

TRINIDAD AND TOBAGO.

No. 14.—1920.

I ASSENT,

[L.S.]

J. R. CHANCELLOR,

*Governor.*

30th April, 1920.

AN ORDINANCE relating to taxes on lands and buildings outside the limits of the City of Port-of-Spain and any Borough.

[30th April, 1920.]

BE 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 Lands and Buildings Taxes Ordinance, 1920. Short title.

2. In this Ordinance, unless the context otherwise requires:— Interpretation.

The expression "Annual taxable value" means the gross annual rental value, subject only to the deductions and allowances mentioned in section ten hereof.

The expression "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 (No. 224);
- (3.) Any tax, rate, charge, assessment, or imposition to which the provisions of this Ordinance may be declared by any Ordinance to be applicable;

The expression "Owner" means 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;

The expression "Building" means any dwelling house, warehouse, store, storage tank, shop, counting-house, manufactory, factory, workshop, stable, shed and any other building whatsoever;

The expressions "Intendant" and "Sub-Intendant" mean the Intendant and Sub-Intendant of Crown Lands;

The expression "Warden" includes an Assistant Warden;

The expression "Constable" means a member of the Constabulary Force.

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 Borough of San Fernando as defined under or by virtue of the provisions of the Port-of-Spain Corporation Ordinance, 1914, and the Municipal Corporations (San Fernando Amendment) Ordinance, 1912, respectively, and not being within the Borough of Arima as defined in the Charter of incorporation of the said Borough, there shall be raised, levied, collected and paid unto His Majesty His Heirs and Successors 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 tax of one shilling; on every building the annual taxable value of which does not exceed £5, an annual tax of four shillings; and on every building, the annual taxable value of which exceeds £5, an annual tax at the rate of £7 10 for every £100 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.

(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.

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 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 annual 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 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 lands 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.

*Return by owners.*

*Assessed 31-12-20  
the capital value and the annual taxable value*

*See 27-1920*

Sub-return of  
occupiers.

(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.

(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 as provided for in Sections 44 and 45 of the Roads Ordinance, 1917 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 on  
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 is liable, on summary conviction before a Magistrate, to a fine not exceeding £10, to be recovered on the complaint of the Warden.

8.—(1.) In the year 1921 and every subsequent third year the Warden of each County shall prepare an assessment roll for each Ward of such County from the returns received by him under sections five and six hereof, and from the lists furnished him by the Registrar-General under the Real Property Ordinance of all lands and buildings within such Ward liable to the taxes imposed by this Ordinance, showing—

Assessment  
Rolls.

- (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.
- (g.) The reference to the sectional ward map of the Ward in which such lands are situated.

(2.) Nothing contained in this Ordinance shall affect the validity of any assessment roll in operation at the commencement of this Ordinance, and any such roll shall have the same force and effect and be in all respects regarded as if it had been prepared under the provisions of this Ordinance.

9. 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.

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, commencement and duration of assessment rolls.

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.

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.

Commencement.

(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 the Ordinance.

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— Notice to rate-payers.

- (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 ;
- (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 the King, His Heirs and Successors.

(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.

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.

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 Ordinance No. 9 of 1918.

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; 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 His Heirs and Successors, and shall be the first charge on such lands or buildings after prior debts due to His Majesty His Heirs and Successors, 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.

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.

Liability  
to tax.

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.

Owner solely liable for payment of taxes.

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.

(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 Receiver-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:—

(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 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 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 authorised by writing under the hand of the Receiver-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.

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 twenty-one of this Ordinance and the costs and charges of and incident to the distress are not paid, the same may be sold. <sup>Distress and sale.</sup>

(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 twenty-two 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.

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

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 or 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 Receiver-General, Warden or other person to whom the same is payable, or to any one authorised to levy a distress under section twenty-two of this Ordinance, any tax due at the time of seizing such goods or chattels.

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 a 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 His Heirs and Successors, and immediately upon the registration of such warrant as hereinafter provided such land shall be forfeited, and shall vest in His Majesty His Heirs and Successors in absolute dominion, free and discharged from all rights, estates, interests, equities and claims of any other person.

(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.

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

(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 Third Schedule to this Ordinance.

Issue of  
warrant of  
possession.

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.

Registration  
of warrant of  
forfeiture.

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.

- 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.
- Re-grant.** (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.
- Compensation** (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.
- Lands and buildings unoccupied, &c. for 5 years.** 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, His Heirs and Successors.
- (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, His Heirs and Successors, and thereupon such land and building shall be forfeited accordingly and shall vest in His Majesty, His Heirs and Successors 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 County 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, 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.

Procedure to  
obtain regrant.

(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 *viva voce* or by statutory declaration.

(3.) In the case of evidence given *viva 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, is guilty of a misdemeanour, and is liable to a fine not exceeding £100, 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.

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, &c.

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.

Assaults &c., on Officers.

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, is liable, on summary conviction before a Magistrate, to a fine not exceeding £50.

Computation of time.

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, Corpus Christi or any other day declared by any Ordinance present or future, or by any proclamation by the Governor issued under any Ordinance present or future, to be a close holiday in all public offices, 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.

Regulations.

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

(2.) All regulations made under this Ordinance shall be published in the *Royal Gazette*, and upon publication thereof shall have the force of law in the same manner as if such regulations were contained in and formed part of this Ordinance.

39. The Governor may from time to time approve such <sup>Forms.</sup> forms and other instruments as may be required for the purposes of this Ordinance.

40. The Ordinances Nos. 204, 3 of 1907, 27 of 1909, 12 <sup>Repeal.</sup> of 1911 and 11 of 1915, are hereby repealed.

Passed in Council this Twenty-third day of April in the year of Our Lord one thousand nine hundred and twenty.

G. L. GUPPY,  
*Acting Clerk of the Council.*

## THE FIRST SCHEDULE.

*The Lands and Buildings Taxes Ordinance, 1920.*

Section 14.

### NOTICE TO TAXPAYER.

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 day of March next; and take further notice that unless such amount be paid on or before the 30th day of June next, a further sum of Twenty-five pounds 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 day 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 day of March in the year next following, such lands and buildings will be absolutely forfeited to His Majesty the King.

(Signed)

Warden.

## THE SECOND SCHEDULE.

Section 22

*The Lands and Buildings Taxes Ordinance, 1920.*

## DISTRESS WARRANT.

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 23 of the Land and Buildings Taxes Ordinance, 1920, 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 twenty-five per cent. accruing under Section 22 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 twenty-five per cent. 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 district.

Given under my hand at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_

## THE THIRD SCHEDULE.

Section 27.

*The Lands and Buildings Taxes Ordinance, 1920.*

## WARRANT OF POSSESSION.

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, 1920, 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\_\_\_\_

## THE 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.

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 Magis-  
 trate 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."

## 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 other-  
 wise shall be in full force and effect.

\_\_\_\_\_  
 Taken and acknowledged before me

Date

J.P.

\_\_\_\_\_