

THE VALUATION OF LAND (AMENDMENT)  
BILL, 2011

EXPLANATORY NOTE

*(These notes form no part of the Bill but are intended only  
to indicate its general purport)*

Clause 1 of the Bill would be the short title.

Clause 2 of the Bill would provide for the interpretation of “the Act”.

Clause 3 of the Bill would amend the interpretation of the Act, by deleting certain definitions and words, and inserting definition and words.

Clause 4 of the Bill would insert section 4 of the Act, prescribing that each local authority area is a separate valuation district.

Clause 5 of the Bill would repeal section 5 and substitute a new section 5, which would empower the Commissioner of Valuation to value land.

Clause 6 of the Bill would firstly repeal section 6 of the Act and substitute a new section 6 which would fix the base date, and secondly, would insert a section 7, which would provide for a Presidential Order for the fixing of first valuation of a district.

Clause 7 of the Bill would amend section 9 of the Act by repealing subsection (1) and substituting a new subsection (1), as well as making deletions and insertions in subsections (2) and (3).

Clause 8 of the Bill would repeal section 13 of the Act and substitute a new section 13 that would enable the Commissioner to deal with the valuation of land falling in two districts.

Clause 9 of the Bill would insert subsection (2) in section 4.

Clause 10 of the Bill would amend section 16(1) of the Act, and delete paragraphs (f) – (m) and inserting a new paragraph (f).

Clause 11 of the Bill would amend section 21 of the Act by deleting certain words, and substituting other words in subsection (1) and insert a new subsection (3).

Clause 12 of the Bill would amend section 23, by deleting words and substituting words.

Clause 13 of the Bill would amend section 24, by deleting certain words and substituting other words.

Clause 14 of the Bill would amend section 25 by inserting certain words and subsection (2).

Clause 15 of the Bill would amend section 32(1), by reducing the fine from five thousand dollars to fifteen hundred dollars for obstructing the Commissioner in his duties.

Clause 16 of the Bill would amend the Valuation of Land (Amendment) Act, 2009, by deleting Schedules I and II.

## A BILL

An Act to re-enact certain provisions of the Valuation of Land Act,  
Chap. 58:03

ENACTED by the Parliament of Trinidad and Tobago as follows:	Enactment
1. This Act may be cited as the Valuation of Land (Amendment) Act, 2011.	Short title
2. In this Act, “the Act” means the Valuation of Land Act.	Interpretation Chap. 58:03
3. The Act is amended in section 2(1) –	Section 2 amended
(a) by deleting the definitions of “agricultural land”, “annual rental value”, “capital value”, “commercial land”, “industrial land”, “institutional land”, “land” and “residential land”;	
(b) by inserting the following definitions in the appropriate alphabetical sequence:  “base date” means the date fixed by the Commissioner under section 6 as the date as at which all land in a district is required to be valued;  “land” includes buildings or other constructions thereon and plant and machinery, but does not include trees retained for shade or ornamental purposes or trees planted thereon or growing crops;” and	
(c) in the definitions of – “local authority”, insert after the word “means”, the words “the Council of a Municipal Corporation,”;  “objection” by deleting the words “a complaint” and substituting the words “an objection”; and	

“Tax Appeal Board” delete the word “Tax”.

Section 4  
inserted

4. The Act is amended by inserting after section 3, the following section:

“Valuation  
districts

4.(1) Each local authority area of Trinidad and Tobago shall be a separate valuation district for the purposes of this Act, but the President may, from time to time, by Order, alter, vary or abolish any such district.

Chap. 25:04

(2) In this section, “local authority area” means any Municipality within the meaning of the Municipal Corporations Act or the Island of Tobago.”.

Section 5  
amended

5. The Act is amended by repealing section 5 and substituting the following section:

“Commissioner  
make valuations

5.(1) Except as provided in to subsection (2), the Commissioner shall, in each district, make a valuation of the site value and improved value, if any, of every parcel of land.

(2) The President may by Order, subject to affirmative resolution of the Senate and the House of Representatives, direct that it shall not be necessary to determine—

(a) the site value or improved value of the land belonging to and occupied by the State or any religious or charitable organization as may be specified in the Order;

(b) the site value of such land of estimated low site value as may be specified in the Order; and

(c) the improved value of such land as may be specified in the Order (except so far as it may be necessary in order to determine the site value of such land).

(3) Any Order under this section may be given retroactive effect to a date not earlier than the date of commencement of this Act.

(4) Notwithstanding subsection (1), the Commissioner of Valuations may also make a valuation of—

(a) capital value and annual rental value of buildings or machinery and plant therein under the Lands and Buildings Taxes Act; and

(b) the gross annual rental value of a rateable hereditament under Part V of the Municipal Corporations Act.”.

