

## TRINIDAD AND TOBAGO.

*Land Taxes.*

No. 26.—1902.

*22nd September.*

AN ORDINANCE to amend the law with regard to exemptions from land and house taxes and other public charges on property.

[L.S.]

C. C. KNOLLYS,

ACTING GOVERNOR.

*23rd October, 1902.*

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

Short title.

1. This Ordinance may be cited as "The Land Tax Ordinance 1902."

Repeal.

2. Section 25 of Ordinance No. 28 of 1893 and so much of Section 70 of Ordinance No. 10 of 1853 as relates to any exemption from any Borough rate or tax are hereby repealed.

Exemption from tax.

3. From and after the commencement of this Ordinance the following lands and houses shall be exempted from all land and house taxes and town and borough rates including the town rates of Port-of-Spain, 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 Ordinances 1890-1902.
- (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.

4. It shall be lawful for the Governor if he shall think fit with the consent of the Legislative Council to allot to the Port-of-Spain Town Commissioners and to the Council of any Borough such sum as he may think fit in aid of the rates of the Council of such Borough in respect of the occupation for public purposes of any land or buildings therein situated. 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 the King or occupied for the use of the Colony.

Grant in aid of rates.

5. Provided however that the exemptions in the last preceding sections contained shall not extend to any rate made in the Town 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 some regulation under such Ordinance.

Water and Sewerage rates

Passed in Council this 22nd day of September in the year of Our Lord one thousand nine hundred and two.

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