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SCHEDULE**THE LAWS OF BARBADOS**

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CHAPTER 229A

LAND VALUATION

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

1969–20.

1973–1.

1974–30.

1981–18.¹

1983–13.

[1st June, 1969] Commence-
ment.

PART I

General and Administration

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

Short title.

2. For the purposes of this Act, the expression

Interpreta-
tion.

“agent” includes every person who in Barbados for or on behalf of any person (hereinafter called the principal) has the control or disposal of any land belonging to the principal or the control, receipt or disposal of any rents, issues or proceeds derived from any such land;

“Board” means the Land Valuation Board established by section 5;

“Commissioner” means the Commissioner of Land Tax;

1983–13.

“fee simple” in relation to the value of land means the estate in fee simple in possession in the land free from any lesser estate or interests therein or any encumbrances thereon or any rights or immunities conferred upon a tenant under the *Security of Tenure of Small Holdings Act* and free also from any restrictive covenants and conditions other than restrictive covenants and conditions created by a Crown grant or by law;

Cap. 237.
1973–1.

“improved land” means land on which improvements as defined in this Act have been effected;

¹Cap. 109 (Act 1981–18) has not been proclaimed.

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

“improvements”, in relation to land, means those physical additions and alterations thereto and all works for the benefit of the land made or done on the land by the owner or any of his predecessors in title which, at the date on which the improved value or site value is required to be ascertained, have the effect of increasing its value; but

- (a) the destruction or removal of timber or vegetable growth;
- (b) the reclamation of land by draining or filling together with any retaining walls or other works appurtenant thereto;
- (c) the excavation, grading or levelling of land,

shall not be deemed to be improvements;

1973-1. “land” includes all tenements and hereditaments and also all messuages, houses, buildings or other construction, including plant and machinery, whether the property of the Crown or of any corporation or of any private individual, and all trees growing or standing thereon, but does not include growing crops:

Provided that

- (a) the value of trees, other than fruit trees, that have been planted for any purpose; or
- (b) the value of trees that have been preserved as shelter or for ornamental purposes,

shall not be included in any valuation roll prepared under section 15;

1983-13.
Cap. 21.
Cap. 78A. “officer” means the Commissioner, the Deputy Commissioner and any other officer for whom provision is made under section 2 of the *Civil Establishment Act*, for the purpose of carrying out the objects and purposes of this Act and the *Land Tax Act*;

“owner” means the person who, whether jointly or severally, is seised or possessed of or entitled to any estate or interest in land and includes any person who, whether severally or jointly, claims that there is vested in him, and any person in whom the Commissioner believes there is vested,

in possession, remainder or reversion, any estate or interest at law or in equity in the parcel of land;

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

“person in possession of land” includes the attorney, overseer or manager or other person having the management of or the collection or the receipts of the rents, issues or profits of any land as well as the owner, occupier or person actually in possession of such land;

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

“sub-divided” and “sub-divide” mean and refer to dividing lands into parts, whether the dividing is

- (a) by sale, conveyance, transfer or partition; or
- (b) by any agreement, dealing or instrument *inter vivos* (other than a lease for any term not exceeding 5 years without right of renewal), rendering different parts thereof immediately available for separate disposition or separate occupation;

“site value” means

- (a) in relation to unimproved land, the capital sum which the fee simple of the land might be expected to realise if offered for sale on such reasonable terms and conditions as a *bona fide* seller would require;
- (b) in relation to improved land, the capital sum which the fee simple of the land might be expected to realise if offered for sale on such reasonable terms and conditions as a *bona fide* seller would require, assuming that at the time at which the value is required to be ascertained for the purposes of this Act the improvements as defined in this Act do not exist:

Provided that the site value shall in no case be less than the sum that will be obtained by deducting the value of the improvements from the improved value at the time at which the value is required to be ascertained for the purposes of this Act;

“unimproved land” means land on which no improvements as defined in this Act have been effected;

“value of improvement”, in relation to land, means the added value which the improvements give to the land at the time at which the value is required to be ascertained for the purposes of this Act irrespective of the cost of the improvements:

Provided that the added value shall in no case exceed the amount that should reasonably be involved in effecting, at the time at which the value is required to be ascertained for the purposes of this Act, improvements of a nature and efficiency equivalent to the existing improvements.

