

SENATE

Friday, June 02, 2023

The Senate met at 1.30 p.m.

PRAYERS

[MR. PRESIDENT *in the Chair*]

PAPER LAID

Industrial Relations (Amendment to the Second Schedule) Order, 2023. [*The Attorney General and Minister of Legal Affairs (Sen. The Hon. Reginald Armour SC)*]

URGENT QUESTION

Mr. President: Sen. Mark.

**Inability of Emergency Vehicles to Access Gran Couva
(Steps Taken to Address Collapsed Roads and Landslides)**

Sen. Wade Mark: Thank you, Mr. President. To the hon. Minister of Works and Transport: In light of reports that emergency vehicles are unable to access communities in the Gran Couva area due to collapsed roadways and multiple landslides leading to said communities, what steps are being taken to address this problem?

Mr. President: Minister in the Ministry of Works and Transport.

Hon. Senators: [*Desk thumping*]

The Minister in the Ministry of Works and Transport (Sen. The Hon. Richie Sookhai): Mr. President, thank you to contribute to this question, and I want to thank the hon. Senator for bringing it forward to the Ministry and for the public's general knowledge.

In the Ministry of Works and Transport we are aware that the collapsed roadway and the landslip along the Grand Couva vicinity along the 12.5 kilometre mark has

rendered the road impassable at this point. A geotechnical investigation has been completed and the findings were submitted to the PURE team for the execution of the permanent works to be done to this site. In the interim, alternate access is available through the Batchasingh Trace. The district is conducting patchwork along the roadway to assist for a more comfortable commute. The Ministry, along with the Couva/Tabaquite Regional Corporation, continues to work together to provide alternate routes for the community at this point. PURE Unit is working on a design and on completion in tendering, it will be invited for people to tender to this project. Thank you.

Mr. President: Sen. Mark.

Sen. Mark: Mr. President, can I ask through you to the hon. Minister, exactly what time frame does the Ministry anticipate for the completion of the study being pursued by PURE to effect the urgent repairs to those access roads leading to the communities that I mentioned?

Mr. President: Minister.

Sen. The Hon. R. Sookhai: Thank you, Mr. President, and thank you again hon. Senator. Currently, right now, the geotechnical work has just been completed and the PURE team is now putting together all the information to come up with the appropriate design. We are on it. I will say very shortly we should have those designs in place and then would be ready to be packaged and sent out for tender.

Sen. Mark: Can I ask again, through you, Mr. President, to the Minister. Minister, could you tell us how long this geotechnical study took?

Mr. President: Minister.

Sen. The Hon. R. Sookhai: The geotechnical study, because of the nature of the land, I would say took an understanding of the area and getting to understanding because of the shifting, because of climate change, and because of what we are

facing right now, it took the Ministry a little while to be able to complete it. The exact time I am not aware of, but I know it took time to be able to come up with the proper proposal to be able to send to the design phase.

Mr. President: Acting Leader of Government Business.

ORAL ANSWERS TO QUESTIONS

Mr. President: Acting Leader of Government Business.

The Minister of Tourism, Culture and the Arts (Sen. The Hon. Randall Mitchell): Thank you very much, Mr. President. There are three questions that qualify for oral answer, and the Government will be answering all.

Hon. Senators: [*Desk thumping*]

Mr. President: Sen. Mark.

Provision of Additional Social Assistance

(Flood Victims)

62. Sen. Wade Mark asked the hon. Minister of Social Development and Family Services: Can the Minister advise whether additional social assistance will be provided to support the thousands of citizens negatively impacted by the floods of November 2022?

Mr. President: Minister of Social Development and Family Services

Hon. Senators: [*Desk thumping*]

The Minister of Social Development and Family Services (Sen. The Hon. Donna Cox): Mr. President, the Ministry of Social Development and Family Services as a second responder, provides grants and psychosocial support to persons impacted by disasters. It is instructive to note that where a household is affected only one of each grant is available per household including food support, which is determined based on household composition. However, on an individual

basis, each person impacted within the household can receive a personal relief for clothing and school supplies where necessary.

The Ministry is authorized to offer the following grants and services to persons who have been affected by natural and manmade disasters, including flood relief, as follows:

- **Temporary Food Support:** which is a short-term food support programme that targets vulnerable persons and families in need. Recipients can purchase basic food items necessary to meet their daily nutritional requirements in the sum of \$550.
- **Clothing Grant:** for disasters only, the Ministry provides \$1,000 per household member for the purchase of clothing that may have been lost or destroyed.
- **School Supplies Grant:** in disaster cases only, the Ministry provides up to \$700 per child at the primary school level, and \$1,000 secondary level for the purchase of books, stationery, and school uniforms.
- **Rental Assistance Grants:** up to \$2,500 per month for three months for the provision of accommodation for persons whose homes were destroyed or deemed uninhabitable.
- **Minor House Repair Assistance** is a social intervention that allows eligible citizens to improve their standard of living and quality of life, and this is intended to provide up to \$15,000 in materials only for the repair, upgrade of dwelling houses and up to \$20,000 in material only to effect repairs and upgrades in the event of a disaster.
- **Sanitary Plumbing Assistance**, and this is intended to provide up to \$15,000 in materials only under normal circumstances, and in the event of a disaster for the repair, upgrade and—of toilet and bathroom facilities

for a dwelling house.

- Psychosocial support in the form of counselling, referral of advocacy services, is also offered by the Ministry of Social Development and Family Services.
- There is also Household Items Grant, which provides up to \$10,000 per household for the purchase of furniture and appliances.

The Ministry, as a consequence of the November 2022 flooding, prioritized the provision of three forms of disaster relief assistance in the first instance, and they were: temporary assistance, food support, household grants, and of course, School Support Grant, which is very important.

In the case of household items, the Ministry collaborated with the Ministry of Rural Development and Local Government, whose primary responsibility is the completion of disaster assessments with the support of the Ministry as needed. And, applications for additional grants which were not immediately prioritized, namely, minor house repairs and sanitary plumbing assistance, have been referred to our National Social Development Programme for validation and processing.

But moreover, the Ministry is responsible for processing all these grants and, however, the Ministry, notwithstanding its genuine efforts, experience a number of challenges including multiple persons from the same household applying for the grants that are limited to one per household, such as the Household Items Grant. And, this led to the Ministry having to undertake additional verification procedures to determine the household composition. Missing or inaccurate information captured on the assessments completed by the Ministry of Rural Development and Local Government, which resulted in the need for additional verification and validation exercises.

Persons who were affected made multiple applications which created a

duplication nightmare, and, of course, that delayed the process. The inability to contact applicants due to changes in their telephone numbers and sometimes some persons might have been staying by somebody else but they did not leave the information so that we would know where to find them. That caused delays when officers wanted to visit.

So, the Ministry will continue to collaborate with stakeholders to offer any additional assistance with our psychosocial support and referrals to those who have been affected. Thank you.

Mr. President: Sen. Mark.

Sen. Mark: Yeah. Thank you, Mr. President. Could I ask the hon. Minister whether the number of—or could I put it in another way? Could the Minister advise this honourable Senate what number of citizens, from the data collected by her Ministry, that is hon. Minister's Ministry, revealed a situation of multiple duplications of, let us say, applications for the various grants outlined by your good self?

Mr. President: Minister.

Sen. The Hon. D. Cox: Mr. President, I do not have the figure as to how much the numbers with regard to duplication. We know that many—there were many duplications. That could be provided. And, for example, in one instance, we have someone who applied 74 times, same person.

Mr. President: Sen. Mark.

Sen. Mark: Can I ask, through the hon. President to the Minister, can you provide to this Senate a total number of applications to the Ministry having been assessed by the other agencies before arriving at your desk? Could you tell us what was the number of applications for assistance as well as services that appeared on the desk of the Ministry?

Mr. President: Minister.

Sen. The Hon. D. Cox: The Ministry received 5,454 applications.

Sen. Mark: Madam Minister, through the hon. President, out of the 5,400 applications how many applications have been approved, and the applicants would have been in receipt of the grants outlined earlier by your good self?

Mr. President: Minister.

Sen. The Hon. D. Cox: Around 2,000.

Sen. Mark: Hon. Minister, could you also indicate that the 3,400 applications that remained, how many are currently being processed with a view to providing the recipients with the appropriate grants?

Mr. President: Minister.

Sen. The Hon. D. Cox: From the information I have it is around 900 because of the fact some were rejected because of the challenges. For instance, some of the information that was provided to us, we saw the same sofa in the pictures knowing that it was the same—more than once as persons having been affected. So therefore, we had to do some elimination processes, that is one. We were trying to get on to some persons to verify or to validate and to get correct information before approval and that was difficult for some.

Also, the fact as I said before, the duplication, that also caused a clog of the system where they had to go over everything to ensure that persons were eligible for the grants, and that was part of it.

1.45 p.m.

Sen. Mark: I beg your pardon. Mr. President through you to the hon. Minister. From what you have said, we have roughly about—

Mr. President: Sen. Mark, you are out of supplemental questions for Question No. 62. Next question on the Order Paper, please.

Sen. Mark: I asked three. I am entitled to four. I asked three—

Mr. President: You asked four—

Sen. Mark: —did I not?

Mr. President: Sen. Mark, I have it as four questions.

Sen. Mark: Four, okay. I was moving at a rapid pace, sorry, Sir. I beg your pardon. Thanks for the guidance.

Number of Murders during January 27 to 30, 2023

(Measures Taken to Address)

63. Sen. Wade Mark asked the hon. Minister of National Security.

In light of the number of murders which occurred during January 27 to 30, 2023, bringing the overall number of murders in 2023 to over sixty (60), can the Minister indicate what new measures are being taken by the Trinidad and Tobago Police Service to address this situation?

Mr. President: Minister of National Security

Hon. Senators: [*Desk thumping*]

The Minister of National Security (Hon. Fitzgerald Hinds): Thank you very much, Mr. President. Regarding the homicides that occurred during the period January 27 to January 30, 2023, the Trinidad and Tobago Police Service has implemented various proactive strategies aimed at assisting with the deterrence and suppression of criminal violations, including, and in particular murder.

In this regard, the Trinidad and Tobago Police Service has recently launched and implemented a Violent Crime Reduction Plan built on the following golden pillars: precision, intelligence, prevention, proactivity and prosecution. This plan is aimed at focusing on all criminal activities throughout Trinidad and Tobago, with particular attention to identifying small geographic locations, known as hotspots, that have high incidence of violent crime. Measures are currently being

undertaken to achieve the 15 objectives of the Violent Crime Reduction Plan, inclusive of the following:

- Seizing of illegal firearms;
- Dismantling criminal gangs;
- Eradicating drug blocks;
- Precision policing having identified priority offenders;
- Increasing focus on transnational organizations;
- Controlling movements on our roadways and public spaces;
- Enhancing police intelligence capacity;
- Increasing detection and successful prosecution of violent offenders.

The Trinidad and Tobago Police Service remains steadfast in its approach and initiatives to counter crime and criminality, including treating with and curbing the scourge of violent crime throughout Trinidad and Tobago. It is expected that this plan, which is consistent with the TTPS's strategic plan 2022 to 2024, will prevent further bloodshed, restore peace, and improve the overall sense of safety and security for residents, and law-abiding citizens and even our visitors alike. I thank you, Mr. President.

Mr. President: Sen. Mark.

Sen. Mark: Mr. President, can I ask the hon. Minister: In light of the exponential growth in the number of murders in this country, which is over 250 as we speak, can I ask the Minister to what extent these measures are having the efficacious impact that he would have liked them to have in attempting to reduce the rate of homicide in Trinidad?

Mr. President: That question does not arise, Sen. Mark, if you have another supplemental.

Sen. Mark: Can I ask the Minister, in one of the 15-point plan, that is the dismantling of gangs, can I ask the Minister if he can share with this honourable House how many gangs have been dismantled by the TTPS since the implementation of the 15-point plan?

Mr. President: Minister.

Hon. F. Hinds: What I can say to the Senator is that the police is fully aware, as we all are, ought to be, that there are in fact gangs operating in Trinidad and Tobago. And that the anti-gang law, which we now use to restrain and to repress them, is not as stringent and muscular, robust, as it ought to be. And it is the way it is because we did not get the support of the UNC in this Parliament to amend, alongside it, the bail restrictions. The police have been indicating that it is a revolving door with people who commit offences and get bail and come out to get money, to get a lawyer, to commit more crimes, to carry on. So without those, the police are a little less effective but that is the way of the world and they are doing that.

In addition to that, I can tell the Senator that the police have established anti-gang units in every single one of the 10 divisions of the Trinidad and Tobago Police Service. And I can also tell the Senator, yes, they have been making progress along these 15 objectives, and certainly have been arresting and charging people, including within very recent times under the anti-gang law, and it is a work in progress. I support the police, I encourage them to continue as they pursue the safety and security of all of the people of Trinidad and Tobago.

Hon. Senators: [*Desk thumping*]

Mr. President: Sen. Mark.

Sen. Mark: Can I ask the hon. Minister how many gangs and gang members have been arrested, charged and are before the court for prosecution since the implementation of the 15-point law?

Mr. President: Minister.

Hon. F. Hinds: I see you have permitted the question but quite naturally, it is, I—these are figures that I will have to get with accuracy and I am prepared to provide them to the Senator at the first opportunity when possible. Thank you.

Sen. Mark: Can I ask my final question, Mr. President, through you, to the hon. Minister? Hon. Minister, can you share with us what has been the detection rate in an effort to address violent offenders since this 15-point plan has come into being, seeing that one of the elements is that whole issue of detection or detecting, through intelligence, these violent offenders? Can you share with us?

Mr. President: Minister.

Hon. F. Hinds: I will give two examples in response to the Senator. In respect of home invasions, a very violent and very traumatic experience for those who have had to live with it, and even for those who did not, observing, the police have been quite successful in dealing with them. The police are reporting that intelligence-driven activities have led them to persons involved. And the Senator must have noticed that in at least the last six or seven events of home invasions, the police have, on every single occasion, been able to intercept them, coming away from the scene of the crime, engaging them. In some cases, it led to firefights and unfortunately, persons died. But in every single case, the police have been able to make progress. And we have noticed that the police are, like they did with kidnapping in the 2000s, in 2005 to 2007, they are beginning to push back on the home invasions. And I am happy about that.

If the Senator is speaking by way of my second example about murders, the Senator may not have noticed, but we at the Ministry of National Security, with the responsibility for the Forensic Science Centre, have been focusing with laser beam accuracy on the needs of the police's Homicide Bureau in particular, and we have improved our ballistic techniques, we have improved our DNA techniques, we have improved our techniques in pathology, and the Homicide Bureau of the Trinidad and Tobago Police Service is now publicly reporting that they are making greater progress in solving murders and they are increasing their detection rates.

And I can also tell you, they have put in place a Cold Case Unit inside of the Homicide Bureau, which has been making great progress. As a matter of fact, in the year so far, 2023, they may have—the figures, I do not want to venture with any accuracy. But I can tell you, some of the murders they charged for in 2023 have to do with offences that took place in as far back as 2006. So insofar as detection rate—and I am quite prepared to provide detailed figures upon a more specific request from the Senator, but I can give you the assurance, their detection rate and capacity is improving.

