

THE LAND VALUATION ACT

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THE LAND VALUATION ACT

[18th January, 1957.]

Laws
73 of 1956,
41 of 1957,
23 of 1959,
15 of 1962
S. 35.
Acts
44 of 1964,
29 of 1971
2nd Sch.
15 of 1974,
7 of 1983,
12 of 1985
Sch.

1. This Act may be cited as the Land Valuation Act. Short title.

PART I. *General and Administration*

2. In this Act, unless the context otherwise requires— Interpreta-
tion.
- “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;
- “Commissioner” means the Commissioner of Land Valuations appointed under section 16 (a) of the Revenue Administration Act; 12/1985
Sch.
- “district” means a valuation district constituted for the purpose of this Act;
- “fee simple” in relation to the value of land means the estate in fee simple in possession in the land free from any lesser estates or interests therein or any encumbrances thereon or any rights or immunities conferred upon a tenant under the Rent Restriction Act and free also from any restrictive covenants and conditions other than restrictive covenants and conditions created by a Crown grant or by law;
- “improved land” means land on which improvements as defined in this Act have been effected;

15/1974
S. 2 (a).

“improved value” means in relation to land the capital sum which the fee simple of the land together with any licence or other right or privilege (if any) for the time being affecting the land, might be expected to realize if offered for sale on such reasonable terms and conditions as a *bona fide* seller would require;

“improvements” in relation to land means those physical additions and alterations thereto and all works for the benefit of the land made or done by the owner or any of his predecessors in title which, as at the date on which the improved or unimproved value is required to be ascertained, has the effect of increasing its value:

15/1974
S. 2 (b).

Provided that—

- (a) the destruction or removal of timber or vegetable growth;
 - (b) the draining, filling, excavation or reclamation of the land;
 - (c) the making of retaining walls or other similar works designed to arrest or prevent erosion or flooding of the land; or
 - (d) the grading or levelling of the land,
- shall not be regarded as improvements;

“land” includes all tenements and hereditaments and also all messuages, houses, buildings, or other construction whether the property of Her Majesty, Her heirs or successors, or of any corporation, or of any private individual, and all trees growing or standing thereon but shall not include growing crops:

Provided that—

- (a) the value of trees, other than fruit trees, that have been planted for any purpose; or
- (b) the value of trees that have been preserved as shelter or for ornamental purposes,

shall not be included in any valuation roll prepared under section 17;

“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;

“Minister” means the Minister responsible for land valuation;

“officer” means the Commissioner, the Deputy Commissioner and any other officer appointed pursuant to section 3 but does not include a servant so appointed;

“owner” means the person who, whether jointly or severally is seised or possessed of or entitled to any estate or interest in land and shall include any person who, whether severally or jointly, claims that there is vested in him, and any person in whom the Commissioner believes there is vested, in possession, remainder or reversion, any estate or interest at law or in equity in the parcel of land;

“person in possession of land” includes the attorney, overseer or manager or other person having the management of or the collection or the receipt of the rents, issues or profits of any land as well as the owner, occupier or person actually in possession of such land;

“parcel of land” means land which is separately held by any owner, or land which the Commissioner directs should be valued as a separate parcel of land;

“return” includes all returns, notices, declarations, statements and information prescribed or required by the Commissioner to be furnished;

“sub-divided” and “sub-divide” mean and refer to dividing lands into parts; whether the dividing is—

- (a) by sale, conveyance, transfer or partition; or
- (b) by any agreement, dealing or instrument *inter vivos* (other than a lease for any term not exceeding five years without right of renewal), rendering different parts thereof immediately available for separate disposition or separate occupation; or
- (c) by procuring the issue of a certificate of title under the Registration of Titles Act in respect of a part of the land;

“unimproved land” means land on which no improvements as defined in this Act have been effected;

“unimproved value” means—

- (a) in relation to unimproved land the capital sum which the fee simple of the land together with any licence or other right or privilege (if any) for the time being affecting the land, might be expected to realize if offered for sale on such reasonable terms and conditions as a *bona fide* seller would require;
- (b) in relation to improved land the capital sum which the fee simple of the land might be expected to realize if offered for sale on such reasonable terms and conditions as a *bona fide* seller would require, assuming that at the time as at which the value is required to be ascertained for the purposes of this Act the improvements as defined in this Act do not exist :

15/1974
S. 2 (a).