3. (*Repealed by 1983—13.*)

Power of
delegation.

4. (1) For the purpose of carrying out the objects and purposes of this Act, and his functions thereunder, the Commissioner is hereby authorised to delegate to the Deputy Commissioner, or to any other officer, any of his powers, duties and responsibilities under this Act, except the power of delegation.

(2) A delegation may be made in respect of any particular matter or of any class of matters or generally or may be limited to any part of Barbados and may be subject to or on such terms and conditions as the Commissioner thinks fit.

(3) Every delegation under this section shall be revocable at the will of the Commissioner, but no delegation shall prevent the exercise of any power, duty, function or authority by the Commissioner himself.

5. (1) There is hereby established a Board to be known as the Land Valuation Board whose function shall be to hear, in accordance with Part III, appeals from decisions of the Commissioner.

Establishment and constitution of Land Valuation Board.

(2) The provisions of the Schedule shall have effect as to the constitution and procedure of the Land Valuation Board and otherwise in relation thereto.

Schedule.

PART II

Valuations

6. (1) Except as provided in subsection (2), and subject to section 6A, the Commissioner shall make a valuation of the site and improved value of every parcel of land in the Island.

Commissioner to make valuation. 1973-1.

(2) Subject to subsection (3), the Minister may by order direct that it shall not be necessary to determine—

- (a) the site value or improved value of such land belonging to or occupied by the Crown as may be prescribed in the order;
- (b) the site value of such land of estimated low site value as may be prescribed in the order; and
- (c) the improved value of such lands as are prescribed in the order (except so far as it may be necessary in order to determine the site value of such lands).

(3) Every order made under this section shall be subject to affirmative resolution.

(4) An order made under paragraph (a) or (c) of subsection (2) may be limited to an area of the Island, but an order made under paragraph (b) of subsection (2) shall not be so limited and shall apply to the whole Island.

(5) Where an order under paragraph (a) or (c) of subsection (2) is limited to an area of the Island, it shall define in writing the extent and boundaries of that area.

(6) Any order under this section may be given retrospective effect to a date not earlier than the date on which this Act comes into operation.

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Valuation
of tenantry.
Cap. 78A.
1973-1.

6A. (1) For the purposes of the Land Tax Act, the site value in relation to tenancies shall be a substitute site value determined according to subsection (2).

Cap. 239.

(2) In determining the substitute site value of any tenancy, the Commissioner shall have regard to the existing use to which the tenancy is being put and to the limitations imposed on the land by the Tenancies (Control and Development) Act.

(3) A substituted site value shall not be less than nine times the actual rents received from the tenants with respect to the tenancy.

(4) A substituted site value shall be subject to section 10, but shall cease to have effect in the circumstances specified in subsection 3 (f) of that section.

(5) In this section—

“ chattel building ” means a building used wholly or mainly as a dwelling house and so erected as not to form part of the land on which it is erected;

“ parcel of land ” means, notwithstanding sections 11 and 12, an area of land in one ownership where more than five lots are being let to tenants as sites for chattel buildings used or intended to be used as dwellings;

Cap. 78A.

“ substituted site value ” means in relation to tenancies, the site value to be entered on the Valuation Roll for the purposes of the Land Tax Act;

Cap. 239.

“ tenancy ” has the meaning assigned to it by section 2 of the Tenancies (Control and Development) Act.

Date of
valuation.

7. (1) Subject to this section, the Commissioner shall, in respect of every valuation of land, fix a date as at which all parcels of land in the Island shall be valued.

(2) Where the Commissioner considers it necessary or expedient so to do, he may alter from time to time any dates fixed by him under subsection (1), but any date, as originally fixed or subsequently altered by the Commissioner under this section, shall be earlier than the date on which the valuation in question comes into force.

