

THE LAND IMPROVEMENT TAX ACT

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## THE LAND IMPROVEMENT TAX ACT

[10th October, 1968.]

Acts  
41 of 1968,  
12 of 1985.

1. This Act may be cited as the Land Improvement Tax Act. Short title.

2. In this Act—

Interpre-  
tation.

“improvement area” means an area declared by order under section 3 to be an improvement area;

“land improvement tax” means tax imposed pursuant to an order under section 3;

“person in possession of property” and “property” have the meanings assigned to those expressions in section 12 of the Property Tax Act.

3.—(1) Subject to the provisions of subsection (3), whenever the Government undertakes, or proposes to undertake, in any area, expenditure from public funds which, in the opinion of the Minister, is substantial, it shall be lawful for the Minister by order—

Power of  
Minister to  
declare  
improve-  
ment areas.

- (a) to declare any such area to be an improvement area and the provisions of this Act shall apply in relation to properties in that area;
- (b) to classify all or any properties the boundaries of which fall within, or partly within and partly without, an improvement area;
- (c) to impose, during the continuance in force of the order, a tax at a uniform rate or at a graduated rate upon the value of such properties in accordance with their classification;

- (d) to specify the date on which the first payment of the tax imposed shall fall due, or to specify different dates on which such first payment shall fall due in relation to properties of different classifications;
- (e) to provide that the amount of the first payment of the tax, either in relation to properties generally in an improvement area or in relation to properties of any specified classification, shall be a part only of the amount payable for a full year and to specify the manner in which such part is to be determined;
- (f) from time to time to vary or cancel any such order.

(2) Land improvement tax shall be imposed on the basis of valuations under the Land Valuation Act, in relation to properties in parishes where property tax is levied on the unimproved value of such properties and on the basis of valuations under the Valuation Act in relation to properties in other parishes.

(3) Any classification of properties pursuant to paragraph (b) of subsection (1) shall have regard amongst other things to the benefit which, in the opinion of the Minister, has accrued or is likely to accrue to those properties.

(4) Every order under this section shall be subject to affirmative resolution of the House of Representatives.

Objections  
to classification.

4.—(1) Where any person in possession of property is dissatisfied with the classification of that property under an order made pursuant to section 3, he may, within the prescribed time, post or lodge with the Commissioner of Valuations an objection in writing against the classification stating the grounds upon which he relies.

(2) The Commissioner shall, with all reasonable despatch, consider the objection and may either—

- (a) disallow it; or
- (b) allow it either wholly or in part and, if he does so, shall make a recommendation to the Minister that the order be modified accordingly pursuant to section 6.

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

(4) In this section "the prescribed time" means, in relation to any property classified by an order under section 3, the period of three months next after the date specified in the order as being the date on which the first payment of the tax imposed shall fall due in respect of that property.

5.—(1) Any objector who is not satisfied with the decision of the Commissioner upon an objection, may, within sixty days after the service of the notice of that decision, by memorandum in writing, request the Commissioner to refer the decision to a Review Board for review of that decision.

*Review of  
decision of  
Commis-  
sioner.*

(2) A review pursuant to subsection (1) shall be limited to the grounds stated in the objection:

Provided that the Review Board may, in its discretion, permit the grounds to be amended.

(3) Where the Commissioner has been requested to refer a decision to the Review Board he shall, with all reasonable despatch, refer the decision accordingly and, if he has forwarded his recommendation to the Minister in relation to that objection, shall notify the Minister that the recommendation has been referred to the Review Board.

(4) Upon a review under this section, the Review Board shall—

- (a) make a recommendation to the Minister either—
  - (i) that the recommendation of the Commissioner be confirmed; or
  - (ii) that the recommendation of the Commissioner be varied in such respects as the Board may think desirable; and
- (b) furnish a copy of the recommendation aforesaid to the objector.

(5) No judge or magistrate or other member of a Review Board shall, solely on account of land owned by him being subject to classification by the Commissioner, be deemed to be interested in or debarred from dealing with any matter upon which he may be called upon to make recommendations under this Act.

Amendment  
of orders re  
classifica-  
tion.

6.—(1) Where the Minister is satisfied, upon a recommendation of the Commissioner or the Review Board, as the case may be, that it is desirable for an order under section 3 to be modified so as to change the classification of any property affected by the order, he may, by notice in the *Gazette*, modify the order in accordance with the recommendation of the Commissioner or the Review Board, as the case may be, and thereupon the order shall be deemed to be, and always to have been, modified in the manner specified in such notice, without prejudice, however, to anything done under the order before the date of such notice.

(2) Any notice under this section shall be subject to affirmative resolution of the House of Representatives.

