

A BILL

ENTITLED

AN ACT to Amend the Property Tax Act.

[ ]

BE IT ENACTED by The Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and House of Representatives of Jamaica, and by the authority of the same, as follows:—

1. This Act may be cited as the Property Tax (Amendment) Act, 2017, and shall be read and construed as one with the Property Tax Act (hereinafter referred to as the “principal Act”) and all amendments thereto.

Short title  
and  
construction.

Amendment  
of section 3 of  
principal Act.

2. Section 3 of the principal Act is amended—

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

“ (3) Without prejudice to the powers of the Commissioner General to effect service pursuant to section 170(1)(b) of the Revenue Administration Act, any notice or other communication by or on behalf of the Commissioner General may be served upon any person—

- (a) by causing the notice or other communication (as the case may be) to be personally served on the person;
- (b) by pre-paid registered mail addressed to the person’s address for service; or
- (c) by publishing the notice or other communication (as the case may be)—
  - (i) in a conspicuous location on the property in question or the premises of the person’s address for service;
  - (ii) on at least one occasion in a daily newspaper in circulation throughout Jamaica; or
  - (iii) by means of broadcast media or any other form of mass media.

(3A) Notwithstanding anything contained in any other law, service under this section may be effected up until the hour of nine o’clock in the evening on any day.

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

- (b) by deleting subsection (4) and substituting therefor the following—

“ (4) For the purposes of subsection (3) the address for service last given to the Commissioner of Land Valuations or the Commissioner General shall be the address for service, but, where no address for service has been given or where the departmental records of the aforementioned offices or of the National Land Agency disclose that the person has subsequently changed his address, and has not notified the Commissioner of Land Valuations or the Commissioner General by written advice of such change, then the address of the person as described in any record in the custody of the aforementioned officers or of the National Land Agency shall be the address for service.”

3. Section 11 of the principal Act is amended—

Amendment  
of section 11  
of principal  
Act.

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

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

Repeal and replacement of section 14 of principal Act.

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

“Procedure against land for property tax.

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

MEMORANDUM OF OBJECTS AND REASONS

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

The amendments include provision—

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

The Bill is a companion measure to the Bills shortly entitled the *Land Valuation (Amendment) Act, 2017*, and the *Tax Collection (Amendment) Act, 2017*.

AUDLEY SHAW,  
Minister of Finance and the Public Service.

**ABILL**

**ENTITLED**

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

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As introduced by the Honourable Minister of Finance  
and the Public Service.

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

- 3.—(1) ... ..
- (3) A notice of assessment may be served upon any person—
- (a) by causing it to be personally served on him; or
  - (b) by leaving it at his address for service; or
  - (c) by posting it by registered letter post addressed to him at his address for service,

and in the case of paragraph (c), service thereof shall be deemed to have been effected at the time when it would in the ordinary course of the post have arrived at the place to which it was addressed or the town or post office nearest to that place.

(4) For the purposes of subsection (3) the address for service last given to the Commissioner of Inland Revenue or the Collector of Taxes of the parish wherein the taxable property is situated shall be the address for service, but, where no address for service has been so given or where the departmental records disclose that such person has subsequently changed his address, and he has not notified the Commissioner of Inland Revenue or the Collector of Taxes.

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

11.—(1) The Minister may remit the whole or any part of the property tax payable by any person or any class of persons if he is satisfied that it would be just and equitable to do so.

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

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

14. In so far as the context will admit, the words "quit rents" in the Quit Rents Act shall include the property tax created by this Act, and property in arrear for the non-payment of property tax, or quit rents, may be proceeded against for forfeiture under the provisions of the Quit Rents Act aforesaid, in exactly the same manner as land would be proceeded against for the non-payment of quit rents.



SECTION 2 OF THE PRINCIPAL ACT WHICH  
IT IS PROPOSED TO AMEND

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

“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 and land belonging to the principal, or the control, receipt or disposal of any rents, issues or proceeds derived from any such land;

“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;

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

11.—(1)

(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)—

(a)

SECTION 16 OF THE PRINCIPAL ACT WHICH  
IT IS PROPOSED TO AMEND

16.—(1)

(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.

SECTIONS 32 AND 33 OF THE PRINCIPAL ACT WHICH  
IT IS PROPOSED TO REPEAL AND REPLACE

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

- (a) by causing it to be personally served on him; or
- (b) by leaving it at his address for service; or
- (c) by posting it by 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.

SECTIONS 37 AND 38 OF THE PRINCIPAL ACT WHICH  
IT IS PROPOSED TO AMEND

37. Any person who—

- (a) ... ..
- (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.

