

**AS AMENDED IN THE H.O.R.**

No. 2 of 2018

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Third Session Eleventh Parliament Republic of  
Trinidad and Tobago

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HOUSE OF REPRESENTATIVES

**BILL**

AN ACT to amend the Valuation of Land Act, Chap. 58:03

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## THE VALUATION OF LAND (AMENDMENT) BILL, 2018

### **Explanatory Notes**

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

This Bill seeks to make a number of amendments to the Valuation of Land Act in order to rectify deficiencies needed to implement the Act.

The Bill contains nineteen (19) clauses.

Clause 1 of the Bill would provide for the short title of the Act for which this is the Bill.

Clause 2 of the Bill would provide for the interpretation of certain words used in this Act.

Clause 3 of the Bill would seek to amend section 2 of the Valuation of Land Act, which is the interpretation section, to amend certain definitions used in the Valuation of Land and to include a new subsection. The first amendment in this section would delete the definition of “appeal” and now provide for appeals to be made to the Valuation Tribunal from a decision of the Commissioner upon an objection to a valuation and to the High Court from a decision of the Valuation Tribunal. This amendment was necessary because the Tax Appeal Board only hears appeals in relation to taxes and not in relation to the valuation of land. The second amendment in section 2 of the Act would be to delete the definitions of “district” and “institutional land” as the terms no longer occur in the Act. The third amendment would remove the reference to “the base date” in the definition of “improvements”. The fourth amendment to section 2 would be the deletion of the definition of “owner” and the substitution of a new definition. This amendment was necessary to bring the definition into conformity with the Property Tax Act, Chap. 76:04. The fifth amendment would delete the definition of “Tax Appeal Board” as the term is no longer used in the Act. The sixth amendment would remove the reference to “the base date” in the definition of “value of improvements”. The seventh amendment would amend subsections (2), (3) and (4) to remove the reference to “the base date”. The final amendment would be to insert a new subsection (5) which would seek to explain how a valuation would be conducted for town houses and condominiums and multiple owner commercial units.

Clause 4 of the Bill would seek to amend section 5 of the

Valuation of Land Act in subsection (1) to realign the types of valuations that may be done and to make it clear that the capital value is only used where necessary.

Clause 5 of the Bill would amend section 6 of the Valuation of Land Act to increase the penalty for failure to file from five hundred dollars (\$500.00) to five thousand dollars (\$5,000.00) and to now empower the Minister to amend **Schedule II**.

Clause 6 of the Bill would seek to insert new sections 7 and 7A. New section 7 would provide for the Commissioner to record an annual rental value of land as the annual rental value of land where he determines on the basis on a return submitted under section 6 that the annual rental value of land is less than eighteen thousand dollars (\$18,000). New clause 7A would require the Commissioner where he is of the view that more than fifty per cent of all lands in Trinidad and Tobago has been valued to notify the Minister who would by Order then declare that the valuations are in effect.

Clause 7 of the Bill would seek to amend section 9 of the Act to remove references to “the President” and replace with references to “the Minister” to now provide that the Minister would set the date when fresh valuations would be done.

Clause 8 of the Bill would seek to amend section 13 of the Valuation of Land Act to empower the Commissioner to not only revalue land where he believes it is overvalued but also now where it is under-valued. The clause goes on to amend subsection (3) to allow for a wider range of types of service that may be used on an owner of land rather than simply be registered post.

Clause 9 of the Bill would seek to amend section 16 of the Valuation of Land Act to delete the requirement to obtain the name of the person in possession of the land not being the owner as this person is captured in the definition of “owner”.

Clause 10 of the Bill would seek to amend section 17 of the Act to remove the reference to “the President” and substitute a reference to “the Minister”.

Clause 11 of the Bill would seek to amend section 19 of the Act to list six other areas of objections to a valuation that could be heard by the Commissioner.

Clause 12 of the Bill would amend section 20 of the Act to allow for a person who has filed an objection to a valuation that has not been dealt with by the Commissioner within one year of the objection being filed to have his matter heard by the Valuation Tribunal.

Clause 13 of the Bill would seek to amend section 21 of the Valuation of Land Act to remove references to “the Tax Appeal Board” and replace with “Valuation Tribunal”.

Clause 14 of the Bill would seek to repeal section 22 of the Valuation of Land Act as appeals to the Tax Appeal Court would no longer be applicable.

Clause 15 of the Bill would introduce new Part IIIA to provide for the establishment of a Valuation Tribunal to hear objections. The clause would provide for the establishment of the Tribunal and all the elements that go with a Tribunal.

