

THE LAND VALUATION ACT

*DECLARATION OF VALUE

(Section 24 subsection (2))

To the Commissioner of Land Valuations:

Pending the determination of the objection that has been lodged against Valuation No. I wish to avail myself of the provisions of subsection (2) of the section 24 of the Land Valuation Act.

I accordingly hereby declare that in my opinion the unimproved value of the land situated in the parish of the subject of Valuation No. aforesaid is \$..... and the improved value \$..... (where applicable).

I understand that: -

- (i) pending determination of my objection, or appeal as the case may be, the tax shall be payable - (a) as if the unimproved value or improved value of the land were assessed at seventy-five per centum of the value stipulated by the Commissioner; or (b) on the value declared by me, as the unimproved value or improved value of the land, whichever is the greater. (ii) on the final determination of the value of the land, any of the land tax payable in respect of the land will be made from the date on which such tax would be due and payable if there had been no objection and that interest on any amount underpaid will be payable by me at the rate prevailing under Section 24 of the Act.

Name of Applicant in (BLOCK) letters

Signature of Applicant

Address of Applicant

Date

FOR OFFICIAL USE ONLY

Collector of Taxes:

Please note that Objection has been lodged against Valuation No

Unimproved Value \$..... Improved Value \$..... (where applicable)

The objector contends that the valuation should be as follows:

Unimproved Value \$..... Improved Value \$..... (where applicable)

Pending the outcome of the objection, land tax is payable on:

Unimproved Value \$..... Improved Value \$..... (where applicable)

Commissioner of Land Valuations

Date

*The Declaration must be lodged in DUPLICATE with the Commissioner of Land Valuations, 8 Ardenne Road, Kingston 10, Jamaica.