

THE PROPERTY TAX ACT

ARRANGEMENT OF SECTIONS

1. Short title.
2. Property tax.
3. Date of payment and assessment of property tax.
4. By whom payable.
5. Collection in full where tax does not exceed five dollars.
6. Penalty for non-payment of tax within month of April.
7. Interest on overdue tax.
8. Joint and several liability of persons in possession.
9. Redeemed quit rents and commutation thereof.
10. Exemptions from property tax.
11. Remission of property tax.
12. Property tax enforceable under Tax Collection Act.
13. Interpretation.
14. Procedure against land for property tax.
15. Transitional provisions re twelve months commencing on 1st April, 1993.

SCHEDULES

THE PROPERTY TAX ACT

[23rd February, 1903.]

| | |
|-------------|-------------|
| Cap. 312. | 19 of 1977, |
| Laws | 12 of 1985 |
| 29 of 1954 | Sch., |
| S. 2, | 19 of 1966, |
| 52 of 1954, | 1 of 1997, |
| 22 of 1959, | 28 of 2003 |
| 16 of 1960. | S. 2, |
| Acts | 3 of 2008, |
| 2 of 1963 | 13 of 2013 |
| S. 2, | Sch., |
| 21 of 1968, | 32 of 2013 |
| 4 of 1972 | Sch., |
| S. 7, | 6 of 2017 |
| 35 of 1973, | S. 2. |
| 7 of 1974 | |
| S. 6, | |

1. This Act may be cited as the Property Tax Act.

2.—(1) There shall be paid every year upon all property in the parishes specified in the First Schedule, a tax to be called "property tax" at the rates respectively so specified.

(2) Subject to the provisions of subsection (3) the Minister may from time to time by order, amend the First Schedule.

(3) Any order made by the Minister under this section shall after four days and within twenty-one days from the date of its publication in the *Gazette*, be submitted to the House of Representatives, and the House of Representatives may by resolution revoke such order, or confirm it with or without amendment, and the said order shall not have effect unless and until so confirmed.

(4) If any order made by the Minister under this section be not submitted within the said period of twenty-one days to the House of Representatives for confirmation, it shall be deemed to be revoked as aforesaid.

3.—(1) The property tax shall be due and payable on the first day of April in each year in respect of the period of twelve calendar months commencing on that date, so,

Short title.

Property
tax.
35/1973
S. 2.
First
Schedule.

Date of pay-
ment and
assessment of
property tax.
19/1977
S. 2.

PROPERTY TAX

however, that—

- (a) where payment of the tax is made at any time within the month of April aforesaid such payment shall be deemed to satisfy the requirements of this subsection; and
- (b) nothing in this subsection shall be construed as precluding the payment of property tax by moieties or instalments in accordance with the Tax Collection Act.

12/1985
Sch.

(2) The Commissioner of Inland Revenue shall cause to be assessed the property tax payable by every person in possession of property liable to property tax, and shall cause to be served on each such person a notice of assessment addressed to him at his usual place of abode or business stating the amount of property tax at which he is assessed and which is payable by him.

(3) A notice of assessment 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 posting it by 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.

12/1985
Sch.

(4) For the purposes of subsection (3) the address for service last given to the Commissioner of Inland Revenue or the Collector of Taxes of the parish wherein the taxable property is situated shall be the address for service, but, where no address for service has been so given or where the departmental records disclose that such person has subsequently changed his address, and he has not notified the Commissioner of Inland Revenue or the Collector of Taxes

12/1985
Sch.

by written advice of such change, then the address of the person as described in any record in the custody of the Commissioner of Inland Revenue or the Collector of Taxes shall be the address for service.

12/1985
Sch.

4. The property tax shall be payable by the person in possession of the property made liable thereto, at the date when the tax becomes due, and shall be paid to the Collector of Taxes of the parish wherein the said property is situated, or to such other officer as may be appointed to receive the same, and shall be carried to the credit of the Parochial Revenue Fund established under the Parochial Rates and Finance Act. Until paid the said tax shall be a first charge and lien upon the real property liable thereto.

