) It shall be the duty of the Warden, forthwith after the publication of the assessment roll, to issue or cause to be issued to every taxpayer whose name shall be on such roll a notice in writing specifying—

Notice to ratepayers.

(a) the local situation of the premises in respect of which any tax shall be payable by such taxpayer;

(b) the amount of such tax; and

(c) the day on which such tax is due and payable.

(2) Such notice shall further state that unless such amount be paid on or before the 30th of June next ensuing the date of such notice, a further sum of ten dollars per centum will be added thereto by way of percentage increase, and that the same may be levied on the goods, chattels, and effects of the owner; and, further, that if such amount be not paid on or before the 31st of March in the year next following, such lands and buildings shall be liable to be forfeited to His Majesty.

(3) Such notice may be in the form in the First Schedule hereto.

1st Schedule.

(4) Any default or neglect in complying with the provisions of this section, or the non-receipt of such notice by the person assessed, shall not affect the liability of any such person to pay the tax for which he is assessed, nor shall it affect the validity of any tax or any warrant of distress or forfeiture, nor any act, matter, or thing which may be done in order to effect the recovery of any tax.

15. (1) Lands or buildings liable to any tax omitted from any assessment roll shall not by such omission be relieved of their liability.

Lands and buildings omitted from roll.

Ord.11-1948, s. 6.

(2) Such lands or buildings may be added to the assessment roll at any time while the same is in operation, and shall thereupon become liable for payment of the tax for the year within which such addition is made and also for the payment of any tax for the preceding period during which the assessment roll has been in operation.

(3) Notice in writing shall be given by the Warden to the owner of such omitted lands or buildings of the amount of tax assessed thereon.

(4) The tax so assessed shall become due and payable on the expiration of thirty days from the date of such notice.

Assessment
of buildings
erected after
completion
of assess-
ment roll.

(5) Whenever, at any time after the completion of any assessment roll or amended assessment roll, a new building is erected in a County or Ward, the Warden of the said County or Ward shall as soon as is practicable after the building is substantially completed, and capable of being used for the purposes for which it is erected, fix the annual rateable value thereof for the purposes of this Ordinance. The rate payable for such new building 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 such completion to the end of the said year.

Proportion-
ate rate.

(6) Where the new building valued under this section stands upon premises already assessed and entered in the assessment roll in force, the rate payable in respect of such new building for the unexpired portion of the year in which it was erected shall be calculated upon the difference between the annual rateable value of the premises before the erection of such new building and the annual rateable value of the premises after the completion of such new building; and such rate, as well as the rate appearing in the assessment roll in force before the erection of such new building, shall be a charge upon such new building, and all necessary entries and alterations shall be made in the assessment roll in force.

Notice to
owner.

(7) Notice in writing of the valuation of every such new building and of the proportionate rate payable thereon shall be given by the Warden to the owner thereof and the tax so assessed shall become due and payable on the expiration of thirty days from the date of such notice.

Appeal
against
assessment.

16. (1) It shall be lawful for any owner of any lands or buildings assessed under this Ordinance who objects to such assessment on the ground of unfairness or incorrectness, to appeal against such assessment to the Warden of the Ward in which such lands or buildings are situated.

(2) Such appeal must be in writing and must be lodged with the Warden, if the lands or buildings are entered in any published assessment roll or amended assessment roll, within thirty days after the publication thereof, and, if such lands or buildings are not so entered, within thirty days after receipt of notice of the addition to the assessment roll of such lands or buildings.

17. (1) The Warden, on hearing the parties interested in the matter of such objection, shall have power to determine the same or to alter and amend such assessment in any particular objected to, and the decision of the Warden shall be binding and conclusive on all parties, unless some party objecting to such decision, within five days next after the same has been made, causes notice in writing to be given to the Magistrate and to the Warden of his intention of appealing against such decision; and the Magistrate shall hear and determine such appeal, and may in his discretion award such costs as he thinks proper to any party, and the payment of such costs may be enforced in the same manner as a penalty is enforceable under the Summary Courts Ordinance.

Warden
to decide
appeal.

Appeal to
Magistrate.

(2) In case the Warden or any owner shall be dissatisfied with the decision of the Magistrate on any appeal to such Magistrate against the decision of the Warden, the Warden or such owner may appeal from the decision of the Magistrate to the Full Court:

Appeal to
Full Court.

