

VALUATION OF LAND ACT

CHAPTER 58:03

Act

18 of 1969

Amended by

*24 of 1981

†21 of 1990

†17 of 2009

*See Note on Amendment on page 2

†See Note on page 2

Current Authorised Pages

| <i>Pages</i> <i>(inclusive)</i> | <i>Authorised</i> <i>by L.R.O.</i> |
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Note on Subsidiary Legislation

This Chapter contains no subsidiary legislation.

Note on Amendment

Section 14(1) of this Act has been amended by Act No. 24 of 1981. However, Act No. 24 of 1981 had not up to the date of the revision of this Act been brought into operation.

Note on Act No. 21 of 1990

See section 76 of Act No. 21 of 1990 with reference to Part I of that Act which provides as follows:

“Assessor” refers to any person appointed as such pursuant to section 79 or to the Commissioner of Valuations under the Valuation of Land Act.

Note on Act No. 17 of 2009

See Section 18 of Act No. 17 of 2009 for validation of all acts done by the Commissioner of Valuations prior to 1st January 2010.

CHAPTER 58:03

VALUATION OF LAND ACT

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CHAPTER 58:03

VALUATION OF LAND ACT

An Act to make provision for the valuation of land for taxation, rating and other purposes and for matters connected therewith and incidental thereto. 18 of 1969.

[1ST JULY 1970]

Commencement.
GN 91/1970.

1. This Act may be cited as the Valuation of Land Act.

Short title.

PRELIMINARY

2. (1) In this Act—

Interpretation.
[21 of 1990
17 of 2009].

“agricultural land” means land used for, or vacant arable land where the sole use may be for, the following purposes:

- (a) the cultivation of crops or the rearing of livestock;
- (b) the cultivation and processing of food or food products or the rearing of livestock; or
- (c) horticultural use,

but does not include land used for—

- (d) ornamental or recreational purposes or as accommodation lands for non-agricultural purposes; or
- (e) kitchen gardens;

“annual rental value” means the annual rent which particular land is likely to attract having regard to the purpose for which the land is actually used, occupied or tenanted, or where it is not actually used, occupied or tenanted, having regard to the purpose for which it is reasonably suitable;

“appeal” means—

- (a) an appeal to the Appeal Board from a decision of the Commissioner upon an objection to a valuation; or
- (b) an appeal to the Court of Appeal from a decision of the Appeal Board,

as the case may be;

“capital value” means the sum which the fee simple might be expected to realise if offered for sale on such reasonable terms and conditions as a *bona fide* seller would require;

“commercial land” means land used for commercial purposes, whether wholesale, retail or service, carrying on a trade, business or profession, and includes land used or occupied by a non-profit organisation which would, if the land were so used or occupied by a trade or business, be treated as commercial land, but does not include agricultural land;

“Commissioner” means the Commissioner of Valuations under this Act;

“district” means a valuation district constituted under section 4;

“fee simple” means, in relation to the value of land, the estate in fee simple in possession in land free from any lesser estates or interests or any encumbrance or any rights or immunities conferred upon a tenant under the Rent Restriction Act and free also from any restrictive covenants and conditions except those running with the land or created by law;

Ch. 59:50.

“improved land” means land on which improvements have been effected;

“improved value”, in relation to improved land, means subject to subsection (2) the capital sum which the fee simple might be expected to realise if offered for sale on such terms and conditions as a *bona fide* seller would require;

“improvements”, in relation to land, means subject to section 12, those physical additions and alterations thereto and all works for the benefit of the land made or done by the owner or any of his predecessors in title or by a person in possession which, as at the base date have the effect of increasing its value;

“industrial land” means—

(a) land used for; or

(b) vacant lands where the sole use may be for, the purpose of manufacturing, processing, marine terminal and transportation areas and facilities, fabrication, assembly, treatment, or distribution of manufactured products or storage of bulk materials;

“institutional land” means land which is used mainly to make a contribution to the sporting, recreational, cultural, environmental, health, safety or educational welfare of the community;

“land” means—

- (a) all land, messuages, tenements and hereditaments, corporeal and incorporeal of every kind and description or any estate or interest therein, together with all paths, passages, ways, watercourses, liberties and privileges;
- (b) land covered with water; and
- (c) all buildings or any part of any building, and all structures, machinery, plant, pipelines, cables and fixtures erected or placed upon, in, over, under or affixed to land;

“local authority” means the Tobago House of Assembly, and the Water and Sewerage Authority established under the Water and Sewerage Act; Ch. 54:40.

