

THE LAND TAXATION (RELIEF) ACT

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SCHEDULES

THE LAND TAXATION (RELIEF) ACT

[1st April, 1959.]

Law
4 of 1960.
Acts
42 of 1964,
36 of 1973,
12 of 1985
Sch.

1. This Act may be cited as the Land Taxation (Relief) Act.

Short title.
42/1964
S. 2.

2. In this Act—

Interpre-
tation.

“adjudicating authority” in relation to any valuation of land under the Land Valuation Act, means the Commissioner of Valuations, the Court of Appeal or any other court, as the case may be, finally determining the valuation of that land;

“agricultural land” means land which for the time being is used exclusively or principally for agricultural, horticultural or pastoral purposes or for the keeping of bees, poultry or livestock;

“approved organization” means, in relation to an approved purpose, an organization specified for the time being in the second column of the First Schedule;

First
Schedule.

“approved purpose” means a purpose for the time being specified in the first column of the First Schedule;

“Board” means the Land Taxation Relief Board constituted by section 3;

“derating certificate” means a certificate granted consequent on a derating order and pursuant to this Act authorizing a reduction of land tax payable by any person;

36 of 1973
S. 2.

“land tax” means property tax, parish rates, water rates, lighting rates or any other tax or rate based on the ownership or occupation 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 receipt of the rents, issues or profits of any land as well as the owner, occupier or person actually in possession of such land;

“relief certificate” means a certificate granted pursuant to this Act authorizing a reduction of land tax payable by any person.

Constitu-
tion of
Board.
36/1973
S. 3(a).
12/1985
Sch.

3.—(1) There is hereby constituted a Land Taxation Relief Board consisting of the Commissioner of Inland Revenue, the Commissioner of Land Valuations and four other persons appointed by the Minister.

(2) The Minister may appoint any person to act temporarily in place of any member of the Board in the case of the absence or inability to act of such member.

(3) The Minister shall appoint one of the members of the Board to be the chairman thereof.

36/1973
S. 3(b).

(4) Three members of the Board shall constitute a quorum thereof.

(5) The Board shall meet at such times as may be necessary or expedient for the transaction of business and such meetings shall be held at such places and times and on such days as the Board may determine.

(6) The chairman shall preside at the meetings of the Board.

(7) Subject to the provisions of this section the Board may regulate its own proceedings.

(8) All documents made by, and all decisions of, the Board may be signified under the hand of the chairman or any member of the Board authorized to act in that behalf or by the secretary of the Board.

(9) The validity of any proceeding of the Board shall not be affected by any vacancy amongst members thereof or any defect in the appointment of a member thereof.

(10) For the purposes of carrying out the objects and purposes of this Act, the Board may delegate to the Commissioner of Valuations or to a Collector of Taxes, any of its powers, duties and responsibilities under this Act (other than the power of delegation), and such 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 the Island and may be subject to or on such terms and conditions as the Board thinks fit.

36/1973
S. 3(c).

(11) Every delegation under subsection (10) shall be revocable at the will of the Board and no delegation shall prevent the exercise of any power, duty, function or authority by the Board.

4.—(1) The Minister may, by order (in this Act referred to as a derating order), authorize the derating for taxation purposes of such land as may be specified in the order and, without prejudice to the generality of the foregoing, such order may—

Derating
orders.

- (a) specify factors which may be taken into account by the Board in determining whether or not to grant a derating certificate;
- (b) prescribe from time to time the percentage by which or the manner in which property tax payable on any land specified in the order may be derated, so, however, that different percentages or different arrangements may be prescribed in relation to the same category of land or to different categories of land, as the Minister may deem fit; and
- (c) make such ancillary provisions as the Minister thinks fit.

(2) Any order under subsection (1) shall be subject to affirmative resolution of the House of Representatives.

Third
Schedule.

(3) Until varied or revoked by an order made under subsection (1) the order set out in the Third Schedule shall have effect.

(4) The variation or revocation of a derating order shall not prejudicially affect the operation of any derating certificate for the time being in force.

Application
for relief.