Provided that in determining the unimproved value of any land, the Commissioner may assume that— 15/1974
S. 2 (d).

- (a) the land may be used, or continue to be used, for any purpose for which it was being used or could have been used at the time as at which the value is required to be ascertained for the purposes of this Act; and
- (b) such improvements as may be required in order to enable the land to be so used or continue to be so used, will be made or continue to be made, so, however, that nothing in this Act shall prevent the Commissioner, in determining the unimproved value of land, from taking into account any other purpose for which the land may be used if those improvements, if any, had not been made:

And provided further that the unimproved value shall in no case be less than the sum that will be obtained by deducting the value of the improvements from the improved value at the time as at which the value is required to be ascertained for the purpose of this Act; 15/1974
S. 2 (c).

“value of improvement” in relation to land means the added value which the improvements give to the land at the time as at which the value is required to be ascertained for the purpose of this Act irrespective of the cost of the improvements:

Provided that the added value shall in no case exceed the amount that should reasonably be involved in effecting, at the time as at which the value is required to be ascertained for the purposes of this Act, improvements of a nature and efficiency equivalent to the existing improvements.

3. [*Deleted by Act 12 of 1985, Schedule*]Power of
delegation

4.—(1) For the purpose of carrying out the objects and purposes of this Act, and his powers, duties and responsibilities thereunder, the Commissioner is hereby authorized to delegate to the Deputy Commissioner, or to any other officer, any of his powers, duties and responsibilities under this Act, except the power of delegation.

(2) A delegation may be made in respect of any particular matter or of any class of matters or generally, or may be limited to any part of the Island and may be subject to or on such terms and conditions as the Commissioner thinks fit.

(3) Every delegation under this section shall be revocable at the will of the Commissioner but no delegation shall prevent the exercise of any power, duty, function or authority by the Commissioner himself.

Valuation
districts.

5. Each parish of the Island shall be a separate valuation district for the purpose of this Act:

Provided that the Minister may, from time to time, by order, alter, vary or abolish such districts or substitute additional districts.

PART II. *Valuations*Commis-
sioner to
make
valuations.

6.—(1) Except as provided in subsection (2) the Commissioner shall, in each district, make a valuation of the unimproved and improved value of every parcel of land.

(2) The Minister may, by order, direct that it shall not be necessary to determine—

- (a) the unimproved or improved value of such land belonging to or occupied by the Crown as may be prescribed in the order;

- (b) the unimproved value of such land of estimated low unimproved value as may be prescribed in the order; and
- (c) the improved value of such lands as are prescribed in the order (except so far as it may be necessary in order to determine the unimproved value of such land):

23/1959
S. 3.

Provided that no order made under this section shall come into force unless it is approved by resolution of the House of Representatives.

(3) An order made under paragraph (a) or paragraph (c) of subsection (2) may be limited to a district but an order made under paragraph (b) of subsection (2) shall not be so limited and shall apply to the whole Island.

(4) Any order under this section may be given retrospective effect to a date not earlier than the 18th January, 1957 and such order may be amended or revoked by the Minister by another order made in like manner.

15/1974
S. 4

7.—(1) Notwithstanding that bauxite and laterite are minerals vested in the Crown and that regulations made under the Mining Act may stipulate that a mining lease for bauxite or laterite under that Act shall not be granted to any person other than the owner in fee simple of the land, where the valuation of any land is affected by the presence of bauxite or laterite thereunder as a mineral of economic value for mining, any increase in the capital value of such land, so far as such increase is attributable to the presence of such bauxite or laterite, shall, for the purpose of determining the unimproved or the improved value of the land, be deemed to be limited to the value of any royalties payable to the owner of the land.

Bauxite
lands.

41/1957
S. 3.

(2) The value of royalties payable to an owner of land in respect of bauxite or laterite shall, for the purposes of this section, be deemed to be one-twentieth of the unimproved value of the land.

Date of valuation.

8. The Commissioner shall fix, in respect of any and every valuation of land in a district, a date as at which all parcels of land in that district shall be valued:

Provided that—

- (a) if the Commissioner deems it necessary or expedient to do so he may alter, from time to time, any dates fixed by him under this section; and
- (b) a date as originally fixed or subsequently altered by the Commissioner under this section shall be earlier than the date when the valuation in question comes into force.

Date of first valuation in a district.