“objection” means a complaint by an owner or a local authority against a valuation made by the Commissioner;

“owner”, in relation to land, includes every person who jointly or severally—

- (a) is entitled to the land for any estate of freehold in possession, or
- (b) is entitled to receive, or is in receipt of, or if the land were let to a tenant would be entitled to receive, the rents and profits thereof, whether as beneficial owner, trustee, mortgagee in possession or otherwise;

“parcel of land” or “parcel” means land which is separately held by an owner or person in possession or land which the Commissioner directs should be valued as a separate parcel of land;

“person in possession”, in relation to land, means the occupier and includes the owner and any person having the management of, or the collection or the receipt of the rents, issues and profits of the land;

“Regulations” means Regulations made under section 34;

“residential land” means—

(a) vacant or unoccupied lands with or without a building which is intended to be used or is capable of being used by reason of its location for residential purposes;

(b) land that has affixed to it, a building or other dwelling which has the physical characteristics that enable it to be occupied or capable of occupation as a residence or for residential occupation and is used and occupied on a permanent basis as a single dwelling accommodation and includes complementary outbuildings; and

(c) boat houses;

“return” includes all returns, notices, declarations, statements and information prescribed or required by the Commissioner to be furnished;

“site value” means, subject to subsection (3), the capital sum which the fee simple might be expected to realise if offered for sale on such reasonable terms and conditions as a *bona fide* seller would require;

“sub-division” means the division of lands into parts whether the division is—

(a) by sale, conveyance, transfer or partition;

(b) by any agreement, dealing or instrument *inter vivos* (other than a lease for any term not exceeding five years without right of renewal), rendering different parts thereof immediately available for separate disposition or separate occupation;

“Tax Appeal Board” means the Appeal Board established under the Tax Appeal Board Act;

Ch. 4:50.

“value of improvements”, in relation to land, means subject to subsection (4), the added value which improvements give to the land at the base date.

(2) The improved value shall in no case be less than the capital sums which might be expected to be expended at the base date in—

- (a) purchasing the fee simple of the land on such reasonable terms and conditions as a *bona fide* seller would require assuming that there were no improvements on such land;
 - (b) in erecting on such land improvements of a nature and efficiency equivalent to the existing improvements thereon, provision being made for a reduction in such capital sum for any decrease in value which may have been caused by reason of depreciation or obsolescence.
- (3) In ascertaining site value—
- (a) in relation to improved land, such site value shall be determined on the assumption that no improvements exist on the land, so however that such site value shall in no case be less than the sum that would be obtained by deducting the value of improvements from the improved value at the base date;
 - (b) the value of a licence or other right or privilege held or exercised in connection with the land shall be deemed to be part of the site value.

(4) The value of improvements shall in no case exceed by more than ten per cent the amount that should reasonably be expended in effecting at the base date improvements of a nature and efficiency equivalent to the existing improvements.

3. There shall be appointed a Commissioner of Valuations who shall be charged with the general administration of this Act.

Appointment of
Commissioner.

PART I
VALUATIONS

4. *(Repealed by Act No. 17 of 2009).*

Commissioner
to make
valuation.
[17 of 2009].

- 5.** (1) The Commissioner shall make a valuation of the—
(a) site value and improved value; or
(b) capital value and annual rental value,

of every parcel of land or any part thereof.

