

A BILL

ENTITLED

AN ACT to Amend the Land Valuation Act.

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BE IT ENACTED by The Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and House of Representatives of Jamaica, and by the authority of the same, as follows:—

1.—(1) This Act may be cited as the Land Valuation (Amendment) Act, 2015, and shall be read and construed as one with the Land Valuation Act (hereinafter referred to as the principal Act) and all amendments thereto.

Short title,
construction
and
commence-
ment.

(2) This Act shall come into operation on the 1st day of April, 2015.

Amendment
of section 2
of principal
Act.

2. Section 2 of the principal Act is amended —

- (a) by inserting in the appropriate alphabetical sequence the following definition—

““address for service” means—

- (a) the address for service last given by the person concerned in writing to the Commissioner, the Commissioner General or the Collector of Taxes of the parish in which the property is situated; or

(b) if—

- (i) no address is given under paragraph (a); or

- (ii) the departmental records of the officers referred to in paragraph (a) or of the National Land Agency disclose that the address of the person has subsequently changed, but no notification of the change has been given to the Commissioner either in a return or by a separate written advice of such change,

the address of the person as described in any record in the custody of the officers referred to in paragraph (a) or of the National Land Agency.”;

- (b) in the definition of “local authority” by deleting the word “or” appearing at the end of paragraphs (a) and (b), renumbering paragraph (c) as paragraph (d) and inserting the following as paragraph (c)—

“(c) a Municipal Council, as defined by the Municipalities Act; or”.

Amendment
of section 11
of principal
Act.

3. Section 11 of the principal Act is amended in subsection (4) by deleting the words “No alteration” and substituting therefor the words “Subject to section 11A, no alteration”.

4. The principal Act is amended by inserting, next after section 11, the following section—

“Adjustments for inflation, etc.

11A.—(1) The Minister may by order subject to affirmative resolution amend any valuation made under section 11, in accordance with a method of indexation formulated by the Commissioner pursuant to subsection (2).

(2) The Commissioner shall be responsible for formulating a method of indexation for the adjustment of land values having regard to the rate of inflation and any other variables that affect property values.

(3) The provisions of sections 17 through 24 and section 26 shall apply in respect of valuations done under this section as they apply to valuations done under section 11.”.

5. Section 16 of the principal Act is amended in subsection (3) by deleting the word “forty” and substituting therefor the words “two hundred and fifty thousand”.

6. Section 32 of the principal Act is repealed and the following substituted therefor—

“Service of notice.

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

- (a) by causing the notice or other communication (as the case may be) to be personally served on the person;
- (b) by pre-paid registered mail addressed to the person’s address for service;
- (c) by publishing the notice or other communication (as the case may be)—
 - (i) in a conspicuous location on the property in question or the

Insertion of new section 11A in principal Act.

Amendment of section 16 of principal Act.

Repeal and replacement of section 32 of principal Act.

premises of the person's address for service;

- (ii) on at least one occasion in a daily newspaper in circulation throughout Jamaica; or
- (iii) by means of broadcast media or any other form of mass media.

(2) Notwithstanding anything contained in any other law, service under this section may be effected up until the hour of nine o'clock in the evening on any day.

(3) For the purposes of subsection (1)(b), service shall be deemed to have been effected on the seventh day after the date of posting.”.

Repeal of section 33 of principal Act.

7. Section 33 of the principal Act is repealed.

Amendment of section 37 of principal Act.

8. Section 37 of the principal Act is amended by deleting the word “forty” and substituting therefor the words “two hundred and fifty thousand”.

Amendment of section 38 of principal Act.

9. Section 38 of the principal Act is amended by deleting the word “forty” and substituting therefor the words “two hundred and fifty thousand”.

Insertion of new section 42 in principal Act.

10. The principal Act is amended by inserting, next after section 41, the following section—

“Amendment of monetary penalties.

42. The Minister may, by order published in the *Gazette* and subject to affirmative resolution, amend any monetary penalty imposed by this Act.”.

MEMORANDUM OF OBJECTS AND REASONS

A decision has been taken to amend the Land Valuation Act so as to enhance the compliance and enforcement capabilities of the local authorities and Tax Administration Jamaica. The amendments include provision for the amendment of land valuations based on a method of indexation, and expansion of the methods and hours for service of documents under the Act.

The Bill is a companion measure to the Bills shortly entitled the *Property Tax (Amendment) Act, 2015*, and the *Tax Collection (Amendment) Act, 2015*.

DR. PETER D. PHILLIPS
Minister of Finance and Planning.

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**As introduced by the Honourable Minister of Finance
and Planning.**

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**SECTION 2 OF THE PRINCIPAL ACT WHICH
IT IS PROPOSED TO AMEND**

2. In this Act, unless the context otherwise requires—

“agent” includes every person who in this Island 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;

... ..

“local authority” means—

- (a) a Parish Council constituted under the Parish Councils Act; or
- (b) the Council of the Kingston and Saint Andrew Corporation constituted under the Kingston and St. Andrew Corporation Act; or
- (c) the National Water Commission constituted under the National Water Commission Act;

... ..

**SECTION 11 OF THE PRINCIPAL ACT WHICH
IT IS PROPOSED TO AMEND**

11.—(1)

(4) No alteration shall be made in the valuation of any parcel of land during the period of five years aforesaid or such other period as may be prescribed pursuant to subsection (2)—

(a)

**SECTION 16 OF THE PRINCIPAL ACT WHICH
IT IS PROPOSED TO AMEND**

16.—(1)

(3) Any person who shall fail to comply with any of the provisions of subsection (2) shall be liable on summary conviction thereof in a Resident Magistrate’s Court to a penalty not exceeding forty dollars and in default of payment thereof to imprisonment for a term not exceeding three months.

**SECTIONS 32 AND 33 OF THE PRINCIPAL ACT WHICH
IT IS PROPOSED TO REPEAL AND REPLACE**

32. Any notice or other communication by 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 posting it by pre-paid 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.

33. 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.

**SECTIONS 37 AND 38 OF THE PRINCIPAL ACT WHICH
IT IS PROPOSED TO AMEND**

37. Any person who—

- (a)
- (c) refuses or neglects duly to attend and give evidence when required by the Commissioner or any officer duly authorized 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,

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 forty dollars and in default of payment thereof to be imprisoned for any term not exceeding three months.

38. Any person who makes or delivers a return or notice which to his knowledge is false in any particular, or makes an answer whether orally or in writing, which is to his knowledge false in any particular, to any question put to him by the Commissioner or any officer duly authorized by him, 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 forty dollars and in default of payment thereof to be imprisoned for any term not exceeding three months.



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