By whom
payable.

19/1996
S. 2.

5. Notwithstanding anything contained in the Tax Collection Act, where the property tax due and payable in respect of any year does not exceed six hundred dollars or such other amount as the Minister may, by order, prescribe it shall be paid in full and no moieties or instalments shall be allowed in respect of such tax.

Collection
in full
where tax
does not
exceed
six hundred
dollars or
amount
prescribed.

19/1977
S. 3.
1/1997
S. 2(a)(b).
3/2008
S. 2.

6. Where any property tax or any moiety or instalment thereof is not paid within the month of April in the year in which such tax becomes due and payable a penalty equal to ten *per centum* of the full amount of such tax shall be added thereto and such penalty may be collected and recovered as if it were property tax, so, however, that no interest shall be payable pursuant to section 7 on the amount of the penalty.

Penalty for
non-pay-
ment of
tax within
month of
April.
19/1977
S. 3.

7.—(1) Where any amount due and payable in respect of property tax or any moiety or instalment thereof remains unpaid for a period of thirty days after the collection date interest shall be charged thereon from the day next after the collection date until the date of payment, at the rate of fifteen *per centum* per annum or at such other rate as the

Interest on
overdue tax.
19/1977
S. 3.

Minister may, subject to subsection (5), from time to time by order, prescribe.

(2) The interest payable on any amount pursuant to this section—

(a) may be added to the amount payable as property tax and may be collected and recovered as if it were property tax; and

(b) subject to any directions by the Commissioner of Inland Revenue, may be remitted in whole or in part by the Collector of Taxes for reasons which appear to him to be sufficient.

(3) In this section “collection date” means, in relation to any property tax, the date on which such tax or any moiety or instalment thereof becomes due and payable; and for the purpose of this definition the 1st day of April, the 1st day of July, the 1st day of October or the 1st day of January (as the case may be) in any period of twelve months shall be regarded as the collection date for any payment which, being due and payable within the month of April, July, October or January (as the case may be) in that period of twelve months, is not paid within that month.

(4) Without prejudice to any other means of recovery, the property tax and any penalty and interest payable pursuant to this section, may, subject to rules of court, be sued for and recovered in the Revenue Court or in a Resident Magistrate’s Court by a Collector of Taxes, with full costs of suit, from the person charged therewith as a debt due to the Government.

(5) Any order made by the Minister pursuant to subsection (1) shall be subject to negative resolution of the House of Representatives.

8. If any property charged with the property tax shall be in the possession of more than one person, the Collector of Taxes or other officer aforesaid may, to enforce payment,

12/1985
Sch.

Joint and
several
liability of
persons in
possession.

proceed against all or any of the persons in possession, or distrain on the goods of all or any of them wherever found.

9. Property in respect of which quit rents have been redeemed, shall be relieved from the payment of so much of the property tax imposed by this Act as shall be equal to the annual amount of such redeemed quit rents, calculated on the acreage of such exempted land as shall remain the property of the owner at the date of this Act:

Redeemed
quit rents
and
commuta-
tion thereof.

Provided that the right to such exemption may at any time be commuted by such owner for a payment of ten times the annual amount of the quit rents redeemed; and shall be so commuted if such owner shall at any time sell or otherwise dispose of such property, and whenever such commutation is effected, it shall be lawful for the Minister to direct the necessary payment out of the Treasury to be made to such owner, and thereafter all right to such relief or exemption shall cease in regard to the said land.

10.—(1) There shall be exempt from the property tax—

Exemptions
from
property
tax.

- (a) all buildings held in trust exclusively for public religious worship or for religious worship and for use as schoolrooms, together with the lands immediately attached to them used as churchyards or burial grounds;
- (b) all buildings and lands belonging to and used by a registered charitable organization, and not falling within the description of any other paragraph of this subsection;
- (c) all buildings and lands belonging to and used by the University of the West Indies;
- (d) all buildings and lands belonging to Primary Schools, inspected by an officer designated by the Minister responsible for education, or to Agricultural Industrial or Vocational Schools approved by the Minister, or to the endowed schools specified in the Second Schedule;

13/2013
Sch.
32/2013
Sch.

