



[L.S.]

I Assent

**James B. Carlisle**  
*Governor-General*

30th August, 2000.

**ANTIGUA AND BARBUDA**

**No. 15 of 2000.**

**AN ACT** to provide for the imposition and collection of tax on property and for connected matters.

*[ 31 August, 2000 ]*

**ENACTED** by the Parliament of Antigua and Barbuda as follows:

**PRELIMINARY**

**1.** (1) This Act may be cited as the Property Tax Act, 2000.

**Short title and commencement,**

(2) This Act shall come into force on the 1st day of August, 2000 but shall not apply to Barbuda until a date the Minister may by notice in the *Gazette* appoint.

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

**Interpretation.**

"Authority" means the Development Control Authority established by section 3 of the Land Development and Control Act Cap. 235;

"Board" means the Property Valuation Appeal Board established under section 51;

"business" includes any profession, vocation, rental of property, provision of personal services or **technical** or managerial **skills**, manufacture, trade or adventure in the nature of trade;

"Chairman" means Chairman of the Property Valuation Appeal Board appointed under section 51;

"chattel building" means any building so erected as not to **form** part of the land on which it stands;

"Chief Valuation **Officer**" **means the Chief Valuation Officer** appointed in accordance with the provision of this Act;

"City of St. John's" means the area bounded on the North by both sides of Dickenson Bay Street to the Sea; on the East by both sides of Independence Avenue to Robinson Gas Station; right on to All Saints Road to Joseph Lane; right on to Kentish Road down both sides of Perry bay Road to **Ribbits**;

"commercial property" includes properties for rent;

"Commissioner" means the Commissioner of Inland Revenue;

"Court" means the **High Court**;

"dwelling house" means a building, apartment **building** or condominium unit **used** wholly or mainly as a residence;

"fee simple" means the estate in fee simple in possession in property free from any lesser estates or interests or any encumbrances, or any burden, charge or restriction other than any restriction created by crown grant or by or under any law;

"Government" means the Government of Antigua and Barbuda;

"improvement" means those physical additions to land including a building and alterations to the building and all works for the benefit of land made or done by the owner which have the effect of increasing its **value**;

"land" includes any interest in land and any easement or right in to or over land;

"Minister" means Minister of Finance;

"owner" means any person for the time being receiving the rent of the property or premises in connection with which the

word is used, whether on his own account or as agent or trustee for any other person or who would so receive if the property or premises were let at a rent and includes a lessee or licensee from the crown or from a statutory authority;

"person" includes a body of persons;

"prescribed" means prescribed by regulations made by the Minister;

"property" means any real property and all estates, interest, easements and rights whether equitable or legal in to or out of real property and for the purposes of this Act includes a chattel building;

"Property Tax Register" means the Property Tax Register referred to in section 24;

"Registrar" means the Registrar of the High Court;

"residential building" means a residence lived in by the owner;

"tax" means tax charged under section 5 and includes interest and penalty;

"taxable value" means the value assessed in accordance with section 13;

"valuation list" or "list" means the list prepared and certified by the Chief Valuation Officer in accordance with section 15;

"Valuation Officer" means an officer appointed pursuant to section 4 and includes the Chief Valuation Officer.

## **PART I**

### **ADMINISTRATION**

**3.** The commissioner shall administer and enforce this Act and shall control and supervise all persons employed to assist him in the administration and enforcement of this Act.

Functions of the  
Commissioner.

4. (1) There shall be

Appointment of  
officers.

- (a) a Commissioner;
- (b) a Chief Valuation Officer;
- (c) Valuation Officers, Assistant Valuation Officers; and
- (d) any other persons that may be necessary to give effect to this Act.

(2) Persons to be appointed under subsection (1) shall if the appointment is to be an office under the Civil Service Act shall be in accordance with the constitution, other appointments shall be made by the Minister.

(3) A person shall not be disqualified to act as Valuation Officer by reason only that he is the owner or occupier of any property in Antigua and Barbuda.

(4) Nothing contained in subsection (3) shall authorize any person to whom this section applies to act in relation to any property which or any part of which he himself owns or occupies.

## PART II

### IMPOSITION OF PROPERTY TAX

Charge to tax.

5. (1) Subject to the provisions of this Act property **tax** shall be charged, levied, collected and paid to the Commissioner at the rates determined by the Minister by Order published in the *Gazette* for every year commencing with the year 2000 on the taxable value of every taxable property.

(2) An Order under this section shall be subject to negative resolution of the House.

Classification of property.

6. (1) Property shall for the purpose of this Act be classified according to use as commercial or residential.

(2) For the purposes of this section "commercial" property includes the rental of a dwelling house, amenity and hotel use.

Property tax to be borne and paid by owner.

7. (1) Property tax shall be borne and paid by the person who is the owner of the property as at the 1st day of January in the year for which property **tax** is payable.

(2) Where the owner of a building is not the owner of the land on which the building is erected the tax shall be levied on and paid by the owner of the land in respect of the land and by the owner of the building in respect of the building.

(3) Where there is agreement between the owner of a building and the owner of the land on which the building is erected that the total property tax should be paid by one or the other, payment by one discharges the liability of the other.

(4) Where there is no building on the land the tax shall be levied on and paid by the owner of the land.

8. Where there is a change of ownership of a property any amount of property tax remaining unpaid in respect of the property shall be deemed to be an encumbrance on the property and recoverable from the new owner.

**Liability of new owner.**

9. Where a property is owned in common every co-owner shall be liable for the property tax as if each co-owner were a sole owner of the property but payment in full of the property tax by one co-owner discharges the liability of the other co-owners.