5.—(1) Any person for the time being liable to pay land tax the amount of which is affected by a valuation of land made under the Land Valuation Act, may apply in the prescribed manner on the prescribed form and within the prescribed time to the Board for a relief certificate if—

- (a) the land was at the time of valuation and is being used *bona fide* as agricultural land and the valuation thereof takes into account the potentialities of the land for use other than as agricultural land; or
- (b) a building on the land at the time of valuation was then and is being used *bona fide* as a private dwelling-house and the valuation of the land takes into account the potentialities of that land as a suitable site for any of the following types of development purposes—
 - (i) an hotel or guest-house; or
 - (ii) a shop, office or other commercial building; or
 - (iii) an industrial building; or
 - (iv) a block of residential flats; or
 - (v) a type of residence which would necessitate re-development of the land and involve substantial capital expenditure; or

- (c) the land was at the time of valuation and is being used *bona fide* for an approved purpose by an approved organization and the valuation thereof takes into account the potentialities of that land as a suitable site for subdivision or for any of the types of development purposes set out in paragraph (b).

(2) Subject to the provisions of subsection (3), on receipt of an application for a relief certificate the Board shall determine whether or not a relief certificate ought to be granted having regard to all the circumstances of the case and without prejudice to the generality of the foregoing, the Board may take into account—

- (a) whether in the opinion of the Board it is reasonable that the land in respect of which the application is made should continue to be used for the purpose for which it is being used at the time of such application; and
- (b) whether the payment of the whole amount of the land tax would, because of circumstances peculiar to the applicant, in the opinion of the Board cause hardship to him.

(3) The Board shall not be obliged to consider any application for a relief certificate unless such application is accompanied by an instrument in writing issued by an adjudicating authority indicating that the valuation of the land the subject of the application takes into account the potentialities of that land for use other than for the purpose for which it was being used at the time of the valuation.

(4) The Minister may amend the First Schedule by adding thereto any purpose as an approved purpose or any organization as an approved organization if he is satisfied that the purpose or the organization, as the case may be,

First
Schedule.

is mainly of a religious, social, cultural, educational, charitable or benevolent nature.

(5) A draft of any order to be made under subsection (4) shall be laid before the House of Representatives.

Derating
certificate.
36/1973
S. 6.

6.—(1) Any person liable to pay land tax in respect of any land may, if the provisions of a derating order relate to that land, apply in the prescribed manner on the prescribed form and within the prescribed time to the Board for a derating certificate.

(2) On receipt of an application for a derating certificate the Board shall determine whether or not a derating certificate ought to be granted having regard to all the circumstances of the case, and, without prejudice to the generality of the foregoing, the Board may take into account such factors as may be prescribed by regulations or may be specified in a derating order.

Power of
Board.

7.—(1) The Board, if satisfied having regard to the provisions of section 5 that a relief certificate ought to be granted in relation to any land, shall determine that any land tax payable in respect of that land is to be reduced to such annual amount or by such percentage as, subject to the provisions of this Act, the Board may, in its discretion, determine and the Board shall grant a relief certificate accordingly.

36/1973
S. 7(a).

(2) The Board, if satisfied having regard to the provisions of section 6 and of any derating order that a derating certificate ought to be granted in relation to any land, shall grant such certificate accordingly.

36/1973
S. 7(b).

(3) The Board may, in order to obtain information required for the purposes of this Act, by notice in writing require an applicant for a relief certificate or a derating

certificate, as the case may be, to attend and give evidence before the Board in relation to the application.

(4) A relief certificate shall be in the prescribed form and, notwithstanding anything contained in any other enactment, shall be sufficient authority to a Collector of Taxes to make such adjustments (including any refunds) in any land tax payable by the applicant for a relief certificate or a derating certificate, as the case may be, as are authorized by the certificate.

36/1973
S. 7 (b).

8.—(1) On the application of any person in possession of land in respect of which an application for relief may be made under this Act, an adjudicating authority shall issue an instrument in writing indicating whether the valuation of that land as finally determined takes into account the potentialities of that land for use other than for the purpose for which it was being used at the time of the valuation.

Power of
adjudicating
authority to
determine
whether
valuation
takes into
account
potential
use of land.

(2) Any instrument issued pursuant to subsection (1) may contain such additional information as to factors taken into account in the valuation as the adjudicating authority may consider necessary or desirable for the purpose of facilitating determination of any application for relief under this Act.

9.—(1) Where an applicant for a relief certificate or a derating certificate is dissatisfied with a decision of the Board in relation to the application, he may within the prescribed time and in the prescribed manner appeal to the Minister.

Appeals to
the Minister
from a deci-
sion of the
Board.
36/1973
S. 8 (a).