Hon. Senators: [*Desk thumping*]

Hon. F. Hinds: And I might add, before I take my seat, that we have been spending a lot of resources and time, according these officers greater and greater levels of investigative training to improve their investigative capacity. We know that citizens in this country are at a point where they do not want to say anything that they may have seen and therefore, we are relying more than anything else on the science, as I have described them a while ago. Yes, the detection rate is improving and I am looking forward to even greater measures going forward. Thank you.

Mr. President: Sen. Mark.

Sen. Mark: Yes.

Safety of Beachgoers to Tyrico Bay

(Measures Taken to Ensure)

64. Sen. Wade Mark asked the hon. Minister of National Security:

Given the drowning of three (3) beachgoers at Tyrico Bay, Maracas in January 2023, can the Minister indicate what measures, if any, have been put in place to ensure the safety of other beachgoers to Tyrico Bay?

Mr. President: Minister of National Security,

The Minister of National Security (Hon. Fitzgerald Hinds): Thank you yet again, Mr. President. Mr. President, the Ministry of National Security remains deeply committed to working with the lifeguard services unit, towards providing them with the requisite tools to perform their duties in a professional manner. To this end, the Ministry not too long ago purchased three jet skis for the lifeguard services unit, one of which was deployed for use at the Maracas Beach and Tyrico Bay in order to increase their patrol capacity at those beaches. As such, the lifeguard services unit has advised that these jet skis are currently used by lifeguards to conduct patrols along both beaches, particularly at Tyrico Bay on weekends and public holidays. It should be noted as well that the lifeguard post at Tyrico Bay is in the process of being upgraded.

In this regard, while the Ministry takes this opportunity, again, to extend sincere condolences to the family members and friends of those bathers who unfortunately lost their lives, as this loss is regrettable, it wishes to emphasize its commitment to ensuring that our nation's beaches are safe for beachgoers and sea bathers alike.

The Ministry will also be engaging in a beach safety awareness programme later in 2023, since it is imperative that the general public clearly understand and

appreciate the dangers of swimming or venturing out into the water at beaches, where rip currents are known to be prevalent, especially beachgoers who are not themselves good swimmers. I thank you, Mr. President.

Hon. Senators: [*Desk thumping*]

Mr. President: Sen. Roberts.

Sen. Roberts: Thank you, Mr. President. Hon. Minister, could you let me know how many beaches approximately in Trinidad and Tobago do citizens utilize for recreation?

Mr. President: That question does not arise, Sen. Roberts. You have another supplemental?

Sen. Roberts: Well—hmm. Does the another Minister feel that three jet skis are sufficient to allow the lifeguards to maintain safety and security in all of the beaches across Trinidad and Tobago that are utilized by the population for recreation?

Mr. President: Again, Sen. Roberts, that question does not arise. You have another supplemental? Sen. Mark.

Sen. Mark: Through you, to the hon. Minister: Hon. Minister, can you advise this Senate as to the time frame it will take to upgrade the facilities used by facilities used by the lifeguards at Tyrico Bay?

Mr. President: Minister.

Hon. F. Hinds: Mr. President, as I indicated, the work is ongoing and it is expected to be completed in the shortest possible and contractually agreed time. Thank you.

2.00 p.m.

Sen. Mark: Their contracted period of time, as you have just indicated that you expect the work to be completed, is it three months, two months, a year?

Mr. President: Minister.

Hon. F. Hinds: I am unable to say with any further specificity, but work is underway and it is expected to be completed in more than reasonable time.

VALUATION OF LAND (AMDT.) BILL, 2023

The Minister of Finance (Hon. Colm Imbert): Thank you very much, Mr. President. I beg to move:

That a Bill to amend the Valuation of Land Act, Chap. 58:03 be now read a second time.

This Valuation of Land (Amdt.) Bill, 2023 seeks to amend the Valuation of Land Act to clarify the definition of the term “annual rental value”, to amend section 7 of the Act, to provide for the Commissioner of valuations to record an annual rental value of \$18,000, on the basis of a return submitted under section 29 of the Act, when the annual rental value is less than \$18,000, and to also create certainty in the application of the law with respect to the creation of valuation roles.

The definition of “annual rental value” is necessary, because the valuation involves making an estimate of the value of the property. Generally, the valuation would involve first determining the highest and best use of the site, estimating the value by current appraisal theory and then reconciling to a final estimate of a value. It is therefore an estimate, and it is felt it is better to amend the definition from “annual rental value” to an “estimate of the annual rental value”.

Section 7 of the Act allows the Commissioner of Valuations to value land which is valued at less than \$18,000, at a flat figure of \$18,000, where a return is made under section 6 of the Act. There are two sections in the Act where the Commissioner can require property owners to provide information on their properties, section 6 and section 29. So this amendment is simply intended to

clean up some areas of the Act by allowing the Commissioner of Valuations to also record an annual rental value of \$18,000 in like circumstances, where a return is submitted under section 29. So it will now be, if a return is submitted under section 6 or under section 29, the Commissioner can put the lowest possible value on the property of \$18,000, in terms of annual rental value.

The Bill also seeks to amend the section that refers to 50 per cent of all land in Trinidad and Tobago. Property tax is only applicable to lands that fall under specific categories, namely, residential land, commercial land, industrial land and agricultural land. The structure of the Act allows for the creation of valuation roles when the valuation of 50 per cent of all land in Trinidad and Tobago has been completed.

We have a very litigious society, becoming more and more litigious every day. The meaning of land is extremely broad, and land means:

“all land, messuages, tenements and hereditaments, corporeal and incorporeal of every kind and description or any estate or interest therein, together with all paths, passages, ways, watercourses, liberties and privileges;

(b) land covered with water; and

(c) all buildings or any part of any building, and all structures, machinery, plant, pipelines, cables and fixtures erected or placed upon, in, over under or affixed to land;”

In other words, land is everything. Land under water, forests, swamps, churches, schools, every river and watercourse, buildings, structures, machinery, plants, pipelines, and the list goes on and on.

If one therefore were to take a strict interpretation of the words “fifty per cent of all land”, one can see that valuing 50 per cent of all land may be

impossible, since this would mean we have to value all the forests in Trinidad and Tobago, which in fact take up 50 per cent of the land space in Trinidad and Tobago, and most forests are state land anyhow, so it is a moot exercise.

It is therefore proposed that we introduce certainty into the law, and make it clear, as the original intention was, that 50 per cent of any of the categories listed, residential, industrial, commercial and so on, be the threshold for the creation of the valuation roles, otherwise we would be at this forever.

I also want to make the point that new properties are constructed almost every day, so one would never achieve 100 per cent valuation of properties at any time. You do 100 today, by tomorrow you might have five more properties to value. So we believe that 50 per cent of the singular or several categories of properties should be valued, and the valuation rolls should be created, once we reach 50 per cent in any one of the categories.

I am told that there has never been a complete valuation of properties in Trinidad and Tobago, and I am not surprised. If one goes back to the old land and building taxes, from what I saw for myself and what I was told, maybe 50 per cent of properties in Trinidad and Tobago were captured under the old land building tax system. In fact I remember when I completed my own dwelling house in 1987, the valuator came from the Valuation Division, visited my home, valued it, put an annual rental value on it, and the value then remained at the 1987 value, and remains to this day at the 1987 value. In talking to the valuator, just chatting, he told me that there were some properties that still had 1950s and 1960s valuations, \$100, that sort of thing. So there has never been a comprehensive or complete valuation exercise in Trinidad and Tobago. So the task that the Valuation Division has been at for the last couple of years is indeed a mammoth task.

Now, why are we doing this? It bears repeating that particularly with

respect to residential properties this is directly linked to this Government's proposals for local government reform. All of us who need or require services from local government corporations can give their own story about how you called the corporation about a pothole on your local road, and two years later the pothole was still there, or you called about the cleaning of a drain, and a year later the bush was higher in the drain than it was before, or you complain about garbage collection, and a week later was still there. I am just giving simple examples.

So all of us can give our own stories about the inefficiency, the non-response and the lack of proactive and proper response from local government bodies. And when you speak to them, every single one of them would say, "We have no money". When you talk to corporations that are controlled by the PNM at any given time, that is what they say. When local government bodies that are controlled by the Opposition are asked to do something, to fix a road or whatever it is, deal with a landslip, they have no money. When they are asked to clear something, they do not even have money to buy diesel for the vehicles. I mean, this is all well known.

So that you have to connect what we are doing to our plans for local government reform, because we specifically put into the local government reform package, the legislative package, a requirement that tax on residential properties will be collected by local government bodies, whether they are PNM or UNC, retained by local government bodies—again, whichever party controls them—and spent by local government bodies.

We are also now looking at ways of ring-fencing the residential taxes that will be collected to ensure that these taxes are used to deal with local infrastructure, and also for specific services like garbage collections and so on. Because there will be no point in a corporation collecting another \$30 million or

\$40 million a year—and that is the kind of number we are talking about, that a corporation could get \$30 million to \$40 million per year, every year, out of residential property taxes. There is no point in that, and then that money is not used for a productive purpose. It is used instead to increase the labour force, or some other purpose that does not result in better service to the residents of the various regions.

So we are looking at that, so that you could see what your property taxes are being used for. We are also thinking about a reporting mechanism where perhaps local authorities will report on what they have done with the residential property tax that they will receive. But certainly we do believe that this will give corporations a revenue stream to do all of the things that they are supposed to do, but they say they cannot do because they have no money.

So going to the Bill itself, the Bill is very simple. Clause 1 is the usual title. Clause 2 is the definition of the Act. Clause 3 seeks to include the concept of the annual rental value now being an estimated annual rental value. Clause 4 would include section 29 as a section under which, if a person files a valuation return and the Commissioner is of the view on the basis of that return, that it carries an annual rental value of less than 18,000, the Commissioner may record a flat figure of \$18,000. I will explain what that \$18,000 means in a little while, but there is so much misinformation, bad information, “ol’ talk”, untruths out there with respect to what people are likely to be asked to pay. I have actual figures, which I will give to this honourable Senate.

So I think the Bill itself in terms of what the words mean, and what it seeks to do, is very straightforward. So that we are going to make the 50 per cent threshold apply in terms of each category of land, and we are going to make some other amendments that would assist to create certainty in the whole process of

valuation.

But before I start to give some figures, I want to go into some history. You know, Mr. President, the media in Trinidad and Tobago is quite an interesting case study, because when Members of this House and the other place seek to educate the public, you would never see a full-stop or a semi colon referring to that. All you see is bacchanal, who vex with who, who accusing who of what, but you never see educational material that is brought into this House, whether it is from the Independent Bench, and even sometimes from the Opposition Bench, the Government Bench and the other place. You never see it. You never see a line. So I am going to repeat what I said in the other place, in the hope—although it may be a faint hope—that somebody in the media may report this so people understand the history of land and buildings taxes in Trinidad and Tobago. I am hoping. I suspect I am hoping in vain.

2.15 p.m.

So if we go back to 1785, Trinidad and Tobago had, at that time, a creature called a commissioner of population, there were three. So in 1785 each of Trinidad's three commissioners of population had to supervise the clearing and repair of roads, distributing the work among the planters in accordance with a number of things including the land owned, the frontage on each public road. That led to something called the curvee, which was the compulsory contribution of labour and material. It was the earliest imposition in Trinidad and Tobago of what could be called a land tax or a building tax. So you had the curvee which was imposed on planters and it was imposed in proportion to the amount of land that they owned and the frontage of this land on each public road. And the reason is obvious. It was the responsibility then of the colonial government to upgrade and maintain the infrastructure, particularly roads, and therefore they had to find a way

to raise revenue to do this, so they imposed a curree. That persisted until 1844. In 1844 road toll ordinances enacted, so that was another way of dealing with it.

So in 1785, planters were taxed based on the amount of land they had and the road frontage of the land and that was for maintaining the roads to their properties. In 1844 there were road tolls. So a toll was then charged on the passage of roads or the passage along roads and that tax was then used to maintain the roads.

1786 however, in Tobago, this was Trinidad, in Tobago when the French occupied Tobago there was a house tax which was levied on merchants and artisans. It was 8 per cent—hear the numbers—8 per cent of the capital value of houses in Scarborough, Plymouth and Georgetown, which is now Studley Park. This is for the benefit of the hon. Senator from Tobago. What is now Studley Park was called Georgetown in 1786. So, in those days there was a 8 per cent tax on the capital value of houses in Scarborough, Plymouth and Georgetown. In 1788 there was a 6 per cent tax on rents in Tobago.

Going back to Trinidad, in 1815, the Prince Regent, by order, introduced a house tax in Port of Spain for the first time in 1815. It was based on the cost of gravelling streets and laying pavements before each dwelling house. Again, one could see why this tax was being imposed. It was to maintain and develop sidewalks and roads in the City of Port of Spain and it was at the average cost of \$120. And you can imagine that in 1815 \$120 would have been a fantastic sum. I cannot imagine what that will be today. But if I had to guess, you are talking \$10,000/\$20,000 is what that will be equivalent to in 1815.

In 1844 there was an ordinance that introduced annual house rates for properties in Port of Spain with effect from January 1845, again, at the rate of 5 per cent of the annual rent. Arima and San Fernando followed shortly after with

another ordinance. This one in 1844 was Ordinance No. 4 and then you had Ordinance No. 9 in 1849 which levied taxes on land and buildings outside of the municipals areas.

In 1851 there was another innovation. Lord Harris at the time used the ward rates to fund primary education in ward schools. But that did not last very long. In 1905 the Belmont Improvement Rate Ordinance No. 38 of 1905 provided for the cost of new bridges and streets in Belmont. So far I have traversed from 1785 to 1905 and you will see Trinidad and Tobago has a long history of the use of land tax, house tax, et cetera, to fund infrastructure. So this is how I link it to what we are trying to do with our local government reform. So the ordinance provided for the cost of new bridges and streets in Belmont. The Government contributed half of the cost, the town commissioners, one quarter, and householders the remainder by way of an improvement tax of 2 per cent on the annual rateable value of their houses.

Following that, under the Municipal Corporations Act of 1991, Chaguanas and Point Fortin became taxing authorities. Prior to that, it was just Port of Spain and San Fernando. There is a lot of research on this in Trinidad and Tobago. There is, you know, copious research for those who want to go and check it out on the application of land and building taxes in Trinidad and Tobago over the many years, whether it should be based on rental value, whether it should be based on capital value. But the point I am making is that we have had a history of taxation of land and buildings in Trinidad and in Tobago now for over 200 years, so there is nothing new about this. And up to 2009 we had a land and building tax system in Trinidad and Tobago which, as I said, was outdated and antiquated. But coming now to the revenue forgone the land and building taxes produced in excess of \$100 million a year for the Consolidated Fund. So if you back 14 years to 2009 you

would see that successive governments have forgone over \$1.4billion in land and building taxes over the last 14 years. So let me come now to what other countries do. Mr. President, how much time do I have?

Mr. President: You finish at 2.46.

Hon. C. Imbert: 46. Okay. So I have 20-something minutes. Okay. Great.

I think it is necessary to take a look around the world. If one looks at the UK the approach adopted is an annual payment. It is called a council tax and it is based on the market value of the property. In the European Union, again, there is tax on properties based on an annual value and the tax is a percentage of the annual value. In the USA taxes are paid on property based on annual values again. But again, in all jurisdictions that I have looked at, all over the world, the land and building taxes or property taxes, whatever you want to call them, they are all the same thing, are paid to local governments. You go around the world you will see that is a feature of land and building taxes or property taxes. They are paid to local governments not to the central government, again, following the concept and philosophy that this tax should be used for specific purposes. And that is why I said we are having discussions as to how we can ring-fence these taxes so that they will go to the purpose intended and not be wasted and squandered on other things and also a form of reporting as well by the councils to the population and to the Parliament as well.