Clause 16 of the Bill would seek to amend section 26 of the Valuation of Land Act to empower the Minister to prescribe fees for extracts from the valuation roll by Order as no functionary was previously provided for under the Act.

Clause 17 of the Bill would seek to amend section 27 of the Valuation of Land Act to empower the Commissioner to also obtain information for the purposes of the Property Taxes Act, Chap. 76:04. The clause goes on to repeal subsection (3) which provided for a person challenging a valuation to have his reasonable expenses paid out of public funds. A new subsection (3) is being introduced to provide that the Notice for attendance of witnesses should be sent to his agent or attorney or by being sent by registered post.

Clause 18 of the Bill would amend section 32 of the Act to widen the method of service for the Notice.

Clause 19 of the Bill would seek to delete Schedule II which contains the Return required under section 6 of the Act and replace it with a new form.

# **BILL**

AN ACT to amend the Valuation of Land Act,  
Chap. 58:03

*[ , 2018]*

ENACTED by the Parliament of Trinidad and Tobago as Enactment  
follows:

**1.** This Act may be cited as the Valuation of Land Short title  
(Amendment) Act, 2018.

Interpretation  
Chap. 58:03

**2.** In this Act, “the Act” means the Valuation of Land Act.

Section 2 amended

**3.** The Act is amended in section 2—

(a) in subsection (1), by—

(i) deleting the definition of “appeal” and substituting the following new definition:

“ “appeal” means an appeal to—

(a) the Valuation Tribunal from a decision of the Commissioner upon an objection to a valuation; or

(b) the High Court from a decision of the Valuation Tribunal;”;

(ii) by deleting the definitions of “district” and “institutional land”;

(iii) in the definition of “improvements”, by deleting the words “, as at the base date”;

(iv) by deleting the definition “owner” and substituting the following definition:

“ “owner” includes the owner or occupier of any land, or the receiver, attorney, agent, manager, guardian or committee of any such owner or occupier and any other person in charge or having the control or possession of any land in the right of the owner, or having the possession in his or her

own right or as guardian of any person of any such land;”;

- (v) by deleting the definition of “Tax Appeal Board” and substituting the following new definition:

“ “Valuation Tribunal” means the tribunal established under Part IIIA;”;  
and

- (vi) in the definition of “value of improvements” by deleting the words “at the base date”;

- (b) in subsections (2), (3) and (4), by deleting the words “at the base date” wherever they occur;  
and

- (c) by inserting after subsection (4), the following new subsection:

“ (5) Where—

- (a) a building occupies separately from other buildings, a location on a single parcel of land, the building shall for the purposes of liability to tax under this Act, be deemed to be land;
- (b) a single dwelling accommodation is part of a multi-dwelling building, each single dwelling accommodation shall, for the purposes of liability to tax under this Act, be deemed to be land; or
- (c) a single commercial accommodation is part of a

multi-owner building each single commercial accommodation shall, for the purposes of liability to tax under this Act, be deemed to be land.”.

Section 5 amended

- 4.** Section 5 of the Act is amended in subsection (1)—
- (a) by inserting after the words “shall,” the words “where necessary or as required”; and
- (b) by deleting paragraphs (a) and (b) and substituting the following paragraphs:
- “(a) site value and improved values;
- (b) annual rental value; and
- (c) where necessary, the capital value.”.

Section 6 amended

- 5.** Section 6 of the Act is amended—
- (a) in subsection (4), by deleting the word “hundred” and substituting the word “thousand”; and
- (b) by inserting after subsection (4) the following new subsection:
- “ (5) The Minister may by Order amend Schedule II.”.

Sections 7 and 7A inserted

- 6.** The Act is amended by inserting after section 6, the following new sections:

“Commissioner to record minimal annual rental value on the basis of a return

**7.** Where the owner of land in Trinidad and Tobago makes a return of land under section 6 and the Commissioner is of the opinion on the basis of that return that the land carries an annual rental value of less than eighteen thousand dollars, he shall record that annual rental value as the annual rental value for such land.

Declaration by Minister that valuation roll is in effect

**7A.** (1) Where the Commissioner is of the view that more than fifty per cent of all land in Trinidad and Tobago has been valued and



that the valuations should take effect, he shall notify the Minister.

(2) Upon receipt by the Minister of the advice that the valuations should take effect, the Minister may by Order declare that the valuations are in effect.”.

7. Section 9 of the Act is amended in subsection (2), by Section 9 amended deleting the word “President” and substituting the word “Minister”.