9.—(1) Subject to the provisions of subsection (2) the Minister shall, by order, fix a date on and after which the first valuation made by the Commissioner of all parcels of land in a district shall, subject to objection or appeal under this Act, be the valuation of all parcels of land required by this Act to be valued by the Commissioner in that district.

(2) The Commissioner may alter the valuation of any parcel of land in accordance with subsections (3), (4) and (5) of section 11.

Effect of valuation.
L.N.
223/1964.

10. On and after the date on which the first valuation under this Act in any district is specified by the order as coming into force every valuation made under the Valuation Act shall cease to have effect in respect of such district and the provisions of that Act shall cease to apply to land in such district.

11.—(1) A fresh valuation shall be begun in each district as near as may be five years after the date fixed by the Commissioner under section 8 for the first valuation for that district and as near as may be on every fifth anniversary of such date thereafter. New valuations.

(2) The Minister may by order, as respects any district, require a fresh valuation to be begun at intervals less than or more than five years; and no valuation shall be invalidated or affected by reason only of the failure of the Commissioner to comply with the provisions of this section as respects the periods specified. 15/1974
S. 5 (1) (a).

(3) Such fresh valuation shall come into operation on an order by the Minister and as from the date of such order the previous valuation in that district shall cease to be in force. L.N.
223/1964.

(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)— 15/1974
S. (1) (b).

- (a) unless such land is sub-divided during such period; or
- (b) unless where two or more parcels of unoccupied land adjoining each other are valued as one portion of land and one or more parcels of such land is or are sold or occupied during such period; or
- (c) unless a public work, service, or undertaking is provided during such period on account of which the Commissioner is of opinion the value of such land has altered; or
- (d) unless by reason of flood, cyclone, or some other adverse natural cause over which the owner had

no control, such land has been permanently damaged and the Commissioner is of opinion that the value of such land has altered; or

- (e) unless the unimproved value of that parcel of land is altered by the acquisition or loss, during that period, of a licence or other right or privilege the value of which is deemed to form part of the unimproved value of that land; or
- (f) unless, being land exclusively used for residential purposes when valued, that land comes under use for industrial or other purposes whereby the value thereof is, in the opinion of the Commissioner, altered; or
- (g) unless, in the opinion of the Commissioner, circumstances affecting the valuation of the land are such as to render an alteration necessary or desirable for preserving or attaining uniformity in values between that valuation and subsisting valuations of other comparable parcels of lands.

(5) Nothing in this section shall prevent or be deemed to prevent the Commissioner from valuing any land which becomes taxable or rateable or from deducting from the value of any parcel that portion of the value which may be applicable to any part of that parcel which has ceased to be taxable or rateable.

(6) Where, subsequent to the making of the first valuation or of any subsequent valuation under this Act in a district—

- (a) that district is abolished and the whole or any part thereof is joined to another district; or

- (b) part of that district is excluded therefrom and included in another district,

the Commissioner shall, in and for the purpose of making the first valuation or, as the case may be, any subsequent valuation under this Act in that other district, again value and, to the extent deemed fit by him, alter the subsisting valuation of, any and all land in that other district which has been joined thereto or included therein as aforesaid, and nothing in this section or in any other provision of this Act shall prevent or be deemed to prevent the Commissioner from so doing.

12. Unless the Commissioner otherwise directs, there shall be included in one valuation several parcels of land which adjoin and which are owned by the same person and where either no part is let or all of the holdings are let to one person.

Land to be included in one valuation.

13. Unless the Commissioner otherwise directs—

Separate valuations.

- (a) several parcels of land which adjoin and which are owned by the same person shall be valued separately if buildings are erected thereon which are obviously adapted to separate occupation and which could respectively be held under separate ownerships;
- (b) several parcels of land which are owned by the same person but are separately let to different persons shall be separately valued;
- (c) if a parcel of land is severed by a public road or by a railway or river, and is in fact occupied and used as one property it shall, notwithstanding the severance, be valued as one parcel.

Apportionment of property between districts.

14. Where land in respect of which one valuation would otherwise have been made under this Act is situated partly in one district and partly in another district, the valuation shall first be made of the parcel as a whole and the value so determined shall be apportioned between the respective districts in such ratio as the Commissioner may, after consulting the local authorities concerned, determine.

Certain returns and information to be furnished. 12/1985 Sch.

15.—(1) Every officer employed in or in connection with any department of Government, other than the Taxpayer Audit and Assessment Department, shall, at the prescribed time and in the prescribed form, furnish to the Commissioner such information in their respective office as may be required by the Commissioner, so, however, that this subsection shall not be construed to authorize the disclosure of any information relating to a person's income or items of income.