**Liability of co-owners.**

10. Notwithstanding anything in this Act or any other written law where a part of a building is regarded as an individual unit in a multiple unit structure or a multiple unit development project as in the case of a condominium project the individual unit shall be deemed to be a separate property for the purpose of this Act and shall be assessed accordingly.

**Condominium unit to be separate property.**

### **PART III**

#### **EXEMPTIONS**

11. (1) The following categories of property are exempt from property tax:

**Exempt property.**

- (a) property owned and occupied by the Government of Antigua and Barbuda;
- (b) property exclusively appropriated to public religious worship;
- (c) property owned by or on behalf of any religious body and used by that body for the residence of a Minister

of religion;

- (d) property lawfully used for the sole purpose of public burial grounds;
- (e) property belonging to or used by schools or educational institutions public libraries and community centres approved by the Minister.
- (f) environmental and ecological sites designated by Order of Cabinet;

(2) The Minister on the advice of Cabinet may by Order vary the categories of exemption in this section and the Order shall be subject to negative resolution of the House.

Exemption for new dwelling house

12. (1) Where a building is constructed on any land on or after the 1st day of January in the year for which property tax is payable to be used wholly or mainly as a dwelling house, the building shall be exempt from property tax for a period of one year.

(2) A claim for exemption under this section shall be accompanied by a certificate issued by the Valuation Officer after inspection of the building, certifying the date from which the building was deemed to be habitable.

(3) For the purpose of this section, a building shall be deemed to be habitable if it is capable of being occupied by a person and provides for normal protection from the elements and intruders whether the building is completed or not.

#### PART IV

#### ASCERTAINMENT OF TAXABLE VALUE

Ascertainment of taxable value.

13. (1) For the purpose of this Act the taxable value of property shall be determined based on the current construction replacement cost of the property and tax shall be charged

- (a) on residential property in accordance with the rates stated in the tax bands and zones set out in Item A in Part I of the Schedule;
- (b) on commercial property in accordance with the rates set out in Item B in Part I of the Schedule.

Item A Schedule.

(2) The taxable value of the land in the City of St. John's and elsewhere shall be based on the criteria set out in Item C in Part I of the Schedule.

Item C Schedule.

(3) The Minister may, on application in writing by the owner,

- (a) in the case of agricultural land or land used for rearing livestock; and
- (b) in any other case that the Minister on the advice of Cabinet deems fit and proper case for such treatment,

reduce the rate of tax to be paid by the owner up to a maximum of seventy-five per centum for that portion of land.

(4) Any reduction made by the Minister under subsection (3) shall be published by a notice in the *Gazette*.

(5) The valuation of property may change from the current construction replacement cost where the Minister on the advice of Cabinet varies the percentages and rates to take into account a significant variation in the cost of construction.

(6) The Minister may by Order or the advice of Cabinet from time to time, amend or vary in any other way the percentages and rates as set out in Part I of the Schedule in accordance with subsection 4.

Part I Schedule.

(7) For the purposes of this Act, the Minister may, by order on the advice of Cabinet, vary from time to time the designated area of the city of St. John's as defined in section 2.

(8) An Order made under subsections (6) and (7) shall be subject to negative resolution of the House.

## PART V

### VALUATION LIST

14. (1) A valuation list shall be prepared and amended by the Chief Valuation Officer in accordance with this Act.

Structure of  
valuation list.

(2) Subject to this Act, there shall be entered in a valuation list the following particulars:

- (a) each property and the description of the property including its situation, reference number and classi-

fication as may be reasonably necessary for the purposes of identification;

- (b) the name and address of the owner of each property, if they can be ascertained by the Chief Valuation Officer;
- (c) other information, if any, as may be prescribed or administratively appropriate.

(3) Where property is owned by more than one person it shall be sufficient in lieu of entering the names and addresses of all the owners of the property to enter in respect of the property the name and address of any one of the owners with the addition after his name of the words "and another" or "and others" as the case may be.

(4) Where information is entered in the valuation list in accordance with subsection (3) the Chief Valuation Officer shall supply to the Commissioner along with the valuation list the names and addresses of all the co-owners of the property which the Chief Valuation Officer is able to ascertain.

(5) The Chief Valuation Officer shall keep a record of the properties specified in section 11 and shall review the record from time to time regarding the status of the properties.

Publication of valuation list.

15. (1) Certified copies of a valuation list prepared and certified by the Chief Valuation Officer shall be

- (a) made public by notice of the Minister published in the *Gazette* stating the places and times the public may view the list, and
- (b) forwarded to the Commissioner who shall be responsible for depositing them in the places specified in the notice.

(2) The Chief Valuation Officer shall from time to time update the valuation list published in accordance with subsection (1).

(3) The updated valuation list shall be certified by the Chief Valuation Officer and certified copies shall be forwarded to the Commissioner who shall make them available for public viewing in the same manner as in subsection (1).

(4) The valuation list as updated from time to time is conclusive evidence of the taxable values of the properties included in the list.



**16.** The Chief Valuation Officer may at any time make necessary alterations to correct any clerical or arithmetical error in the list and the list shall have effect accordingly.

Alterations to  
valuation list.

**17.** A person aggrieved by

Appeal to the  
Board.

- (a) the classification or the value ascribed to his property;
- (b) the inclusion or omission of his property to the list; or
- (c) any statement made or omitted to be made with respect to his property,

may appeal to the Board thirty days after receiving the demand note from the Commissioner to pay tax payable in respect of the property.

**18.** (1) For the purpose of obtaining the necessary information to make or update the valuation list, the Valuation Officer may serve a notice on

Service of notice.

- (a) the occupier, owner, or lessee of the property; or
- (b) anyone having information relating to the property,

requiring him to make a return containing the particulars reasonably required for the purpose of enabling the Valuation Officer to determine the value of the property.