(2) For the purpose of the computation of the annual rental value of vacant land or any part thereof under this Act, the Commissioner shall apply the percentages or any combination thereof set out in Part A of Schedule I.

Schedule I.

(3) For the purpose of the computation of the annual rental value of plant and machinery on land, which is not contained in any building, the Commissioner shall apply the percentage set out in Part B of the Schedule.

Returns by
owners.
[17 of 2009].
Schedule II.

6. (1) Every owner of land in Trinidad and Tobago shall, by 1st April 2010, make with the Commissioner, a return of the land in the form set out in Schedule II.

(2) Where the owner of land fails to file a return by 1st April 2010, the Commissioner shall by Notice inform the owner that he is required to file a return, failing which he may be liable to conviction under this section.

(3) A Notice under subsection (2) shall be sent by registered post.

- (4) A person who willfully—
(a) fails to make a return within the prescribed time under subsection (1); or
(b) makes a return which is defective or incomplete or which is to his knowledge false in any material particular,

commits an offence and is liable on summary conviction to a fine of five hundred dollars.

7. (Repealed by Act No. 17 of 2009).

Effect of
valuation.
[17 of 2009].
Ch. 76:04.

8. On the date on which the first valuation in respect of any district shall take effect, every valuation in respect of the district appearing on the assessment roll prepared under the Lands and

Buildings Taxes Act or contained in the House Rate Book kept under the Port-of-Spain Corporation Ordinance, the San Fernando Corporation Ordinance, the Arima Corporation Ordinance or the Municipal Corporations Act, shall cease to have effect and the provisions of the Lands and Buildings Taxes Act, the Ordinances mentioned herein relating to the valuation of lands or buildings in such district and the Municipal Corporations Act, shall cease to apply.

Ch. 39 No. 1
(1950 Ed.).
Ch. 39 No. 7
(1950 Ed.).
Ch. 39 No. 11
(1950 Ed.).

Ch. 25:04.

9. (1) A fresh valuation in respect of land shall commence as near as may be to five years from the date of the last valuation of the land as recorded in the Valuation Roll.

Valuations to be begun as near as possible every three years. [17 of 2009].

(2) The fresh valuation shall take effect on a date fixed by Order of the President and as from such date the previous valuation shall cease to be in force.

(3) No alteration shall be made in the valuation of any land during the five-year period as provided in subsection (1), unless—

- (a) such land is subdivided during such period;
- (b) where two or more parcels of unoccupied land adjoining each other are valued as one portion of land and any parcel of such land is sold or occupied during such period;
- (c) public works, or a service or undertaking is provided during such period as a result of which the Commissioner is of the opinion that the value of such land has altered;
- (d) by reason of some adverse natural cause or act of God over which the owner had no control, such land has been permanently damaged and the Commissioner is of the opinion that the value of such land has altered;
- (e) the site value, annual rental value or capital value of such land is altered by the acquisition or loss, during that period, of a licence or other right or privilege the value of which is deemed to form part of the site value, annual rental value or capital value of that land;
- (f) in the opinion of the Commissioner the valuation is affected by error or omission which he considers it necessary to correct;

- (g) in the opinion of the Commissioner circumstances affecting the valuation of the land are such as to render an alteration necessary or desirable for preserving or attaining uniformity in values between that valuation and subsisting valuations of other comparable land; or
- (h) in the opinion of the Commissioner the site value, annual rental value or capital value of the land has been changed because of any alteration in the improvements.

(4) Nothing in this section shall prevent or be deemed to prevent the Commissioner from valuing any land which becomes taxable or rateable or from deducting from the value of any parcel that portion of the value which may be applicable to any part of that parcel which has ceased to be taxable or rateable.

Land to be included in one valuation.

10. Unless the Commissioner otherwise directs, there shall be included in one valuation adjoining parcels of land that are owned by the same person and are occupied by one and the same person.

Separate valuation.