(2) Every local authority and every officer thereof shall, at the prescribed time and in the prescribed form, furnish to the Commissioner such information in relation to valuation returns, rate books or other documents as may be required by the Commissioner.

Access to lands and buildings.

16.—(1) The Commissioner, or any officer, servant or other person authorized by the Commissioner in writing for that purpose, shall for the purpose of ascertaining the value of any land have power to enter, at all reasonable hours during the daylight, in or upon any land without being liable to any legal proceedings or molestation whatever on account of such entry:

Provided always that neither the Commissioner nor any officer, servant or other person authorized as aforesaid shall enter into any dwelling-house in actual occupation unless with the consent of the occupier thereof, without previously giving forty-eight hours' notice in writing to such occupier.

(2) Every person in possession of land, after being served with a notice in writing signed by the Commissioner or by an officer authorized by the Commissioner, shall—

- (a) show to the Commissioner or officer authorized as aforesaid all maps, plans, diagrams, documents of title and documents containing information as to the rents, issues and profits of such land in his custody or control; and
- (b) permit the Commissioner or officer authorized as aforesaid to make tracings or copies of such maps, plans, diagrams or documents; and
- (c) on the date appointed in the notice being not less than seven days after the service thereof, meet the Commissioner or the officer, servant or other person authorized as aforesaid on such land and answer all such questions as may be put to him concerning such land and point out the boundaries of such land.

(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.

17.—(1) A valuation roll shall, as soon as practicable, be prepared for each district and shall be in such form as may be prescribed and in it shall be set forth (so far as is practicable) in respect of each valuation the following particulars—

- (a) the name, nationality and postal address of the owner;
- (b) the situation, description and measurement or area of the land;

Preparation of valuation roll.

44/1964
S. 2 (1).

15/1974
S. 6.

- (c) the unimproved value of the land;
- (d) such additional particulars, including the improved value of land, as may be prescribed.

(2) The valuation roll may be amended if the Commissioner considers it necessary to correct any error or omission or to record any new valuation.

PART III. *Notice of Valuations, Objections and Appeals*

Notice of valuation.

18.—(1) Notice of valuation shall be given to the person in possession of land in the prescribed form and such notice shall also state that the owner of the land may lodge an objection to the valuation.

(2) Such notice may be given at any time after the making of the valuation but not, in the case of a first valuation under this Act, before the Minister has, in pursuance of section 9 fixed, in relation to the land to which that valuation relates, the date mentioned in the said section.

Right of new owner to carry on objection or appeal.

19.—(1) Where a change in ownership of land occurs subsequent to the giving of a notice of valuation in respect of that land, the new owner of the land may, subject to this section and to section 20, lodge an objection against the valuation and, if he is dissatisfied with the decision of the Commissioner upon that objection, appeal against that decision.

(2) If an objection or appeal as aforesaid was made or instituted by a former owner of land prior to the change in ownership then the new owner of the land shall have the right to carry on in his own name that objection or appeal but he shall not be entitled in that case to make or institute a fresh objection or, as the case may be, appeal but may add to or vary the grounds of objection or appeal.

(3) A new owner of land shall not be entitled to be given a fresh notice of valuation but shall be deemed to

have received the notice of valuation given to the person in possession of the land and to have received it when it was so given.

20. Any person who is dissatisfied with a valuation made under this Act may, within sixty days after service of the notice of valuation, post or lodge with the Commissioner an objection in writing against the valuation stating the grounds upon which he relies: such objection shall be in the prescribed form and shall be limited to one or more of the following grounds—

Objections to valuations.

44/1964
S. 3.

15/1974
S. 7.

- (a) that the values assessed are too high or too low;
- (b) that lands which should be included in one valuation have been valued separately;
- (c) that lands which should be valued separately have been included in one valuation;
- (d) that the person named in the notice is not the owner of the land.

21.—(1) The Commissioner shall with all reasonable despatch consider the objection and may either disallow it or allow it either wholly or in part.

Consideration of objections.

(2) Written notice of the Commissioner's decision shall be given to the objector.