(2) The Minister shall consider every appeal made under subsection (1) at such time and in such manner either in the presence or absence of the appellant as the Minister considers appropriate and, having regard to the principles set out in or pursuant to this Act, shall make such order in relation to such appeal as the Minister may think fit and

for the purpose of giving effect to the order may exercise any powers of the Board under this Act.

(3) Every decision of the Minister upon any appeal made under this section shall be final and conclusive.

Effect and
duration of
relief cer-
tificate.

10.—(1) Subject to the provisions of this Act, a relief certificate shall, unless the Board otherwise decides and so stipulates therein, have effect from the date on which any land tax to which it relates first becomes payable on the valuation giving rise to the application for relief.

(2) Subject to the provisions of this section, a relief certificate shall, unless revoked in accordance with this Act, continue in force until a new valuation roll (or a change in the valuation roll) comes into force dealing with the land to which the relief certificate relates.

(3) A relief certificate shall not be transferable and shall cease to have effect so soon as—

- (a) the person to whom it is granted dies; or
- (b) the land to which it relates or any part thereof is—
 - (i) sold, exchanged or given away; or
 - (ii) leased, licensed or otherwise disposed of on terms whereby the land (or part thereof) may be used for any purpose other than the purpose for which it was being used at the time when the application for a relief certificate was made.

(4) Where a relief certificate (in this subsection and in subsections (5) and (6) referred to as an original relief certificate) ceases to have effect pursuant to paragraph (a) of subsection (3), any person who is liable to pay land tax in respect of the whole or any part of the land which immediately prior to such cessation was the subject of the original

relief certificate may apply in the prescribed manner, in the prescribed form and in the prescribed time to the Board for a new relief certificate.

(5) If on such application as aforesaid the Board is satisfied, having regard to the provisions of section 5, that a new relief certificate or new relief certificates ought to be issued the Board shall issue such new relief certificate or certificates as the circumstances warrant and the new relief certificate or certificates shall thereupon have effect from the date of cessation of the original relief certificate or from the date on which the land tax on the land in question first became payable by the applicant for the new relief certificate whichever is the later.

(6) The provisions of this Act shall apply in relation to a new relief certificate as they apply in relation to an original relief certificate.

11.—(1) Subject to the provisions of this Act and any derating order, a derating certificate shall, unless the Board otherwise stipulates therein, have effect from the first day of April of any year specified in that derating certificate by the Board, which year may be a year prior to that in which the derating certificate is issued not being a year earlier than 1973.

Effect and
duration of
derating
certificate.
36/1973
S. 9.

(2) Subject to the provisions of this section and any derating order, a derating certificate, unless earlier revoked in accordance with this Act, shall continue in force for one year or such longer period, not exceeding three years, as the Board may in its absolute discretion specify in the certificate.

(3) Subject to any derating order, nothing in subsection (2) shall be construed as precluding the grant of any derating certificate upon the expiration of a previous derating certificate.

(4) A derating certificate shall cease to have effect as soon as the land to which it relates or any part thereof is subdivided or is used for any purpose other than the purpose for which it was being used at the time when the application for a derating certificate was made.

(5) Where a derating certificate (in subsections (6) and (7) referred to as an original derating certificate) ceases to have effect pursuant to subsection (4) of this section, any person who is liable to pay land tax in respect of the whole or any part of the land which immediately prior to such cessation was the subject of the original derating certificate may apply within ninety days of such cessation, on the prescribed form to the Board for a new derating certificate.

(6) If on such application the Board is satisfied, having regard to the provisions of section 6, that a new derating certificate or new derating certificates ought to be issued, the Board shall issue such new derating certificate or certificates as the circumstances warrant, and the new derating certificate or certificates shall thereupon have effect from the date of the cessation of the original derating certificate or from the date on which the land tax on the land in question first became payable by the applicant for the new derating certificate, whichever is the later.

(7) The provisions in this Act shall apply in relation to a new derating certificate as they apply in relation to an original derating certificate.

12.—(1) Where the circumstances giving rise to the grant of a relief certificate or derating certificate have in the opinion of the Board changed the Board may by instrument in writing revoke the relief certificate or a derating certificate and a copy of such instrument shall be sent to the Collector of Taxes of the parish in which is payable the land tax on the land in respect of which the relief certificate or derating certificate had been granted.

Revocation
of relief
or derating
certificate.
36/1973
S. 10 (a).