11. Unless the Commissioner otherwise directs, and, subject in the case of paragraph (a) to any objection—

- (a) parcels of land which adjoin and are owned by the same person shall, notwithstanding anything in section 10, be valued separately, if buildings erected thereon are adapted to separate occupation or, in the opinion of the Commissioner, could respectively be held under separate ownerships;
- (b) parcels of land owned by the same person but separately let to different persons shall be separately valued;
- (c) a parcel of land severed by a public road or by a railway or a river, but in fact occupied and used as one property, shall nevertheless be valued as one parcel.

Improvements.

12. Where for the purpose of making any valuation of land, it is necessary to identify improvements, the following alterations and additions to the land shall not be considered improvements:

- (a) the destruction or removal of timber or other vegetable growth;

- (b) the reclamation of land by dredging, draining or filling;
- (c) the construction of retaining walls or other similar works;
- (d) the excavation, grading or levelling of land,

if since the completion of such alterations and additions, either possession of the land has passed to another or five years have elapsed.

13. (1) Where it appears to the Commissioner that any land has been over valued, the Commissioner shall revalue the land.

Revaluation of land at Commissioner's initiative. [17 of 2009].

(2) The annual rental value or capital value arising from a revaluation under subsection (1), in respect of the current valuation period, shall be—

- (a) the annual rental value for that period; or
- (b) the capital value.

(3) Notice of every valuation of land made under this section shall be given to the owner of such land in a form approved by the Commissioner by registered post.

14. The Board of Inland Revenue, Registrar General and Registrar of the Supreme Court, and every other officer employed in or in connection with any department of Government other than the department concerned with the administration of the Income Tax Act shall, at the prescribed time and in the prescribed form, furnish to the Commissioner such information in possession of their departments as may be required by the Commissioner.

Certain returns and information to be furnished. [17 of 2009].

Ch. 75:01.

15. (1) Subject to subsection (2), the Commissioner, or any officer authorised by the Commissioner in writing for that purpose, shall for the purpose of ascertaining the value of any land have power to enter, at all reasonable hours during the daylight, in or upon any land without being liable to any legal proceedings or molestation whatever on account of the entry.

Access to lands, buildings and documents.

(2) Entry into a dwelling house in actual occupation shall be effected only with the consent of the occupier or where written notice was given to the occupier at least forty-eight hours previous to the entry.

(3) Every person in possession of land, upon being requested or after being served with a notice in writing signed by the Commissioner or by an officer authorised by the Commissioner, shall—

- (a) show to the Commissioner or officer authorised all maps, plans, diagrams, documents of title and documents containing information as to the rents, issues and profits of the land in his custody or control;
- (b) permit the Commissioner or officer authorised as aforesaid to make tracings or copies of such maps, plans, diagrams or documents; and
- (c) on the date appointed in the notice being not less than seven days after the service thereof, meet the Commissioner or officer, servant or other person authorised on the land and answer all such questions as may be put to him concerning the land and point out the boundaries of the land.

Preparation of valuation roll. [17 of 2009].

16. (1) A valuation roll shall be prepared and shall be in such form as may be prescribed, and in it shall be set forth so far as practicable in respect of each valuation the following particulars:

- (a) the name and postal address of the owner;
- (b) the name and postal address of the person in possession, not being the owner;
- (c) the situation, description and measurement or area of the land;
- (d) the site value of the land;
- (e) the improved value of the land;
- (f) the annual rental value of the land;
- (g) the capital value of the land;
- (h) the address of the land;
- (i) the reference to the Real Property Register and the Register of Deeds kept by the Registrar General;
- (j) the unique land identification number or other number by which the land is identified;

- (k) where the land is rented, the amount of rent paid on the land and the number of tenants;
- (l) the current value of plant, machinery, pipelines, cables and fixtures erected or placed upon, in, over, under or affixed to land; and
- (m) any other information that the Commissioner may, from time to time, determine as necessary for the administration of this Act.

(2) The valuation roll may be amended if the Commissioner considers it necessary to correct any error or omission or to record new or additional valuations or to comply with any decision taken upon an objection or appeal.