2/1963
S. 2.

22/1959
S. 3.

Second
Schedule.

- (e) all buildings and lands, belonging to Secondary Schools receiving any payment out of the Consolidated Fund;
- 29/1954
S. 2(a)(b). (f) all buildings and lands, belonging to Secondary Schools, Commercial Schools or Preparatory Schools with not less than twelve scholars, in average attendance, each such Secondary, Commercial or Preparatory School being certified by an officer designated by the Minister responsible for education to be efficient;
- 52/1954
S. 2(a)(b). (g) all unoccupied property belonging to, and all property belonging to and in the actual occupation of, the Crown, the Government of this Island, or any Parish Council, or the Kingston and St. Andrew Corporation;
- 52/1954
S. 2(c). (h) all freehold property vested in the Commissioner of Lands and in the actual occupation of the Crown, the Government of this Island, a Parish Council, the Kingston and St. Andrew Corporation or the holder of a public office by virtue of his employment;
- 7/1974
S. 6. (i) all buildings and lands belonging to and used by the Council of Legal Education;
- 19/1977
S. 6(c). (j) all buildings, belonging to any church, which are used as church rectories, caretaker cottages or church halls, together with the lands immediately attached to them and belonging to such church, so, however, that the area of land so exempt in each case shall not exceed one acre;
- 19/1977
S. 6(c). (k) all buildings and lands belonging to, and used solely for the purposes of, any private hospital approved by the Minister;
- 19/1977
S. 6(c).
13/2013
Sch. (l) all buildings and lands, belonging to any social, cultural organization approved by the

Minister and used solely for the purposes of such organization:

Provided nevertheless that exemption under this section of buildings and lands belonging to a School shall not extend to any such building or land unless the same is used primarily for School purposes.

(2) The exemptions specified in subsection (1)(g) and (h) shall not apply to property forming part of the assets of the National Insurance Fund established under the National Insurance Act. 28/2003
S. 2.

(3) For the purposes of this section the expression "Preparatory School" means a school providing an education designed to prepare pupils of age eight to twelve years specifically for entry to a recognized Secondary School, and giving a progressive course of general education (with the requisite organization, curriculum, teaching staff and equipment) suitable for that purpose.

11.—(1) The Minister may remit the whole or any part of the property tax payable by any person or any class of persons if he is satisfied that it would be just and equitable to do so. Remission
of property
tax.
35/1973
S. 3.

(2) Notice of any remission of property tax made pursuant to subsection (1) shall be published in the *Gazette*.

12. The Tax Collection Act, other than section 23 thereof and such other provisions as relate to the making of returns and assessments 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 provisions of the Tax Collection Act. Property tax
enforcement
under Tax
Collection
Act.
19/1977
S. 7.

13.—(1) In this Act—

"house" means any dwelling-house, shop, store, wharf, warehouse, office, or place of business; Interpreta-
tion.
22/1959
S. 4(a).
19/1977
S. 8.

"property" means any property shown on the Valuation Roll made and settled, or from time to time duly

altered and amended under the authority of any enactment relating to valuation and the Valuation Roll;

“person in possession of property” means the owner, occupier, mortgagee in possession or other person in actual possession of such property;

“registered charitable organization” has the meaning given to it under the Charities Act;

“value of property” means gross value of any property as shown on the Valuation Roll.

In any case in which new properties are added to the Valuation Roll by means of the Collector's assessment or counter-assessment after the first day of April in any year, such assessment or counter-assessment shall be deemed to be also an assessment for the purposes of the Tax Collection Act:

Provided that the minimum value of any property, for the purposes of this Act, shall be in the case of property consisting of land only, or of a house without land, or with land not exceeding a quarter of an acre in extent, forty dollars:

Provided also, that where one and the same person is in possession of more than one lot of property in the same parish each of which consists of land without house, such separate properties, up to and not exceeding forty dollars gross value, may be taken together and reckoned as one property.