(2) A person on whom a notice to make a return is served in accordance with subsection (1), shall within thirty days after the date of the service of the notice make a return in the form required by the notice, and deliver it to the Chief Valuation Officer.

(3) If a person on whom notice has been served pursuant to this section fails without reasonable excuse to comply with the notice he commits an offence and shall be liable on summary conviction to a fine of one thousand dollars; and where the non-compliance continues after the conviction then unless he has reasonable excuse for the continuance of the failure he shall have committed a further offence and shall be liable on summary conviction to a further fine of one thousand dollars.

(4) If a person in a return made under this section makes a statement which he knows to be false in a material particular or

recklessly makes any statement **which** is false in a material particular he commits an offence and shall be liable on summary conviction to a fine of ten thousand dollars.

Power of entry.

**19.** (1) The Chief Valuation Officer or any person authorized by him in writing in that behalf shall have powers, at all reasonable times and after giving not less than seventy-two hours notice in writing, and in the case of a person authorized on production of his authority, to enter on, survey and value any property.

(2) If a person wilfully delays or obstructs the Chief Valuation Officer or a person authorized by him in the exercise of any of his powers under this section, he commits an offence and is liable on summary conviction to a fine of one thousand dollars.

Production of **plans**  
of subdivision to  
Valuation Officer.  
**Cap. 325.**

**20.** (1) Where a person has been granted permission by the Authority to subdivide any land pursuant to the Land Development and Control Act, or undertake any improvement the Authority shall twenty-eight days after granting the permission forward to the Chief Valuation Officer a certified copy of the approved plan.

(2) The Valuation Officer may at any time request from an owner of a parcel of land a copy of a plan of any land development programme in progress whether the programme has been approved or not.

(3) The Registrar of Lands, the Chief Surveyor, the Town and Country Planner, the Executive Director of the Development and Control Authority and the General Manager of APUA, shall supply the Valuation Officer with any information the Valuation Officer may from time to time require.

Inspection of  
documents by  
taxpayers.

**21.** (1) A taxpayer may at all reasonable times on payment of the fee prescribed, inspect and take copies or extracts from the Property Tax Register, whether current or closed, of a valuation list.

(2) If a person who has custody of a document to which this section applies, obstructs a person from making an inspection, a copy or extract of the document, which he is entitled to make under this section, he commits an offence and is liable on summary conviction to a fine of one thousand dollars.

(3) This section shall apply in relation to a Valuation Officer save that no fee shall be required of the Officer.

22. Where a notice or other document is required to be served on or forwarded to a Valuation Officer under this Act, the notice or other document may be served on the Chief Valuation Officer or forwarded to him by post or left at his office.

Service of notices  
and documents on  
Valuation Officer.

23. (1) Save as otherwise expressly provided by this Act a notice or other document required to be served under this Act on a person may be served

Service of notices  
and documents.

- (a) by delivering it to the person on whom it is served;
- (b) by leaving it at the usual or last known place of abode of that person;
- (c) by sending it in a prepaid registered letter addressed to that person at his usual or last known place of abode;
- (d) in the case of a body corporate by delivering it to the secretary or clerk of the body corporate; or
- (e) if it is not practicable after reasonable enquiry to ascertain the name or address of an owner of the premises on whom it should be served, by addressing it to him by the description of "owner" of the premises (describing them) to which it relates and by delivering it to some person on the premises to whom it can be delivered or by affixing it or a copy of it to some conspicuous part of the property.

(2) A notice served by post in accordance with this section shall be deemed to have been served in the case of

- (a) a person resident in Antigua, fourteen days; and
- (b) a non-resident person, thirty days;

after the date the notice was posted.

## PART VI

### GENERAL PROVISION AS TO TAXING

24. (1) The Commissioner shall cause to be kept in his office in relation to each year a register, which may be in separate volumes,

Property Tax  
Register.

in this Act referred to as the "Property Tax Register", in which shall be entered

- (a) **property described** in the valuation list;
- (b) **the taxable value** of each property;
- (c) **the name and address** of the owner;
- (d) the appropriate rate per **centum** at which property tax is levied;
- (e) **the amount** of property tax to be paid in respect of each property;
- (f) **the year in respect** of which property tax is levied, and
- (g) any other **information** that may be prescribed or is administratively appropriate.

(2) Where property is owned by more than one person it shall be sufficient in lieu of entering the names and addresses of all the owners of the property to enter in respect of the property the name and address of any one of the owners with the addition after his name of the words "and another" or "and others", as the case may be.

Property tax to be levied notwithstanding appeal against valuation

**25. (1)** Property tax in respect of which a valuation list is conclusive shall be assessed and levied in accordance with the valuation list in force and shall be collected and be recoverable notwithstanding an appeal which may be pending with respect to the list.

(2) Where in the case of a new valuation list the value questioned in an appeal is not the value ascribed to the property in the previous valuation list the amount of tax recoverable pending the decision of the appeal shall be an amount equal to the amount of tax payable on the appealed valuation.

Amendment of property tax.

**26. (1)** Subject to this section, the Commissioner may at any time make amendments to any property tax, being the tax for any current year, as appear to him necessary in order to make the amount of property tax conform with the provisions of this Act and in particular may

- (a) correct any clerical or arithmetical error in the amount of property tax;

- (b) correct any erroneous insertions or omissions or misdescriptions;
- (c) make additions to ~~or corrections~~ in **property tax as appears to the Commissioner to be necessary** by reason of
  - (i) a newly erected building;
  - (ii) a change in the ownership of a property;
  - (iii) a property previously taxed **as** a single property **becoming** liable to be **taxed** in parts;
  - (iv) a property previously taxed in parts becoming liable to be taxed **as** a single **property**;
  - (v) a **tax** becoming or ceasing to become payable in respect of any property; or
  - (vi) a change in the classification of any property.