8. Section 13 of the Act is amended— Section 13 amended

(a) in subsection (1), by inserting after the word “over” the words “or under”;

(b) in subsection (3), by deleting the words “by registered post” and substituting the words “to be sent on, or delivered to the owner or occupier of the land personally or his agent or attorney or by being sent by post to his last known business or private address”; and

(c) by inserting after subsection (3), the following new subsection:

“ (4) A notice sent by post shall be deemed to have been served, in the case of a person residing in Trinidad and Tobago, not later than the fifteenth day succeeding the day when posted and, in the case of persons not so resident, not later than the thirtieth day succeeding the day on which the notice would have been received in the ordinary course by post and, in providing such service, it shall be sufficient to prove that the letter containing the notice was properly addressed and posted.”.

9. Section 16 of the Act is amended in subsection (1), by Section 16 amended deleting paragraphs (b) and (d).

Section 17 amended **10.** Section 17 of the Act is amended in subsection (2), by deleting the words “President has, in accordance with section 7” and substituting the words “Minister has, in accordance with section 7A”.

Section 19 amended **11.** Section 19 of the Act is amended—

(a) by deleting the words “post to or lodge with the Commissioner an objection in writing” and substituting the words “file an objection in writing with the Commissioner”; and

(b) by inserting after paragraph (d), the following new paragraphs:

“(e) that the annual rental value of any land appearing in the Valuation Roll is incorrect or unfair having regard to other annual rental values therein;

(f) that land should not have been included in the Valuation Roll;

(g) that land omitted from the Valuation Roll should be included therein;

(h) that land included in a series or complex of land units as a single land on the Valuation Roll should be listed separately on the Valuation Roll or omitted therefrom;

(i) that land listed separately in, or omitted from the Valuation Roll should be combined with one or more of a series or complex of land units and listed as one single unit of land; and

(j) that the Valuation Roll is incorrect in some other material particular.”.

**12.** Section 20 of the Act is amended by inserting after Section 20 amended subsection (2), the following new subsection:

“ (3) Where, upon the expiration of twelve months after the service of the notice of objection under section 19, the Commissioner fails to determine the objection, the person who has disputed his valuation, may appeal to the Valuation Tribunal.”.

**13.** Section 21 of the Act is amended by deleting the Section 21 amended words “Tax Appeal Board” wherever they occur and substituting the words “Valuation Tribunal”.

**14.** Section 22 of the Act is amended by— Section 22 amended

(a) deleting the words “Appeal Board” wherever they occur and substituting the words “Valuation Tribunal”; and

(b) deleting the words “Court of Appeal” wherever they occur and substituting the words “High Court”.

**15.** The Act is amended by inserting immediately before Insertion of Part IIIA Part IV the following new Part:

### “PART IIIA

#### THE VALUATION TRIBUNAL

Establishment of Valuation Tribunal 25A. (1) There is established a tribunal for the purpose of hearing appeals from decisions of the Commissioner, to be known as “the Valuation Tribunal”.

(2) The Valuation Tribunal shall consist of—

(a) a Chairperson who shall be an Attorney-at-law with ten years or more experience as an Attorney-at-law; and

(b) two other persons, one of whom shall have wide knowledge and experience in the valuation of property.

(3) The members of the Valuation Tribunal shall be appointed by the Minister.

(4) A member of the Valuation Tribunal shall hold office for a term not exceeding three years as is specified in his instrument of appointment and is eligible for reappointment, however, the appointments of members of the Valuation Tribunal shall not all expire at the same time.

Suspension  
or removal  
of a member  
of the  
Valuation  
Tribunal

25B. (1) The Minister may suspend a member of the Valuation Tribunal from office on the ground of misbehaviour or physical or mental incapacity or for cause.

(2) Where a member of the Valuation Tribunal becomes bankrupt, applies to take the benefit of any law for the relief of bankruptcy or insolvent debtors, compounds with his creditors or makes an assignment of his remuneration for their benefit, the Minister shall remove him from office.

Resignation  
of member  
of the  
Valuation  
Tribunal

25C. A member of the Valuation Tribunal may resign his office in writing delivered to the Minister.

Vacancy of  
office of  
member

25D. The office of a member of the Valuation Tribunal shall become vacant if—

- (a) the member dies;
- (b) the term of office of the member expires;

- (c) the member resigns by signed notice of resignation delivered to the Minister;
- (d) the member is convicted of an indictable offence; or
- (e) the member is removed from office under section 25B.