6. The Act is amended by repealing section 6 and substituting the following sections:

Section 6  
repealed and  
substituted and  
section 7 inserted

“Base date 6. (1) For the purposes of this Act, the Commissioner shall on the occasion of the first valuation and on each subsequent valuation, by Notification published in the *Gazette* and in at least one daily newspaper circulating in Trinidad and Tobago, fix a date as at which all parcels of land in Trinidad and Tobago are required to be valued.

(2) A Notification given by the Commissioner may be either general or may relate to a specific district or part of a district and may be revoked or varied by subsequent Notification.

Order of first 7. (1) Subject to the provisions of subsection (2), the President may by Order, fix a valuation date on or after which the first valuation made by the Commissioner of all parcels of land in a district shall, tion in a the district shall,

subject to objection or appeal, be the valuation of  
all parcels of land required to be valued by the  
Commissioner in that district.

(2) The Commissioner may alter the valuation  
of any parcel of land in accordance with section 9(3) and  
(4).”.

Section 9  
amended

7. The Act is amended in section 9-

(a) by repealing subsection (1) and substituting  
the following subsection:

“ (1) A fresh valuation shall be begun in  
each district as near as may be three years after  
the date fixed for that district in accordance with  
section 6 and as near as may be on every subse-  
quent third anniversary of the fresh valuation.”;

(b) in subsection (2), by inserting after the  
words “previous valuation”, the words “in  
that district”;

(c) in subsection (3) –

(i) by deleting the word “five” and  
substituting the word “three”;

(ii) in paragraph (e), by deleting  
the words “annual rental value  
or capital value” wherever they  
occur;

(iii) in paragraph (g), by inserting  
after the word “circumstances”,  
the words “(which may include  
the re-constitution of the  
district)”; and

(iv) in paragraph (h), by deleting  
the words “site value, annual  
rental value or capital value”  
and substituting the words  
“improved value”.

Section 13  
repealed and  
substituted

8. The Act is amended by repealing section 13 and substituting  
the following:

“Apportionment of property between districts

13. Where land in respect of which one valuation would otherwise have been made is situated partly in one district and partly in another district, the valuation shall be made of the parcel as a whole and the Commissioner shall determine the valuation district to which such land and the valuation thereof should be ascribed, subject however, to a right of objection by the local authority of any district in which the land is partly situated.”.

9. The Act is amended in section 14 by inserting after subsection (1) the following subsection: Section 14 amended

“ (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.”.

10. The Act is amended in section 16(1) by- Section 16 amended

(a) inserting after the words “shall be prepared”, the words “for each district”;

(b) deleting paragraphs (f) to (m) and substituting the following paragraph:

“ (f) such additional particulars as may be prescribed.”.

11. The Act is amended in section 21- Section 21 amended

(a) in subsection (1) by deleting the words “appeal to the Tax Appeal Board for a review of the valuation” and substituting the words “request the Commissioner to refer the decision to the Tax Appeal Board for review of the valuation and thereupon shall deposit with the Comptroller of Accounts as a security for the due prosecution of the appeal such sum as may be prescribed. If he appears in person or by an attorney-at-law before the Tax Appeal Board in support of his appeal, he shall be entitled to a return of the deposit whatever the outcome of the appeal.”; and

(b) inserting after subsection (2), the following subsection:

“ (3) Where the Commissioner has been requested to refer a decision to the Appeal Board, he shall refer the decision accordingly.”.

Section 23 amended

**12.** The Act is amended in section 23 by deleting the words “site value, improved value, annual rental value or capital value” and substituting the words “site value or improved value”.

Section 24 amended

**13.** The Act is amended in section 24 by deleting the words “site value, improved value, annual rental value or capital value” wherever they occur and substituting in each place the words “site value or improved value”.

Section 25 amended

**14.** The Act is amended in section 25 by –  
(a) inserting after the words “valuation roll”, the words “in respect of any district”;  
(b) inserting after the words “local authority” the words “providing services in the district”; and  
(c) inserting after subsection (1), the following subsection:

“(2) Where any amendment of a valuation roll is made, a supplementary roll showing such amendment shall be furnished as at subsection (1)(a), (b) and (c).”.

Section 32 amended

**15.** The Act is amended in section 32(1) by deleting the words “five thousand” and substituting the words “one thousand five hundred”.

Act No. 17 of 2009 amended

**16.** The Valuation of Land (Amendment) Act, 2009 is amended by deleting Schedules I and II.



Passed in the House of Representative this      day of      , 2011.

*Clerk of the House*

I confirm the above.

*Speaker*

Passed in the Senate this      day of      , 2011.

*Clerk of the Senate*

I confirm the above.

*President of the Senate*