22.—(1) Any person who is dissatisfied with the decision of the Commissioner upon an objection may, within sixty days of the service of notice of that decision, or such longer period as may be permitted by or pursuant to rules of court, appeal to the Revenue Court, and thereupon shall deposit with the Commissioner of Inland Revenue as a security for the due prosecution of the appeal such sum as may be prescribed for the particular class of case: if he appears in person or by an attorney-at-law before the Revenue Court in support of his appeal he shall be entitled to a return of the said sum whatever the outcome of the appeal.

Appeal against decision of Commissioner.
44/1964
S. 3.
29/1971
2nd Sch.
12/1985
Sch.

(2) An appeal shall be limited to the grounds stated in the objection:

29/1971
2nd Sch.

Provided that the Revenue Court may in its discretion permit the ground of appeal to be amended.

(3) Upon an appeal under this section the Revenue Court may confirm or reduce or increase the valuation appealed against and may make such order as it deems fit with respect to the payment of costs.

15/1974
S. 8.

(4) An order under subsection (3) with respect to the payment of costs shall have regard to the extent to which the valuation of the objector as well as that of the Commissioner differs from valuation as determined by the Revenue Court and may be apportioned between the parties in such proportion as the Court thinks fit.

(5) No Judge or Magistrate shall, solely on account of land owned by him being subject to valuation by the Commissioner, be deemed to be interested in or debarred from dealing with any matter upon which he may be called upon to adjudicate under this Act.

Further
appeals.

29/1971
2nd Sch.
44/1964
S. 3.

23.—(1) If the Commissioner or any person affected by the decision of the Revenue Court is dissatisfied in any respect with the decision of the Revenue Court, it shall be lawful for him within sixty days of the date on which the decision is announced or such longer period as may be prescribed by rules of court, to appeal to the Court of Appeal and the Court of Appeal shall have jurisdiction to hear and determine the appeal.

15/1962
S. 35.

(2) It shall be lawful for the Court of Appeal by order to enlarge the time hereby appointed for appeal and such enlargement may be ordered although an application therefor is not made until after the expiration of the time appointed.

(3) Rules of court may be made regulating the practice and procedure, including the re-hearing of cases,

to be adopted on appeal, and to prescribe the forms to be used.

24.—(1) Subject to the provisions of this section, the fact that an objection has been made or that an appeal is pending shall not in the meantime interfere with or affect the recovery of tax under any enactment for the time being imposing a tax on land or the making and levying and recovery of rates by or on behalf of any local authority or the making and levying and recovery of any other statutory rate, charge or assessment based on the unimproved value or improved value of land and, if the valuation is altered, due adjustment shall be made for which purpose amounts paid in excess shall be refunded and amounts underpaid shall be recoverable as arrears.

Collection
of tax
pending
objection
or appeal.
44/1964
S. 4.

(2) A person required to pay land tax in respect of any land which is the subject matter of an objection under this Act or any appeal arising therefrom may in the prescribed form and manner and within the prescribed time declare what in his opinion are the unimproved value and the improved value of the land.

(2A) Pending determination of an objection or appeal, as the case may be, in relation to any land, the collection and recovery of land tax in respect of that land shall, subject to subsection (3)—

7/1983
S. 2 (a), (b).

- (a) be effected as if the unimproved or improved value of the land were assessed at seventy-five *per centum* of the value stipulated by the Commissioner; or
- (b) be based on the value declared by the objector or appellant, as the unimproved or improved value of the land,

whichever is the greater.

(3) When the valuation of land which is the subject matter of an objection or appeal and in relation to which a declaration has been made pursuant to subsection (2) is

S2 (a) (b)

ultimately ascertained upon the hearing or other disposal of the objection or appeal, as the case may be—

- (a) an adjustment of land tax shall, where necessary, be made so as to ensure that land tax is assessed and paid as from the collection date on the basis of the valuation as so ultimately ascertained; and accordingly any amount paid in excess shall be refunded and any amount underpaid shall be recovered as arrears of tax;
- (b) interest shall be charged on any amount underpaid from the collection date until the date of payment at the rate of 8 per cent per annum or at such other rate as the Minister responsible for finance may, subject to subsection (4), from time to time by order prescribe and such interest may be added to the amount payable as land tax and may be collected and recovered as if it were land tax.

(4) Any order made by the Minister responsible for finance pursuant to subsection (3) shall be subject to negative resolution of the House of Representatives.