8. (1) Subject to subsection (2), the Minister shall by order fix a date on and after which the first valuation made by the Commissioner of all parcels of land in the Island shall, subject to objection or appeal under this Act, be the valuation of all parcels of land required by this Act to be valued by the Commissioner.

Fixing date
of first
valuation.

(2) The Commissioner may alter the valuation of any parcel of land in accordance with subsections (3) and (4) of section 10.

9. As from the date fixed under section 8 as the date on which the first valuation under this Act of all parcels of land in the Island shall come into force, every valuation made under Part IV of the Local Government Act shall cease to have effect and the provisions of that Part of that Act relating to valuation of land shall cease to apply to every parcel of land included in such valuation.

Effect of
valuation.

Cap. 107.

10. (1) As near as may be three years after the date fixed by the Minister under section 8 for any first valuation and as near as may be on every third anniversary of that date thereafter, a fresh valuation shall be made of all parcels of land in the Island.

New
valuations.

(2) Such fresh valuation shall come into operation on a date fixed by the Minister by order published in the *Official Gazette*, and as from that date the previous valuation shall cease to be in force.

(3) No alteration shall be made in the valuation of any

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parcel of land during any period of three years referred to in subsection (1) unless—

- (a) the land is sub-divided during that period; or
- (b) where two or more parcels of unoccupied land adjoining each other are valued as one portion of land and one or more parcels of such land is or are sold or occupied during the period; or
- (c) a public work, service or undertaking is provided during the period on account of which the Commissioner is of opinion that the value of the land has altered; or
- (d) by reason of flood, hurricane or some other adverse natural cause over which the owner had no control, the land has been permanently damaged and the Commissioner is of opinion that the value of the land has been altered; or
- (e) the site value of that parcel of 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 of that land; or
- (f) being land exclusively used for residential purposes when valued, that land comes under use for industrial or other purposes whereby the value thereof is, in the opinion of the Commissioner, altered; or
- (g) in the opinion of the Commissioner, any improvements have been added to or removed from the land; or
- (h) 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 parcels of lands.

(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.

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Land to be included in one valuation.

11. Unless the Commissioner otherwise directs, there shall be included in one valuation several parcels of land which adjoin and which are owned by the same person and where either no part is let or all of the holdings are let to one person.

Separate valuation.

12. Unless the Commissioner otherwise directs—

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

Certain returns and information to be furnished.

13. (1) The Registrar of the Supreme Court and every other officer employed in or in connection with any department of Government other than the Department of Inland Revenue shall, at the prescribed time and in the prescribed form, furnish to the Commissioner such information in their respective offices as may be required by the Commissioner.

Cap. 107.

(2) Notwithstanding anything contained in the Local Government Act, the Interim Commissioner for Local Government and every officer in his service shall, at the prescribed time and in the prescribed form, furnish to the Commissioner such information in relation to valuation returns, rate books or other documents as may be required by the Commissioner.

Access to lands and buildings, plans and documents, etc.

14. (1) Subject to subsection (2), the Commissioner, or any officer or other person authorised by the Commissioner in writing for that purpose, may for the purpose of ascertaining the value of any land enter, at all reasonable hours during the day, in or upon any land without being liable to any legal proceedings or molestation whatever on account of such entry.

(2) Neither the Commissioner nor any officer or other person authorised by him under subsection (1) shall enter into any dwelling-house in actual occupation except with the consent of the occupier thereof, without previously giving forty-eight hours notice in writing to the occupier.

(3) Every person in possession of land, 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 under subsection (1) all maps, plans, diagrams, documents of title and documents containing information as to the rents, issues and profits of such land in his custody or control; and
- (b) permit the Commissioner or such an authorised officer 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 the officer or other person authorised under subsection (1) on such land and answer all such questions as may be put to him concerning such land and point out the boundaries of such land.

