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CHAPTER 204.

LANDS AND BUILDINGS TAXES.

AN ORDINANCE RELATING TO TAXES ON LANDS AND BUILDINGS OUTSIDE THE LIMITS OF THE CITY OF PORT-OF-SPAIN AND ANY BOROUGH.

Ordinances
No. 14 of 1920
„ 50 of 1920;
„ 27 of 1921;

[30th April, 1920.]

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

2. In this Ordinance—

*Interpreta-
tion.*

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

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

“Constable” includes any member of the Constabulary Force;

“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—

- (1) any annual tax assessed under this Ordinance;
- (2) any rate raised and levied under the provisions of the Diego Martin Waterworks Ordinance;
- (3) 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.

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Tax to be raised on all lands and buildings.

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 unto His Majesty 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 one shilling; on every building the annual taxable value of which does not exceed five pounds, an annual tax of four shillings; and on every building the annual taxable value of which exceeds five pounds, an annual tax at the rate of seven pounds ten shillings for every hundred pounds of such taxable value. Buildings usually described as barracks, containing separate tenements severally occupied, shall be taxed at the rate of four shillings for each separate tenement, whether such buildings form part of any structure for the manufacture or preparation of produce or not.

Exemptions

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

- (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;

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- (d) Lands and buildings belonging to and in the occupation of the Crown or its immediate servants for public purposes. (*Added by 27 of 1921, s. 2.*)

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 thirty-first day of March in every year in respect of the year ending on the next ensuing thirty-first day of December. When taxes payable.

5. (1) The owner of any land or buildings taxable under this Ordinance shall, on or before the thirty-first day of October in each year, next preceding the year in which an assessment roll is by this Ordinance required to be made, make to the Warden of the County or Ward within which such land or buildings are situate a return in writing according to such form as may from time to time be approved by the Governor, specifying the local situation and the extent of such land, and the number and the capital value and the annual taxable value of such buildings, and the title by which he holds such land or buildings, and specifying also all machinery and plant in such buildings, and the capital value and the annual taxable value thereof, and shall, on or before the thirty-first day of October in all other years, make to such Warden a return as aforesaid specifying any alteration which may have taken place since the last return made by him in respect of such land or buildings, and specifying also any machinery and plant which may have been placed in such buildings in addition to or in substitution for machinery and plant previously therein. (*As amended by 50 of 1920, s. 3.*) Return by owners.

(2) In Wards in which there is a Local Road Board, in addition to the return required by this section, the owner of any land taxable under this Ordinance shall make a sub-return on or before the thirty-first day 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. Sub-return of occupiers.

(3) Such sub-return shall be filed in the Warden's office and shall, for the purposes of voting at elections 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 sub-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, of any land or building by grant from the Crown, purchase, inheritance, 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, and also a sub-return as required by the last preceding section.

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 or sub-return as hereinbefore required, and in such form as may from time to time be approved by the Governor, or makes any such return or sub-return which is wilfully untrue in any particular, every such person shall be liable, on summary conviction before a Magistrate, to a penalty not exceeding ten pounds, to be recovered on the complaint of the Warden.

Assessment rolls.

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8. In the year 1921 and every subsequent third year, every Warden shall prepare an assessment roll for each Ward in his district 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—

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- (1) the number assigned to the entry of such lands on the roll;
- (2) the reference to the Real Property Register kept by the Registrar-General, where such lands are under the provisions of the Real Property Ordinance;
- (3) the names of the owners of such lands;

- (4) the area and local situation of such lands;
- (5) the number of buildings thereon;
- (6) the amount of taxes payable in respect of such lands and buildings respectively; and
- (7) 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 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. (*Added by 50 of 1920, s. 2.*)

Assessment calculated from capital value.

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.

Power to make deductions.

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.

Local situation of buildings.

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

Publication and duration of assessment rolls.

Amendment
of roll.

(2) During the second and third years commencing on the first day 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.

Notice to rate-
payers.

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

- (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 thirtieth day of June next ensuing the date of such notice, a further sum of twenty-five pounds 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 thirty-first day 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 to this Ordinance.

(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.

(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 year or two years 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.

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. Appeal against assessment.

(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.

Warden to
decide appeal.

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 Conviction Offences (Procedure) Ordinance.

Appeal to
Magistrate.

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(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: 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 to this Ordinance.

(4) Within five days after giving such notice the appellant shall enter into a recognizance before a Justice with a surety or sureties in the sum of thirty pounds 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 recognizance shall be according to the Form C in the Fourth Schedule to this Ordinance: Provided that in the event of any appeal by the Warden, it shall not be necessary for the Warden to enter into any recognizance 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 on the list for hearing before the Full Court.

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.

Liability to tax.

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.

Tenant may recover against landlord.

(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.

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.

Increase in
case of
default.

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 twenty-five pounds per centum.

Power to
distrain.

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

- (i) upon the goods, chattels, and effects of the owner; or
- (ii) upon the goods, chattels, and effects, being upon the lands so charged with such tax—
 - (a) of the tenant or occupier of the lands or any part thereof charged with such tax; or
 - (b) of the tenant or occupier of any building being in and upon the land so charged with such tax.

(2) The authority to distrain under this section may be according to the Form in the Second Schedule to this Ordinance, 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 twenty-five 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 authorized by writing under the hand of the Treasurer, 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.

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 twenty-five pounds per centum increase as provided by section 21 of this Ordinance and the costs and charges of and incident to the distress are not paid, the same may be sold.

Distress and sale.

(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.

24. In exercise of the powers of distress conferred by section 22 of this Ordinance 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.

Power to follow goods of owner.

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 Treasurer, Warden, or other person to whom the same is payable, or to any one authorized to levy a distress under section 22 of this Ordinance, 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.

Forfeiture of buildings.

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.

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

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.

Notice in *Royal Gazette* as to forfeiture of lands.

(2) The Intendant shall not sign such warrant unless the Warden has previously caused a notice to be inserted in the *Royal Gazette* 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 authorizing him to take possession on behalf of His Majesty, and to evict all other persons. Such warrant may be in the Form in the Third Schedule to this Ordinance.

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.

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.

Facts recited in warrant conclusive.

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

Forfeited land.

(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.

Price.

(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.

Regrant.

(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.

Lands 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.

Procedure to
obtain
regrant.

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, 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 not exceeding one hundred pounds, or to imprisonment, with or without hard labour, for any term not exceeding two years, or to both such fine and imprisonment.

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.

Change in person of Sub-Intendant.

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 authorized 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 remit tax in case of fire.

35. It shall be lawful for the Governor in Executive 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.

Governor may enlarge time for doing of acts, etc.

36. Anyone who prevents any person authorized 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 before a Magistrate, to a penalty not exceeding fifty pounds.

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, Easter Monday, 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. (1) The Governor in Executive Council may make regulations for the better carrying out of the purposes of this Ordinance.

Regulations.

(2) All regulations made under this Ordinance shall be published in the *Royal Gazette*, and upon publication

THIRD SCHEDULE.

The Lands and Buildings Taxes Ordinance.

WARRANT OF POSSESSION.

(Section 27.)

To

I, Sub-Intendent of Crown Lands, hereby authorize 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 _____ in consequence of the taxes for the year _____ being one year and more in arrear, which said warrant was registered on the _____ day of _____ 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.

(Section 17.)

NOTICE OF APPEAL BY WARDEN.

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 _____ 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 _____ 19____ .

FORM C.

(Section 17.)

FORM OF RECOGNIZANCE.

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 recognizance 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 recognizance shall be void, but otherwise shall be in full force and effect.

Taken and acknowledged before me _____

Date

J.P.