(2) Where the effect of the amendment would be either

- (a) to ~~alter, otherwise than by way of correction of a clerical or arithmetical error~~, the value on which a property is taxed; or
- (b) to tax a property not shown or not separately shown in the valuation list,

the Commissioner shall not make an amendment of tax unless either the amendment is necessary to bring the property **tax** in conformity with the valuation list or a proposal for a corresponding alteration of the valuation list has been made by the Valuation Officer; and, if effect, or full effect is ultimately not given to the proposal, and the amount of property **tax** levied in pursuance of the amendment is affected, the difference, if too much has been paid, shall be repaid or allowed as a credit, or if too little has been paid may be recovered as if it were arrears of property tax.

(3) An amendment made under subsection (1) (a) or (b) shall have effect as if it had been contained in the Property Tax Register when originally compiled.

**PART VII**  
**COLLECTION AND RECOVERY OF TAX**

Demand and  
collection of  
property tax.

**27.**(1) As soon as is practicable after the beginning of every year, the amount of the property tax payable in respect of any property for that year shall be demanded by or on behalf of the Commissioner from the owner of the property and the property tax may be payable in two instalments the first being not less than fifty per centum of the total tax on or before 31st March and the second being the remainder on or before 30th June of the year for which the tax is payable; but where the demand note is issued after 31st March in a tax year, the tax shall be due and payable on or before 30th June of the year for which the tax is payable.

(2) A demand note shall contain in addition to a statement of the amount demanded which shall be approximated to the nearest dollar disregarding any fraction of a dollar the following particulars:

- (a) the situation of the property in respect of which the demand is made and the description of the property as may be necessary for the purposes of identification;
- (b) the year in respect of which the property tax is levied;
- (c) the classification of the property;
- (4) the date of issue of the demand note;
- (e) the date on which payment is due;
- (f) the rebate allowed, surcharges, penalties and interest, if any;
- (g) arrears of tax; and
- (h) any other information necessary.

Property tax to be  
first charge.

**28.** (1) Property tax due under this Act shall, until paid, be a first charge on the property in respect of which the tax is due and payable and the charge shall be prior and preferable to all other liens and demands affecting the property; but the charge created by this subsection shall not take precedence and preference to any lien or demand affecting the property which by virtue of any Act or Agreement is made a first charge in favour of the Government of Antigua and Barbuda or any statutory body in receipt of funds payable out of the Consolidated Fund.

(2) Subject to subsection (1) in a case where property is liable to property tax is or has been levied on by the Commissioner under an execution,

- (a) the amount of property tax due in respect of the property; and
- (b) property tax which may accrue or be levied and become payable in respect of the property during the time the property remains unsold in the office of the Commissioner,

shall be a charge on the property prior to all other liens and demands affecting the property and when the property is sold by the Commissioner the amount of property tax shall be paid out of the proceeds of the sale prior to any mortgages, judgements, executions or other liens against the property.

(3) Subject to subsection (1), in all cases where property has been or is to be placed under the control of the Court, and no receiver is appointed, any unpaid property tax shall, until paid, be a first lien on the property.

(4) Where tax is due and payable under this Act the Commissioner may request the Registrar to register a charge or caution on the property in respect of which property tax is due and unpaid and the charge shall rank before all mortgages, encumbrances and interest created on the property.

**29.** (1) Notwithstanding anything contained in this Act, where any property tax is not paid within sixty days from the date on which the tax becomes due and payable there shall be added to the amount or the tax by way of penalty an amount equal to five per centum of the tax, and if the amount of tax and penalty is not paid by the end of the calendar month in which the penalty is applied, then interest shall accrue from the beginning of the month following the month in which the penalty became applicable at a rate of two per centum per month or part of a month on the tax due.

Penalty for late payment.

(2) The provisions of this Act relating to the collection and recovery of tax shall apply to the collection and recovery of any penalty imposed and interest added pursuant to subsection (1).

**30.** (1) The amount of any property tax due and payable under this Act including any penalty and interest charged may be recovered by the Commissioner from the owner for the time being of the property in respect of which they are due as a civil debt.

Power to recover unpaid property tax.

(2) Where a person, other than the person liable to pay the amount charged on any property pursuant to subsection (1) makes a payment in satisfaction of the charge, he shall be entitled to recover the amount paid by him from the person liable to make the payment.

(3) Notwithstanding anything in any other written law where any tax payable, including arrears, under this Act remains unpaid the Commissioner may collect the tax from any person who owes money to the defaulter or holds money for or on account of the defaulter or his agent or from the tenant or occupier of any property belonging to the defaulter and any person who has made payment pursuant to this section shall be deemed to have acted under the authority of the defaulter and is indemnified in respect of the payment against all proceedings civil or criminal notwithstanding the provisions of any written law, contracts, or agreements.

(4) The Commissioner is authorized to issue an order signed by him or on his behalf of the person mentioned in subsection (3) for the recovery of the tax.

Service of writ of summons.

**31.** (1) Subject to subsection (2), service of any writ of summons issued under section 30 shall be in accordance with the provisions of any Act, or Rules of Court relating to the service of the document.

(2) If the defendant named in any writ of summons issued under section 31 is absent from Antigua and Barbuda or cannot after reasonable enquiry be found, service of the writ may be effected with the leave of the Court.

Order to distrain. Form A Schedule.

**32.** (1) If any property tax due and payable is not paid within ninety days of being demanded, the Commissioner may issue a warrant of distress in the form specified in Form A in the Schedule to levy by distress upon any goods and chattel building found on the property in respect of which the property tax is due and payable or any property tax in arrears and unpaid.