(4) Any person who fails to comply with any of the provisions of subsection (3) is guilty of an offence and is liable on summary conviction thereof to a fine of one hundred dollars or to imprisonment for one month or to both such fine and imprisonment.

15. (1) A valuation roll shall, as soon as practicable, be prepared for the Island and shall be in such form as may be prescribed, and in it shall be set forth (so far as is practicable) in respect of each valuation the following particulars, namely—

Preparation
of valuation
roll.

- (a) the name and postal address of the owner;
- (b) the situation, description and measurement or area of the land;
- (c) the site value of the land;
- (d) the improved value of the land;
- (e) such other particulars as may be prescribed.

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(2) The valuation roll may be amended if the Commissioner considers it necessary to correct any error or omission or to record any new valuation.

PART III

Notice of Valuations, Objections and Appeals

Notice of
valuation.

16. (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 of the land may lodge an objection to the valuation.

(2) Notice of valuation may be given at any time after the making of the valuation, but not, in the case of a first valuation under this Act, before the Minister has, pursuant to section 8, fixed, in relation to the land to which that valuation relates, the date mentioned in that section.

Objections
to valuations.

17. (1) Any person who is dissatisfied with a valuation made under this Act 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 and the reasons therefor.

(2) An objection against a valuation made under this Act shall be limited to one or more of the following grounds, namely—

- (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.

Right of new
owner to
carry on
objection or
appeal.

18. (1) Where a change in ownership of land occurs after the giving of a notice of valuation in respect of that land, the new owner of the land may, subject to this section and to section 17, lodge an objection against the valuation and, if he

is dissatisfied with the decision of the Commissioner upon that objection, appeal against that decision.

(2) Where an objection or appeal was made or instituted by a former owner of land before the change in ownership, then the new owner of the land is entitled to carry on in his own name that objection or appeal, but he is not entitled in that case to make or institute a fresh objection or, as the case may be, appeal, but may add to or vary the grounds of objection or appeal.

(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.

19. (1) The Commissioner shall with all reasonable despatch consider every objection made under this Part and may disallow it or allow it either wholly or in part.

Consideration of objections.

(2) Written notice of the Commissioner's decision shall be served on the objector.

20. (1) Any person 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, request the Commissioner to refer the decision to the Land Valuation Board for review of the valuation and thereupon shall deposit with the Commissioner as a security for the due prosecution of the appeal such sum as may be prescribed for the particular class of case; and if he appears in person or by solicitor or counsel before the Board in support of his appeal he is entitled to return of the said sum whatever the outcome of the appeal.

Appeal against decision of Commissioner.

(2) An appeal shall be limited to the grounds stated in the objection, but the Board may in its discretion permit any ground of appeal to be amended.

(3) Where the Commissioner has been requested to refer a decision to the Board, he shall refer the decision accordingly with all reasonable despatch.

(4) Upon an appeal under this section, the Board may confirm or reduce or increase the valuation appealed against

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and may make such order as it thinks fit with respect to the payment of costs.

(5) Written notice of the Board's decision together with a written statement of the reasons therefor shall be served on the appellant and on the Commissioner.

(6) No Judge or magistrate or member of the Board shall, solely on account of land owned by him being subject to valuation by the Commissioner, be deemed to be interested in or debarred from dealing with any matter upon which he may be called upon to adjudicate under this Act.

Right of
appeal to
High Court.

21. (1) Any person (hereinafter in this Part referred to as the objector)—

- (a) who, pursuant to section 17, has objected to a valuation made under this Act and is dissatisfied with the decision of the Commissioner upon any such objection; or
- (b) who, pursuant to section 20, has requested the Commissioner to refer a decision to the Board for review and is dissatisfied in any respect with the decision of the Board,

may appeal from the decision of the Commissioner or the decision of the Board, as the case may be, to the High Court within thirty days after the date on which notice of the decision of the Commissioner or the decision of the Board, as the case may be, was served on him.