Now when you look at the rate of taxes, they vary from country to country. It is usually a percentage of the value. And in the UK you would be surprised at what your typical council tax is. It is enormous. So your typical two-bedroom flat, a typical town or city in the UK, the council tax that you would have to pay, it is an equivalent of \$25,000 a year, TT \$25,000 a year. You are talking over the £3,000 or in the vicinity of £3,000, £2,900. That is what your typical ordinary

working-class property owner in the UK has to pay, the equivalent of TT \$25,000 in property tax per year.

In the US the average single-family home in the United States in 2020 had property tax of US \$3,719. So again, in excess of TT \$20,000 per year for your average family. In the UK, \$25,000, US \$20,000 plus. And the same applies in most developed countries, the taxes that one has to pay are significant.

So let us come to Trinidad and Tobago. And I got some information this morning, so what I am giving you is as of today. So, as of today, the Valuation Division has informed me that they have managed to value 234,573 residential properties because the figure increases all the time. I think the last time I reported on this, it might have been 225,000. But so far they are valued, as of today, 234,573 properties. And because of the misinformation outside there as to how much tax people will pay and the complaints about this is an unfair burden on the poor and so on, and even the middle class, I thought I should get data. So of that 234,573 properties that have been valued so far out of 400,000 because I can say there are approximately 600,000 properties of all types in Trinidad and Tobago, of which approximately 400,000 are residential. So in valuing 234,000, the Valuation Division has crossed the threshold. In fact, they have crossed that long ago of 50 per cent of values of residential properties.

But in terms of the lowest possible value that would be placed on a house, \$18,000 or less, there are 36,000—well so far they are valued 36,103 properties. So that is about 15 per cent of the properties that have been valued so far are in the \$18,000 range. And when you take 3 per cent of that, because that is the mischief that is being propagated by, I have to say dishonest, dishonest people outside there, it is 3 per cent of the rental value that the taxes. The tax is not \$18,000. It is 3 per cent of \$18,000. And 3 per cent of \$18,000 is \$540. So it means the property tax

for 36,000 householder will be \$540 a year, \$45 a month.

Between \$18,000 rental value and \$36,000, so you are looking at between \$1,500 a month in rental and \$3,000 a month in rental, there are 60,895 properties valued so far. So when you take the two of them together you get 96,998 properties out of the 234,000, so it is just about, if I do a quick analysis maybe about 45 per cent of the properties that have been valued so far would be assessed as having a rental value of \$3,000 a month or less. And the tax on the properties that have a rental value of \$36,000 a year would be \$1,080 per year or \$90 per month. So I can safely say as we speak now based on what we have valued so far and I can also say that there are a number of properties at the lower level that have not yet been valued, so these proportions may change and you may find that more than 50 per cent of properties would fall into this range of property tax of somewhere between \$540 a year and \$1,080 a year. So \$45 a month or \$90 a month. And I want to emphasize this because I am quite tired of hearing supposedly intelligent people saying that people will have to pay property tax of \$10,000 and \$20,000. I am fed up of it because all of this is available. You could google it. I googled it for somebody the other day, a businessman who was of the view that he would have to pay \$15,000 in property tax a year. I googled it and I showed him. There are many real estate agents have done it. They have a Q and A, they show you how to calculate it. Just Google it and you will see it.

A number of independent bodies have come up with the formula to calculate. So that I dare say when we are finished, about 50 per cent of all properties, residential that is, in Trinidad and Tobago will pay property tax of somewhere between \$540 a year and \$1,080.

2.30 p.m.

Moving on, if one goes to the range of—

Sen. Dr. Dillon-Remy: Excuse me, Minister?

Hon. C. Imbert: Yes, Senator?

Sen. Dr. Dillon-Remy: You said the calculation is 3 per cent of the annual rental value, but there is something about minus 10 per cent—that you take away 10 per cent. I heard that before and I heard that—but you did not say that again. Is it minus 10 per cent of the annual rental value and then 3 per cent of that, or is it minus—or is it 3 per cent of the annual rental value?

Hon. C. Imbert: Three per cent of the annual rental value. Because the rental value includes the discount of 10 per cent. So when the Valuation Division does its assessment, it may look at a property and say, “All right, I think that could rent for \$3,300”, and then they take out the 10 per cent, it drops it to \$3,000. I am just keeping it simple because I was taught long ago, “simplify, doh complicate”. So, yes, the 10 per cent discount is included in my calculation.

So moving on now to the band, \$36,000 a year in rental value and \$60,000 a year in rental value. So that would be \$3,000 a month, discount included, and \$5,000 a month, discount included, you get \$51,000 and 51 properties have been valued so far in that range. So that the tax on the property at the upper end—\$5,000 a month—would be \$1,800 per year. Okay?—\$150 a month. So if you take those numbers, you now begin to see that 65 per cent, two-thirds of all properties in Trinidad and Tobago, will attract a tax of between \$540 a year and \$1,800 a year, or \$45 a month and \$150 a month. And I want to repeat these—and I think I will have to take out big television advertisements to let people know because I am fed up of the misinformation outside there. I want to repeat that over 65 per cent of properties in Trinidad and Tobago will attract a property tax of between \$540 a year and \$1,800 a year.

If you go to another band, \$5,000 a month—so \$7,500, so that is \$60,000 a

year in annual rental value and \$90,000 a year in annual rental value, you get in that band, there are 33,549 properties valued so far. And if you go to anything above \$7,500, there are 52,975 properties valued so far. So you are looking at maybe 22 per cent?—22 per cent of properties are valued at above \$7,500 a month in rental value and almost 80 per cent below that. And the person who has an annual rental value of \$7,500 a month will pay a tax of \$2,700 a year.

And I would think that the vast majority of the middle class will be captured between the \$5,000 month range and the \$7,500 a month range. So you are looking at taxes somewhere between \$1,800 and \$2,700 for a middle class homeowner and taxes of \$5,000 a year for people at the lower end. So I thought this information was very, very important.

Sen. Vieira SC: But, Minister—

Hon. C. Imbert: Yes?

Sen. Vieira SC:—could you also just clarify for the record—because I know a lot of people are anxious as to whether they will have to pay back taxes. Will the tax be retrospective—retroactive or is it going to be forward looking?

Hon. C. Imbert: You will see me come to the Parliament later on in the year—again, I do not want to complicate things—and all of the taxes up to 2023 will be waived. Because you cannot impose a tax without a valuation roll. So I am very familiar with judicial review these days, I get one every other day. In fact, I think I had two matters in the Court of Appeal this morning, I could not attend. But we will not be imposing taxes in a situation where we have not yet created a roll. So we are creating the rolls in '23, so the taxes will be imposed for '23, going forward, and I will bring legislation to make that crystal clear. Okay?—along with some other minor tweaking we were doing but that is not necessary now, because the Minister of Finance has the authority, with the approval of Cabinet, to waive

any tax. So I will get Cabinet approval to waive the taxes prior to '23 and then I will put it into law by way of an amendment Bill. Okay? So thank you for that.

Now, the other thing that is creating confusion is an allegation that it is ridiculous and absurd to put a rental value on property that is not rented. So that is another piece of opposition to this whole thing. And the proponents of that irrational argument failed to accept that all the valuator is doing is making an estimate of what the rental value of the property would be if it was rented on the open market. Because you must have some basis to impose a tax. You are not going to pull it out of a hat. So it is felt that the annual rental value is the most equitable system for determining what the tax should be, and it is in fact used throughout the Caribbean. It is used in Barbados, for example. They use the annual rental value in order to determine what the property tax should be. So I want to make that clear, it is simply an estimate of what the rental value of a property would be or should be if it was on the open market and being rented even though it is not.

And the purpose of the tax again, coming back to this, is simply to provide local government bodies, which is what is done all over the world, with a revenue stream to deal with pressing matters relating to local infrastructure and local services. And what makes a tax unpopular? I mean, I have a paper here done by ECLAC called "Options for retooling property taxation in Latin America". It is quite an interesting document and they looked at property tax throughout Latin America, in various countries, and looked at Argentina, Colombia, Brazil, et cetera. They looked at the reaction of populations to property tax, looked at how one deals with it and so on. And there is a chapter in it that is entitled, "What makes the tax unpopular?" And the main thing that makes the tax unpopular is perceptions of unfairness, and this is what the opponents to this tax are playing on.

They are paying on the fears of the population that this is an unfair tax, but it is in fact not. It is what is called a progressive tax. So the wealthier, you are the more you pay. The lower your income is, the less you pay.

So that, that is why I want to stress that at the lower end, the tax would be just over \$500 a year. And for the vast majority of the population, the tax will range between \$500, \$1,000, \$1,500 a year, and so on. It is not an unfair tax. It is a bit of propaganda that is just out there, has been out there for so long, and that is why I was so glad I was able to get this data and I have brought it to the Senate, and let us see if the media reports that, because, as I said, they love bacchanal.

I also want to say that there is something else contained within the law—just give me my second, Mr. President, I have it on my phone so just let me pull it up. Contained within the law is a provision where clause 23—sorry, section 23(1) of the Property Tax Act reads as follow:

“The Board may upon the application of the owner of land authorize the deferral of the payment of the assessed tax on the land on the grounds of the impoverished condition of the owner and his inability to improve his financial position significantly by reason of age, impaired health or other special circumstances, that undue hardship to that owner would otherwise ensue.”

So if somebody is of the view that they are unable to pay the tax, even at the lowest level, the \$500 a year, because of hardship, because they just cannot afford it, they would apply to the Board of Inland Revenue, and it reads as follows:

“(2) An application...shall be made in writing in the prescribed form and shall be accompanied by evidence that the applicant—

- (a) is in receipt of—
 - (i) a public assistance grant;

- (ii) a disability grant;
 - (iii) a senior citizen's...”—pension—“or
 - (iv) a Trinidad and Tobago conditional cash transfer card...”—that is the Food Card—“or
- (b) does not receive an annual income exceeding the maximum amount specified in...of the Senior Citizen's Grant Act.”

So what this means is that if you are in receipt of Senior Citizens' Pension, or old age pension as it is also called, public assistance, disability grant, et cetera, or if you have minimal income you can apply for a deferral of the tax. I want to make that clear too because that is another piece of propaganda that is out there, what about these poor people? And, I mean, I could use an example of, say, Woodbrook. Elderly people, if they have a house, it could be worth millions, but they are only on pension, they cannot afford, somebody like that will qualify for deferral of tax. I want to make that crystal clear as well.

So I think I have covered everything. I do not think I need to say anymore. I will be very happy to answer any questions that hon. Senators may have, but I want to stress that for at least two-thirds of property owners the tax will range between \$540 a year or \$45 month, and \$1,800 a year or \$150 a month.

I beg to move, Mr. President.

Hon. Senators: [*Desk thumping*]

Question proposed.

Mr. President: Sen. Mark.

Hon. Senators: [*Desk thumping*]

Sen. Wade Mark: Thank you, Mr. President. Mr. President, this Bill in its current form is an attempt by this Government to scrape at the bottom of the barrel

in order, Mr. President, to establish a new flow or stream of revenues because of this PNM Government's eight years of mismanagement, maladministration, squandermania and corruption. And I will demonstrate in my contribution today where the Government is seeking to mamaguy and hoodwink the population, and to lull them into a sense of false security.

Let me make the clear from the outset. The next UNC government will scrap the property tax.

2.45 p.m.

Hon. Senators: [*Desk thumping*]

Sen. W. Mark: We are not in support of the property tax. So that must be made very clear from the outset.

Mr. President, this Government in its 2023 budget gave the impression on page 15 of the budget statement that the Government was coming with some simple amendments in an effort to speed up, simplify, and to make more efficient this implementation process involving the property tax. But, Mr. President, when you look at what has been brought before this honourable Senate today, it is a clear effort on the part of this administration. In spite of all this history, 1795 to 1805, what does that have to do with our current reality in T&T? Where by the end of 2024 fiscal year this Government would have spent close to half a trillion dollars. Mr. President, you want me repeat that to you? The PNM Government, by the end of fiscal 2024, would have spent close to half a trillion dollars, and you are coming to this country—the people back “bosi” because of the blows that the PNM—

Hon. Senators: [*Desk thumping*]

Sen. W. Mark:—has administered unto them, and you are coming with people with their backs bent and coming to impose more pressure and tell us, “Oh, this is a simple tax. Oh, this is a straightforward tax.” It is a straightforward tax for

people who drive Mustangs. It is a simple tax for people who have yachts. It is a simple tax for people who have luxurious apartments being sold for \$3 million each.

Hon. Senators: [*Desk thumping*]

Sen. Mark: But for the ordinary man and women in Trinidad and Tobago, this is a draconian imposition on the people. How can we support that?

This Government has been described by the people as a pickpocket Government, picking the pockets of the poor, picking the pockets of the middle class, picking the pockets of working class. And they are designing the legislation in an anti-robin hood paradigm taking from the poor to make their friends rich. That is what this is about.

Hon. Senators: [*Desk thumping*]

Sen. Mark: Mr. President, we cannot and we will not pay for the incompetence, the maladministration, the mismanagement and the squandermania of this Government through this imposition of this property tax. We are not going to party to that. So we have a Bill before us.

Mr. President, if you do the research, you will come to the conclusion that the purpose of the legislation before us today is designed to shore up a government that has run out of cash, run out of revenues. The price of gas, the price of oil, the price of petrochemical products, all are down. There is the fiscal gap as a result of the Government placing the price of a barrel of crude oil at the \$92.50 per barrel, US \$6.00 for MMBtu. Mr. President, you know what is the end result of that? We have a fiscal deficit of between \$6 billion and \$10 billion in Trinidad and Tobago, and the Minister is coming—Mr. President, you know, this Bill has arrived in this Parliament within 10 days. Where did it come from? It was introduced on a Monday, it was debated on a Wednesday, and we are now in a week's time

debating. Why is this Bill so important? You know why it is important, Mr. President? Because the Government like “ah” piper.

The Government has spent our moneys, mismanaged our resources, and like “ah piper”, they are searching for more money—

Hon. Senators: [*Desk thumping*]

Sen. W. Mark:—to conduct, and conclude, and continue their bad habits. That is what is at stake here. And you want us in 2023 to support this draconian measure. Look, we are opposed and we will scrape the property tax when UNC assumes office.

Hon. Senators: [*Desk thumping*]

Sen. W. Mark: Mr. President, let me indicate something to you. It was the great and late Winston Churchill who left a brilliant statement for all of us to reflect on, and I quote Winston Churchill:

I...“contend that for a nation to try to tax itself into prosperity is like a man standing in a bucket and trying to lift himself up by the handle.”

That is Winston Churchill. This Government wishes to tax Trinidad and Tobago, the people of this country, in order to bring about prosperity in T&T, and they have now come at us for further taxes.

Mr. President, let us go to this Bill that is before us. Let us go to section 2, and even before I go there I want to put on the record the doublespeak, double standards of this administration. Mr. President, I have an article by Sean Douglas in the *Newsday*, Sunday the 20th December, 2009. The headline reads: “Rowley Hits Property Tax”. And when you read this article it tells you what Dr. Rowley, the hon. Prime Minister, said when he was a Member of the Opposition Bench. That is when the PNM was in power and he was misbehaving, and poor Mr. Manning had to remove him from his Cabinet and put him on the Opposition

Benches to take control of his Cabinet. Mr. President, hear what this paper reported, *Newsday*. Sean Douglas reports—this has never been denied, because it is in the *Hansard* records.