Constitution  
and opera-  
tion of Re-  
view Board.

7.—(1) For the purposes of section 5, the Minister shall appoint a Review Board consisting of—

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[The inclusion of this page is authorized by L.N. 480/1973]

- (a) a chairman who shall be a Resident Magistrate or some other person qualified to be a Resident Magistrate; and
- (b) two other members.

(2) Members of the Review Board shall, subject to the provisions of this section, hold office for such term and on such conditions as may be determined by the Minister.

(3) The Minister may, if he considers it expedient so to do, at any time revoke the appointment of the chairman or any other member of the Review Board.

(4) In the absence or inability to act of the chairman, the Minister may appoint another person to act temporarily as chairman.

(5) The Review Board may, with the consent of the person making application for review of a decision by the Commissioner, but not otherwise, proceed with any case in the absence of any member other than the chairman, and in any such case the chairman shall have a second or casting vote.

(6) The Governor-General shall appoint a public officer to be clerk to the Review Board, and the Board may by notice signed by the clerk require the attendance of any person as a witness, and any person refusing or neglecting to attend as a witness when summoned by the Board shall be guilty of an offence and shall be liable on summary conviction in a Resident Magistrate's Court to a penalty not exceeding twenty dollars and in default of payment to imprisonment for a term not exceeding one month.

(7) In proceedings before the Review Board evidence may be taken on oath, which oath the chairman or the clerk to the Board is hereby empowered to administer, and any person giving false evidence in any proceedings before

the Board shall be liable to be indicted and punished for perjury.

(8) Save as otherwise expressly provided in this Act, the Review Board may regulate its procedure and proceedings as it thinks fit.

(9) Proceedings of the Review Board shall, unless the Board otherwise directs in a particular case, be held in public.

(10) The question whether any Review Board established pursuant to this section has validly performed any functions vested in it by section 5 or by this section shall not be enquired into in any court.

Payment  
of land  
improve-  
ment tax.

8.—(1) Land improvement taxes shall be paid to the Collector of Taxes for the parish in which the properties in respect of which they are imposed are situated.

(2) The first payment of land improvement tax shall be due and payable on the day fixed by order under section 3 and subsequent payments shall be due and payable in respect of each financial year on the 1st day of April in that financial year.

(3) Payment of the tax shall be made by the person in possession of the property on the date when such tax becomes due and payable and until paid shall, subject to the provisions of the Property Tax Act and the Parochial Rates and Finance Act, be a first charge and lien upon the real property liable thereto.

(4) Notwithstanding anything contained in the Tax Collection Act every person liable to pay land improvement tax shall, on or before the 30th day of April in each year, make a return in respect of his properties on which the tax is payable, to the Collector of Taxes for the

parish wherein the property is situated, and such return shall be in the form required by the Commissioner of Inland Revenue: 12/1985  
Sch.

Provided that—

- (a) where a return has been made under the Property Tax Act or the Parochial Rates and Finance Act, the return so made under, and for the purposes of, the Property Tax Act or the Parochial Rates and Finance Act, as the case may be, shall be deemed to be the return required by this Act;
- (b) any person who makes any payment during the month of April in any year in respect of land improvement tax on any property (whether such payment is in full, or as a moiety or instalment) shall be deemed to have made a return in respect of that property for the purposes of this section and of the Tax Collection Act.

9. Section 9 of the Property Tax Act and the Second Schedule thereto shall have effect in relation to the exemption of property specified therein from the payment of land improvement tax in like manner as it applies in relation to the exemption of such property from the payment of property tax. Exemptions  
from tax.

10. Notwithstanding anything to the contrary the Minister may, by notification in the *Gazette*, remit in whole or in part any sums payable by way of land improvement tax in respect of all or any improvement areas for any period specified by the Minister if the Minister considers it just or expedient so to do. Power of  
Minister to  
remit tax.

11.—(1) The Collectors of Taxes shall keep assessment rolls setting forth in relation to properties within their parishes in respect of which land improvement taxes have been imposed— Assessment  
rolls.



- (a) a description of the property;
- (b) the amounts of all sums payable by way of land improvement tax in respect of the property and the dates on which they are due and paid;
- (c) any other particulars which the Minister may from time to time prescribe.

(2) Assessment rolls aforesaid shall be open to public inspection during office hours and members of the public shall be entitled during office hours to take copies of any entries therein.

Land  
improve-  
ment tax  
enforceable  
under Tax  
Collection  
Act.

12. The Tax Collection Act and any enactment amending the same, so far as the same are applicable, shall be incorporated and read as one with this Act, and all taxes due under this Act may be enforced under the powers and the provisions of the Tax Collection Act.