(2) The Commissioner may appeal to the High Court from a decision of the Board within thirty days after the date on which notice of the decision of the Board was served on him.

(3) An appeal to the High Court shall be instituted by summons, to be designated a land valuation summons, entitled "In the matter of the Land Valuation Act, Chapter 229A of Act *Laws of Barbados* and in the matter of the valuation of the land", the valuation of which is in dispute.

(4) Every land valuation summons shall contain particulars, shortly stated, of—

- (a) the land which is the subject of the valuation in dispute;
- (b) the decision or part of the decision which is the subject of the appeal; and

- (c) the objector and, if the objector is not the owner of the land, the owner.

(5) Every land valuation summons shall be returnable within fourteen days or such other period as may be prescribed by rules of court for the purposes of this Act or as the High Court may allow, and shall be served on—

- (a) the Commissioner or the objector, as the case may be, or on such other person as the High Court may direct; and
 (b) on the Secretary to the Board in the case of an appeal against a decision of the Board.

(6) Where a land valuation summons is served on the Secretary to the Board pursuant to subsection (5), the Secretary shall within thirty days of the date of service of such summons forward to the Registrar of the Supreme Court a record of the proceedings before the Board including a statement of the reasons for the Board's decision.

(7) Subject to this Act, the Rules of the Supreme Court applicable in respect of proceedings by way of originating summons shall apply with such modifications as are necessary in respect of proceedings on a land valuation summons.

(8) The proceedings on a land valuation summons and in all matters and things incidental and ancillary thereto shall be had and taken in the same manner, and the powers of the Judge and the Registrar shall be the same, as in a trial in an action in the High Court.

(9) Notwithstanding subsection (8), in any proceedings on a land valuation summons—

- (a) the hearing shall be in open court unless the Judge otherwise directs;
 (b) the onus of proof shall be on the objector.

22. Either the Commissioner or the objector or the owner of the land the valuation of which was in issue on a land valuation summons may appeal to the Court of Appeal from the decision of the High Court and every such appeal shall be made within the time and in the manner laid down by any enactment or rules of court for the purposes of appeals from

Right of
appeal to
Court of
Appeal.

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the High Court to the Court of Appeal and shall be subject in all respects to the law relating to such appeals.

Right of
appeal to
Privy
Council on
point of law.

23. An appeal on a point of law only shall lie as of right to Her Majesty in Council from any decision of the Court of Appeal under section 22.

Extension of
time limits
for appeals.

24. Where, on application made thereto, the Board or the High Court or the Court of Appeal, as the case may be, is satisfied that there is adequate reason why the time limits in respect of any appeal thereto could not be complied with, the Board or the the High Court or the Court of Appeal, as the case may be, may extend those time limits for a fixed period, although the application for such extension is not made until after the expiration of the relevant time limit.

Objection or
appeal not
to interfere
with
collection of
rates or
taxes.

25. (1) The fact that an objection has been made or that an appeal is pending shall not in the meantime interfere with or affect the making, levying or recovery of any rates or taxes under any enactment imposing rates or taxes on land or the making, levying or recovery of any other statutory rate, charge or assessment based on the site value or improved value of land.

(2) Where the valuation is altered, due adjustment shall be made, and for this purpose amounts paid in excess shall be refunded and amounts short paid shall be recoverable as arrears.

PART IV

Uses of Valuation

Purposes for
which
valuation to
be used.

26. Where in any enactment, whether enacted or made before, on or after the commencement of this Act, reference is made to the site value or improved value of land and there is a subsisting valuation made under this Act of the land in question, the site or improved value of the land for the purposes of such other enactment shall, unless that other enactment otherwise provides, be the site or improved value in that valuation.

27. (1) The Commissioner shall, as soon as is reasonably practicable after the completion of the valuation roll prepared pursuant to section 15, furnish a copy of that roll to—

Supply of
copies of
valuation
roll by
Commis-
sioner.

- (a) the Commissioner of Inland Revenue; and
- (b) such other persons as may be prescribed.