“He said...”—that is the hon. Dr. Keith Christopher Rowley. “He said, ‘In my constituency there is anger, anxiety and resentment, at both ends of the spectrum.’”

That is what the hon. Dr. Keith Christopher Rowley Member of Parliament for Diego Martin West. He goes on to say that:

“...the property tax is...a revenue-raising measure. ...people are saying if the Government had better handled its largesse, there would have been no need for this tax.”

That is what the hon. leader who is now Prime Minister told Trinidad and Tobago in 2009. What has changed? The property tax was not good in 2009, but it good in 2023. You see hypocrisy, you see doublespeak. And I could not agree, Mr. President, more with some of the statements in this article when the hon. Leader of the Government—well he was not the leader, just a Member, a backbencher. He talked about—and even this thing was verified, authenticated, consolidated by his colleague, the current Minister of Finance, who accused the then Dr. Rowley of bad talking his Government. Because Dr. Rowley at that time, the Member for Diego Martin West accused the PNM of squandermania, mismanagement, and he said \$100 for the people of Diego Martin is too much. He say the people of Diego Martin, Covigne Road, “cyah” pay a \$100 a year. They “can’t” afford it.

Now we are being told that it gone from \$100 to \$500. That is what the Minister just said, the lowest range is between \$500 to \$1500. In 2009, the PNM under Dr. Rowley said the people of Diego Martin cannot afford \$100 a year in

property tax. So what has changed? Mr. President, what has changed? What has changed is that the hon. Member for Diego Martin West is now the Prime Minister, so he has now put on new dancing boots. So he twisting and twirling all over the place in support of this infamous and draconian property tax.

Mr. President, let us go to this Bill. Let us look at clause 3 of the Bill. Clause 3 of the Bill refers to section 2 of the Act, Mr. President. When you go to clause 3 of the Bill, you see where the definition “annual rental value”, and the annual rental value according to the information before me is defined in the Act as the annual rent that a property can generate if it is rented on the open market. This value, according to the brief we have been provided with, is then used to calculate the property tax payable by the owner of the property. The amendment that is before us will insert the words “on estimate of”.

3.00 p.m.

So that the definition will now read, Mr. President, listen carefully:

“‘annual rental value’ means”—an estimate of—“the annual rent which particular land is likely to attract having regard to the purpose for which the land is actually used, occupied or tenanted, or where it is not actually used, occupied or tenanted, having regard to the purpose for which it is reasonably suitable;”

Mr. President, the Government is now estimating your property. The Government is no longer using scientific methodology to determine the value of your property in determining the annual rental value. So they have now introduced the concept of estimate. Mr. President, what are we doing? Are we giving the Commissioner of Valuations the power of discretion? Is the Commissioner of Valuations is now going to be subjectively determining the estimated value of an individual, a residential, a commercial, an industrial and agricultural piece of

property, piece of land, on the basis of an estimate? Is that the purpose?

Mr. President, I would like to advise this honourable Senate that when the 1969 Act came into being and it was amended in 2009, you know, how the Government told the country in law they were going to effect the property tax? Hear how they approached it. Mr. President, 100 per cent of the valuation roll for residential, for industrial, for commercial and for agricultural, they have now amended the law. It has now been reduced from 100 per cent to 50 per cent, 50 per cent. To trigger the property tax, the valuation roll must reach a threshold of 50-plus per cent. Mr. President, in accordance with the amendment here for 2018, it was for all. Mr. President, I want to repeat. 50 per cent threshold for all four categories: residential, commercial, industrial and agricultural, meaning, Mr. President, you could trigger the property tax. No Board of Inland Revenue could send to any citizen in this country, whether you are residential, commercial, industrial or agricultural, any notices to pay taxes, property taxes, unless, Mr. President, the four categories came into existence simultaneously. That is why in the 2018 legislation, it talks about all, A-L-L. May I repeat? A-L-L, all four categories.

You know what the Government has done to hoodwink the population in Trinidad and Tobago, Mr. President, and come here with all “kinda ole talk” today? Mr. President, please go to clause 5 of the Bill. Read clause 5 of the Bill. Clause 5 of the Bill says:

“Section 7A...repealed...the following new section...”

Mr. President, we are talking about the 2018 law, 2018 law. Let me tell you the scheme, the schematic that is involved in this process. They are asking us to repeal section 7A. This is the Valuation of Land (Amdt.) Act, 2018. I want to read 7A for you and for the country and for my colleagues.

“Where the Commissioner is of the view that more than fifty per cent of...”—Mr. President, A-L-L, let me repeat A-L-L—“all land in Trinidad and Tobago has been valued and that the valuations should take effect, he shall notify the Minister in writing.”

All four categories: residential, commercial, industrial, agricultural. That is what is in the 2018 Act. You know what the Government comes with today, Mr. President? Let me read for you. You see it is a kind of subtlety, it is almost like subterfuge, it is like stealth at work. If you do not read this carefully, you will be swallowed like the canary. You will not know the schematic that is involved here. Let me bring to your attention the scheme that is involved to hoodwink an unsuspecting population. Mr. President, they are now replacing 7A that I have just read for you. They are repealing it and replacing it with the following. May I read?

“Where the Commissioner is of the view that more than fifty per cent of...”—Mr. President—“any...”

A-N-Y, they have now replaced “all” with “any”. So whereas in 2018, you had to populate the four categories: residential, 50 per cent; commercial, 50 percent; industrial, 50 per cent; agricultural, 50 per cent, the Government is now telling us in this Senate that the Commissioner where he is:

“...of view...”

That is a discretion again.

“...that more of fifty per cent of any of the following categories of land:

- (a) residential land;
- (b) commercial land;
- (c) industrial land; or
- (d) agricultural land

in Trinidad and Tobago has been valued and that the valuations should take effect, he shall notify the Minister in writing.”

And:

“(2) Within fourteen days of...”—receiving that notification or—“...advice that the singular or several categories of the land valuations notified and subsection (1) should...”—therefore—“take effect, the Minister may, by Order, declare that the valuations are in effect.”

Let us break down this simply for the people of Trinidad and Tobago. The Government is coming after residential property owners in the first instance. That is why the Minister was able to tell us that they have 600,000 properties in this country and out of 600,000, they have 400,000 residential properties and the Commissioner of Valuations now is telling the Minister, I now have 234,000 residential properties valued and therefore it triggers the 50 per cent threshold. The valuation roll comes into effect. The Minister issues an order. It goes to the Board of Inland Revenue and from April 1st, 2024, you and I will now be receiving our notice to pay property tax. That is the end result.

But you know how that came about, Mr. President? It came about almost illegally. I was almost going to say unconstitutionally. The Government of Trinidad and Tobago, may I remind my hon. colleagues, that in 2022, in a Bill called the Finance Bill, which is a Finance Act, the Government amended the Valuation of Land Act. And you what they did, Mr. President? They amended to Act to give the Commissioner of Valuations the power to commandeer my private, confidential, personal data from T&TEC. So the Government, through the Commissioner of Valuations, has all my personal data and the data of 1.4 million people. Well it might be 1.4 because you may have maybe 400,000 people, 600,000 organizations, property owners who received electricity from T&TEC.

You know what that means, Mr. President? The Government is now able to “macco” your personal business and you have no protection.

And you know why, Mr. President? The Government proclaimed, as they proclaimed section 3 of the Local Government Reform Act, to take responsibility for appointing and electing councillors and aldermen. They took the same power out of the Data Protection Act, 42(1)(a) and (b) to give them the power to go into your and mine and our personal private, confidential data, not only at T&TEC, not only at WASA, but also at the Trinidad and Tobago Postal Corporation.

Where is the protection for the citizens of this country? Who has my personal data? What are they doing with my personal data? There is no safeguard because the Government has not proclaimed the Data Protection Act. They want two years to do so and whilst they are waiting to proclaim and bring to this Parliament protection for us, Mr. President, WASA is giving somebody from the Valuation Division my personal data. Suppose these people give my personal data to bandits? “What protection I have”?

Mr. President, you saw recently in your island called Tobago, a lady went into a bank to deposit some money and before she could leave the bank, bandits come to confront her because “it have” bank workers who are in league with criminals out there. So you have our private, confidential personal data from WASA, from T&TEC, from TTPost and that is how, Mr. President, the Minister could have boasted today that he has information on 400,000 residential properties. Where he get it from?

3:15 p.m.

He got it from these agencies. Mr. President, is that fair? Is that fair to the population?

And you are now coming to tell us, Mr. President, that the annual rental

value, that you are now going to estimate—Mr. President, you know what the Government needs to tell this country? Is the new word “estimate” that has now been inserted into the legislation, that is section 2 under the “annual rental value”, would that now give the Government the power to go to any residential property without the knowledge of its owner, go to any commercial building without the permission of its owner, go to any industrial property without the permission of its owner, go to any agricultural piece of property or land without the knowledge of the owner, and, Mr. President, make an estimate? Is that the purpose of the legislation? To give the authority to officers in the Valuation Division of the Minister of Finance to go to any part of Trinidad and Tobago and make an estimate of the value of your property which is called the annual rental value, and then take it back to Commissioner of Valuations, and the Commissioner of Valuations will say, “Listen, I have a discretion, I have a discretion, I will now determine how much you will pay for your commercial property. I will determine how much you will pay for your residential property”. Mr. President, that is where we have reached?

Well, I want to warn this Government, you know. This is illegal. This is unlawful. This is an invasion of the privacy of the citizenry of this country. And just as how the Law Lords had to deal with the Government for their unlawful conduct and illegal behaviour—Mr. President, going into your private database without your knowledge is an infringement of the right to privacy under our Constitution.

Sen. Mitchell: Mr. President, 46(1), please. Those matters have been tried, have been tested, the legislation passed.

Mr. President: So, Sen. Mark, as much as you made that argument before, could you bring it back to what is before us?

Sen. W. Mark: Thank you, Mr. President. Mr. President—

Mr. President: And Senator, you have five more minutes.

Sen. W. Mark: Mr. President, I want to indicate that the majority of the people of this country are living from pay cheque to pay cheque. They cannot afford any property tax.

Hon. Senators: [*Desk thumping*]

Sen. W. Mark: And if the Government continues to impose that tax on the people, they will pay a very dear price. We have elections around the corner. When we campaigned against this in 2010, we told the people, “Scrap the property tax”. That was the end of the PNM. I want to warn you, you are going back to the people, this time you are going with a property tax that they have not supported, they have not approved. We are calling on the Government to withdraw this property tax piece of legislation.

Hon. Senators: [*Desk thumping*]

Sen. W. Mark: If you do not support and you do not withdraw, we will call on the people during this local government elections to scrap, not only the tax, but to scrap the PNM.

Hon. Senators: [*Desk thumping*]

Sen. W. Mark: We going to ask them to scrap the PNM. And that is going to be a forerunner to the 2025 general elections, when will not only scrap you, but they will bury you politically in 2025.

Hon. Senators: [*Desk thumping*]

Sen. W. Mark: So, Mr. President, our position is pellucidly clear, according to the late Patrick Manning, not Al-Rawi. The man who came up with this concept, and he kept repeating it, was the late Patrick Manning. I hear people say it is Al-Rawi, “nah, is Patrick”, may his soul rest in peace. I want to make it very clear,

the United National Congress does not support the property tax. The United National Congress, when it comes to government and comes to office, first after local government, and secondly after the general elections, will scrap the property tax.

Hon. Senators: [*Desk thumping*]

Sen. W. Mark: I want to make that very clear. So all the middle class people in this country, all the commercial and industrial owners, all the working class people of this country, it is only a matter of time, hold strain, they have a simple majority. They have a special majority here. This Bill requires a simple majority. We cannot keep them back. We cannot keep them back because it requires a simple majority. They will therefore pass this legislation today before we leave here, but you would not pass the judgment and the verdict—

Hon. Senators: [*Desk thumping*]

Sen. W. Mark:—of the people for local government elections.

Hon. Senators: [*Desk thumping*]

Sen. W. Mark: And you will not pass, hon. President, the judgment of the people for the general elections.

Mr. President, let me indicate to you, when they apply this property tax, you know who is going to get the burden of it? Oh, “look nah”, Mr. President, even the Minister of Finance had to admit that the bulk of the people in Maraval, in Diego Martin North/East, rent buildings, they rent homes, they rent residences. When you impose that tax on landlords, you think they are going to keep that? You think they are going to absorb that? They are going to pass it on to their tenants.

When you impose it on commercial property owners, industrial property owners, agricultural property owners, farmers, you think the farmers, the industrialists, the commercial owners are going to absorb that? It is to going to be

passed on to the people. Mr. President, the Government is provoking the population. The population is going to revolt. The population is resenting the Government and I call on the population to reject the PNM. We will scrap the property tax and we wait—

Hon. Senators: [*Desk thumping*]

Sen. W. Mark:—on the judgment of the people at the appropriate time. I thank you, Mr. President.

Hon. Senators: [*Desk thumping*]

Mr. President: Sen. Seepersad.

Hon. Senators: [*Desk thumping*]

Sen. Charrise Seepersad: Thank you, Mr. President, for the opportunity to contribute to the debate on the Valuation of Land (Amdt.) Bill, 2023, and other related matters. I wish to raise some issues with respect to the policy, strategy and objectives set out in the clauses of the Bill.

Clause 3, amendment of the definition of “annual rental value”. The phrase “an estimate of” creates a gap between the estimated rental value and real or actual rent determined by market conditions relevant to location, size and use of the property. The methodology of estimating does not identify the person or persons who will make such an estimate. My estimate may be different from yours or the Commissioner of Valuations’, despite the fact that there are credible grounds for each person’s estimate.

So this method is subjective and arbitrary.

3.25 p.m.

Mr. President, a better methodology would be to take a scientific approach to determining the going market rental value, based on prevailing market conditions of demand and supply. This approach cannot be a one and done deal.

Because of the vagaries and changing conditions of the real estate market, periodic verification and revaluation of the rental value is necessary, as is done for property insurance purposes. The proposed estimate, or guesstimate in my view, will not maintain parity and fairness to property owners and is not fair and just taxation.

Clause 4 amends Section 7 of the Act to include returns submitted under Section 29. The discretion of the Commissioner of Valuations to record the annual rental value of land at \$18,000, when the Commissioner of Valuations is fully aware the value is less than for \$18,000 is, again, subjective and unfair. The objective here seems to be to maximize the property taxation revenue at the expense of the property owner. Why not rely on the current opinion of a competent and reputable land valuer? And this is the current practice of the Board of Inland Revenue in the adjudication of Stamp Duty payable on real estate transactions. At the very least in the latter case, there exists a factor of independent opinion versus the sole opinion of the Commissioner of Valuations. In a society where corruption, graft, influence, and favouritism are endemic, we need transparency. As a nation, we must move beyond the simplification of complex issues, especially where the process of scientific valuation is a current practice.