(3) The omission from a valuation roll of any matter required to be included by law shall not render the valuation roll invalid.

PART II

NOTICE OF VALUATIONS, OBJECTIONS AND APPEALS

17. (1) Notice of valuation shall be given to the person in possession of land in the prescribed form and the notice shall also state that the owner may lodge an objection to the valuation.

Notice of valuation.

(2) Such notice may be given at any time after making of the valuation but not, in the case of a first valuation before the President has, in accordance with section 7*, fixed the date on or after which that valuation of such land shall take effect.

18. (1) Where a change in ownership of land occurs subsequent to the giving of a notice of valuation in respect of that land, the new owner may, subject to this section and to section 19, lodge an objection against the valuation and, if he is dissatisfied with the decision of the Commissioner upon that objection, appeal against that decision.

Right of new owner to carry on objection or appeal.

(2) An objection or appeal, made or instituted by a former owner prior to the change in ownership, may be carried on by the new owner in his own name, but the new owner is not entitled in that case to make or institute a fresh objection or appeal but may add to or vary the grounds of objection or appeal made or instituted by the former owner.

*Section 7 referred to in this section was repealed by Act No. 17 of 2009.

(3) A new owner of land is not entitled to be given a fresh notice of valuation but shall be deemed to have received the notice of valuation given to the person in possession of the land and to have received it when it was so given.

Objection to valuation.

19. An owner or local authority who is dissatisfied with a valuation may, within thirty days after service of the notice of valuation, post to or lodge with the Commissioner an objection in writing against the valuation stating the grounds upon which he relies. The objection shall be limited to one or more of the following grounds:

- (a) that the values assessed are too high or too low;
- (b) that lands which should be included in one valuation have been valued separately;
- (c) that lands which should be valued separately have been included in one valuation;
- (d) that the person named in the notice is not the owner of the land.

Consideration of objection.

20. (1) The Commissioner shall consider the objection and shall either disallow it or allow it either wholly or in part.

(2) Written notice of the Commissioner's decision shall be given to the objector.

Appeal against decision of Commissioner. [17 of 2009].

21. (1) An owner or local authority who is dissatisfied with the decision of the Commissioner upon an objection may, within thirty days of the service of notice of that decision in writing, appeal to the Tax Appeal Board for a review of the valuation.

(2) An appeal shall be limited to the grounds stated in the objection but the Appeal Board may permit the grounds of appeal to be amended.

(3) *(Deleted by Act No. 17 of 2009).*

(4) Upon an appeal under this section, the Appeal Board may confirm or reduce or increase the valuation appealed against and may make such order as it thinks fit with respect to the payment of costs.

Further appeals.

22. (1) If the Commissioner or any person affected by the decision of the Appeal Board is dissatisfied with the decision of

the Appeal Board, the Commissioner or such other person may within thirty days of the date on which the decision is announced appeal to the Court of Appeal and the Court of Appeal shall have jurisdiction to hear and determine the appeal.

(2) Appeal from a decision of the Appeal Board shall lie to the Court of Appeal on questions of law only.

23. The fact that an objection has been made or that an appeal is pending shall not in the meantime interfere with or affect the recovery of tax under any law for the time being imposing a tax on land or the making and levying and recovery of rates by or on behalf of any local authority or the making and levying and recovery of any other statutory rates, charges or assessments based on the site value, improved value, annual rental value or capital value of land and, if the valuation is altered, due adjustment shall be made for which purpose amounts paid in excess shall be refunded and amounts short-paid shall be recoverable as arrears.

Objection or appeal not to interfere with collection of rates and taxes. [17 of 2009].

PART III

USES OF VALUATION

24. Where in any other written law, reference is made to the site value, improved value, annual rental value or capital value of land and there is a subsisting valuation made under this Act of the land in question, the site value, improved value, annual rental value or capital value of the land for the purposes of such other written law shall, unless such other written law otherwise provides, be the site value, improved value, annual rental value or capital value in the subsisting valuation made under this Act.