(2) Where any amendment of a valuation roll is made, a supplementary roll showing the amendment shall be furnished to the persons specified in subsection (1).

(3) Fees in respect of valuation rolls supplied pursuant to this section shall be payable by such persons and in such amount as may be prescribed.

(4) All copies of the valuation roll shall be certified by the Commissioner in the prescribed form.

28. (1) The Commissioner may make, and shall, as and when required by any Ministry or department of the Government or by any statutory board, make any valuation of any land for such Ministry, department or statutory board.

Commis-
sioner to
make valua-
tions for
Government
departments,
etc.

(2) The Commissioner may also make any valuation of any land as and when requested to do so by the owners thereof.

(3) A valuation made pursuant to this section shall be made on such basis as is appropriate to the purpose for which it is required.

(4) The fees payable for making any valuation under this section shall be as prescribed.

(5) The Commissioner shall issue a certificate of valuation in respect of any valuation made under this section.

PART V

Miscellaneous

29. (1) 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.

Certified
copies of,
extracts
from, valua-
tion rolls.

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(2) Such 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 this Act.

Power to
obtain
evidence.

30. (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 relating thereto.

(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.

1974-30.

(3) A person attending in accordance with subsection (1) before the Commissioner or an officer authorised by him is entitled to such remuneration paid from moneys voted by Parliament for the purpose, as may be prescribed.

Notice of
change of
ownership.

31. (1) Subject to subsection (2), 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 sub-division or otherwise, shall within three months of such change of possession notify the Commissioner and furnish to him such particulars in relation to the transaction as may be prescribed.

(2) 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.

Returns to
be furnished
to the Com-
missioner.

32. (1) Every person or class of persons, on being required to do so by notice published in the *Official Gazette* and in one newspaper in the Island or in such other manner, if any, as the Commissioner may think fit, shall, on or before such date in every year as may be specified by the Commissioner in any such notice as aforesaid, furnish to the Commissioner a return in the prescribed form setting out in relation to every parcel

of land held by him such particulars as the Commissioner may require.

(2) Notwithstanding subsection (1), every person in possession of land shall, if required by the Commissioner, 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.

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

(4) 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 return or any information required by the Commissioner for the purposes of this Act.

(5) 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 said officer personally or by forwarding the same to the said officer by registered post.

(6) 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.

(7) 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.

33. (1) Without prejudice to subsection (2) of section 25 of the Interpretation Act, any notice or other communication by Service of notices.
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or on behalf of the Commissioner may be served upon any person—

- (a) by causing it to be personally served on him; or
- (b) by leaving it at his address for service; or
- (c) by sending it in a prepaid registered letter addressed to him at his address for service,

and, in the case of paragraph (c), service thereof shall be deemed to have been effected at the time when it would have been received in the ordinary course of the post.

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(2) Any letter or communication which, under paragraph (a) of subsection (1) of section 17 of the Post Office Act, is exempt from the payment of inland postage, shall be deemed to have been prepaid for the purposes of this section and of section 35.

Address for
service.

34. The address for service last given to the Commissioner shall for all purposes under this Act be the address for service; but where no address for service has been given to the Commissioner or where the departmental records disclose that such person has subsequently changed his address and he has not notified the Commissioner either in a return or by separate written advice of such change, then the address of the person as described in any record in the custody of the Commissioner shall be the address for service.

Substituted
service.

35. Where any owner of land or other person to receive any notice or other document under this Act—

- (a) is absent from the Island and the records in the possession of the Commissioner disclose that such owner or other person has no attorney or agent in the Island to whom the notice or other document may be given; or
- (b) cannot after reasonable enquiry be found,

any such notice or other document may be given or served on him by sending the same or a copy thereof in a prepaid registered letter addressed to him at his address for service under this Act or by placing the same on a conspicuous part of the land to which the same relates or by publishing a copy of a true abstract of the same in the *Official Gazette*.