(5) In this section—

- (a) “collection date”, in relation to any land tax payable in respect of any land, means the date on which such tax would be due and payable if there had been no objection or appeal in respect of the valuation of that land;
- (b) “land tax” means any such tax, rate, statutory rate, charge or assessment as is referred to in subsection (1);
- (c) notwithstanding any power to enlarge the time for an appeal, a valuation shall be deemed to be ultimately ascertained if the time for appeal, or, as the case may be, for any further appeal, has elapsed:

Provided that where the time for appeal, or for such further appeal, is enlarged the Court enlarging the time may order that for the purpose of this section the valuation shall be regarded as not being ultimately ascertained until the hearing or disposal of the appeal or further appeal as the case may be.

PART IV. *Uses of Valuation*

25. Where in any provision of any other enactment, whether enacted before, on or after the enactment of this Act, reference is made to the unimproved value or improved value of land and there is a subsisting valuation made under this Act of the land in question, the unimproved or improved value of the land for the purposes of such other enactment shall, unless that other enactment otherwise provides, be the unimproved or improved value in that valuation.

Purposes for which valuation to be used.

26.—(1) The Commissioner shall, as soon as is reasonably practicable after the completion of the valuation roll in respect of any district, furnish a copy of that roll to—

Supply of copies of valuation roll by Commissioner. 12/1985 Sch.

- (a) the Commissioner of Inland Revenue;
- (b) the Collector of Taxes in the district;
- (c) any local authorities providing services in the district; and
- (d) such other persons as may be prescribed.

(2) Where any amendment of a valuation roll is made a supplementary roll showing such amendment shall be furnished to the persons specified in subsection (1).

(3) Fees in respect of valuation rolls supplied pursuant to this section shall be payable by all local authorities and by such other persons as may be prescribed and, in either event, in such amount as may be prescribed.

(4) All copies of the valuation roll shall be certified by the Commissioner in the prescribed form.

Commissioner to make valuations for government departments, etc.

27.—(1) The Commissioner shall have power and authority to make, and shall, as and when required by any ministry or government department or statutory corporation or other body or officer representing the Crown, make any valuation of any land for such ministry, department, corporation, body or officer.

(2) The Commissioner may also make any valuation of any land as and when requested to do so by the owner thereof.

(3) A valuation made pursuant to this section shall be made on such basis as is appropriate to the purpose for which it is required.

(4) The fees payable for making any valuation under this section shall be as prescribed.

(5) The Commissioner shall issue a certificate of valuation of any valuation made under this section.

PART V. *Miscellaneous*

Certified copies of, or extracts from, valuation roll.

28. On application in writing and on payment of the prescribed fee the Commissioner shall supply to any person in such form as the Commissioner may determine a certified copy of, or a certified extract from, the particulars in respect of any valuation entered on the valuation roll. Such certified copy or certified extract shall for all purposes and in all proceedings be evidence of the matters and things stated therein and that any valuation mentioned therein has been duly made in accordance with the provisions of this Act.

Power to obtain evidence.

29.—(1) The Commissioner may, in order to obtain information required for the purposes of this Act, by notice in writing, require any person, whether the person

is in possession of land or not, to attend and give evidence before him or before any officer authorized by him in that behalf, concerning any land, and to produce all books, documents, and other papers whatsoever in his custody or under his control relating thereto.

(2) The Commissioner may require the evidence to be given on oath, and either verbally or in writing, and for such purpose he or the officer so authorized by him may administer an oath.

(3) Any person attending in accordance with subsection (1) before the Commissioner or an officer authorized by him shall be entitled to have his expenses paid from public funds by such person and in such manner as may be prescribed.

30. Every person who comes into or passes out of the possession of any parcel of land or any part of any parcel of land whether by sub-division or otherwise shall within three months of such change of possession notify the Collector of Taxes of the parish in which the land is located and furnish to him such particulars in relation to the transaction as may be prescribed:

Notice of
change of
ownership.

Provided that it shall not be necessary to notify a change of possession unless that change relates to a right to exclusive possession that has enured or may in law enure for a period of at least three years.

31.—(1) Every person in possession of land shall, if required by the Commissioner, furnish to him, in the manner and within the time required by him, a return or an additional return setting out in relation to every holding of land such particulars as the Commissioner may require.

Returns.

(2) If a person required by the Commissioner to furnish such return is not a person in possession of land,

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he shall, nevertheless, in the manner and within the time the Commissioner has so required him to make such return under subsection (1), furnish a return stating that fact and should such person fail so to do he shall be deemed to have failed to comply with the requirement of the Commissioner under subsection (1).