(2) It shall not be necessary to issue a separate warrant in respect of every sum to be recovered by distress for tax, but the direction to levy by distress any sums due for property tax in arrears and unpaid, may be given by one warrant, the sum to be so levied by distress to be specified in a list to be attached to and to form part of the warrant.

Authority to levy.

**33.** (1) A warrant of distress issued pursuant to section 32 shall be sufficient authority to the person named in the warrant and his assistants to levy by distress the amount of property tax specified in



the warrant in like manner as if a separate distress warrant had been issued for the recovery of the property tax.

(2) No misdescription or error in the name of the owner of the property in default shall in any way invalidate the warrant of distress levied under section 32.

**34.** (1) Where goods are distrained on by a person authorized to do so under a warrant of distress issued to him pursuant to section 32 and the goods are claimed within seven days after the distress by a person other than the person liable for the payment of the property tax or any part of the property tax which is due and unpaid, on satisfactory proof of the claim the goods shall be restored to the person claiming them.

Restoration of  
distrained goods.

(2) Where goods are distrained they shall be sold without any claim, and the owner of the goods shall be barred of all remedy for recovery of the goods or compensation against the purchaser, the Commissioner by whom the **warrant** of distress was issued, the person named in the warrant of distress or his agent or against the person who sold the goods at public auction.

**35.** (1) Any act done by the Commissioner in pursuance of his duties under a warrant of distress issued to section 32 or any irregularity in the warrant shall be deemed to be lawful, but the party aggrieved by the act of the Commissioner of the irregularity, may recover reasonable compensation from the Commissioner.

Remedy.

(2) Where any party pursuant to subsection (1), recovers any sum by way of compensation, he shall be paid his full costs of suit and have all the like remedies for the same as in a similar case of costs; but no person distrained on under a warrant of distress issued pursuant to section 32 may recover that sum if the Court is satisfied that before the commencement of the hearing of the action tender of reasonable amends was made by or on behalf of the person against whom the action was lodged.

**36.** The distress levied pursuant to section 32 shall be kept by the person authorized to levy the **distress** for at least seven days, and if at the expiration of that time the property tax in respect of the **distress** levied, and the costs and charges of and incidental to the **distress** and the keeping of the **distress** are not paid, the distress may at any time after the seven days be sold at public auction to the highest bidder.

Sale of distress.

**37.** There shall be paid out of the proceeds of the sale, the costs and charges of and incidental to the sale and keeping of the distress,

Application of  
proceeds of sale.

which shall include any costs and charges incurred in relation to any previous endeavours to sell the distress under this Act, property tax in arrears and unpaid, and the residue, if any, on demand to the owner of the goods and chattels **distraigned** upon.

Power of sale of property.

**38.** (1) Where any property tax is due and payable the Commissioner may sell any property in respect of which the property tax is due and payable for the recovery of the property tax.

(2) The power of sale conferred by this section shall not be exercised until the property tax is in arrears and unpaid for more than five years after it became due.

Form of warrant

**39.** (1) Where any property is liable to be sold under section 38, the Commissioner may, at any time after the power of sale has become exercisable by warrant under his hand addressed to an officer in the service of the Government of Antigua and Barbuda or to any other person named in the warrant, order the sale of the property on the day and place named and appointed in the warrant.

Form B Schedule.

(2) The warrant for sale must be in Form B of the Schedule and, if the Commissioner thinks fit, may contain the names of reputed owners of the respective property as entered in any Property Tax Register in force at the date of the warrant.

Sale to be by public auction

**40.** (1) Every sale made in pursuance of a power of sale conferred by this Act shall be by public auction and shall be conducted by the officer or person named in that behalf in the warrant for sale, and at the place appointed, and notice of the sale shall be published in the *Gazette* once at least in each of three consecutive months before the day of the sale, and also in at least three publications of a newspaper circulating in Antigua and Barbuda.

(2) The Commissioner may at any time before the sale of any property so advertised, postpone either generally or to some day specified, the sale of all or any of the property.

Procedure of sale after postponement.

**41.** (1) Whenever properties advertised for sale are not sold on the day appointed for the sale, either by reason of the postponement of the sale, or by reason of the absence of any bids for the same, or for any other cause, the properties may be again put up for sale, and notice of the sale shall be given in the manner specified in section 40 (1).

Form C Schedule.

(2) The warrant for the sale in these circumstances must be in Form C of the Schedule.

42. (1) The officer or other person conducting the sale shall report to the Commissioner the result of the sale, stating the amount of the result of the sale, stating the amount of the highest bid received for each of the properties for which any bids were made, the name and address of the highest bidder, and the commissioner may declare the highest bidder for each property mentioned in the report as the purchaser and direct that, upon payment of the purchase money or of the balance in cases where any prescribed deposit on account has been made by the highest bidder, the property be conveyed to the purchaser.

Declaration of  
purchaser.

(2) Where the Commissioner, upon consideration of the report mentioned in subsection (1), is satisfied

- (a) that there has been some fraud or improper conduct with reference to the sale of any of the properties mentioned in subsection (1);
- (b) that there is some material error in the description of the properties;
- (c) that the property tax or charge for the non-payment of which the properties were offered for sale had been paid at the time when the bid for the properties was made; or
- (d) that the reserve price, if any, had not been reached,

the Commissioner may declare the sale to be null and void.

(3) Where the sale of any property has been declared null and void, the Commissioner may issue a fresh warrant for the sale of the property.

43. (1) Upon the execution of the deed of conveyance of the assignment to the purchaser by the Commissioner in accordance with section 42 the property described in the deed shall be vested in the purchaser free from all charges and encumbrances.