36. The Commissioner may appear either personally or by counsel or solicitor or by a valuer or by some other public officer in any court or in any proceedings, and the statement of any such counsel, solicitor, valuer or officer that he so appears by authority of the Commissioner shall be accepted as sufficient evidence of such authority. Right to appear.

37. (1) Where any act, matter or thing (other than an appeal to the Land Valuation Board or to the High Court or to the Court of Appeal) prescribed to be made or done at or within a fixed time under this Act cannot be made or done or is not so made or done, the Minister may, by order, from time to time appoint a further or other time for making or doing the same, whether the time or any such further or other time within which the same ought to have been done has or has not elapsed or expired. Power of Minister to extend times for doing certain things, etc.

(2) Any act, matter or thing made or done within the time or other time appointed by such order shall be as valid as if it had been made or done within the time prescribed.

38. Any person who—

Penalties.

- (a) in any way obstructs or hinders the Commissioner or any other officer in the exercise of his functions under this Act, or refuses to answer any relevant question when duly required to do so; or
- (b) fails to furnish any returns, notice or information or comply with any requirement of the Commissioner as and when required by this Act or by the Commissioner; or
- (c) refuses or neglects duly to attend and give evidence when required by the Board or the Commissioner or any officer duly authorised by him in that behalf or fails, refuses or neglects truly and fully 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 guilty of an offence and, on summary conviction thereof, is

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liable to a fine of two hundred and fifty dollars or to imprisonment for three months or to both such fine and imprisonment.

False
returns or
statements.

39. Any person who—

- (a) makes or delivers a return or notice which to his knowledge is false in any particular; or
- (b) makes an answer, whether orally or in writing, which to his knowledge is false in any particular, to any question put to him by the Commissioner or any officer duly authorised by the Commissioner,

is guilty of an offence and, on summary conviction thereof, is liable to a fine of five hundred dollars or to imprisonment for six months or to both such fine and imprisonment.

Place where
the offence
is com-
mitted.

40. (1) Any of the following offences, namely—

- (a) failure to furnish any return or information;
- (b) making or delivering a return which, to the knowledge of the person making or delivering the return, is false in any particular, or making an answer which, to the knowledge of the person making it, is a false answer;
- (c) failure to comply with any requirement of the Commissioner or an officer authorised by him,

shall be deemed to have been committed—

- (i) at the place where the return or information was furnished or should, in accordance with this Act or a requirement of the Commissioner or an officer authorised by him, have been furnished or where the answer was made or where the requirement should have been complied with; or
- (ii) at the usual or last known place of residence of the defendant,

and may be charged as having been committed at either of those places.

(2) Notwithstanding the provisions of any other enactment, an information in respect of an offence under this Act may be laid on or before a day three years after the offence was committed or within one year from the day on which evidence,

sufficient in the opinion of the Commissioner to justify a prosecution for the offence, came to his knowledge, whichever is later, and the Commissioner's certificate as to the day on which such evidence came to his knowledge is conclusive evidence thereof.

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

(2) Any certificate, notice or other document bearing the written stamp 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.

(3) 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.

(4) The production of a copy of the *Official 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 such notice, publication or appointment.

42. (1) Subject to this section, any return to which this section applies shall in any valuation proceedings be admissible as evidence of the facts stated in the return, and any document purporting to be a return to which this section applies, shall, in any valuation proceedings, be presumed, unless the contrary is shown—

Certain
returns
admissible
as evidence
in valuation
proceedings.

- (a) to be such a return;
- (b) to have been made by the person by whom it purports to have been made; and
- (c) if it purports to have been made by that person as occupier or owner of a parcel of land or in any other capacity specified in the document, to have been made

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by him as such occupier or owner or in that other capacity, as the case may be.

(2) Returns to which this section applies shall not be used by or on behalf of the Commissioner as evidence in any valuation proceedings unless—

- (a) not less than seven days before the commencement of the proceedings the Commissioner by notice in writing informs the person who is party to the proceedings of the returns to be so used and the parcels of land to which they relate; and
- (b) the Commissioner has permitted any such person, who has given not less than twenty-four hours notice of his desire to do so, to inspect at any reasonable time, and to take extracts from, any of the returns specified in the notice under paragraph (a).