(2) A relief certificate revoked pursuant to subsection (1) shall cease to have effect from the first day of April next following the date of revocation unless the Board in its discretion fixes some other date not being a date earlier than the date of such revocation.

(3) A derating certificate revoked pursuant to subsection (1) shall cease to have effect from the first day of April next following the date of revocation, unless the Board in its discretion fixes some other date not being a date earlier than two years prior to the date of such revocation. 36/1973 S. 10 (b).

(4) Where the Board is satisfied that the grant of a relief certificate or derating certificate in relation to any land was obtained by fraud or the suppression of material evidence, the Board may, by notice in writing to the person on whose application the relief certificate or derating certificate was granted or to the person in possession of the land cancel that relief certificate and, upon such cancellation, land tax in respect of that land shall be payable as if the relief certificate or derating certificate had never been granted. 36/1973 S. 10 (a).

(5) A copy of any notice issued pursuant to subsection (4) shall be sent to the Collector of Taxes for the parish in which is payable land tax on the land in respect of which the relief certificate or derating certificate had been granted and the Collector of Taxes shall forthwith proceed to collect the amount of land tax remitted in accordance with the relief certificate or derating certificate prior to its cancellation. 36/1973 S. 10 (a).

(6) Before taking action to revoke or cancel a relief certificate or derating certificate pursuant to this section, the Board shall— 36/1973 S. 10 (a).

(a) notify the person in possession of the land that such action is contemplated; and

- (b) inform the person in possession of the land that he or the person upon whose application the relief certificate or derating certificate was granted or both of them may, if he or they so desire, appear before the Board and show cause why the relief certificate or derating certificate should not be revoked or cancelled, as the case may be.

36/1973
S. 10 (a).

Notification
of change of
use of land.
36/1973
S. 11.

13.—(1) Every person to whom a relief certificate or derating certificate has been granted shall while that certificate remains in force notify the Board as soon as possible and in any event within three months of—

- (a) any material change in the use of that land; or
- (b) any change in the circumstances giving rise to the application for the grant of that relief certificate or derating certificate; or
- (c) any sale, exchange or gift of the land (or part thereof); or
- (d) any lease, licence or other disposition of the land (or part thereof) on terms whereby the land (or part thereof) may be used for any purpose other than that for which it was being used when the application for the relief certificate or derating certificate was made.

(2) Any person who, without reasonable excuse, fails to comply with subsection (1) shall be guilty of an offence and, on summary conviction thereof in a Resident Magistrate's Court, shall be liable to a fine not exceeding one hundred dollars and in default of payment thereof to be imprisoned for any term not exceeding three months.

Staff and
remunera-
tion.

14.—(1) The Governor-General, may appoint a secretary and such other officers and servants of the Board as the Minister may from time to time consider necessary.

(2) There shall be paid out of moneys provided by Parliament to the secretary and other officers and servants of the Board such salaries or remuneration as the Minister may from time to time determine.

(3) The expenses of the Board shall be paid out of moneys provided for the purpose by Parliament.

15. Any person who makes or delivers an application under this Act which to his knowledge is false in any particular or makes any answer whether orally or in writing which is to his knowledge false in any particular to any question put to him by the Board or any member thereof shall be guilty of an offence and, on summary conviction thereof in a Resident Magistrate's Court, shall be liable to a fine not exceeding two hundred dollars and in default of payment thereof shall be imprisoned for any term not exceeding six months.

False
returns or
statements.

16.—(1) The Minister may make regulations in regard to—

General
power to
make regu-
lations.

- (a) any matters which under this Act are to be prescribed;
- (b) the information to be furnished by an applicant for a relief certificate or derating certificate; and
- (c) any matter or thing whether similar to the foregoing or not appearing to the Minister to be necessary or expedient for the purpose of carrying this Act into effect.

36/1973
S. 12.

(2) Until varied or revoked by regulations made by the Minister under the provisions of this Act the Regulations contained in the Second Schedule shall be in force.

Second
Schedule.

17.—(1) Any notice or other communication by or on behalf of the Board may be served upon any person—

Service of
notice.

- (a) by causing it to be personally served on him; or
- (b) by leaving it at his address for service; or
- (c) by posting it by prepaid, registered letter post 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 in the ordinary course of the post have arrived at the place to which it was addressed or the town or post office nearest to that place.

(2) The address for service of any person shall be the address of that person as described in any record in the custody of the Board.