Purposes for which valuation to be used. [17 of 2009].

25. The Commissioner shall, as soon as is reasonably practicable after the completion of the valuation roll, furnish a copy of that roll to—

Supply of copies of valuation roll by the Commissioner. [17 of 2009].

- (a) the Board of Inland Revenue;
- (b) any local authority; and
- (c) such other persons as may be prescribed.

PART IV

MISCELLANEOUS

Certified copies of or extracts from valuation rolls.

26. On application in writing and on payment of the prescribed fee, the Commissioner shall supply to any person in such form as the Commissioner may determine a certified copy of, or a certified extract from the particulars in respect of any valuation entered on the valuation roll. The certified copy or certified extract shall for all purposes and in all proceedings be evidence of the matters and things stated therein and that any valuation mentioned therein has been duly made in accordance with the provisions of this Act.

Power to obtain evidence.

27. (1) The Commissioner may, in order to obtain information required for the purposes of this Act, by notice in writing, require any person, whether the person is in possession of land or not, to attend and give evidence before him or before any officer authorised by him in that behalf, concerning any land, and to produce all books, documents, and other papers whatsoever in his custody or under his control in relation to the land.

(2) The Commissioner may require the evidence to be given on oath and either verbally or in writing, and for such purpose he or the officer so authorised by him may administer an oath.

(3) Any person attending in accordance with subsection (1) before the Commissioner or an officer authorised by him is entitled to have his reasonable expenses paid from public funds by such person and in such manner as may be prescribed.

Return of change of ownership.

28. Every person who comes into or passes out of the possession of any parcel of land or any part of any parcel of land whether by subdivision or otherwise shall within one month of the change of possession make a return to the Commissioner informing him of such particulars in relation to the transaction as may be prescribed; so that however it shall not be necessary to notify a change of possession unless that change relates to a right to exclusive possession that has enured or may in law enure for a period of at least three years.

Commission to have power to require information by public notice.

29. (1) Every person in possession of land shall, if required by the Commissioner, whether by public notice or otherwise, furnish to

him, in the manner and within the time required by him, a return or an additional return setting out in relation to every holding of land such particulars as the Commissioner may require.

(2) If a person required by the Commissioner to furnish such return is not a person in possession of land, he shall nevertheless, in the manner and within the time the Commissioner has required him to make the return under subsection (1), furnish a return stating that fact and should that person fail to do so, he shall be deemed to have failed to comply with the requirement of the Commissioner under subsection (1).

(3) Every person, whether a person in possession of land or not, if required by the Commissioner, shall in the manner and within the time required by him, furnish any information required by the Commissioner for the purpose of this Act.

(4) The Commissioner may require the returns referred to in this section to be furnished to any officer duly authorised by him in that behalf, either by delivering the same to the officer personally, or by forwarding the same to the officer by registered post.

(5) Every person shall give, upon every return furnished by him, his correct postal address for service of notices and shall within one month after any change in such address, give notice in writing to the Commissioner of the new address.

(6) All returns, notices and information required under this Act shall (except where otherwise specified in or authorised by or under this Act) be delivered at the office of the Commissioner on or before such days as may be notified or prescribed.

30. The Commissioner may appear either personally or by an Attorney-at-law or by a valuer, or by some officer of the public service, in any Court or in any proceedings, and the statement of any such Attorney-at-law, valuer or officer that he so appears by authority of the Commissioner shall be accepted as sufficient evidence of the authority.

Right to appear.

31. (1) If any act, or anything required to be done at or within a fixed time under this Act cannot or is not so done, the President may by Order, from time to time appoint a later time for doing the

Power of President as to times for doing acts, etc.

same, whether the time or any later time appointed within which the act ought to have been done has or has not elapsed or expired.

(2) Any act done within the time or later time appointed by such Order shall be as valid as if it had been made or done within the time prescribed.

Penalties.
[17 of 2009].