Clause 5, this replaces section 7A of the Act, introduction of specific categories of land, residential, commercial, industrial, and agricultural. The statistical result of tossing a coin is 50per cent. In my view, the threshold should be at least 75per cent. If this is the case, the tax net will be distributed more widely and fairly and the burden will be allocated accordingly. With 50per cent, how do you determine whether the data is gathered from a single concentrated or a wider area? The approach should be a national survey with the use of random

sampling and statistically-sound and reliable data. This measure is not in the interest of anyone, and most of all, in the interest of the citizen taxpayer.

Mr. President, I do understand the need to implement property taxes on real estate properties. I do not have a problem with that. However, since property taxes provide a relatively stable source of revenue for the Government, it is less susceptible to economic fluctuations compared to other forms of taxation such as income tax, VAT, and sales taxes. This stability will help to maintain a steady income stream for the Government, even during economic downturns ensuring the continued provision of public services by local government authorities to finance education, healthcare, public services, infrastructure development, maintain public amenities, and other essential services, so that you effectively address local community needs and priorities. However, the benefits of property taxes are contingent upon effective administration, fair assessment, and transparent governance. It is important to address these issues by implementing transparent and fair assessment procedures, providing relief mechanisms for low-income property owners, improving tax administration systems, and ensuring effective communication and taxpayer education.

However, Mr. President, there currently are affordability concerns. In a climate of rising prices where more and more people are falling into poverty and the living standards of the middle-class are being eroded, property tax will be an additional financial burden on property owners, particularly those with limited incomes and/or fixed budgets.

With the severe drought around the Panama Canal, container vessels are being forced to lighten their loads. Bloomberg, on May 19, 2023, has stated that some major ocean carriers have implemented new hire rates from June 01, 2023,

in response to these restrictions for goods shipped via the Panama Canal.

Mr. President, these measures are likely to result in higher costs and delays for goods to ship via the canal, which typically sees 5 per cent of annual global maritime trade passing through its locks. If the tax rates or assessments are high, some property owners may struggle to meet their tax obligations, potentially leading to financial distress or even property foreclosure. In some cases, retired couples living in a mortgage-free property and depending on a meagre retirement income will be hard-pressed to bear this burden.

Now, I do understand you can apply for a deferral of the tax, but it is a deferral; it is not an exemption or a waiver. And I do not have to emphasize that our population is ageing and dwindling. And further, young people do not own property and they, by and large, still live with their parents.

Under the old land and building taxes system, approximately between \$100 million to \$150 million were collected annually. This figure is low because of the inefficiencies of the system, and the Minister of Finance did go into quite a bit of explanation about the low property valuations and the valuations relating back to the 1950s, and, in fact, some households are not even on the valuation rolls, so they do not even pay property taxes at this time. The new property taxes regime will generate substantial revenue streams.

The Minister of Finance estimates that about \$198 million will be generated annually if all properties are valued and property taxes collected by the Regional Corporations of Couva/Tabaquite/Talparo, 44 million; Penal/Debe, 35 million; Tunapuna/Piarco, 67 million; and the Borough of Chaguanas, 52 million.

In the desire to provide financial resources for the various regional corporations to carry out their mandates to citizens, caution is an imperative; so

that citizens who are endeavouring to serve are not unduly penalized in footing the bill for these services. Tax revenue derived from properties will be collected by the tax revenue office and allocated to the various regional corporations. Clearly, the tax revenue earned in some districts will be negligible or inadequate. Mr. President, the burning question therefore is: How will the distribution and allocation be carried out? Will there be a requisitioning system, based on frequency and need?

This brings me to the lack of accountability by the regional corporations. The financial accountability of the municipal corporation is woefully inadequate and highly unsatisfactory. Citizens must be given assurances that their hard-earned contributions are utilized in their best interest and do not disappear into the ethosphere.

For clarification, Mr. President, I will list the corporations which have not submitted to Parliament their audited financial reports:

- Arima Borough Corporation, financial statements outstanding for 2008 to 2022, 14 years;
- Couva/Tabaquite/Talparo Regional Corporation, Diego Martin Regional Corporation, and the San Fernando City Corporation, financial statements outstanding for the years 2009 to 2022, 13 years;
- Tunapuna/Piarco Regional Corporation, financial statements outstanding for the years 2011 to 2022, 11 years;
- Mayaro/Rio Claro Corporation and the Port of Spain City Corporation, 2013 to 2022, nine years;
- Chaguanas Borough Corporation and the Sangre Grande Regional Corporation, financial statements outstanding for seven years, for the

years 2015 to 2022;

- Siparia Regional Corporation and the San Juan/Laventille Regional Corporation, financial statements outstanding for 2016 to 2022, six years;
- Penal/Debe Regional Corporation, financial statements outstanding for the years 2017 to 2022, five years; and
- Princes Town Regional Corporation, financial statements outstanding for two years, 2021 and 2022.

Mr. President, this accounting inadequacy demonstrates the woeful state of governance in the country and the lack of accountability of those entrusted with managing public funds.

Under the new regime, the local government corporations will be entrusted with funds collected from property taxes and a robust system of oversight must be in place. The local government corporations have demonstrated they are not accountable and there are no consequences. Our system of governance cannot be relied on to hold anyone accountable for wasting public funds in a fair and timely manner. The Government must prioritize systems that ensure significant levels of financial transparency.

Property tax administration can be complex and resource intensive. It requires an effective system for property evaluation assessment and collection which can be challenging to implement and maintain. Insufficient resources, outdated evaluation methods, and bureaucratic inefficiencies can hinder fair and efficient property tax administration. All corporations must be adequately staffed and resourced with trained, qualified, and competent personnel. They must have policies and procedures in place which must be strictly adhered to. The operations of these corporations must be closely monitored by the relevant

Ministries, including finance and local government.

Local government corporations must not only operate lawfully and ethically, but they need to work hard to avoid even the appearance of impropriety. Accountability should be a concern for all local government employees, not just those who are elected, and requires strict standards and procedures to promote ethical behaviour. Core values such as work ethic, integrity, equality, and transparency must provide the foundation for every policy and decision.

Mr. President, going forward with the proposed legislation is unfair to the citizens of the country. We require a serious undertaking to set true ratable values to properties, to allocate the required financial resources to the local government bodies and implement systems for accountability for those resources. In my view, these are but three prerequisites to implementing the measures for property tax collection.

Mr. President, I thank you.

Mr. President: Minister of Public Administration.

The Minister of Public Administration (Sen. The Hon. Allyson West): Thank you, Mr. President, for giving me the opportunity to contribute to this debate. I think it is important to start with responding to Sen. Mark and to suggest to him that he may have missed his calling, because as he ranted and raved, the only place I could see him comfortably fitting in is on a stage. And even as I thought that, a famous saying from the bard William Shakespeare came to mind, *Macbeth*:

“...full of noise and fury, signifying nothing.”

Sen. Mark, went all over the place talking about property tax, and it cannot be fair, and PNM will be thrown out because—I want to remind Sen. Mark that the

UNC took the same approach in 2015: “Axe the tax, we not accepting it, it is no good for the people, and so on, and so forth.” But, talking about hoodwinking the public, they came back in 2010—sorry, axe the tax 2010—hoodwinking the public; he is accusing us of doing. But he came back, or the UNC came back in 2013, and indicated to the public that notwithstanding what was said in 2010, they were going to introduce the property tax. They are saying the same thing again. I would like to remind the public of that shifting of positions and to ensure that they remember when they are ready to vote, that this Opposition is not to be trusted.

3.40 p.m.

So let me read from a *Guardian* article of 2013:

“On Monday the other shoe fell on the long-discussed issue of property tax. Minister of Finance Larry Howai...”

And I will remind you that was a Minister under the UNC Government—

“...announced in his budget presentation that land and building taxes would return. In the first phase...”

Hon. Senator: [*Inaudible*]

Sen. The Hon. A. West: I will get to that—

“In the first phase set for implementation by July 1...taxes will come due on industrial lands and buildings; then taxes on commercial properties will be assessed and levied; and in Phase 3...on agricultural lands and residential properties...”

So this is the UNC coming back after three years to say to people, “Despite what I said in 2010, you are going to be paying tax on your property.”

Sen. Mark: [*Inaudible*]

Sen. The Hon. A. West: Whether it is called land and building taxes or property

tax—

Mr. President: Sen. Mark. Sen. Mark. Senator, please. Allow the Minister to make her contribution without shouting across the floor to her.

Sen. Mark: I was shouting—[*Inaudible*] paying no tax.

Mr. President: Sen. Mark—

Sen. Mark: [*Inaudible*]

Mr. President:—I am on my legs and I have called for silence while the Minister is making her contribution. Continue, Minister.

Sen. The Hon. A. West: Thank you, Mr. President. So, I would like the population to remember that the axe the tax crew came back two years later and said, “Despite that, ignore what we said, we are going to impose tax on you.” It does not matter whether it is called property tax or land and building tax, it is tax on your property.

Hon. Senators: [*Desk thumping*]

Hon. Senators: Yes.

Sen. The Hon. A. West: Talk about duplicity. Talk about hoodwinking. Talk about stealth. So people be aware of what the UNC says and what they do. Two different things.

Hon. Senators: [*Desk thumping*]

Hon. Senator: Wolves in sheep clothing.

Sen. The Hon. A. West: Sen. Mark also said that the Government’s plan was to take from the poor and make our friends rich. How do we do that when we say that the property tax that we are about to impose is going to the regional corporations? It is not coming into the Consolidated Fund. The Government will not see that tax. The Government will only ask that the regional corporations spend the tax for the benefit of the burgesses that they serve, and account for its

expenditure to the Government. So how are we going to be enriching our friends in that process?

When Siparia collects taxes, when Chaguanas collects taxes, how does the Government enrich its friends in that way? Sen. Mark, I wish you would stop trying to mislead the population as you do every time you make your contribution.

Hon. Senators: [*Desk thumping*]

Sen. The Hon. A. West: Again, he says to us, he says to the public that we were only imposing this tax now because we have squandered the money and we overestimated the taxes from energy, and therefore this is to shore up the Government's coffers. Again, how are we doing that when the tax is going directly into the hands of the regional corporations? And to make it clear, the Government is never going to see the taxes that are raised from residential property because it is going to be collected by the regional corporation and used by the regional corporation. So that argument is so spurious, Sen. Mark, it really should be ignored.

Hon. Senators: [*Desk thumping*]

Sen. The Hon. A. West: Sen. Mark indicated that—and Sen. Seepersad also raised a concern about the Government estimating the tax. So I want clear up what that means. It does not mean that we are going to guess a value. It does not mean we are going to apply an unscientific approach. There is a science called valuation of properties. We have used that for decades to value property in Trinidad and Tobago, for land and building taxes as you correctly said for stamp duty and for tonnes of other purposes when Government rents buildings.

So qualified valuers look at property, look at the information filed by the landowner on the property and say based on that, based on current market value, based on what the market is doing, this is the value we ascribe. The reason we are

putting estimates, the word “estimate” in the definition is because although valuation is a science, it is not an exact science. It is not like maths where you can add one and one and come up with two. So you could have two perfectly qualified valuation experts who will go in, look at same property and come up with two results.

So we want to restrict the likelihood of arbitrary challenge on a valuation by saying, this is an estimate because really that is what it is. It is based on scientific principles, but it is my estimate of what this property is valued at. You can hire a private valuator who will come in and say something else. And we have a process in the legislation that deals with that. You can challenge that valuation. So your private valuator can come in and say this is not what I think the rental value is, the courts will hail, the courts will be populated by people with valuation and legal experience, and they will come up with a decision as to what value should be applied for property tax. Right.

So what we are doing is coming up, using a scientific approach to determine what is a reasonable rent that can be earned by this property if it was rented. That is all we are doing. So we are not going to be arbitrary, that is not the intention at all.

Sen. Mark, of course, pounced on the fact that the hon. Prime Minister Rowley took a position in respect of property tax in 2009 and he wants to know what is different now. What is different now is the rationale that we are using for introducing property tax at this point. As you know, this administration, led by this Prime Minister, is very passionate about local government reform.

Hon. Senators: [*Desk thumping*]

Sen. The Hon. A. West: The reason why we are introducing property tax at this point is because it will anchor support and drive local government reform. We are

saying to the regional corporations, we expect you to do more, you have to serve your burgesses better, and therefore you have to be financed or funded to allow for that.

So what we are doing is saying to the regional corporations, you know your burgesses, you know their needs, you know where they are. So go collect the taxes, hopefully bring the rest of people who are not yet on the roll on the roll so you can collect more taxes, and ascertain what your people need and serve them so that they do not have to wait for a central government body to prioritize needs, and then determine which regions to serve and which areas to serve. You are closer to the problem; you are closer to the people. You know how to do it and this is the reason why we are pushing the introduction, the implementation of property tax. So that we can have real meaningful local government reform and allow the regional—

Hon. Senators: [*Desk thumping*]

Sen. The Hon. A. West:—corporations to better serve their burgesses.

Who could object to that, apart from Sen. Mark, of course?

Sen. Mark also attacked the Government's use of Government sponsored information for the purpose of introducing this tax. So that yes, we came to the Parliament in 2022 to say to the Parliament we need to get access to information from T&TEC, from WASA, from PTSC, to allow us to fill out these property rolls. Who paid for the exercises that allowed these entities to gather that information? Central government. Because the central government supports all of those units.

So central government paid for it, for WASA to do it, it paid for the exercise for T&TEC to do it, it paid for the exercise for PTSC to do it. But now you want to say ignore all the information that is already there, that has already been paid for by the poor taxpayers, and go to spend more money to do it again when the

information is there. I do not agree with that approach. There are two things that are inevitable as the saying goes, death and taxes. Taxes are not going anywhere. So what we need to do is to ensure that we collect taxes as efficiently as possible. So while we are ignoring stored information that is already there but will make identification, quantification, and collection of taxes easier.

Sen. Mark says we did this illegally because we did not introduce the Data Protection Act, and because of that, we can take advantage of people. I said when I made my contribution on the Motion for Data Protection Act, on one of the things that require change in the legislation, that I would be pushing for, is to give the Government authority to get information from its various agencies, to use it not only for the purpose collected but for purposes like tax. And I strongly believe that the Government continues to need to have access to information from various sources to ensure that it collects the right amount of tax from everybody who is due to pay.

We have had section 117 of the Income Tax Act for decades that allows the Inland Revenue to collect information from almost everybody under the sun to determine who is pay—and who is due to pay what taxes. Why should we not use a similar power for property tax? So I do not accept Sen. Mark's submission on that area either.

Sen. Seepersad asked a couple of very reasonable questions. I hope I adequately addressed the one with respect to the estimates. With respect to the—I think I address it had other one as well because you talked about in clause 4 relying on estimate of the land value rather than a scientific approach, that the—right. So I think I addressed those. I will allow the presenter of the Bill to deal with the issue of the 50 per cent.

So let me move onto my substantive comment in respect the Bill. So what

are we doing in this Bill that is before us? It is three simple clauses and I would remind the public that we have already passed, despite the ranting, we have already passed the Property Tax Act. We have already passed the Valuation of Land Act. What we are seeking to do today is to make three minor amendments that allows us to introduce the Bill earlier than we otherwise would have done, to implement the legislation earlier than we would have been able to, and also to make things clearer to reduce the likelihood of legal challenge. So I explained why we have introduced the word “estimate”, the words “an estimate of” in the definition of an annual rental value, and I assure you a scientific approach is being used.

Clause 4, what are we doing in clause 4? There are two provisions in the Act that allows the commissioner to receive information via return from taxpayers, section 6 and section 29. In section 6, people voluntarily submit the information. In 29, the commissioner can go to specific people and say submit your information under penalty.

