

THE LAND VALUATION ACT

NOTICE OF OBJECTION

To the Commissioner of Land
 Valuations 8 Ardenne Road
 Kingston10
 Jamaica

In accordance with Section 20 of the Land Valuation Act, objection is hereby made to the following valuation: -

SECTION A

VALUATION DISTRICT OF	State name of Parish			VALUATION NUMBER		
ADDRESS OF THE PARCEL OF LAND				NAME OF OWNER OR OTHER PERSON IN POSSESSION OF THE LAND		
AREA OF LAND COMPRISING THE PARCEL	ACRES	R	P	HECTARES	UNIMPROVED VALUE	IMPROVED VALUE (where applicable)
	SQ.FT.			M ²		

SECTION B

GROUND(S) OF OBJECTION

Please indicate the grounds of your objection by marking X in the relevant box, thus

In accordance with Section 20 of the Land Valuation Act, I hereby contend that the Valuation Roll should be altered on the ground(s) indicated below:

- (i) the value(s) assessed is/are too high *(See Note at Section C) ...
- (ii) the value(s) assessed is/are too low *(See Note at Section C) ...
- (iii) the lands which should be included in one valuation have been valued separately ...
- (iv) the land which should be valued separately have been included in one valuation ...
- (v) the person named in the notice is not the owner of the land ...

SECTION C

Note: Where the objection is to the value(s) assessed by the Commissioner the Objector must submit with the Notice the full facts and any documentary evidence he has to substantiate the contended value.

I contend that the valuation should be:

UNIMPROVED VALUE	IMPROVED VALUE (where applicable)

for the following reasons: -

.....

SECTION D

Where the objection is other than to the value(s) assessed please complete the following:-
 I hereby contend that the Valuation Roll should be altered as follows: -

.....

.....

for the following reasons: -

.....

.....

.....

Note: Any documents which you consider relevant may be attached.

.....
 Signature of Objector

.....
 Name of Objector
 (in BLOCK LETTERS)

.....
 Status of Objector
 (e.g. Owner/Attorney/Overseer, etc.)

.....
 Date

Details of Objector

TRN:		
TEL:	DAYTIME	MOBILE
EMAIL:		

Address to which
 Correspondence on this
 Objection should be sent

THIS BOX FOR OFFICIAL USE ONLY

Date of Issue of Notice		Date objection Received	
Status of Objection	Valid <input type="checkbox"/>	Not Valid <input type="checkbox"/>	<i>Commissioner of Land Valuations</i> Date:

INFORMATION FOR THE OWNER OF LAND

(N.B. This is not part of the Notice of Objection)

NOTE: Extracts from relevant legislation and other information which the owner of land may wish to know are given below:

THE LAND VALUATION ACT

Section 24

(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) -

- (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 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 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."

"Collection date" 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 the land.

*Form – "*DECLARATION OF VALUE*" is the prescribed form and sixty days after the service of the Notice of Valuation is the prescribed time.

Section 2

"UNIMPROVED VALUE" means –

- (a) **in relation to unimproved land** the fee simple of the land together with any license 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 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;

Provided that in determining the unimproved value of any land, the Commissioner may assume that –

- (a) The land may be used, or continue to be used, for any purpose for which it is 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

the purposes of this Act;

“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 not 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.

“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 titles which, as at the date on which the improved or unimproved value is required to be ascertained, have the effect of increasing its value:

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 for leveling of the land, shall not be regarded as improvements.

THE LAND TAXATION (RELIEF) ACT

Relief from the Property Tax may be granted in respect of –

- agricultural land;
- private dwelling houses; and
- approved organizations

where the development potential of the land has been taken into account in the valuation made by the Commissioner.

If any owner of land in the categories mentioned above is of the opinion that the valuation of the land takes into account its potentialities for use other than the purpose for which it was being used the owner may apply to the Commissioner of Land Valuations on the prescribed (Form A) for a certificate showing whether the valuation took such potentialities into account.

Where the certificate confirms that development potential was taken into account in the valuation, the application will be considered by the Land Taxation Relief Board which is empowered to give taxation relief as it sees fit.

The owner of bona fide agricultural land which is in substantial agricultural production may qualify for derating of 50% of the tax payable on the valuation upon application on the prescribed form (Form E) to the Secretary, Land Taxation Relief Board, Tax Administration Jamaica, 1-3 King Street. That is, the owner of agricultural land which is adjudged to be in substantial agricultural production will pay only 50% of the full tax assessed.

DISCRETIONARY RELIEF

Apart from the taxation reliefs mentioned above, pensioners and elderly Indigent persons who own land and who may not be able to pay the tax assessed on their properties may apply for discretionary relief through the Parish Review Committee of the local Municipal Corporations. The Committee will make recommendations to the Minister of Finance and the Public Service who has discretionary powers to remit the tax in whole or part in cases where he considers it just and equitable to do so. A letter setting out the particulars causing hardship to the land, together with an application form, available from the local Municipal Corporations, will suffice. Please note that discretionary relief is only granted for a year at a time.

The Land Valuation Division
National Land Agency
April, 2017