Provided that, unless notice of such appeal shall be given within fourteen days of the date of such decision, the decision of the Magistrate shall be final and binding and conclusive against all parties.

(3) 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 A or the form B in the Fourth Schedule hereto.

4th Schedule.

(4) Within five days after giving such notice the appellant shall enter into a recognisance before a Justice with a surety or sureties in the sum of one hundred and forty-four dollars 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 C in the Fourth Schedule: Provided that in the event of any appeal by the Warden, it shall not be necessary for the Warden to enter into any recognisance whatever.

(5) The Clerk of the Peace 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 in the list for hearing before the Full Court.

Liability
to tax.

18. Subject to the provisions of this Ordinance, the tax payable under this Ordinance in respect of any land or building shall be borne as aforesaid by the owner or person in possession of the same as or in right of the owner, and shall constitute a debt due from such owner or person to His Majesty, and shall be the first charge on such lands or buildings after prior debts due to His Majesty, but the amount of such tax may nevertheless be recovered by distress and sale as hereinafter provided or otherwise from and paid by the tenant or occupier of any such land or building.

Tenant may
recover
against
landlord.

19. (1) The tenant or occupier of any land or building may deduct any amount recovered from him or paid by him in respect of taxes from the rent payable to his landlord in respect of such land or building.

(2) It shall be lawful also for such tenant to recover such amount by action from such landlord, and in every such action such tenant obtaining judgment shall be entitled to treble costs of suit as between solicitor and client.

(3) Nothing in this Ordinance shall be construed to alter, change, determine, or make void any liability by a tenant to his landlord arising by contract, covenant, agreement, or otherwise touching the payment or liability of the tenant to pay to the landlord any tax due and payable in respect of any land or building.

(4) It shall be lawful for such landlord to recover any such amount by action against his tenant, and in every such action such landlord obtaining judgment shall be

entitled to treble costs of suit as between solicitor and client.

(5) Any person who owns or is otherwise entitled to any mines or minerals lying in or under any land (other than Crown lands) the surface of which is owned by any other person and who is required to pay or pays any tax in respect of any building standing on such land shall, in respect of the amount of the tax paid by him, have the same rights and remedies and be under the same obligations specified in this section as though he were a tenant and the surface owner his landlord.

Owner of mineral rights may recover against surface owner.

20. (1) In order to facilitate the recovery of taxes under this Ordinance, it is hereby expressly declared that all taxes due and payable, whether in respect of land or in respect of any building upon any land, shall in every case be borne and paid by the owner of such land, who is hereby declared to be solely liable for the payment thereof.

Owner solely liable for payment of taxes.

(2) The owner of any land shall, for the purposes of collection and recovery as aforesaid, but not further or otherwise, be deemed and taken to be the owner of any building standing and being upon his land, and it shall not be necessary or incumbent upon the Warden to ascertain the ownership of any such building as apart from the ownership of the land on which such building stands.

21. Any tax or any part thereof, if unpaid at the expiration of three months after the same shall have become due, shall be increased at the rate of ten dollars per centum.

Increase in case of default.

22. (1) Where any tax or any part thereof is unpaid, and three months have elapsed since the same became due and payable, the Accountant General, Warden, or other person to whom the same ought to be paid may, at any time before actual forfeiture, authorise the levying of a distress—

Power to distrain.

(a) upon the goods, chattels, and effects of the owner; or

(b) upon the goods, chattels, and effects, being upon the lands so charged with such tax—

(i) of the tenant or occupier of the lands or any part thereof charged with such tax; or

(ii) of the tenant or occupier of any building being in and upon the land so charged with such tax.

2nd Schedule

(2) The authority to distrain under this section may be according to the form in the Second Schedule hereto, and such authority shall be a sufficient warrant and authority to levy by distress the amount of taxes unpaid and in arrear, together with the increase of ten per centum, in respect of each and every building or parcel of land contained in the list referred to in the said authority, in like manner as if a separate distress warrant had been issued for the recovery of the taxes and increase due in respect of each of the said buildings and parcels of land.

(3) For the purpose of levying any distress under this section, any person may, if expressly authorised by writing under the hand of the Accountant General, Warden, or other person to whom the tax is payable, execute any warrant of distress, and if necessary break open any building in the daytime for the purpose of levying such distress. He may call to his assistance any constable, and it shall be the duty of every constable, when so required, to aid and assist in the execution of any warrant of distress and in levying the distress.