Conveyance to  
purchaser.

(2) The purchase money shall in each case be applied in the first place in or towards payment of any costs incidental to the sale of the properties, which shall include any costs or charges incurred in relation to any previous endeavours to sell the properties and in the next place in or towards payment of any property tax at the date of the conveyance or assignment and the surplus, if any, shall subject to section 45, be paid to the person entitled to it.

Disposal of surplus  
proceeds of sale.

**44.** (1) Where, upon a sale pursuant to the powers conferred by this Act, there remains in the hands of the Commissioner any surplus after applying the proceeds of the sale in or towards payment of any property tax, social security, medical benefits and education levy payments, charges, debts, costs and expenses to which the proceeds are applicable, the Commissioner may, in any case where there are proceedings **pending** before the Court in respect of the property, the subject of the sale, pay the surplus into the Court and the Court may, on the petition of any person entitled or claiming to be entitled to the moneys or any part of the moneys make an order for the payment of the moneys or part of the moneys to the person entitled to it.

Form D Schedule

**(D)** For the purpose of having the surplus proceeds of sale deposited in the Court under this Act, a formal request in Form D of the Schedule shall be addressed by the Commissioner to the Registrar of the High Court.

Power to annul  
sale.

**45.** The Commissioner may, upon the application of the highest bidder at any sale, rescind and annul the sale upon such terms and conditions as the Commissioner may think proper.

Saving of certain  
rights.

**46.** Notwithstanding anything contained in this Act authorizing the Commissioner to sell any property for the recovery of property tax, the conveyance or assignment executed to give effect to the sale shall not affect any estate, interest or right of the Crown in the property.

Exercise of powers  
of distress and sale.

**47.** The powers of sale and of distress conferred by this Act may be exercised independently of each other, and either simultaneously or consecutively, or in any other method the Commissioner may have under this Act in equity.

Conditions on sale  
of property.

**48.** The Commissioner may make conditions with respect to the procedure on sale by public auction under the power of sale conferred on him by this Act, he may, by these conditions

- (a) fix the amount of the deposit to be made by the highest bidder;
- (b) reserve a price;
- (c) prescribe the time within which the deposit must be made and the event in which it shall be forfeited: or

- (d) provide that in the event that the highest bidder fails to make the deposit or complete the purchase within the prescribed time declare the next bidder the highest bidder and purchaser of the property.

### PART VIII

#### SPECIAL PROVISIONS

**49.** (1) The Valuation Officer shall for the purpose of the preparation of the valuation list adopt the information from cadastral maps of Antigua and Barbuda as he considers appropriate. Cadastral maps.

(2) The Valuation Officer may for the purpose of subsection (1) divide Antigua and Barbuda into the number of districts, divisions or locations as he considers appropriate.

(3) The information obtained from a cadastral map shall include:

- (a) the approximate boundaries of each parcel of land in the district, division or location to which the map relates;
- (b) the approximate size of each parcel;
- (c) a unique number for each parcel; and
- (d) the classification of each parcel by the name or symbol as the Valuation Officer determines.

(4) The Chief Valuation Officer may request the head of the Department of Lands and Surveys to provide him with the necessary information for the preparation or update of the valuation list.

(5) No misdescription, error or omission in a cadastral map shall render a valuation list invalid; but the Valuation Officer shall cause adjustments to be made as may be necessary to reflect a fair description of a parcel of land contained in a valuation list.

**50.** Notwithstanding anything in this Act, where the property tax payable is paid on or before the due date, a rebate of five per centum shall be allowed. Rebate of property tax.

PART IX

PROPERTY VALUATION APPEAL BOARD AND  
PROCEDURE ON APPEALS

Establishment of  
Property Valuation  
Appeal Board.

51. (1) For the purposes of this Act, there shall be a Property Valuation Appeal Board established and regulated in accordance with this section.

(2) The Board shall comprise a Chairman and four other members who shall be appointed by the Minister.

(3) The Minister shall appoint a person as Chairman of the Board, in the following order of preference

(a) a retired judge,

(b) a retired magistrate, or

(c) an attorney-at-law with not less than ten years experience.

(4) The Minister shall in the appointment of the other members of the Board ensure that the appointees include a licensed land surveyor and a practising real estate agent.

(5) The officer in charge of the Physical Planning Unit shall be a member of the Board, *ex officio*.

(6) Every decision of the Board shall be given under the signature of the Chairman.

(7) The Minister shall designate a public officer as Secretary to the Board and any notice or correspondence other than decisions of the Board may be signed and issued by the Secretary.

Tenure of members  
of Board.

52. (1) The Chairman, members of the Board and the secretary shall, except in the case of death, prolonged illness or misconduct, hold appointment in the first instance for a period of three years and may be re-appointed.

(2) Where the Chairman is unable to execute the functions under his appointment for a period approved by the Minister, the Minister may for the purpose of hearing urgent appeals appoint a suitable

person as temporary Chairman, who shall exercise the powers of the substantive Chairman.

(3) The Minister may terminate the appointment of the Chairman or any member of the Board at any time if he is satisfied that it would be in the public interest to do so, but he shall give notice to the appointee of the intention to do so at least one month prior to the effective date of the intended termination.

(4) The Chairman or any member of the Board may resign from the Board for personal reasons but in that case shall give notice to the Minister of the intention to do so one month prior to the effective date of intended resignation.

(5) The Chairman, members of the Board and the secretary shall be eligible for remuneration and reimbursement of personal expenses incurred in the execution of the functions of the Board in an amount to be determined by the Minister.