The legislation currently says, in respect of section 6, when the commissioner values your property for less than \$18,000 she or he can impose a minimum value of \$18,000 on that. So that what that does is that it ensures that every property owner within the regional corporation area pays a minimum amount of approximately \$50 a month towards the services provided to him or her by the regional corporation.

So it is just at de minimis amount so you do not have people having to pay \$1 or \$2 or \$10 a month. So the minimum contribution, any burgess with property is required to contribute to the payment of his services, is \$50. So it currently exists in respect of people who voluntarily submit their returns. It does not now exist in respect of people whom the commissioner has the authority to say; you need to send me a return on your property. So all we are doing is applying that de

minimis rule to the people from whom returns are demanded. That is the import of this clause.

Clause 5 introduces the four categories of property, agricultural, residential, commercial, industrial for the purpose of determining when the tax kicks in.

At the moment, it is supposed to kick in when 50 per cent of all properties in Trinidad and Tobago are valued.

3.55 p.m.

We have always been of the view that the main import property tax is to ensure that the regional corporations are funded to be able to properly serve their burgesses. If you look at the legislation, it says that the residential property tax, the tax collected in respect of residential property, legally belongs to the regional corporations in which those residences are located. There is no dispute, no discussion with central government. You collect it, you keep it, it is yours.

In respect of the other categories of tax, the regional corporations collect but they pass it to the Minister of Finance, and a determination is made at central government how those taxes are allocated. The reason why we did this is because different regional corporations have different—allocate different levels of commercial activity of industrial activity and agricultural activity. So to be fair to all, the central government, rather than say, for example, to the people in Point Lisas, you keep all the property from all the income, where that regional corporation would be benefiting from the heavily industrialized activity in that area, when the regional corporation was not solely responsible for the generation of that activity. So what do we do with that? We collect and allocate it in a reasonable manner, rather than having them benefit from the entire amount.

So what the people in the regional corporation are legally entitled to is with respect to residential, which is why we are starting with residential, because we are

pushing forward with local government reform and we want to ensure that as the new councillors and aldermen come into position, that they have the funds to allow them to operate in the manner that the amended law contemplates. They need the funds to do all that they have to do. And since what they are legally entitled to is the residential property, that is where we have started. Unlike what was proposed by Minister Howai at the time, to start with tax on industrial property, which legally belongs in the central government, it is up to the Central Government to determine how it treats with it. So we have a plan in place. We are very clear on the plan. We are not hiding anything. We are open with the public about how we see this tax operating, what it is for, how it is to be used, what our objectives are. And it is all about better serving the citizens of Trinidad and Tobago through the regional corporations.

So if you look at section 77 of the Income Tax Act, so—sorry. Because of that, we are saying because we want to start the tax now, because the new local government bodies are going to be appointed very shortly or elected very shortly, we want to start the tax now. We are saying, let us trigger the tax not when we have 50 per cent of all the properties valued but as we have 50 per cent of properties valued per category. The Minister of Finance has indicated that we already have valued more than 50 per cent of residential properties. He estimates that we have also valued more than 50 per cent of commercial properties, so we can start with those as we continue to build the rules.

And as I indicated earlier, I am hopeful that once the tax is introduced, and the regional corporations therefore become involved in the collection of the tax, and start to benefit from receipt of the income, that they will become unofficial agents of the Inland Revenue and the Valuation Division by bringing more people onto the roll. So as we start the tax, the collection of information becomes more

efficient, we bring more people onto the roll, and we sooner rather than later bring all of Trinidad and Tobago and have everybody contributing to this property tax pool so that we can all benefit. That is my hope.

So that is why we are changing section 7A, or replacing section 7A with the new section to allow us to introduce that tax as soon as possible. And we will all know that local government elections is due shortly. If we pass this now, we can start the tax, as the Minister of Finance said, first thing in 2024; the new bodies are up and running, they can start collecting taxes and start improving the service to their burgesses.

So section 77 of the existing legislation empowers the IRD to provide the regional corporations with the information relevant to the taxes due in their area so that they can start collecting. And section 78 gives the regional corporation the authority to collect. So it all closes the circle, makes it efficient and gets us ready to start going.

So what is this tax to be collected for? If you look at the amended regional corporation legislation, you will see that the regional corporation has a slew of responsibilities under this new legislation more than they previously had. So they will need additional resources to allow them to do what they are required to do. So each regional corporation is required to have the following admin units—I will deal with the important ones:

- “(d) sport and youth development;
- (f) public health...
- (g) spatial planning and building inspectorate;
- (h) monitoring and evaluation;
- (i) community development and social services;
- (j) municipal police;

- (k) infrastructure development and maintenance;
- (l) disaster management...”

And such are the units as the council determines.

So that alone indicates the burden that is being placed on regional corporations to serve their burgesses more effectively. A flood happens, who responds? You do not have to wait on ODPM. The regional corporation responds, they need to have funds to do that. There is a need for a sporting facility. The Minister of Sport and Community Development may be very keen to address the need, but she may not be aware of the need, not as intimately as the people who lead the regional corporation will be. They can treat with that and so on and so forth.

The health issues, the spatial planning—for example, I have acted on occasion as Minister of Planning and Development, and I have been faced with situations where we are told that this person did not—this person who has built this structure did not get approval but we should not ask them to demolish the property because, well, it is already built and they already spent the money. Because as a centralized body, we are not on top of things. We should not wait until a building is completed before we acknowledge that there is no permission granted. When we create a regional unit, then it is more likely for the persons in charge of spatial development—spatial planning and building inspectorate. It is more likely that they will see the infractions before it develops too far along and therefore be in a better position to say, “Halt this, you do not have approval. No, you need to break down this structure”, because you only have two walls up rather than a palace. So that it brings the service closer to the people, it makes it more efficient, and therefore we need to be able to fund these people so they can adequately and effectively operate. And if you look through the legislation, you will see a whole

list of things that they are required to do, in terms of each of those units that I indicated.

So, as I said, we are placing a lot of responsibility on the municipal corporations. They will be responsible for:

- “(a) Construction and maintenance of local roads, orphan roads... agricultural roads... bridges;
- (b) Construction and maintenance of minor drains and minor water courses;
- (c) Local health, food inspection, general sanitation, rodent control, vector control, canine control;
- (d) Garbage collection and disposal;
- (e) Development and maintenance of recreational grounds parks and public spaces;
- (f) Development and maintenance of cemeteries, crematorium, cremation sites;
- (g) Markets and abattoirs;
- (h) Disaster management;
- (i) Building inspectorate and municipal spatial planning;
- (j) Collection and disposal of fecal waste;
- (k) Distribution of truck borne water;”

We have just come out of a drought—hopefully we are out it, and we all know the trials and tribulations of getting an efficient water supply in this scenario. While the Minister of Public Utilities and WASA tries to deal with the provision of water throughout Trinidad and Tobago, the regional corporation can step in and address the immediate needs of their burgesses.

- “(l) Local economic development;”

—another area that they are responsible for.

(m) Ensuring a clean environment within a municipality;

(n) Repairs and maintenance of Government and Government assisted Schools;”

The Minister of Education is constantly running around, fixing this and repairing that and trying to ensure that structures are ready for children to enter them whenever school is in operation. If we move some of that responsibility down to the regional corporation, it is more likely to be effectively done.

“(o) Promotion of local tourism, sports and culture.”

When you look around Trinidad and Tobago we have a wealth of talent. We have a wealth of natural and manmade sites and attractions that we can sell, that we can promote, that we do not take advantage of. Trickle that down to local government will allow us to be better able to take advantage of those assets.

So I do not know how many people in Trinidad and Tobago recognize that the Government is being asked to do more and more for its people. As more children become challenged, the Government has to step into the role of almost a parent. As people abandon—the children are abandoned, the Children’s Authority has to step in and do more. The Minister of Social Development and Family Services has to step in. Sport, Youth, has to train people to look for other opportunities for children who are not making it in the traditional system. So the Government is being asked to do more and more. So there are two challenges that we have to deal with: one, the Government is a finite unit, basically, and therefore there is only so much it can do, there is so much it can see. So spreading that responsibility around through a local government system allows us to more efficiently deliver services to the public. That is all we are trying to do with local government reform, supported by the property tax.

So we are asking for your support to make these simple amendments to allow us to introduce property—to implement the property tax, first in respect of residential, sooner rather than later, so that we can provide to the local government bodies that are about to be formed, the support and funding that they need to serve the burgesses for the benefit of the people of Trinidad and Tobago. We are not trying to collect funds just like that. We are not trying to collect funds to support our friends, as Sen. Mark said. We are trying to ensure that the people of Trinidad and Tobago are better served. That is all we are trying to do. So I ask you to support us in getting this Bill through. I thank you, Mr. President.

Hon. Senators: [*Desk thumping*]

Mr. President: Sen. Lyder.

Hon. Senators: [*Desk thumping*]

Sen. Damian Lyder: Thank you, Mr. President. And, Mr. President, I rise today in this esteemed Senate, not only on behalf of the United National Congress; but I also rise again, not only on behalf of the 309,000 residents, businessmen, that voted for the UNC, but I rise on behalf of every single citizen in this country—every single citizen, including those who voted for the PNM, or those who did not vote at all, everyone who is going to be impacted, negatively impacted by this Bill, by these amendment, by bringing property tax to the population.

4.10 p.m.

Mr. President, there are some matters of grave importance that I want to raise today. I heard Sen. Mark speak about the way in which this will impact citizens in this country. But, you know, very little was said about how this would impact the small and micro businesses in this country—very little was spoken of it. It was as though the property tax for these individuals did not exist, or are not coming. But I want to tell you, Mr. President, what is going to be the risk for these

SMEs here today. Because as we come here and see a nation that is struggling, not only citizens, but businesses that have been struggling as a result of draconian measures taken by this Government in the COVID pandemic.

I want to make it clear, because we come week after week and listen to this Government make excuses to the population for their shortcomings and blaming it on COVID. So what? The citizens of this country and the businesses did not suffer from COVID too? We must be sympathetic to this Government, but not to those citizens and businesses who are now going to be facing the brunt of further taxation and burdens on their backs? So they cannot have their cake and eat it today. We will not have that on this side.

When we are coming to this Senate to make policy decisions, we have to take it, take into account the environment that we exist in today, and we have to do that with empathy, and prioritize the welfare of our citizens in this country, and the small and medium and micro businesses.

Minister Imbert spoke about a few persons that sit in the high level of the taxation, and it is only going to be this amount and that amount. Yes, they could pay it, but a small manufacturer, somebody who has a few sewing machines in a little house manufacturing garments, they do not have that excess funding, neither does a single mother who has to scrape to find \$50, let alone have to pay \$90, from what the Minister said, to feed their children.

Mr. President, plain and simple, this Bill today comes with one purpose, and one purpose alone, and that is to implement this draconian property tax on the citizens, not just the residents of this country, but on all businesses, commercial, industrial—and I see the Minister of Agriculture, Land and Fisheries here. He must be concerned about this Bill, on the poor farmers that are struggling in this country today, because of this Government's failure to address critical issues

impacting the agricultural sector.

Sen. Mark: PNM must go!

Sen. D. Lyder: They must go, Mr. President. I agree with Sen. Mark.

While taxation is an integral part to running any economy, I agree, now is not the time to bring new taxes. Under this Government we saw so many increases in taxes, VAT put back on food items. You see the business levy, Green Fund increased under this Government, and now “dey coming” to bring property tax for you. The tax man is coming to bring property tax for you. You too, Mr. President.

Mr. President, when we think about the small and micro enterprises in this country, they are the lifeline of this economy. When a government has crashed an economy, all that is left is the private sector, and that is what is holding this economy together today. They come here and boast in every budget presentation that we have increased exports, manufacturing is increased. The Government did not do that, nor did they create the environment to do so. It was the tenacity and the hard work of businesses, businessmen and women, and the small and medium enterprises in this country that kept this country afloat, that increased the manufacturing, that increased the exports in this country, and taxation by extension.

This small and micro enterprise, this sector, employs thousands of citizens in this country, thousands of vulnerable citizens. And you coming to put them under pressure, especially coming out of one of the most dreaded periods in our history, where every single dollar means the world to these small businesses as they struggle to keep going?

So as a businessman, not just the Opposition, I stand here not only in the interest of residents, but I stand here in support of small and medium businesses who need us to fight for them, when this Government will not.

Hon. Senators: [*Desk thumping*]

Sen. D. Lyder: I told you they are struggling to meet their financial obligations today, they are fragile—they are fragile. Our opposition to this Valuation of Land (Amdt.) Bill, 2023 is rooted in our commitment to the welfare of citizens. That is what it is rooted in, that is why we oppose it here today. It is our support for the well-being of our economy, and for fairness and justice, and we firmly believe that the Government's inclination to tax citizens here at every turn is misguided and counterproductive to progress in this country today.

So, in my contribution I will delve a bit into a few of the clauses, and show how these clauses help to put further burden just not on just citizens, but also on small and micro businesses in this country. I will explore the repercussions that will happen, that can happen, if we pass this Valuation of Land (Amdt.) Bill, 2023 today. And I call on my colleagues to consider—consider what I just said. Consider if more and further taxations is really the answer, or should we not come together and think of more creative ways to assist small businesses to prosper in this country, whether it be grants, whether it be further loans. “No, yuh come and yuh taxing dem.” That is what you are doing.

Mr. President, as a businessman who understands the challenges faced by these small businesses, it is critical to consider the implications of the legislation, as I told you already, especially as we come out of the COVID pandemic, but especially when we consider that more than 6,000 small and medium businesses shut their doors just after this pandemic, and how many more are struggling to survive. I did not say this, you know. It is the confederated Chamber of Commerce—business chambers, confederation of business chambers.

So let us consider clause 3, and Sen. Mark went at length on this, so I do not want to belabour this Senate. But clause 3, which amends the definition of “annual

rental value” in section 2 of the Valuation of Land Act, this proposed change introduces an element of subjectivity in the valuation process.

You see, for the small and medium-sized businesses in this country who operate on tight budgets, limited funds, they cannot have—they must have accuracy in their valuations, especially when you consider that when it comes to commercial there is a valuation that is added to machineries. There is a rental value put on machinery for small manufacturers. So here you have a small manufacturer who has just come out of the pandemic, wants to expand but has to deal with someone coming and bringing an arbitrary rental value on them. How do they feel? Where is the confidence they would have now to want to expand their operation, bringing brand new machinery, expand, when it is subject to someone’s valuation? This opens the door, Mr. President—I cast no aspersions—this opens the door for the possibility of victimization. Yes, to the possibility of extortion, corruption, it does. When you do not have a clear model for valuation, that is what happens.

Hon. Senators: [*Desk thumping*] That make sense.

Sen. D. Lyder: “Yeah, ah hear about it.” Mr. President, when we look at clause 4, we encounter a provision that allows the Commissioner to record the annual rental value of land as \$18,000—others have spoken about this—if it is deemed to have a lower value. While this may seem like an attempt to simplify the process and so on, we must consider again here the impact on the small and medium businesses, small and micro businesses. With many of these businesses again, as I said, reeling from the consequences of the pandemic—and I will keep saying the pandemic, because you all keep saying it as an excuse. But setting some arbitrary minimal threshold could impose additional financial strain.