(2) In this Act any reference to the unimproved value of property in whatever terms shall be deemed to be a reference to the unimproved value of land within the meaning of the Land Valuation Act.

14. In so far as the context will admit, the words “quit rents” in the Quit Rents Act shall include the property tax created by this Act, and property in arrear for the

32/2013
Sch.

22/1959
S. 4(b).

Procedure
against land
for property
tax.

non-payment of property tax, or quit rents, may be proceeded against for forfeiture under the provisions of the Quit Rents Act aforesaid, in exactly the same manner as land would be proceeded against for the non-payment of quit rents.

15.—(1) Notwithstanding the provisions of section 3, the property tax in respect of the twelve calendar months beginning on the 1st April, 1993, shall be due and payable on the 1st day of June, 1993.

Transi-
tional
provi-
sions re
twelve
months
com-
mencing
on 1st
April, 1993.
1/1997
S. 3.

(2) Subject to subsection (3), every person liable to pay such property tax shall, on or before the last day of June, 1993, make a return in respect of his property liable to tax, to the Collector of Taxes of the parish in which the taxable property is situate and such return shall be in the form required by the Commissioner of Inland Revenue.

(3) Any person who makes any payment during the month of June, 1993, in respect of property tax (whether such payment is in full, or as a moiety or instalment) shall be deemed to have made a return for the purposes of this subsection and of the Tax Collection Act.

(4) Notwithstanding that a notice of valuation in respect of any property is served after the last day of June, 1993, property tax based on that valuation, shall without prejudice to the provisions of Part III of the Land Valuation Act, be payable on that property as if the notice of valuation had been effected before the last day of June, 1993.

(5) Property tax payable as specified in subsection (4) shall be paid on or before the expiration of thirty days next following the date of service of the notice of valuation.

(6) The provisions of sections 6 and 7 (3) shall, in respect of the twelve calendar months beginning on the 1st of April, 1993, be construed as if the references to April,

July, October and January were references to June, August, November and February, respectively.

(7) Notwithstanding the provisions of—

- (a) section 15 of the Tax Collection Act, property tax in respect of the twelve calendar months beginning on the 1st of April, 1993, may be paid in moieties, the first on or before the last day of June, 1993, and the second, on or before the last day of November, 1993;
- (b) section 18 of the Tax Collection Act, property tax in respect of the twelve calendar months beginning on the 1st of April, 1993, may be paid in four equal quarterly payments on the first day of June, 1993 and on or before the first day of August, 1993, the first day of November, 1993 and the first day of February, 1994.

PROPERTY TAX

13

FIRST SCHEDULE

(Section 2) 6/2017
S. 2.

Property Tax

| Column 1 | Column 2 |
|---|----------------------|
| Parish | Rate of Property Tax |
| <i>All parishes</i> | |
| 1. On property the unimproved value of which is \$400,000.00 or less | \$1,000.00 |
| 2. On property the unimproved value of which exceeds \$400,000.00 but does not exceed \$800,000.00— | |
| (a) for the first \$400,000.00 | \$1,000.00 |
| (b) for every dollar thereafter | 0.50% |
| 3. On property the unimproved value of which exceeds \$800,000.00 but does not exceed \$1,500,000.00— | |
| (a) for the first \$400,000.00 | \$1,000.00 |
| (b) for the next \$400,000.00 | 0.50% |
| (c) for every dollar thereafter | 0.55% |
| 4. On property the unimproved value of which exceeds \$1,500,000.00 but does not exceed \$3,000,000.00— | |
| (a) for the first \$400,000.00 | \$1,000.00 |
| (b) for the next \$400,000.00 | 0.50% |
| (c) for the next \$700,000.00 | 0.55% |
| (d) for every dollar thereafter | 0.60% |
| 5. On property the unimproved value of which exceeds \$3,000,000.00 but does not exceed \$4,500,000.00— | |
| (a) for the first \$400,000.00 | \$1,000.00 |
| (b) for the next \$400,000.00 | 0.50% |
| (c) for the next \$700,000.00 | 0.55% |
| (d) for the next \$1,500,000.00 | 0.60% |
| (e) for every dollar thereafter | 0.65% |