32. (1) Any person who—

- (a) in any way obstructs or hinders the Commissioner or any other officer in the exercise of his function under this Act, or refuses to furnish any information when required to do so or fails to comply with any requirement of this Act; or
- (b) refuses or neglects to attend and give evidence when required by the Commissioner or any officer duly authorised by him in that behalf, or fails, refuses or neglects to answer any questions put to him, or to produce any book, document or other paper required of him by the Commissioner or any such officer, unless just cause or excuse for the refusal or neglect is shown by him,

is liable on summary conviction to a fine of five thousand dollars.

(2) A person shall not be convicted for refusing or neglecting to attend and give evidence when required by the Commissioner or any officer duly authorised by him unless the notice requiring that person so to attend was served personally on him at least three days before the day on which he was required to attend.

Evidence.

33. (1) Any valuation roll and all entries made therein or a copy of or extract from any such roll or entries certified by the Commissioner to be a true copy thereof shall be received in any proceedings as *prima facie* evidence of the facts therein mentioned.

(2) Any certificate, notice or other document bearing the written, stamped or printed signature or the stamped or printed name of the Commissioner shall, until the contrary is proved, be deemed to have been duly signed by the Commissioner. Judicial notice shall be taken of every such signature or name and of the

fact that the person whose signature or name it purports to be holds or has held the office of Commissioner.

(3) A return made under section 28 or 29 shall be *prima facie* evidence of the facts stated therein.

(4) The production of the *Gazette* containing any notice purporting to be published by the Commissioner in pursuance of this Act or any notice of the appointment of the Commissioner or any officer or person under this Act shall be conclusive evidence of the notice, publication or appointment.

34. The President may make Regulations generally for carrying this Act into effect and in particular respecting—

- (a) matters required by this Act to be prescribed;
- (b) the powers and duties of persons employed for the purposes of this Act;
- (c) matters to be considered in making a valuation of land the subject of a sub-division;
- (d) any other matter regarding which it may be expedient to make Regulations for the purpose of carrying this Act into effect.

35. This Act binds the State.

Act binds the State.

Section 5.

SCHEDULE I

PERCENTAGES TO BE APPLIED TO LAND ON COMING TO A DETERMINATION OF THE ANNUAL RENTAL VALUE

PART A

| <i>Use of Land</i> | <i>Percentage to be Applied</i> |
|--------------------------|---|
| Agricultural: | 2% of the capital value of the lands and any agricultural buildings thereon |
| Residential: Vacant land | 3.5% of its capital value |
| Commercial: Vacant land | 5% of its capital value |
| Industrial: Vacant land | 5% of its capital value |

PART B

Percentage to be applied to Land with Plant and Machinery not housed in any building 3%

Section 6.

SCHEDULE II

RETURN REQUIRED UNDER SECTION 6 OF THE VALUATION OF LAND ACT, CH. 58:03

I HEREBY DECLARE that I am the owner or agent of the premises mentioned hereunder and that the several particulars stated in this return are to the best of my knowledge and belief true and correct.

1. Premises
2. Name of Owner(s)
3. For what purpose used
4. Whether rented, leased or occupied by owner

- (a) If rented—
- (i) Number of rooms occupied by tenant;
 - (ii) Name of tenant(s), with monthly rent payable by each
.....
 - (iii) Number of rooms untenanted, with rental value of each
 - (iv) Rent paid
 - (v) Whether tenant pays land rent of site; if so how much?
.....
- (b) If leased—name of lessee
- Rent reserve under lease per year
- Whether lessee pays the taxes
- Whether lessee pays premiums of insurance and if so how much?
.....
- (c) If occupied by owner or relatives—rental value thereof \$
- If occupied by owner or relatives—part thereof \$

5. Additions or alterations to building (if any) since date of last return.

.....

Dated this day of, 20.....

Signature and Address of Owner or Agent

.....

(If space provided is not sufficient, details must be given on the back hereof or on a separate sheet)