Has the Government done any studies to see how this would impact the

small businesses? Mr. President, I will move on. When we look at clause 5, the most significant change by this Bill which amends section 7A of the Act, relates to the valuation role. By valuing only 50 per cent of specific categories of land such as residential, industrial, commercial and agriculture, the Government risks creating an unfair and uneven playing field. But, Mr. President, you know what? I do not think the Government is even considering that. The Government is literally salivating at the thought of passing this here today, so they could come and tax this population.

You see, when we consider that just a couple of weeks ago we came to this Senate, because the Government had overestimated revenue and under estimated expenditure. They came looking for almost \$4 billion more, and added on another \$1 billion on to loss of revenue. I heard Sen. Mark say it was—could be as much—we could even expect anywhere between \$6 billion and \$10 billion in a deficit, after the Government boasted in a budget debate that it would be a mere \$1 billion.

So you see, Mr. President, what we have is a government that is in trouble. They are in trouble. They mamaguy the population in the budget debate, and now they are scraping at the bottom of the barrel to see what they can get to fill that ever-deepening hole that Trinidad and Tobago is sinking into today. So guess what? “Bring tax.”

Do not think about how we could diversify this economy. Do not think about how we could promote business—business improvement, ease of doing business in this country. I will get to that in a second. Mr. President, tax is the answer to the tax man, and that is what I am saying. Because this Minister of Finance’s bankruptcy when it comes to ideas—and his Government. Bankruptcy when it comes to ideas on how to diversify the economy, how to create an

environment for economic growth, how to attract investment in this country, whether it is from local investors or foreign direct investment.

Their lack of ability to deliver on infrastructure for this country so that businesses could improve, the inability of this Government to improve on the ease of doing business, so that businesses could grow, employ more people and citizens. They pay taxes, income tax, and if a business grows there is more corporate tax. There is more Green Fund levy, business levy. You want to get the taxes? That is the way to do it. Fix the ease of doing business, Mr. President.

4.25 p.m.

When I think about businesses, especially the small and medium businesses in this country, if they wanted to trade between borders, forget it. No support from the Government. If they wanted to simply expand their small operation and get Town and Country Planning approval; bureaucracy, red tape. Just to get water and electricity in this place now you are talking, it is now four times harder to achieve that under this Government in the last eight years. When you think about a simple thing like accessing foreign exchange, one or two “big boys” know how to get it but the rest of everybody else has to stand up in the line and wait for \$1,000, a \$500 if they are lucky. And you coming to bring tax on them again? When you think about a small businessman who might get a break to export products out of this country but yet he has to wait for his VAT refunds. You come with more tax again?

Mr. President, let me explain something to my colleagues on this side. When Kamla Persad-Bissessar was the Prime Minister of this country between 2010 and 2015 by a UNC-led, Kamla Persad-Bissessar did not raise one single tax nor did she implement a single tax.

Hon. Senators: [*Desk thumping*]

Sen. D. Lyder: In fact, Mr. President she removed tax off of 7,000 products. This Government puts back tax on many of those products and then come and tell “yuh”, “we go take it off the pig tail”. Yeah? And guess what, Mr. President? Between 2010 and 2015 under a UNC Government, we prospered. We had economic growth in this country. You know why, Mr. President?—because we had vision.

Hon. Senators: [*Desk thumping*]

Sen. D. Lyder: We had the ability to diversify this economy. We have gone another five years and I know many citizens in this country regret it today. But if we had another five years we might have seen the development of tourism. We might have seen agriculture prosper in this country. The financial sector boom, not just a few, that have gone from little bit to billions of dollars in work, in loans. Sorry. But, Mr. President, when we think about the fact that under a UNC Government we put \$10 billion on foreign direct investment, increased it in this country.

Sen. Mitchell: Mr. President—

Sen. D. Lyder: Let him stand up on 46(1). It is okay. I am bringing it back.

Sen. Mitchell: 46(1) please. As much as I enjoy the discourse of the economy and on tourism, et cetera, 46(1). It is irrelevant. We are talking about the valuation of land amendment.

Mr. President: So, Sen. Lyder, as much as you have made the argument that you are making right now, what I would like you to do is to tie it in a little bit more into what we are dealing with. There are five clauses in this Bill that deal with very specific things. So if you can tie it into either one of the clauses as you are making your arguments, then that would put you on the right path. Continue, Sen. Lyder.

Sen. D. Lyder: Thank you, Mr. President. Mr. President, you are a fair President

I admit and I know you will let me finish “meh” point and I will move on. I will move on because it would be remiss of me if I did not follow up by stating that we put \$10billion of foreign direct investment on. But this Government ran \$7 billion in foreign direct investment.

Sen. Roberts: They run the money and all.

Hon. Senators: [*Desk thumping*]

Sen. D. Lyder: Mr. President, do you know why that is important?

Sen. Roberts: Money gone—

Sen. D. Lyder: And why it is relevant today, Mr. President?

Hon. Senator: Tell them.

Sen. D. Lyder: It is relevant today because that was taxation we could have gotten from businesses, foreign businesses.

Sen. Roberts: Yeah.

Hon. Senators: [*Desk thumping*]

Sen. D. Lyder: And not come here to try to tax citizens in this country with property tax. And that is the relevance of this today, Mr. President.

Hon. Senators: [*Desk thumping*]

Sen. D. Lyder: That is the relevance.

Sen. Roberts: He wake up the sleeping giant.

Sen. D. Lyder: That is the relevance, Mr. President. And it is imperative that we prioritize the interest of our citizens above any, I do not know if to say phantom project in this country—

Sen. Roberts: Hmm.

Sen. D. Lyder:—any legacy project, any highway into a piece of bush. No. We must prioritize our citizens first. And that is why the UNC is against this property tax. We say, no. We clearly stated that we were going to axe the tax. And when

this Government is ushered out with a boot into somewhere, guess what, Mr. President? Guess what? We will scrap the tax then.

Sen. Nakhid: Scrap “de” tax.

Hon. Senators: [*Desk thumping*]

Sen. D. Lyder: We will scrap the tax. So fear not. But I am bringing it back to the debate, Mr. President. I take your guidance here. Mr. President, and I am happy that Sen. Allyson West—the honourable Senator. The honourable, sorry, the Minister—

Hon. Senator: Public Administration.

Sen. D. Lyder: Yes, public administration. Yes. Sometimes you “doh” see them.

Sen. Roberts: Well, you not sure. Yeah.

Sen. D. Lyder: You do not know what role they play.

Sen. Roberts: “Dey doh” do no work.

Sen. D. Lyder: You “doh” see them. You do not know the role they are playing, Mr. President, but it is okay. It is okay. I know my dear friend is the Minister of Tourism, Culture and the Arts. I know that.

Sen. Roberts: For now.

Sen. D. Lyder: He does some work. He does some work. He does some work. He tries. He tries.

Sen. Roberts: Until he—

Sen. D. Lyder: He really tries, Mr. President. But, Mr. President, it is the Minister that clarified a point for us. Because I had a question I wanted to know, I wanted to make sure that the property tax was actually collected by residents, from residents, sorry, was actually going directly to the municipal corporations. I wanted to know because I know on this Government’s record on disbursement of funds to the corporation where they failed abysmally—

Sen. Nakhid: “Umm hmm”.

Sen. D. Lyder:—not just with the UNC but their own PNM corporations, I was afraid that these citizens would have paid these millions of dollars and that money would have never seen the day of light in the corporation. The grass in Sangre Grande “wudda” keep growing. But, Mr. President, the Minister clarified it to me and I am happy she did. I am happy she did.

[MR. VICE-PRESIDENT *in the Chair*]

Sen. D. Lyder: She did state that it indeed is going—directly going—to the corporation. And, you know, in my excitement to find out that it was actually going to the corporation, I asked myself the question, what about the property tax collected from commercial properties? I heard nothing about it today from the hon. Minister of Finance. He seemed to have evaded that whole conversation about commercial properties. He spoke about residential, residential, residential, residential. We heard nothing about commercial. So, you know, I seem to have remembered we debated a Bill a while back, eh, when we looked at the Miscellaneous Provisions (Local Government Reform) Bill, parent Act. And I had to go back in it, Mr. Vice-President. Welcome, Mr. Vice-President. You are as fair as the former. And, you know, Mr. Vice-President, I had to go back into this Bill to figure out what happens to the taxes collected from industrial, commercial and agriculture. But you would not believe what I found, Mr. Vice-President. Let me read it for you. In section 10 (ii), Roman numbers (ii) and (iii). All right? Miscellaneous Provisions (Local Government Reform). Right. Hear what it states. Right? Number (i) (ii):

“Notwithstanding section (1), tax on residential land shall be paid to Municipal Corporation in which the residential land is located.”

Good. The hon. Minister was accurate. Let us read further on (iii) and let us see

what happens next.

“Notwithstanding—”

Number (iii):

“Notwithstanding subsection (i), the Minister may, by Order declare which of the agricultural, industrial or commercial taxes may be collected by the Municipal Corporations.”

Sen. Roberts: What?

Sen. D. Lyder:

“...and what percentage of those taxes collected may be retained by the Municipal Corporation.”

Hon. Senators: [*Interruption*]

Sen. D. Lyder: So here is the Minister, the hon. Minister of Finance it is in his hands.

Sen. Roberts: Again?

Sen. D. Lyder: He decides how much money—

Sen. Roberts: Control.

Sen. D. Lyder:—from the commercial, the industrial and the agriculture goes to the municipal corporations.

Sen. Lutchmedial: They will give PNM corporations and suffer UNC.

Sen. Roberts: “Da” is what going on.

Sen. D. Lyder: Well, I did not say it. My colleague said it. There may be some victimize—I do not know. But let me tell you this, Mr. Vice-President.

Sen. Roberts: It is true.

Sen. D. Lyder: Let me tell you this, Mr. Vice-President. Let me tell you the issue I have with this.

Sen. Roberts: Get rid of the PNM.

Sen. D. Lyder: We in this country, sweet Trinidad and Tobago, we do not have this segregation between residential and commercial. There are a few parts, they may be falling apart under this PNM, the e-Tech parks and so but most of the manufacturing plants, commercial properties that exist in this country—

Sen. Nakhid: Are residential.

Sen. D. Lyder:—are littered throughout the length and breadth of this country through all 14 regional corporations. Mr. Vice-President, I seem to remember you may be familiar with San Juan. Just go in San Juan and Barataria, any of those areas there, you can see a residential property right here and next to it a commercial property, a manufacturing plant—

Sen. Nakhid: [*Inaudible*]

Sen. Lutchmedial: [*Inaudible*]

Sen. D. Lyder:—restaurant and a bar. And I want to ask a question here now.

These entities do not contribute towards the depletion of the resources within the corporation? Because let me tell you something, Mr. Vice-President. If you think about a manufacturing plant with big trucks damaging the local roads, mashing up the pavements, they too need garbage collection, unless of course they have a contract with someone.

Sen. Roberts: Mosquito does bite them too.

Sen. D. Lyder: There is the possibility of pollution going into the rivers, the drains and streams that need to be cleaned up. How do they get—how do they not contribute towards the corporation? And why is it a citizen of this country expected to be the one footing the bill at the Minister's discretion?

Sen. Roberts: Shame.

Sen. D. Lyder: No. I put it to you here today, Mr. Vice-President, if this Government is serious about local government reform then they will stand up here

today and say that 100 per cent of all property taxes collected from commercial, industrial and agriculture must and shall go to the municipal corporations. It is the same way that residents should do so.

And while we are on that topic, and before we move on, Mr. Vice-President, I keep, I am moving on, this one I want you all to answer this too. I want you all to answer this too. Maybe somebody could respond after. Go and call up the Minister of Finance quick.

Hon. Senators: [*Laughter*]

Sen. D. Lyder: The Minister of Finance stands up here and tells this Senate that they have reached the 50 per cent threshold on residential properties. But yet we hear nothing about commercial properties.

Sen. Nakhid: Not a thing.

Sen. D. Lyder: Not a thing about commercial properties. Why, Mr. Vice-President?

Sen. Roberts: He friend and “dem”.

Sen. D. Lyder: I want to know where they have reached. Are they at 20 per cent? Are they at five? Where are they? I hope they are at 50 too because all I want is equality and justice for the citizens of Trinidad and Tobago.

Hon. Senators: [*Desk thumping*]

Sen. D. Lyder: All I want is equality and justice.

Sen. Nakhid: Not with this PNM.

Sen. D. Lyder: I do not want a situation where, according to certain people in certain interviews, the rich will get richer while the poor will have to depend and eat the scraps at the side of the table, Mr. Vice-President. And while they are at it, have to deal with the damage done in their neighbourhood by these businesses. Now, “doh” get me wrong, I am not disparaging the businesses in this country. I

am not. They create employment, they pay taxes, most of them do, so they contribute to the development of this nation.

Sen. Roberts: They “doh” get back “dey” VAT from the PNM.

Sen. D. Lyder: Okay? But why are we hearing nothing? Why is this veiled in secrecy today, Mr. Vice-President? And I hope, I hope that this has nothing to do with the elitist nature of this Government and that this Government will come here with honesty and say, we are at 48 per cent and we are about to start collecting property tax from the commercial and the industrial.

Sen. Roberts: Come here with what? “Dem doh” have that.

Sen. D. Lyder: But I say this hear today, what might not impact a big company, will most certainly impact a small and medium and micro enterprise. And that is why we say, no. You must scrap the tax, Mr. Vice-President.

Hon. Senators: [*Desk thumping*]

Sen. D. Lyder: You must scrap the tax. Mr. Vice-President, you know, I will tell you something, eh. The PNM, they will keep throwing shots and saying how the UNC and the UNC only complaining about property tax. And I listened last night to the hon. Prime Minister on the some—in a small, tiny cottage meeting of about 10.

Hon. Senators: [*Laughter*]

Sen. D. Lyder: And, Mr. Vice-President, and, Mr. Vice-President, and, Mr. Vice-President, when I listened to the hon. Prime Minister you know what he said? He said, the UNC only coming and rah, rah, rah, rah, rah about the property tax. And that it is “de Faris, de Faris, de Faris, Faris, Faris dance”.

4.40 p.m.

You know, Mr. Vice-President, it would be funny if it was not such a serious thing. You know, because it is not the UNC alone saying this. It is not the citizens

of this country saying this; PNM, UNC, the apolitical saying this. But alas, it took them a while, it took them a while, they have been quiet for a long time and they have woken from their slumber. The business community has gotten up now and said, no. Good to see the Minister of Works and Transport join us here today. He knows.

Hon. Senator: He is not the Minister—

Sen. D. Lyder: He knows—the Minister of state, Mr. Vice-President. He knows the pressures of the business people today. He knows it. And that is why I think he is going to vote today against this. He is going to vote against this today.

Hon. Senators: [*Desk thumping*]

Sen. Roberts: [*Laughter*]

Sen. D. Lyder: And let me tell you why. I am going to refer to some newspaper articles here today, Mr. Vice-President.

Hon. Senators: [*Interruption*]

Sen. D. Lyder: No, no, no, we must not laugh. We must not laugh. No, no, no. Let us take this thing seriously. Come on, right.

Sen. Roberts: You better turn on the air condition, yes, yes. The air condition.