53. At any hearing by the Board, in the event of a division of opinion, the decision of the majority shall prevail, and in the event of a tie the Chairman shall exercise the right to a casting vote. **Voting.**

54. The Board shall have

**Procedural powers  
of Board.**

- (a) power to summon to attend at the hearing of an appeal any person who in its opinion is or may be able to give evidence respecting the appeal;
- (b) power, where any person is so summoned, to examine him on oath or otherwise;
- (c) power to require any person to produce any documents or plans which are in his custody or under his control and which the Board may consider necessary for the purpose of the appeal;
- (d) all the powers of a subordinate court with regard to the enforcement of attendance of witnesses, hearing evidence on oath and punishment for misconduct before the court;
- (e) power to admit or reject any evidence adduced, whether or not admissible under the provisions of any written law for the time being in force relating to the admissibility of evidence;

- (f) power to postpone or adjourn the hearing of an appeal where the Board is satisfied that, for any reasonable cause, either party to the appeal has been prevented from attending on the date fixed for the hearing;
- (g) power to determine the procedures to be followed in an appeal; and
- (h) power to award five per centum interest on the tax paid, where person is successful on appeal.

Sittings of Board  
and **quorum**.

55. (1) The Board shall sit at the places and the times the Chairman may think fit and sittings shall be open to the public.

(2) The Chairman and two other members shall constitute a quorum; but where for any reason the Chairman is unable to act, three members shall constitute a quorum and the members shall appoint from among themselves one member to act as Chairman.

(3) On determination of the appeal the Board may award reasonable expenses as it thinks fit and it may direct to whom, by whom and in what manner the expenses or any part of the expenses shall be paid.

Procedure on  
appeals

56. (1) Where notice of appeal to the Board is served under this Act the secretary to the Board shall **within** fourteen days from the date of receipt of the notice, notify the Chairman who shall arrange for the hearing of the appeal within a reasonable time after receipt of the notice.

(2) The procedure of the hearing of appeals shall be determined by the Board and the Chairman shall with respect to the summoning of the parties and their witnesses and the production of documents exercise that power conferred by section 54.

(3) On the hearing of an appeal by the Board

(a) the appellant; and

(b) the Chief Valuation Officer when he is not the appellant,

shall be entitled to appear and be heard as parties to the appeal and to examine any parties before the Board and call witnesses.

(4) After hearing the persons mentioned in subsection (3) or so many of them as desire to be heard, the Board shall give directions



with respect to the manner in which the property in question is to be treated in the valuation list as appears to it to be necessary to give effect to the contentions of the parties in so far as those contentions appear to the Board to be well founded, and the Chief Valuation Officer shall incorporate in the list or cause to be made in the list, the alterations necessary to give effect to those directions.

57. (1) A person aggrieved by a decision of the Board may appeal to the Court on any ground of appeal which involves a question of law by notice in writing stating the precise ground of his appeal to be lodged with the Registrar of the High Court not later than fourteen days after the announcement of the decision of the Board, and the person lodging the notice of appeal shall on the same day it is lodged serve copies of the Notice of Appeal on every person who appeared as a party before the Board against the decision of which the appeal is lodged.

**Appeals to Court.**

(2) If the Court on the hearing of an appeal is satisfied that the Board did not err in law on the ground stated in the notice of appeal given pursuant to subsection (1) the Court shall confirm the decision of the Board but if not so satisfied the Court shall refer the matter back to the Board.

## PART X

### MISCELLANEOUS

58. (1) No Deed of Conveyance, lease or assignment may be registered in the Land Registry unless the instrument is accompanied by a Certificate of Tax Clearance issued by the Commissioner certifying that the property contained in the instrument is duly included in the valuation list and that tax, if any, has been assessed and paid up to date.

**Tax Clearance Certificate.**

(2) The Certificate must be in accordance with Form E of the Schedule and the fee, if any, shall be prescribed.

**Form E Schedule.**

(3) No Certificate shall be required if in lieu of the Certificate receipts showing that all property taxes for the current year and for the five years prior to the current year have been paid except that where the property has not been assessed to property tax for any period, the receipts shall only be required in respect of the year or years for which property tax was demanded.

**Environment  
charge.**

59. (1) Where the Government or a person, authorized by the Government, undertakes on any parcel of land

- (a) works of clearing, removal of unsightly material including derelict buildings, shrubs, disused **vehicles** or vehicle parts;
- (b) treatment for pests infestation; or
- (c) other environmental **infrastructural** works,

the expenditure in relation to the work shall be a charge on the parcel of land.

(2) The amount of expenditure incurred under this section shall be certified by the authorized person who shall transmit a copy of the certified expenditure to the Commissioner as the charge identified in subsection (1).

(3) The charge imposed under this section shall be due and payable with the property tax due for the year following the calendar year in which the works were undertaken.

(4) The amount charged under this section shall be demanded by and paid to **the Commissioner** and the amount shall be recoverable in like manner **as** if it were property **tax** due and unpaid.

**Regulations.**

60. The Minister may make regulations to give effect to the provisions of this Act.

**Repeal and  
savings.  
Cap. 348.**

61. (1) The Property Tax Act, is repealed.

(2) **Notwithstanding** subsection (1), any **tax** leviable and payable under the repealed Act which is not levied, paid or recovered on the date this Act comes into force may be levied, paid and recovered under the repealed Act.

**SCHEDULE****PART I****[Section 13]****(A) Residential Buildings Tax  
Bands and Zones**

<b>(1) Bands</b>	<b>Tax Per Year</b>
Less than 50,000	\$ 50
51,000 - 100,000	\$150
101,000 - 150,000	\$275
151,000 - 250,000	\$500
251,000 - 350,000	\$900
351,000 - 500,000	\$1800
501,000 - 700,000	\$2500
701,000 - 900,000	\$3000.00
901,000 - 1.2 mil.	\$4000.00
Over 1.2 mil.	½% of 1% of the taxable value.