Distress
and sale.

23. (1) The distress so taken may, at the cost of the owner thereof, be kept for four days, at the end of which time, if the amount due in respect of such tax together with such ten dollars per centum increase as provided by section 21 and the costs and charges of and incident to the distress are not paid, the same may be sold.

(2) 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 amount due in respect of the tax with such increase as aforesaid, and the residue, if any, shall be payable on demand to the owner of the goods distrained upon.

Power to
follow goods
of owner.

24. In exercise of the powers of distress conferred by section 22 upon the goods, chattels, and effects of the owner, it is hereby declared that it shall be lawful for the person to whom authority as aforesaid is given, to distrain

upon all such goods, chattels, and effects 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 any tax.

25. No goods or chattels whatever belonging to any owner at the time any tax payable by him is in arrear shall be liable to be taken by virtue of any warrant of distress issued by any landlord, or by virtue of any execution of other process, warrant or authority whatever, or by virtue of any assignment, on any account or pretence whatever, unless the party at whose suit any such warrant of distress, execution, or seizure shall be sued or made, or to whom such assignment shall be made, shall, before sale or removal of such goods or chattels, pay or cause to be paid to the Accountant General, Warden, or other person to whom the same is payable, or to any one authorised to levy a distress under section 22, any tax due at the time of seizing such goods or chattels.

No goods to be taken at suit of any person save on payment of arrears of taxes due.

26. Every building charged with any tax, if the taxes due shall not be paid by the owner, shall, in addition to the powers of distress, seizure, and sale herein provided, be liable to be entered upon and forfeited for non-payment of any tax due and payable thereon in manner herein provided, and as if such building were part of the freehold.

Forfeiture of buildings.

27. (1) If any tax or any part thereof due in respect of any land remains in arrear and unpaid for the period of one year from the day when it became due and payable, the Intendant may, by warrant under his hand, reciting that a sum specified in such warrant, due on account of the tax and for the year specified in such warrant, is and has for the full period of one year been in arrear and unpaid, order that such lands be forfeited to His Majesty, and immediately upon the registration of such warrant as hereinafter provided such land shall be forfeited, and shall vest in His Majesty, in absolute dominion, free and discharged from all rights, estates, interests, equities, and claims of any other person.

Power to forfeit lands where tax is one year in arrear.

(2) The Intendant shall not sign such warrant unless the Warden has previously caused a notice to be inserted in

Notice in Royal Gazette as to forfeiture of lands.

Ord.18-1947,
s. 4. the *Royal Gazette* and posted up in a conspicuous place at his office and sub-offices for a period of one month, notifying the owners of the lands, and all persons interested in them, that unless a sum specified in such notice (being the sum which at the expiration of a specified period, being the said period of one year or some longer period, became or would become due in respect of the tax in arrear, increased according to the provisions of this Ordinance) is paid before the expiration of the said specified period, together with all other sums which at the time of payment may be due in respect of any tax, the said lands will be liable to forfeiture to His Majesty.

Issue of
warrant of
possession.

(3) In order to obtain possession of any lands forfeited under this section, the Sub-Intendant shall issue a warrant under his hand directed to the Marshal or any Warden, constable, or other person authorising him to take possession on behalf of His Majesty, and to evict all other persons. Such warrant may be in the form in the

3rd Schedule.

Third Schedule hereto.

Registration
of warrant
of forfeiture.

28. Every warrant of forfeiture under this Ordinance shall be registered in the office of the Registrar General, who shall receive no fee in respect of such registration, and until registered shall be of no effect.

Facts re-
cited in
warrant
conclusive.

29. Where any warrant of forfeiture under this Ordinance is registered in the office of the Registrar General, any recital therein required by this Ordinance shall, in any proceedings relating to the title to the lands thereby ordered to be forfeited, be conclusive evidence of the facts stated in such recital.

Forfeited
land.

30. (1) Any land forfeited under this Ordinance may be dealt with as vacant or waste Crown lands.

Price.

(2) The Intendant may fix any higher price than the upset price of Crown lands for any such forfeited land as may be wholly or in part cultivated or built upon.

Regrant.

(3) The Intendant may, upon the petition of any person being owner of or having any right to or interest in any land forfeited under this Ordinance, regrant the same land or such right or interest therein as he may deem just.