(3) Where the address of any person is not known to the Board and he cannot after reasonable enquiry be found any notice or other document issued by the Board may be given or served on that person by placing the notice or document on a conspicuous part of the land to which the notice or document relates.

FIRST SCHEDULE (Sections 2, 5 (4))

*Approved purpose**Approved Organizations*

| | |
|--|---|
| The provisions of playing fields for cricket, football and other out-door games. | Members' Club registered as such under the Registration of Clubs Act. |
|--|---|

SECOND SCHEDULE (Section 16)

The Land Taxation (Relief) Regulations

1. These Regulations may be cited as the Land Taxation (Relief) Regulations. Short title.

2. (1) Every application for a relief certificate and every appeal pursuant to section 9 of the Act shall be in writing and shall be deemed to be made when it is delivered to the Secretary of the Board. Mode of application and modes of appeals.

(2) An application for a relief certificate shall be made in triplicate in the form set out as Form A in the Appendix. L.N. 44/1975.

3. (1) An application for a relief certificate in respect of any land may be made within the period of— Time of application.

(a) three months after the passing of the Act or such further period as the Minister may permit; or L.N. 124/1963.

(b) six months after the date on which the rate of land tax payable on the land is affected by a new valuation or a change in a valuation of that land made pursuant to the Land Valuation Act, whichever terminates later:

Provided that the Board may extend the time for application if the final determination of the valuation under the Land Valuation Act in any way curtails the period aforesaid.

(2) An application for a new relief certificate pursuant to section 10 of the Act shall be made within six months of the event which gives rise to the application.

4. An appeal to the Minister pursuant to section 9 of the Act shall be made within one month or such further time as the Minister may permit from the date on which a relief certificate is granted or refused by the Board. Time for appeals.
L.N. 152/1962.

5. A relief certificate shall be in the form set out as Form B in the Appendix and shall be made out in quadruplicate. One copy shall be given to the applicant, one copy shall be sent to the Commissioner of Inland Revenue for transmission to the Collector of Taxes responsible for the collection of taxes on the land to which the certificate Form of relief certificate
L.N. 44/1975.
12/1985
Sch.

relates, one copy shall be sent to the Minister, and one copy shall be retained by the Secretary of the Board.

Application
for derating
certificate.
L.N.
383/1973.

6. Every application for a derating certificate shall be made in triplicate in either the form set out as Form E or the form set out as Form F in the Second Schedule as the case may require, and shall be made during the period of ninety days preceding the date on which the relevant land tax for the year in respect of which the certificate is being requested is due and payable, or within such further period as the Board may permit. An application in respect of the year beginning 1st April, 1973 shall be made on or before 31st October, 1973.

Form of
derating
certificate.
L.N.
383/1973.
12/1985
Sch.

7. Every derating certificate shall be in the form set out as Form G in the Second Schedule and shall be made out in quadruplicate. One copy shall be given to the applicant, one copy shall be sent to the Commissioner of Inland Revenue for transmission to the Collector of Taxes responsible for the collection of taxes on the land to which the derating certificate relates, one copy shall be sent to the Minister, and one copy shall be retained by the Secretary to the Board.

Appendix

(Regulation 2 (2))

L.N.
44/1975.

THE LAND TAXATION (RELIEF) ACT

FORM A

FORM OF APPLICATION FOR RELIEF FROM LAND TAX* (To be completed in triplicate)

*in respect of—

- Agricultural Land
- Private Dwelling-Houses
- Approved Organizations

where the development
potentialities of the land
have been taken into
account in a valuation
made under the Land
Valuation Act.

To: The Commissioner of Land Valuations,
8 Ardenne Road,
Kingston 10,
Jamaica.

I am the person responsible for paying taxes on the land described below. **In my opinion the valuation of this land takes into account its potentialities for use other than the purpose for which it was being used at the time of valuation.**

I accordingly apply to you for a certificate showing whether the valuation took such potentialities into account.

If your certificate confirms my opinion I hereby request you to forward my attached application together with your certificate to the Land Taxation Relief Board.

LAND TAXATION (RELIEF)

PARTICULARS OF APPLICATION

1. The valuation of the property as entered on the Tax Roll immediately prior to the valuation giving rise to this application was \$.....
2. The full annual amount paid for taxes on the valuation stated above was \$.....
3. The full annual amount of tax payable on the new valuation is \$.....
4. Have plans been prepared or submitted to the appropriate authorities for approval to sub-divide the whole or any part of the land? Yes/ No*

| | |
|--|--|
| | |
|--|--|

Yes/ No*

5. Has any contract been entered into for the disposal of the whole or any part of the land?

| | |
|--|--|
| | |
|--|--|

If answer is Yes give details of the transaction.