**(2) Zones**

Zone 1: Surcharge 20%

Mill Reef

Hodges Bay

Long Bay

Jumby Bay

Blue Waters

Zone 2: Surcharge 15%

Halcyon Heights

Crosbies

Paradise View

Marble Hill

**ANTIGUA 28  
AND  
BARBUDA**

*Property Tax Act, 2000.*

No. 15 of 2000.

Zone 3: Surcharge 10%

**Fitches** Creek

**Scotts** Hill

Belle View Heights

**Renfrew**

Zone 4: Surcharge 5%

Orange Valley

Side **Hill**

Five Islands Estate

Cherry Hill (Liberta)

Turtle Hill (Liberta)

Zone 5: No Surcharge

All other areas not included in the other four zones.

(B) Commercial Buildings **Tax**

- |                 |     |                             |
|-----------------|-----|-----------------------------|
| (1) Hotels..... | 1/5 | of 1% of the taxable value. |
| (2) Other.....  | 3/4 | of 1% of the taxable value. |

(C) Land **Valuation**

<b>Land Size</b>	<b>Tax per year</b>
(1) Lands less than 1 acre .....	\$ 50.00
(2) Lands 1 acre - 5 acres .....	\$50.00 per acre
(3) Lands 6 acres - 50 acres .....	\$ 2 0 0 . per acre
(4) Lands 51 acres - 500 acres .....	\$150.00 per acre
(5) Lands over 500 acres .....	\$100.00 per acre
(6) Land in the City of St John's for the purposes of this Act will be valued at \$50.00 per sq. ft. ....	1% of the total taxable value.

**PART II**

**FORM A**

**[Section 32 (1)]**

**DISTRESS WARRANT**

TO

**I,** by virtue of the powers vested in me by the Property Tax Act of 2000 authorize you and your assistants to collect and recover the several amounts respectively due for property tax in respect of the several properties contained in the attached list and for the recovery of the amounts, I further authorize you and your assistants to distrain on the goods and chattels (including chattel houses) as are liable to be distrained on, and for the levying and the sale of the distress this shall be your warrant.

Given under my hand at this day of 2000.

*Commissioner of Inland Revenue*

**LIST ATTACHED TO THE  
DISTRESS WARRANT**

**Issued by the Commissioner of Inland Revenue**

Dated.....

Description of Property	Location	Owner	Property tax in Arrear	Penalty and Interest	Amount
-------------------------	----------	-------	------------------------	----------------------	--------

ANTIGUA 30  
AND  
BARBUDA

*Property Tax Act, 2000.*

No. 15 of 2000.

**FORM B**

**(Section 39(2))**

**WARRANT FOR SALE**

TO

**I**, \_\_\_\_\_, Commissioner of Inland Revenue of Antigua and Barbuda, do order you \_\_\_\_\_, to sell or cause to be sold by public auction at \_\_\_\_\_ on the \_\_\_\_\_ day of \_\_\_\_\_ 2000 the several properties described in the attached Schedule and marked **A** for the property tax due and owing as set out opposite the description of the properties and have been for more than five years in arrears and unpaid except where payment of the sums due and payable and the proportionate cost of public advertisement is made to the Commissioner of Inland Revenue before the day of the sale.

Given under my hand at  
this \_\_\_\_\_ day of \_\_\_\_\_ 2000.

*Commissioner of Inland Revenue*

**FORM C**

**[Section 41(2)]**

**WARRANT FOR SALE AFTER POSTPONEMENT**

TO

**I**, \_\_\_\_\_, Commissioner of Inland Revenue of Antigua and Barbuda do make order that you do sell by public auction at \_\_\_\_\_ on the \_\_\_\_\_ day of \_\_\_\_\_ 2000, the

properties contained in the list attached to the warrant for sale dated the  
day of 2000, except

- (a) those of the properties which were sold at the sale held on the  
day of 2000; and
- (b) those that have paid before the sale the sums mentioned in the warrant as  
being then due and the proportionate cost of public advertisement of the  
properties under any previous warrants of sale.

Given under my hand at this day of

*Commissioner of Inland Revenue*

**FORM D**

**[Section 44(2)]**

**FORM OF REQUEST TO THE REGISTRAR OF  
THE HIGH COURT**

In the matter of the Property Tax Act, No.  
2000 and of the property (describe it) sold under the provisions of the Act.

To the Registrar of the High Court.

Please place to the account of a special fund the sum of \$.....being  
the surplus proceeds of sale of the property described above which was sold on the  
day of 2000, under the provisions of the Act.

*Commissioner of Inland Revenue*

ANTIGUA 32  
AND  
BARBUDA

*Property Tax Act, 2000.*

No. 15 of 2000.

**FORM E**

**[Section 58(2)]**

**Certificate of Tax Clearance**

\_\_\_\_\_  
Date

\_\_\_\_\_  
Principal requesting registration

\_\_\_\_\_  
Type of document to be registered

Area of land

\_\_\_\_\_  
Situation of property

\_\_\_\_\_  
Property currently on Property Tax Register in name of

\_\_\_\_\_  
Reference No. of Property

Amount of taxes currently outstanding on property \_\_\_\_\_

\_\_\_\_\_  
*Commissioner of*

*Inland Revenue*

Passed the House of Representatives  
this 29th day of June, 2000.

Passed the Senate this 13th day  
of July, 2000.

**Sherfield Bowen,**  
*Deputy Speaker.*

**M. Percival,**  
*President.*

**Sylvia Walker,**  
*Clerk to the House of Representatives.*

**Sylvia Walker,**  
*Clerk to the Senate.*

\_\_\_\_\_  
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— By Authority, 2000.