(4) The Intendant, if he thinks fit, may, out of the moneys arising from such sale, give to any person deprived of any right or interest in such land such sum of money by way of compensation as he thinks just. Compensation.

31. (1) Any land or building which shall, for a period of five years, have been unoccupied and unassessed, and upon which during such period no taxes shall have been paid, shall be liable to be forfeited to His Majesty. Land and buildings unoccupied, etc., for 5 years may be forfeited.

(2) The Intendant may, by warrant under his hand, reciting that such land or building has been unoccupied and unassessed for a period of five years, and that no taxes have been paid thereon during such period, order that such land or building be forfeited to His Majesty, and thereupon such land and building shall be forfeited accordingly and shall vest in His Majesty in absolute dominion, free and discharged from all rights, estates, interests, equities, and claims of any other person.

(3) The Intendant shall not issue or sign such warrant unless the Warden of the Ward in which such land or building may be situate has first certified under his hand that such land or building has, for the full period of five years next preceding the date of such certificate, been unoccupied and unassessed, and that no taxes have been paid thereon during such period, and unless the Sub-Intendant on such certificate has caused a notice to be inserted in the *Royal Gazette* and in one other newspaper published and circulating in the Colony that unless any person can show good cause to the contrary before a date to be mentioned in such notice, and which shall not be earlier than twenty-eight days after the issue of such notice, such land or building will be forfeited.

(4) It shall be lawful for the Intendant to decide upon any claim which may be made to any land or building which may be advertised as so liable to forfeiture, and to make such order in relation thereto as he may deem fit.

32. (1) Any petition for the regrant of any land forfeited under this Ordinance, or of any right or interest therein, or for any allowance in respect of any right or interest in any such forfeited land sold, shall be addressed to the Intendant, Procedure to obtain regrant.

and shall be delivered at the office of the Sub-Intendant. The Intendant, if he think fit, may refer any such petition to the Sub-Intendant or any Warden, Magistrate, or other person, with directions to report thereon.

(2) The person to whom any such petition is referred may take such evidence as he may think proper in order to enable him to make his report. Such evidence may be given either *vivâ voce* or by statutory declaration.

(3) In the case of evidence given *vivâ voce* the witness before giving his evidence shall make the following declaration—

I declare that the evidence which I shall give in this matter shall be the truth, the whole truth, and nothing but the truth.

(4) Any witness who, having made such declaration, makes as part of his evidence any assertion as to any matter of fact, opinion, or belief which is false, and which he knows or believes to be false or does not believe to be true, shall be guilty of a misdemeanor, and, on conviction on indictment, shall be liable to a fine of four hundred and eighty dollars, or to imprisonment for two years, or to both such fine and imprisonment.

Change in
person of
Sub-
Intendant.

33. Upon the death, removal, or resignation of any Sub-Intendant, all estates, rights, and powers vested in him by this Ordinance shall be vested in his successor in office, and all actions by his predecessor for carrying out the duties imposed upon him by this Ordinance may be continued by such successor.

Governor
may remit
tax in case
of fire.

34. In the event of the destruction of any building or of grievous damage thereto through the act of God, invasion, civil commotion, fire, or other overwhelming force, the Governor is hereby authorised to remit, by way of relief, the whole or such part of any tax due thereon under the provisions of this Ordinance as he may deem expedient.

Governor
may enlarge
time for
doing of
acts, etc.

35. It shall be lawful for the Governor in Council to enlarge the time by this Ordinance prescribed for the payment of any tax, or the doing of any act or thing, or the performance of any duty under this Ordinance.

36. Anyone who prevents any person authorised by warrant under this Ordinance from taking possession of any land or building, or who molests, obstructs, or hinders any such person in taking such possession, or who assaults, obstructs, molests, or hinders any person whomsoever in the execution of his duty or in doing anything which he is empowered to do by any regulation made under this Ordinance, shall be liable, on summary conviction, to a fine of two hundred and forty dollars.

Assaults, etc., on officers.

37. 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, or any public holiday, 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.

Computation of time.

38. The Governor in Council may make regulations for the better carrying out of the purposes of this Ordinance.

Regulations.

39. The Governor may approve such forms and other instruments as may be required for the purposes of this Ordinance.

Forms.

SCHEDULES.

FIRST SCHEDULE.

THE LANDS AND BUILDINGS TAXES ORDINANCE.