.....

.....

.....

Yes/ No*

6. Does the property form part of the estate of a deceased person or is it subject to any trust?

| | |
|--|--|
| | |
|--|--|

If the answer is Yes give the names and addresses of the legal personal representatives or trustees and the beneficiaries.

.....

.....

.....

7. The land was purchased or acquired on.....Purchase Date
Price was \$.....
8. The land has been put to the following uses during the past five years.....

.....

.....

*(Indicate answer by marking X in the appropriate box)

[The inclusion of this page is authorized by L.N. 31/1977]

TO BE COMPLETED ONLY WHERE THE LAND IS BEING USED AS
AGRICULTURAL LAND

Yes/ No*

9. Is the whole of the land used exclusively for agricultural purposes?

| | |
|--|--|
| | |
|--|--|

If the answer is No give the area of the land not so used.....

Yes/ No*

10. Is there an Idle Land Order in force under the Land Development and Utilization Act, concerning the land or any part thereof?

| | |
|--|--|
| | |
|--|--|

TO BE COMPLETED ONLY WHERE A BUILDING ON THE LAND IS BEING
USED AS A PRIVATE DWELLING-HOUSE

Yes/ No*

11. Is the building on the land used exclusively a private dwelling house?

| | |
|--|--|
| | |
|--|--|

Yes/ No*

12. Is the building on the land rented or leased?

| | |
|--|--|
| | |
|--|--|

If the answer is Yes please furnish the following particulars—

- (a) What is the rental? \$———per month/year

Yes/ No*

- (b) Is the tenant responsible for the land tax

| | |
|--|--|
| | |
|--|--|

- (c) Has application been made to the Rent Assessment Board to increase the rental to recover any additional land taxes?

Yes/ No*

| | |
|--|--|
| | |
|--|--|

13. Is there any other building on the land?

Yes/ No*

If the answer is Yes give particulars of the use to which the other building(s) is (are) put

| | |
|--|--|
| | |
|--|--|

.....

.....

†.....

* Indicate answer by marking X in the appropriate box.

† If the space provided is inadequate please attach supplementary sheet(s).

LAND TAXATION (RELIEF)

TO BE COMPLETED ONLY WHERE THE LAND IS BEING USED FOR AN APPROVED PURPOSE BY AN APPROVED ORGANIZATION.**

14. Is the whole of the land used exclusively for an approved purpose? Yes / No*

| | |
|--|--|
| | |
|--|--|

If the answer is No give the area of the land not so used.

.....

**Approved organizations are currently Members' Clubs (registered as such under the Registration of Clubs Act) using land for approved purposes such as playing fields.

15. Additional information considered relevant in support of this application is as follows.....

.....

.....

.....

†

DECLARATION IN SUPPORT OF APPLICATION

I do hereby declare that the information given by me in this application and in any documents attached hereto is, to the best of my knowledge and belief, true and correct, and this Declaration is made with the full knowledge and understanding that any false statement so made by me will render me liable to the penalties of the Land Taxation (Relief) Act.

.....

Signature of Applicant

.....

Date

.....

Status of Applicant
(e.g., owner/attorney/overseer, etc.)

• Indicate answer by marking X in the appropriate box.

† If the space provided is inadequate please attach supplementary sheet(s).

FOR OFFICIAL USE ONLY

Certificate of Valuation

I hereby certify that the valuation of the land described in this application, as finally determined under the Land Valuation Act, takes/does not take into account the potentialities of that land for use other than for the purpose for which it was being used at the time of the valuation.

Adjudicating Authority

Case Reference..... Date

For official use Only

Secretary,
Land Taxation Relief Board:
c/o Inland Revenue Department, P.O. Box 466, Kingston.

- (i) Application re Valuation No. is referred (please see Certificate of Valuation above) and the applicant has been so advised *vide* letter L. V. O. No. dated
- (ii) Please advise the appropriate Collector of Taxes of the receipt of the application.

Date _____

Commissioner of Land Valuations

Letter L. V. O. No. _____ dated _____ sent to applicant advising that the application was not sent to the Land Taxation Relief Board because the valuation concerning the subject land did not take into account the potentialities of that land for use other than for the purpose for which it was being used at the time of the valuation and that the application has therefore been returned.