Decisions of  
the Tribunal 25E. Every question before the Valuation Tribunal shall be determined by the opinion of the majority of the members present.

Immunity of  
the members  
of the  
Valuation  
Tribunal 25F. No action lies against any member of the Valuation Tribunal for anything the member may say or do or omit to do while acting in good faith in the intended performance of the functions of a member.

Functions of  
the Valuation  
Tribunal 25G. (1) The Valuation Tribunal shall—

- (a) hear all appeals raised under this Act or any other written law in respect of the decisions of the Commissioner; and
- (b) take all steps that it considers reasonable and equitable in the circumstances to effect an amicable settlement of an objection that is the subject of a proceeding and may adjourn a proceeding at any stage to enable the parties to negotiate for that purpose.

(2) The Minister shall not give directions to the Valuation Tribunal in respect of any particular application or proceeding before the Valuation Tribunal

or a direction that would derogate from the duty of the Valuation Tribunal to act judicially.

(3) The Valuation Tribunal may, on its own initiative or on the application of a party, refer a question of law arising in a proceeding before it for determination by the High Court.

(4) Where a question of law arising out of a proceeding is referred to the High Court, the Valuation Tribunal shall not—

(a) make a decision to which the question is relevant until the question is determined by the High Court; or

(b) proceed in a manner, or make a decision, that is inconsistent with the determination of the question by the High Court.

(5) An act or proceeding of the Valuation Tribunal shall not be regarded as invalid because of a defect in the appointment of a member of the Valuation Tribunal or a vacancy in its membership.

Powers of  
the Valuation  
Tribunal

25H. Where the Valuation Tribunal considers it necessary or desirable for the purpose of carrying out its functions and exercising its powers under the Act, the Valuation Tribunal may, by notice in writing served on any person, require that person—

(a) to furnish the Valuation Tribunal, by writing signed by that person or, in the case of a body corporate,

by a director or other appropriate officer of the body corporate, within the time and in the manner specified in the notice, any information or class of information specified in the notice;

- (b) body corporate, by a director or other appropriate officer of the body corporate, within the time and in the manner specified in the notice, any information or class of information specified in the notice;
- (c) to produce to the Valuation Tribunal, or a person specified in the notice acting on its behalf in accordance with the notice, any document or class of documents specified in the notice; or
- (d) to appear before the Valuation Tribunal at a time and place specified in the notice to give evidence, either orally or in writing, and produce any document or class of document specified in the notice.

Procedures  
of the  
Valuation  
Tribunal

25I. (1) The Valuation Tribunal may decide its own procedures except so far as its procedures are prescribed by this Act.

(2) The Valuation Tribunal shall conduct its proceedings without procedural formality but shall observe natural justice.

(3) The Valuation Tribunal is not bound by the rules of evidence and may inform itself on any matter as it considers appropriate.

(4) The Valuation Tribunal may receive and take into account any relevant

evidence or information, whether or not that evidence or information would be admissible in court proceedings.”.

Section 26 amended **16.** Section 26 of the Act is amended by deleting the words “prescribed fee” and substituting the words “fee prescribed by the Minister by Order”.

Section 27 amended **17.** Section 27 of the Act is amended—  
(a) in subsection (1), by inserting after the words “this Act” the words “or the Property Tax Act”; and  
(b) by repealing subsection (3) and substituting the following new subsection:

“ (3) Notice under subsection (1) requiring the attendance of any person or witness before the Commissioner shall be sent to the person directly or his agent or attorney or by being sent by registered post.”.

Section 32 amended **18.** Section 32 of the Act is amended in subsection (2), by inserting after the word “him” the words “or his agent or attorney or by being sent by registered post”.

Schedule II deleted and substituted **19.** The Act is amended by deleting Schedule II and substituting the following new Schedule:

“SCHEDULE II

(Section 6)

RETURN REQUIRED UNDER SECTION 6 OF THE VALUATION OF LAND ACT, CHAP. 58:03

**1. Personal Information**

Owner’s Name:

.....

(a) Nationality:

.....

(b) Contact Details (Telephone number/Mobile Number/E-mail)

.....

(c) National ID/Passport/DP.....



(d) Date of Birth: .....

Co-Owner's Name:

.....

(a) Nationality:

.....

(b) Contact Details (Telephone number/Mobile number/E-mail)

.....

(c) National ID/Passport/DP.....

(d) Date of Birth: .....

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**2. General**

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(a) Within which Municipal Corporation is the property located?

.....

(b) What is the address of the property?—full/exact/precise?