(3) This section applies to all returns as defined in section 2.

(4) For the purposes of this section, the expression “valuation proceedings” means any proceedings on or in consequence of a reference to the Land Valuation Board, or any proceedings on or in consequence of an appeal to the High Court or to the Court of Appeal.

Regulations.

43. The Minister may make regulations with respect to—

- (a) any matters required by this Act to be prescribed;
- (b) the powers and duties of persons employed for the purposes of this Act;
- (c) the conduct of proceedings before the Board; and
- (d) any other matter or thing, whether similar to the above or not, in respect of which it may be expedient to make regulations for the purpose of carrying this Act into effect.

SCHEDULE

s. 5(2).

CONSTITUTION AND PROCEDURE OF LAND VALUATION BOARD

1. The Land Valuation Board shall consist of not less than three and not more than five members who shall be appointed by the Minister by instrument in writing.

2. The Minister shall appoint as Chairman of the Board a member of the Board who is a barrister or solicitor of not less than 5 years standing.

3. Every member of the Board shall hold office for a term of 3 years unless he dies, resigns or is removed from office by the Minister for cause before the end of that term, but—

- (a) a member who is appointed to fill a vacancy created by the death, resignation or removal from office for cause of a former member shall hold office only for the unexpired portion of the term of that former member, and
- (b) every member is eligible for re-appointment for a further term.

4. The Minister may grant leave of absence to a member of the Board and may appoint a person to act in the place of that member.

5. Any member of the Board may at any time resign his office by instrument in writing addressed to the Minister and, in the case of a member other than the chairman, transmitted through the Chairman. From the date of the receipt of such instrument by the Minister, such member shall cease to be a member of the Board.

6. The members of the Board shall be paid such remuneration and other allowances (if any) as is fixed by the Minister.

7. The Minister shall from time to time assign a public officer to perform the functions of Secretary to the Board.

8. (1) Before entering upon the duties of their office, the members of, and the Secretary to, the Board shall take and subscribe an oath in the form set out in paragraph (2). Such oath shall be administered, in the case of the chairman of the Board, by a Justice of the Peace, and in the case of any other member or the Secretary, by the chairman or a Justice of the Peace.

(2) The form of the oath shall be as follows—

“ I having been appointed/
assigned as Chairman of
Member/Secretary to the Land Valuation Board do solemnly

and sincerely declare and affirm that I will freely and without fear or favour, affection or ill-will perform my duties as Chairman/Member/Secretary of/to the Board.

Declared before me this day of 19 .

Sworn

.....
Justice of the Peace/Chairman of
Land Valuation Board.

9. Any three members of the Board may hear and determine an appeal. In no case shall the number be four or less than three.

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10. Only a member of the Board who is present throughout the hearing of an appeal is entitled to take part in the decision on that appeal. A member may write or otherwise announce his decision, or all of the members so present may appoint one of their number to write or otherwise announce their joint decision.

11. A decision of the Board shall be the decision of the majority of the members of the Board entitled to take part in that decision.

12. The validity of any proceedings of the Board shall not be affected by reason only of there being a vacancy in the membership thereof or of any defect in the appointment of a member thereof.

13. If at any meeting of the Board the chairman is absent, the members present at that meeting may appoint one of their members to be chairman.

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14. The Board shall, within the scope of its jurisdiction, have the powers, rights and privileges conferred on a magistrate under the Magistrates Jurisdiction and Procedure Act and, subject to this Act and to any regulations, the provisions of the Magistrates Jurisdiction and Procedure Act shall *mutatis mutandis* apply accordingly.

15. Subject to any regulation and to this Schedule, the Board may regulate its own proceedings and determine the times when and places where meetings of the Board shall be held.

16. The names of all members of the Board as first constituted and every change in the membership thereof shall be published in the *Official Gazette*.