Date _____

Commissioner of Land Valuations

L.N.
44/1975.

THE LAND TAXATION (RELIEF) ACT

RELIEF CERTIFICATE

Description of the Land

| | | | |
|--|------------------|---|------------------------------------|
| VALUATION NO. | PARISH | | COLLECTORATE |
| Address of the Parcel of Land | | | |
| Name of Owner | | | |
| Name and Address of Applicant | | | |
| Status of Applicant* | | | *Owner / Attorney / Overseer, etc. |
| AREA OF LAND COMPRISING THE PARCEL | Acres | R | P |
| | | | |
| | sq. ft. | | |
| Valuation as finally determined under the Land Valuation Act, and entered on the Valuation Roll. | Unimproved Value | | Improved Value |
| | | | |

SECTION B

Furnish full details of the physical characteristics of the land :

- (i) Area of arable land (area of level land.....)
(area of gently sloping and undulating
land)
- (ii) Area of steep hill land.....
- (iii) Area of swamp
- (iv) Area of other land, e.g. river-wash, rocky and precipitous land.....
.....
- (v) Any other characteristics of the land

SECTION C

- (i) Is the whole of the land used exclusively for agricultural purposes?

.....
If not wholly so used, state:

- (a) the area of land used for agricultural purposes
.....
- (b) the area of land not used for agricultural purposes and the
reason for the land not being in agricultural use.....
.....
- (ii) State the use to which the whole of the land has been put during
the past three years, giving full particulars:

.....
.....
.....
.....

SECTION D

Furnish full details of agricultural production during the three years
immediately preceding the date of this application :

| (i) | Crop — | Area of land utilized — | Quantity produced — | Year — |
|-----|-----------|-------------------------------|------------------------|-----------|
| | | | | |
| | | | | |
| | | | | |

[The inclusion of this page is authorized by L.N. 31/1977]

| Livestock | Area of land utilized | Number of Heads/Birds Carried | Production (e.g. Number slaughtered and sold; Gallons milk produced) | Year |
|----------------------------|--------------------------|--|--|-------|
| Cattle (Beef/ Dairy) | | | | |
| | | | | |
| Pigs, | | | | |
| Goats, | | | | |
| Sheep | | | | |
| | | | | |
| Poultry | | | | |
| (Broilers/ Layers) | | | | |

(If space above is inadequate, use separate sheet.)

(ii) Furnish details of any other forms of qualifying activity.

.....

SECTION E

State the number of persons employed during each of the three years immediately preceding the date of this application.

Permanent basis

Seasonal basis

SECTION F

- (i) Has (Have) the owner(s) prepared or submitted plans to the Parish Council for approval to sub-divide the whole or any part of the land?

- (ii) Has (Have) the owner(s) entered into a contract for the disposal of the whole or any part of the land? Yes...../No.....
- (iii) Is any Idle Land Order in force under the Land Development and Utilization Act concerning the land or any part thereof as described at Section A? Yes...../No.....

Any other information considered relevant in support of this application.....

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DECLARATION

I/We do hereby declare that the answers to the questions in this application (and the attached statements) are to the best of my (our) knowledge true and correct.

Date.....

Applicant(s)

This application is to be completed in TRIPLICATE and forwarded to the Secretary, Land Taxation (Relief) Board, c/o Inland Revenue Department, P.O. Box 466, Kingston, Jamaica.

FOR OFFICIAL USE ONLY

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LAND TAXATION (RELIEF) ACT

FORM F L.N.
383/1973

APPLICATION

(Regulation 6)

FOR DERATING CERTIFICATE IN RESPECT OF HOTEL LAND

I/We
the owner/person(s) in possession/agent of land as described below do hereby apply for a derating certificate in accordance with the provisions of the Act.

SECTION A

Valuation Number..... Parish..... Collectorate.....

Property Name/Address..... Value on Roll.....
(as finally determined)

Town/District..... Area of parcel of land.....

Title Ref.: Volume(s)..... Folio(s).....

Name and Address of Applicant.....

Name and Address of Owner.....

Date when land was purchased or acquired.....

Purchase Price.....

SECTION B

- (i) Is an Order under section 3 of the Hotels (Incentives) Act, in force, declaring the hotel to be an "approved hotel enterprise"?

Yes...../No.....

Date of expiry of the Order.....