(3) Every person, whether a person in possession of land or not, if required by the Commissioner, shall in the manner and within the time required by him, furnish any return or any information required by the Commissioner for the purposes of this Act.

(4) The Commissioner may require the returns referred to in this section to be furnished to any officer duly authorized by him in that behalf, either by delivering the same to the said officer personally, or by forwarding the same to the said officer by registered post.

(5) Every person shall give, upon every return furnished by him, his correct postal address for service of notices and shall, within one month after any change in such address, give notice in writing to the Commissioner of the new address.

(6) All returns, notices and information required under this Act shall (except where otherwise specified in or authorized by or under this Act) be delivered at the office of the Commissioner on or before such days as may be notified or prescribed.

(7) Any requirement by the Commissioner under this section may, without prejudice to the power of the Commissioner to proceed under section 32 or section 34, be notified to any person by notice published in a newspaper published and circulating in Jamaica and, if the Commissioner thinks fit, in the *Gazette*.

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

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Service
of notice.

- (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.

Address
for service.

34. If any owner of land or other person to receive any notice or other document under this Act—

Sub-
stituted
service.

- (a) is absent from this Island, and the records in the possession of the Commissioner disclose that such owner or other person has no attorney or agent in this Island to whom the notice or other documents may be given; or
 - (b) cannot after reasonable enquiry be found,
- any such notice or other document may be given or served on him by posting the same or a copy thereof in a letter addressed to him at his address for service under this Act, or by placing the same on a conspicuous part of the land to which the same relates, or by publishing a copy of a true abstract of the same in the *Gazette*.

Right to
appear.
12/1985
Sch.

35. The Commissioner may appear either personally or by attorney-at-law, or by a valuer, or by some officer of the public service, in any court or in any proceedings, and the statement of any such attorney-at-law, valuer or officer that he so appears by authority of the Commissioner shall be accepted as sufficient evidence of such authority.

Power of
Minister
as to
times for
doing
acts, etc.

36.—(1) If any act, matter or thing prescribed to be made or done at or within a fixed time under this Act cannot or is not so made or done the Minister may, by order, from time to time appoint a further or other time for making or doing the same, whether the time or any such further or other time within which the same ought to have been done has or has not elapsed or expired.

(2) Any act, matter or thing made or done within the time or other time appointed by such order shall be as valid as if it had been made or done within the time prescribed.

Penalties.

37. Any person who—

- (a) in any way obstructs or hinders the Commissioner, or any other officer in the exercise of his functions under this Act, or refuses to answer any relevant question when duly required to do so; or
- (b) fails to furnish any returns, notice or information or comply with any requirement of the Commissioner as and when required by this Act or by the Commissioner; or
- (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.

False
returns or
statements.

39. Any of the following offences—

- (a) failure to furnish any return or information;
- (b) making or delivering a return which, to the knowledge of the person making or delivering the return, is false in any particular or making an answer which, to the knowledge of the person making it, is a false answer;
- (c) failure to comply with any requirement, shall be deemed to have been committed—
 - (i) at the place where the return or information was furnished or should, in accordance with this Act or a requirement of the Commissioner or an officer authorized by him, have been furnished, or where the answer was made, or where the requirement should have been complied with; or

Place where
the offence
is
committed.

(ii) at the usual or last known place of abode of the defendant,
and may be charged as having been committed at either of these places.

Evidence.

40.—(1) Any valuation roll and all entries made therein or a copy of or entry from any such roll or entries certified by the Commissioner to be a true copy thereof shall be received as *prima facie* evidence of the facts therein mentioned in any proceedings under this Act.

(2) Any certificate, notice or other document bearing the written stamp or printed signature or the stamped or printed name of the Commissioner shall, until the contrary is proved, be deemed to have been duly signed by the Commissioner.

(3) Judicial notice shall be taken of every such signature or name and of the fact that the person whose signature or name it purports to be holds or has held the office of Commissioner.

(4) The production of the *Gazette* containing any notice purporting to be published by the Commissioner in pursuance of this Act or any notice of the appointment of the Commissioner or any officer or person under this Act shall be conclusive evidence of such notice, publication or appointment.

Regulations.

41. The Minister may make regulations in regard to—

- (a) any matters required by this Act to be prescribed; and
- (b) the powers and duties of persons employed for the purposes of this Act; and
- (c) any other matter or thing, whether similar to the above or not, in respect of which it may be expedient to make regulations for the purpose of carrying this Act into effect.