Notice to Taxpayer.

(Section 14).

To Mr. A.B. of (Rate-payer).

Take Notice that the taxes payable by you in respect of [here set out and describe properties subject to tax] amount to the sum of \$ and that such sum is due and payable on the 31st of March next; and take further notice that unless such amount be paid on or before the 30th of June next, a further sum of ten dollars per centum will be added thereto by way of percentage increase; and take further notice that unless such amount be paid on or before the said 30th of June next, the same may be levied on the goods, chattels, and effects of the owner or occupier; and take further notice that if such amount be not paid on or before the 31st of March in the year next following, such lands and buildings will be absolutely forfeited to His Majesty the King.

(Signed)

Warden.

SECOND SCHEDULE.

THE LANDS AND BUILDINGS TAXES ORDINANCE.

Distress Warrant.

(Section 22.)

Ward of

To _____, Ward Officer and his Assistants and to all Constables.

I, _____, Warden of _____ [or as the case may be], by virtue of the power vested in me by section 22 of the Lands and Buildings Taxes Ordinance, do hereby authorise you to collect and recover the several amounts respectively due for taxes in respect of the lands and buildings specified in the list attached hereto, together with the increase of ten per centum accruing under section 21 of the said Ordinance; and for the recovery thereof I further authorise you that you, with the aid, if necessary, of your assistants and calling to your assistance any constable, if necessary, which assistance they are hereby required to give, do forthwith levy by distress the said sums, together with the said increase of ten per centum and also the costs and charges of and incident to the taking and keeping of such distress, on the goods, chattels, or other distrainable things of the tenant or occupier of the lands or any part thereof charged with such tax or sum or of the tenant or occupier of any building being upon the land so charged with such sum or upon the goods, chattels, and effects of the owner being upon such lands or wherever else the same may be found.

And for the purpose of levying such distress you are hereby authorised, if necessary, with such assistance as aforesaid, to break open any building in the daytime.

Given under my hand at _____ this _____ day of _____, 19 _____.

THIRD SCHEDULE.

THE LANDS AND BUILDINGS TAXES ORDINANCE.

Warrant of Possession.

(Section 27.)

To

I, _____, Sub-Intendant of Crown Lands, hereby authorise and require you in the name and on behalf of His Majesty the King to take possession of all that [*describe the lands*], which lands have become forfeited to His Majesty by virtue of the Lands and Buildings Taxes Ordinance, and by virtue of a warrant under the hand of the Governor and Intendant of Crown Lands dated the _____ day of _____, 19 _____, in consequence of the taxes for the year _____ being one year and more in arrear, which said warrant was registered on the _____ day of _____, 19 _____, in the office of the Registrar General, and to evict all persons therefrom. And for so doing this shall be your warrant.

Witness my hand this _____ day of _____, 19 _____.

FOURTH SCHEDULE.

FORM A.

Notice of Appeal by Warden.

(Section 17.)

TRINIDAD AND TOBAGO.

In the matter of the objection by _____ to the assessment of the premises _____
To the Clerk of the Peace.

Take Notice that the Warden of _____ being dissatisfied with the decision of the Magistrate of _____ in the above matter, fixing the annual taxable value of the premises _____ at \$ _____ does appeal against such decision on the following grounds:—

[Here state grounds of appeal.]

Dated this _____ day of _____, 19 _____.

Warden of _____

FORM B.

Notice of Appeal by Owner.

(Section 17.)

TRINIDAD AND TOBAGO.

In the matter of the objection by _____ to the assessment of the premises
To the Clerk of the Peace.

Take Notice that I, C.D., being dissatisfied with the decision of the Magistrate of
in the above matter

[Here state the decision appealed against]

do appeal against such decision on the following grounds:—

[Here state grounds of appeal.]

Dated this _____ day of _____, 19 _____.

FORM C.

Form of Recognisance.

(Section 17.)

Be it remembered that on the _____ day of _____ in the year 19 _____, 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, 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 \$ _____ and the said C.D. the sum of \$ _____
and the said E.F. the sum of \$ _____.

Whereas on the _____ day of _____ in the year 19 _____, in the matter of the
objection of _____ to the assessment of the _____ at the annual taxable value of
\$ _____ the Magistrate of _____ [here state the decision of the Magistrate].

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

J.P.

Date

S.L. Sec 35 - 31/67 (72)