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PROPERTY TAX

FIRST SCHEDULE, *cont'd.*

Property Tax, *cont'd.*

| Column 1 | Column 2 | Rate of Property Tax | |
|---|----------|----------------------|------------|
| <u>Parish</u> | | | |
| 6. On property the unimproved value of which exceeds \$4,500,000.00 but does not exceed \$7,000,000.00— | | | |
| (a) for the first \$400,000.00 | ... | ... | \$1,000.00 |
| (b) for the next \$400,000.00 | ... | ... | 0.50% |
| (c) for the next \$700,000.00 | ... | ... | 0.55% |
| (d) for the next \$1,500,000.00 | ... | ... | 0.60% |
| (e) for the next \$1,500,000.00 | ... | ... | 0.65% |
| (f) for every dollar thereafter | ... | ... | 0.70% |
| 7. On property the unimproved value of which exceeds \$7,000,000.00 but does not exceed \$12,000,000.00— | | | |
| (a) for the first \$400,000.00 | ... | ... | \$1,000.00 |
| (b) for the next \$400,000.00 | ... | ... | 0.50% |
| (c) for the next \$700,000.00 | ... | ... | 0.55% |
| (d) for the next \$1,500,000.00 | ... | ... | 0.60% |
| (e) for the next \$1,500,000.00 | ... | ... | 0.65% |
| (f) for the next \$2,500,000.00 | ... | ... | 0.70% |
| (g) for every dollar thereafter | ... | ... | 0.75% |
| 8. On property the unimproved value of which exceeds \$12,000,000.00 but does not exceed \$30,000,000.00— | | | |
| (a) for the first \$400,000.00 | ... | ... | \$1,000.00 |
| (b) for the next \$400,000.00 | ... | ... | 0.50% |
| (c) for the next \$700,000.00 | ... | ... | 0.55% |
| (d) for the next \$1,500,000.00 | ... | ... | 0.60% |
| (e) for the next \$1,500,000.00 | ... | ... | 0.65% |
| (f) for the next \$2,500,000.00 | ... | ... | 0.70% |

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PROPERTY TAX

15

FIRST SCHEDULE, *cont'd.*

Property Tax, *cont'd.*

| Column 1 | Column 2 |
|---|-----------------------------|
| <u>Parish</u> | <u>Rate of Property Tax</u> |
| (g) for the next \$5,000,000.00 ... | ... 0.75% |
| (h) for every dollar thereafter ... | ... 0.80% |
| 9. On property the unimproved value of which exceeds \$30,000,000.00— | |
| (a) for the first \$400,000.00 ... | \$1,000.00 |
| (b) for the next \$400,000.00 ... | 0.50% |
| (c) for the next \$700,000.00 ... | 0.55% |
| (d) for the next \$1,500,000.00 ... | 0.60% |
| (e) for the next \$1,500,000.00 ... | 0.65% |
| (f) for the next \$2,500,000.00 ... | 0.70% |
| (g) for the next \$5,000,000.00 ... | 0.75% |
| (h) for the next \$18,000,000.00 ... | 0.80% |
| (i) for every dollar thereafter ... | 0.90% |

PROPERTY TAX

SECOND SCHEDULE

(Section 10(1)(d)) 22/1959
S. 5(a)(b).

St. Jago High School
Munro and Dickenson's Schools
Jamaica College
Manchester Secondary School
Manning's School
Rusea's School
Titchfield School
Wolmer's School

Spanish Town
St. Elizabeth
St. Andrew
Manchester
Savanna-la-Mar
Lucea
Port Antonio
St. Andrew.