Submit— (a) a copy of the Order referred to at (i) above,

- (b) a copy of all documents submitted when the application was made for declaration of the hotel as an "approved hotel enterprise" in accordance with the Hotel (Incentives) Regulations, 1971.

- (ii) If an Order under section 3 of the Hotels (Incentives) Act, is not in force, state:

(a) the number of bedrooms.....

(b) details of the facilities provided for meals for transient guests, including tourists.....

(c) the average annual occupancy by transient guests, including tourists.....

(d) the average annual occupancy by persons other than those mentioned at paragraph (c) above.....

LAND TAXATION (RELIEF)

- (iii) Is all the land described in Section A used for the purposes of an hotel? Yes...../No.....If "No" state the area of land forming the curtilage of the hotel.....

SECTION C

State the number of persons employed during each of the three years immediately preceding the date of this application:

| | Number | Year |
|-----------------|--------|-------|
| Permanent basis | | |
| | | |
| | | |
| Seasonal basis | | |
| | | |
| | | |

SECTION D

Any other relevant information

.....

.....

.....

DECLARATION

I/We do hereby declare that the answers to the questions in this application (and the attached statements) are to the best of my (our) knowledge true and correct.

Date.....

Applicant(s)

This Application is to be completed in TRIPLICATE and forwarded to the Secretary, Land Taxation (Relief) Board, c/o Inland Revenue Department, P.O. Box 466, Kingston, Jamaica.

FOR OFFICIAL USE ONLY

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THE LAND TAXATION (RELIEF) ACT FORM G L.N.
DERATING CERTIFICATE (Regulation 7) 383/1973

Valuation Number..... Parish.....
Collectorate.....
Property Name/Address.....
Town/District..... Area of Parcel of Land.....
Location of Parcel.....
Name(s) of owner/person(s) in possession/agent
.....
Address(es)
.....
.....

The Land Taxation (Relief) Board having considered the application
of.....

.....aforesaid is satisfied that the land described above is—

- (i) agricultural land;
- (ii) hotel land;
- (iii)

to which the derating relief prescribed by the Minister responsible for
finance in accordance with the provisions of the Land Taxation (Relief)
Act, applies.

This Certificate shall, unless revoked by the Board, continue in force
for the financial year(s).....

Dated this.....day of....., 19.....

Case ref:

Chairman of the Board

LAND TAXATION (RELIEF)

THIRD SCHEDULE

(Section 4)

L.N.
71/1993.THE LAND TAXATION (RELIEF) (AGRICULTURAL LAND) DERATING
ORDER, 1993

1. This Order may be cited as the Land Taxation (Relief) (Agricultural Land) Derating Order, 1993, and shall be deemed to have come into operation on the 1st day of April, 1993.

2. The derating for taxation purposes of land which is used exclusively or principally for agriculture is hereby authorized.

3.—(1) Subject to sub-paragraph (2) the derated rate of land tax to be applied for the period 1st April, 1993 to 31st March, 1994 and any subsequent year shall, in respect of each parcel of agricultural land in all parishes, the sum which represents fifty per centum of the total of the rates and taxes payable in respect of the land in question under the Property Tax Act for that period.

(2) The amount of land tax payable in respect of any parcel of land shall in no case be less than fifty dollars.

(3) In this Order "rates and taxes" means property tax payable under the Property Tax Act, lighting rates payable under the Electric Lighting Act, Corporation Rates, Municipal Improvement Rates and rates for improvements, local improvements, works or services payable under the Kingston and St. Andrew Corporation Act, Parish Rates and Local Rates payable under the Parochial Rates and Finance Act and Sanitary Rates payable under the Public Health Act.

4.—(1) In determining whether a derating certificate ought to be granted, the Board may take into account whether the land in respect of which the application is made is in substantial agricultural production.

(2) In determining whether or not land is in substantial agricultural production for the purposes of sub-paragraph (1), the Board may take into account—

(a) whether the whole of the land is used exclusively for agricultural purposes;

(b) the extent to which and the manner in which —

(i) arable land is being cropped (so, however, that where arable land has not been cropped for two or more years, the land shall not be regarded as being in substantial agricultural production);

- (ii) the land is stocked, where the system of farming practised requires the keeping of livestock, poultry or bees;
- (iii) pasture is being maintained, where the system of farming requires the keeping of pastures;
- (c) the capabilities of the land;
- (d) any other factor which affects the development of the land.