

**A BILL**

**ENTITLED**

**AN ACT to Amend the Property Tax Act.**

[ ]

**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 Property Tax (Amendment) Act, 2015, and shall be read and construed as one with the Property Tax Act (hereinafter referred to as the principal Act) and all amendments thereto.

Short title,  
construction  
and com-  
mencement.

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

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Amendment  
of section 3 of  
principal Act.

2. Section 3 of the principal Act is amended—

- (a) by deleting subsection (3) and inserting next after subsection (2) the following subsections—

“ (3) Without prejudice to the powers of the Commissioner General to effect service pursuant to section 170(1)(b) of the Revenue Administration Act, any notice or other communication by or on behalf of the Commissioner General 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; or
- (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 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.

(3A) 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.

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

(b) in subsection (4) by—

- (i) deleting the words “Commissioner of Inland Revenue” wherever they appear and substituting therefor in each case the words “Commissioner of Land Valuations, Commissioner General”;
- (ii) inserting next after the words “departmental records” the words “of the aforementioned officers or the National Land Agency”.

3. Section 11 of the principal Act is amended—

Amendment  
of section 11  
of principal  
Act.

- (a) in subsection (1) by deleting the words “The Minister” and substituting therefor the words “Subject to subsection (3), the Minister”;
- (b) in subsection (2) by inserting next after the words “subsection (1)” the words “, or pursuant to the powers referred to in subsection (3),”;
- (c) by inserting, next after subsection (2), the following subsection—

“ (3) In the case of any person or class of persons falling with section 44(1) (a) or (b) of the Tax Collection Act (remission for destitute, elderly and disabled persons and pensioners) the provisions of that section shall apply in respect of the powers of the Minister under this section.”.

Amendment  
of section 14  
of principal  
Act.

4. Section 14 of the principal Act is repealed and the following substituted therefor—

“Procedure  
against land  
for property  
tax.

14. Property in respect of which property tax is in arrears may be proceeded against in accordance with sections 46A, 46B and 46C of the *Tax Collection Act*.”.

**MEMORANDUM OF OBJECTS AND REASONS**

A decision has been taken to amend the Property Tax Act so as to enhance the compliance and enforcement capabilities of the local authorities and Tax Administration Jamaica.

The amendments include provision—

- (a) for expansion of the methods and hours for service of documents under the Act;
- (b) in section 11 of the Act to incorporate reference to the special powers for remission of property taxes in respect of destitute, elderly, and disabled persons and pensioners under the *Tax Collection Act* (amended as proposed in the companion Bill referred to below).

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

Dr. PETER D. PHILLIPS,  
Minister of Finance and Planning.

**ABILL**

**ENTITLED**

**AN ACT to Amend the Property Tax Act.**

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

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SECTION 3 OF THE PRINCIPAL ACT WHICH  
IT IS PROPOSED TO AMEND

- 3.—(1) ... ..
- (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.

(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.

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

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.

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

SECTION 14 OF THE PRINCIPAL ACT WHICH  
IT IS PROPOSED TO REPEAL AND REPLACE

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 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.