

CHAPTER 205.

TAXES EXEMPTION.

AN ORDINANCE RELATING TO EXEMPTIONS FROM LAND AND HOUSE TAXES. *Ordinance No. 205.*

[23rd October, 1902.]

1. This Ordinance may be cited as the Taxes Exemption Ordinance. *Short title.*

2. The following lands and houses shall be exempted from all land and house taxes and borough rates, that is to say:— *Exemption from taxes.*

(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; *Cap. 127.*

(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.

3. It shall be lawful for the Governor, if he shall think fit, with the consent of the Legislative Council, to allot to the Council of any city or borough such sum as he may think fit in aid of the rates of such Council, in respect of the occupation for public purposes of any land or buildings situated in such city or borough. But save as aforesaid no rates or land taxes shall be paid or chargeable in respect of any house or land belonging to His Majesty or occupied for the use of the Colony. *Grant in aid of rates.*

4. Provided, however, that the exemptions in the preceding sections contained shall not extend to any rate made in the City of Port-of-Spain or any borough or in any other district for the purpose of providing water or sewerage, unless otherwise provided in the Ordinance under which such works are authorized or in some regulation made under such Ordinance. *Water and Sewerage rates.*