.....

.....

(c) Was this property purchased within the preceding 24 months? .....

(d) What was the purchase price/price actually paid?

.....

(e) What is the Registered Deed or Certificate of Title registration number?.....

(f) What is the purpose for which the property is actually used? (*residential, commercial, industrial, agricultural or mixed use purposes?*) *Detail mixed use and percentage land applied to each use*

.....

.....

(g) Is the property owner-occupied, rented or leased?

.....

**3. Residential Building Rental**

\*if additional space is required please attach a sheet of paper to this return.

Name of Tenant/Lessee	Current Rent per Month* \$	Date from which occupier started paying this rent dd/mm/yy

(a) If leased, details of any premiums/rent/other amounts payable under the lease?.....

(b) How many vacant apartments/rooms are there?.....

(c) What is the rental value of each? Please list.

.....  
 .....  
 .....

(d) Does the rent include an amount for any of the following?

	No	Yes	Amount \$	How often
Water Rates				
Electricity				
Cable TV				
Internet				
Service Charges				
Security Fees				

**4. Land Only Rental—residential, commercial, industrial or agricultural**

(a) Does the tenant pay rent for the land site only? If so what is the annual rent?—other payments due under the lease/agreement

.....  
 .....

(b) What is the Area of land occupied?

.....  
 .....

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**5. Land Lease Details**

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(a)

Name of Landlord *if different from Owner	Address	Contact Details

(b) Name of Lessee and contact details?  
.....  
.....  
.....

(c) What is the commencement date and the term of the lease?  
.....  
.....

(d) What is the Current Rent payable?  
.....  
.....

(e) Was a Capital Sum (Premium) paid at the commencement of the lease and if so, how much?  
.....

(f) Are rent reviews specified in the lease? If yes, how often?  
.....  
.....

(g) What is the Registered Deed of Lease identification number?  
.....  
.....

(h) Are there any restrictions to the use of the land? If yes, provide details.  
.....  
.....

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**6. Commercial and Industrial Building Rental**

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\*if additional space is required please attach a sheet of paper to this return.

(a) Is rent paid for the entire building?.....

(b) What is the total rent received and the date from which the occupier started paying this rent?

.....  
 .....

(c) Is the building tenanted in single or multiple occupation?

.....  
 .....

(d) For EACH occupier—

Name of Tenant	Current Rent per \$	Date from which occupier started paying rent dd-mm-yy

(e) Does the rent include an amount for any of the following?

Goods/Service	No	Yes	Amount Paid \$	How often
Electricity				
Parking				
Service Charges				
Security Fees				
Other— <i>please</i>				

(f) Are there any vacant spaces? Provide details, *e.g., ground floor only, two rooms, 1st floor front, etc.*

.....  
 .....

(g) Has the occupier made any alterations, additions or improvements to the building? Please describe—

.....  
.....  
.....

(h) If yes, how much did they cost?

.....  
.....

(i) When were they completed?

.....  
.....

(j) Does the rent include an amount for the use of any trade fixtures, fittings, plant and machinery?

Yes                      No

If yes, give details of the fittings or equipment, etc.

.....  
.....  
.....

Give the amount of rent, if known, and say how often it is paid —

.....  
.....

(k) Did the landlord grant the occupier any rent free period? If yes, provide details.

.....  
.....

**7. Lettings**

*If any occupier named in question 6 received any rents from letting any parts of the property, please complete this section.*

*\*if additional space is required please attach a separate sheet of paper to this return.*

Name of Tenant	Current Rent per month \$	Date from which occupier started paying this rent dd-mm-yy

...../...../.....  
Date— dd mm yy

Signature of Owner or Agent:

.....

Address of Owner or Agent:

.....  
.....

**8. Declaration**

I hereby declare that I am the owner or agent of the premises mentioned above and that the several particulars stated in this return are to the best of my knowledge and belief true and correct.

.....  
*Name in Block Letters*

.....  
*Signature*

Passed in the House of Representatives this 2nd day  
of March, 2018.

*Clerk of the House*

I confirm the above.

*Speaker*

Passed in the Senate this            day of            , 2018.

*Clerk of the Senate*

I confirm the above.

*President of the Senate*

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No. 2 of 2018

THIRD SESSION  
ELEVENTH PARLIAMENT  
REPUBLIC OF  
TRINIDAD AND TOBAGO

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**BILL**

AN ACT to amend the Valuation of  
Land Act, Chap. 58:03

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Received and read the

First time .....

Second time .....

Third time .....

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