Sen. D. Lyder: Oh lord, oh lord, oh lord. Mr. Vice-President, the Minister will understand it because the business community is deeply concerned about the passing today. They are all probably tuned on today. Right? They are all concerned about the passing of this Valuation of Land (Amdt.) Bill, 2023. One only has to look at the *Express* newspaper on an article on May 26, 2023, titled, “Business Chambers share concerns over the timing of tax”. This is the business chambers, you know. This is the Bill that paves the way for the implementation of the property tax. They seem concerned. I “doh” know, I mean, we have not heard anything, as I have said, about where they have reached with commercial

properties, maybe they have to wait a lil three years again. You see, this Government deals with things veiled in secrecy and they just pop it on you, like Sen. Mark said. You come here on Monday, bring it on a Tuesday, Solomon Grundy, property tax. “Boo-yah”. Mr. Vice-President—

Hon. Senator: [*Inaudible*]

Sen. D. Lyder: “Yuh wah meh talk English”? I was going to talk German but I will keep it to English. But anyway, Mr. Vice-President, this has raised valid concerns amongst the business chambers. When we look at reference to clause 5—listen to this, Mr. Vice-President, clause 5. It was the Chaguanas Chamber of Industry and Commerce—anybody here knows that chamber well? It was represented by Mr. Baldath Maharaj. He raised the important question about the allocation of the tax revenue. He rightly asked, why are the funds that are collected for the property tax being placed into the Consolidated Fund and not directly to the corporations? That is the point I raised just now, so I am glad to know it is not me alone, Mr. Vice-President. He said that. He said that—he raised concerns that the collection of these funds might be used for purposes other than those intended.

Sen. Nakhid: What?

Sen. D. Lyder: Did I not talk about—

Mr. Vice-President: Senator, you have five minutes remaining.

Sen. D. Lyder: Yes, thank you, Mr. Vice-President. Did I not talk about vanity projects? Did I not talk about highways to nowhere? Did I not talk about \$600 million—no, I did not—\$600 million for boats sitting down up in Dom Rep somewhere right now; brand new boats, engines destroyed. Somebody else will talk about that. I would not talk about that here today.

Sen. Roberts: What is that? What is that?

Sen. D. Lyder: No, no, no, somebody will bring it up a next day.

Sen. Lutchmedial: [*Inaudible*]

Sen. D. Lyder: No, no, no, engines, engines, engine. “Doh” worry. “Doh” worry.

Sen. Roberts: *Douglar Politics*, 7.30 p.m., Sunday.

Sen. Mark: “Is de Cape-class”?

Hon. Senator: Yes.

Sen. D. Lyder: I “doh” know if it is a Superman cape or is a Cape-class, but is something like that.

Sen. Roberts: Dominicana.

Sen. D. Lyder: Mr. Vice-President, Maharaj went on to express the concerns about the business community regarding the timing of the tax implementation. Here is another representative of a chamber with a concern. He questions whether their tax will only apply for the first year or if it would be retroactive. I think we heard a response to that today.

Mr. Vice-President, let us move on. The Trinidad and Tobago Manufacturers’ Association—we do not want to leave it at just the chambers. Let us go to the manufacturers who have serious concerns about the model in the way in which this valuation is being implemented. And it was represented by Mr. Roger Roach who—and listen to what he said. He stressed the need to exclude plant and machinery from the calculation of property tax. Did I not say that earlier, Mr. Vice-President? I hope no one calls me on repetition here, because it is not me saying it. It is the TTMA saying this, Mr. Roach, who he himself must be worried about his factory, whether he is going to bring in more machinery and how much they are going to apply unto his plant.

Mr. Vice-President, it goes on, the Fyzabad Chamber of Commerce, the Confederation of Regional Business Chambers highlighted the timing of the

implementation of the new taxes, saying that it is inappropriate. Mr. Jason Roach, look at this, immediate past president of San Juan—I was just talking about San Juan again—Business Association.

Hon. Senator: [*Inaudible*]

Sen. D. Lyder: Yeah, “Sah Wah”. “We in Trini”. Local parlance, man. I proud.

Sen. Nakhid: “All yuh” not from the East-West Corridor.

Sen. D. Lyder: Yeah. “We does call it Sah Wah” there. In San Fernando, you might call it something different. But in “Sah Wah”—in the east, “we does call it Sah Wah”.

Hon. Senators: [*Laughter and desk thumping*]

Sen. D. Lyder: All right? “We does call it Sah Wah”. Right? Yeah. “Da is where meh grandfather come from. Meh grandfather, meh great grandfather come from Sah Wah”.

Sen. Nakhid: San Juan hill. Tell him. Tell him.

Sen. D. Lyder: Up on the hill. Right?

Mr. Vice-President: Senator, may I ask in your last two minutes that you can put some relevance to a clause, please.

Sen. D. Lyder: Thank you, Mr. Vice-President. He acknowledged:

“...the financial burden...”—that the property tax—“...may create within the society...”

So Mr. Roach called for greater discussion—listen to this. Mr. Roach called for a greater discussion with the business community on how to cushion the impact of this tax and suggests that:

““Early releases of VAT refunds can”—help—“soften this burden...””

Oh my, my.

Mr. Vice-President, I have said it all, they have said it all. Mr.

Vice-President, as I close—I “doh” know how much more they could take. But as I close, the Valuation of Land (Amdt.) Bill, 2023, proposed by this Government, should not be implemented at this time for several reasons. As an Opposition Senator, it is my responsibility to represent the interest of all in this country. Mr. Vice-President, given the effects of the COVID pandemic, given the effects of a crashed economy in this country, given the impact that every citizen is feeling when they go to the supermarket to buy food, when they try to send their children to school and have to buy uniforms and the grants have gone, Mr. Vice-President, now is simply not the time to implement a new tax.

Hon. Senators: [*Desk thumping*]

Sen. D. Lyder: This Government in their callus way, Mr. Vice-President, must find some softness in their heart, not just in their hands, but softness in their heart. But we do not hold up any hope for that, Mr. Vice-President, and this is why we say, we will beat them at the local government polls and then we will beat them in the local government—in the general election, where we will finally send this Government to the political cemetery, and then, Mr. Vice-President, we will scrap the tax. I thank you, Mr. Vice-President.

Hon. Senators: [*Desk thumping*]

Mr. Vice-President: Sen. Dr. Dillon-Remy.

Sen. Dr. Maria Dillon-Remy: Thank you, Mr. Vice-President, I expected to hear, “We will beat them in the east, we go beat them in the west, we go beat them in the north, we go beat them in the south, even in Tobago”.

Hon. Senators: [*Laughter*]

Sen. Dr. M. Dillon-Remy: Thank God Tobago is not going to be in this elections. Mr. Vice-President, I thank you for the opportunity to add to this discussion as it relates to the Valuation of Land (Amdt.) Bill, 2023. The Bill is short with five

clauses, and I do agree too that there have been some concerns, particularly about the timing of the full implementation, given that the population is indeed grappling with the fallout effects from the COVID-19 pandemic, and individuals and businesses alike are trying to gain momentum once again. So that is one of my main concerns about the Bill.

In a publication by E. Ahmad, G. Brosio and J.P. Jiménez entitled, “Options for retooling property tax in Latin America”, a publication that was quoted by the Minister in his presentation, this publication is by the Economic Commission for Latin America and the Caribbean, a 2019 publication, it was highlighted, again as the Minister said, that:

“Basically, the property tax becomes unpopular when it is perceived as being unfair.”

And one of the things right now, as mentioned before by Sen. Lyder, and I am underlining it, the timing I think is the major factor that contributes to one of the perceptions of unfairness as it relates to the implementation of the property tax.

In this above publication, it was also stated that, and I quote:

“Passivity in the assessment process can be another source of frustration and sense of unfairness for taxpayers.”

Therefore, accepting the changes and impact of the COVID-19 without the appropriate response or adjustments to accommodate and bring about equilibrium in the situation for both state and citizens is bound to bring some frustration among its citizenry.

Sen. Lyder quoted about the chambers—many of the chambers’ concerns about the timing of the taxes, and I would quote the *Newsday* of May 25, 2023, where president Kiran Maharaj of the Chamber of Industry and Commerce shared his timing about—her concerns about timing, and I quote:

“The timing...is...”—the—“...issue as consumers have been hit by increases in costs...”

He then added that, and I quote again:

“...introducing a top line tax on businesses’ revenues may be a disincentive for further investment in a time when the emphasis is to create an enabling environment for business growth and have a ripple effect of less taxable opportunities for Government.”

I would now go on to the—I was very curious about whether there would be any allowances made for citizens who simply cannot afford to pay, and I was very happy to hear the Minister talk about the fact that section 23(1) of the Property Tax Act—he indicated that persons can apply for deferral or deferral of the taxes. But again, that deferral is a deferral and not a waiver. My concern would be, what happens as these taxes accumulate as these persons are unable to pay?

Another concern that was mentioned by the Couva/Point Lisas Chamber of Commerce President, Mukesh Ramsingh, he said, and quote:

“The chamber understands that property tax has to come into place and we are in full support of the funds going towards the municipal corporations. Additionally, we also ask that the three per cent rental value be reconsidered at this time. We suggest it start with one per cent...”—to—“...1.5 per cent and gradually increase to the three per cent.”

Mr. Vice-President, I too am of the view that at this time the property tax is necessary to raise revenue for the country, but this must be balanced with the social welfare of the citizens and the country. Thus, I agree that the Government should think of considering at a lower percentage marker than what they are introducing right now about the 5 per cent—of 3 per cent, sorry, and gradually increasing, especially in the light of the recovery, that many are trying to make post the

COVID-19.

Clause 3 of the Bill amends section 2 of the Act in the definition of “annual rental value” by inserting the word—inserting after the word “means” the words “an estimate of”. So the annual rental value is estimated by the valuations department, and many persons spoke about this. Senator Minister Allyson West talked about how exactly this was going to be done, and it was not so much of a guess, but as a reasonable estimate of what is happening. I was also concerned about what would happen if someone was not happy with the valuation that was given by the valuations department, and I noted that section 17 of the valuations Act right now provides for an opportunity for objections to be filed, and I think that is a fair process.

Mr. Vice-President, clause 4 of the Bill has me a bit concerned as it amends section 7 of the Act:

“...by inserting after the word ‘6’ the words ‘or 29’.”

4.55 p.m.

Section 7 of the Act would now read, if this is passed and I quote:

“Where the owner of the land in Trinidad and Tobago makes a return of land under section 6...”—or 29—“...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 the annual rental value as eighteen thousand dollars.”

And again, it was mentioned before that the aim here—Minister West talked about it—is to have persons pay a minimum of about \$560 per year or approximately \$50 per month.

Now, I am saying that it may seem—okay. So if a person’s annual rental value is really \$12,000 instead of \$18,000, what this is saying, that instead of

paying \$360, which would be 3 per cent of the annual rental value would be \$360, that person would have to pay \$560 instead. Yes, the Minister is saying there must be that minimum rate that the burgesses, the persons in each corporation, is being asked to pay for the services that they are receiving. However, my land, the ARV is not \$18,000. The ARV is \$12,000 or less. So I have no understanding as to why I should not be paying what percentage of it. In other words, \$100, may be \$150, it may seem to be a little money for some of us and many of us could probably be able to pay, but for some people they may not be able to pay and I am not seeing necessarily why that has to be. Let them pay what the actual value is rather than putting the minimum—that is my view—of \$18,000 as the minimum ARV for the year.

Clause 5 of the Bill repeal section 7A of the Act and it was mentioned already:

- “(1) Where the Commissioner is of the view that...fifty per cent of any of the categories of land:
- (a) residential...;
 - (b) commercial...;
 - (c) industrial...; and
 - (d) agriculture,...

Then that is when they would trigger to the Minister that these lands are assessed and, therefore, the Minister can start the process for the valuation role and, therefore, they can start the taxing process.

I do not have a problem with this. I have no problem with the 50 per cent valuation. My main concern is the percentage at which you are starting at, and also the fact that you are allowing persons who would be able instead of paying a lowering amount, they should be paying— I still remember that when the land and

building taxes were what you paid, that people were paying \$100 and something a month. So yes, that was before 2009, and as the Minister said about \$1.4 billion would have been collected over the last 13 years if people were still paying that amount.

We are in a period that people are just getting out of COVID. So I am just suggesting that rather than being hard and fast on that lower threshold of \$18,000, it may not be the time to do that. That is all I am saying. Let the people pay what the amount is for whatever—if you still go for 3 per cent, let them pay the 3 per cent of what the actual value is, rather than you putting a lower threshold.

Mr. Vice-President, I heard the Minister of Finance say, I think, that—well I mean, all the persons who have contributed so far, say that the corporations will be collecting the taxes and they would not have to be going to the Consolidated Fund and stuff like that and I think that is a very good idea. I understood again that the corporations will be collecting the taxes, the other taxes like commercial taxes, and industrial taxes, et cetera, and then the Minister would have the opportunity to decide on how much they would give to the different corporations depending on their needs. I am just concerned that you have some corporations where they will have many, many rural—like in rural corporations, I am not sure how much land taxes they are going to be able to collect. Will they collect enough for the work that the corporation has to do? And if they do not—I am talking about residential here, not the commercial taxes.

So they are collecting residential taxes, but there are some corporations where the taxes that they will collect will be far less than others, but they have to do a significant amount of work in those areas too. I know from the budget they would still be getting funding, but I am just in—to me it sounds like a tight balance because you are putting in a lot of work. A lot of work has to be done by the

corporation and, yes, they will be collecting the taxes from residents for the work that they have to do. However, if they do not collect enough for the amount of work that they have to do, I am just saying you may not necessarily be getting the output that you want because you now have to make sure that whatever they have to do, the supplement from the Consolidated Fund is sufficient and you will still have to make sure that that is done. So that the reform that you are talking about, the reform that the Government expects, the work that the corporation is expected to do is sufficiently managed because as I am saying that there may be a shortfall of the taxes.

In summary, Mr. Vice-President, I understand the need for property tax is to be reintroduced after this 14-year hiatus. In fact, I did check on some of my relatives in the USA, in the UK, even in Kenya, where they all had to go through the issues with COVID. I mean COVID impacted everybody. But they are still paying taxes, and their taxes in some cases are significant as the Minister has already said. So I have no problems with the paying of property taxes in Trinidad and Tobago. I am just asking whether they may reconsider the percentage at which you start at this point in time, as I said, given where we are at coming out of the pandemic. That is one. And the second point is, the minimum of \$18,000, can you reconsider that? Mr. Vice-President, I thank you.

Hon. Senators: [*Desk thumping*]

Mr. Vice-President: Minister in the Ministry of Agriculture, Land and Fisheries, Sen. The Hon. Avinash Singh.

Hon. Senators: [*Desk thumping*]

The Minister in the Ministry of Agriculture, Land and Fisheries (Sen. The Hon. Avinash Singh): Thank you, Mr. Vice-President. Mr. Vice-President, it gives me great pleasure to contribute in this debate on the Valuation of Land

(Amdt.) Bill, 2023. This Bill seeks to amend the Valuation of Land Act, Chap. 58:03, which makes provision for the valuation of land for taxation rate and other purposes for matters connected. A very simple Bill, Mr. Vice-President, five clauses long, and I do not intend to use all my time. But before I go into my contribution, Mr. Vice-President, I would like to just reflect on some of the comments my honourable colleagues would have made prior to me, and more so some of the comments made by Members of the Opposition.

You know when I sat there and listened to Sen. Mark in particular, someone you know we younger ones are supposed to be looking up to, because I made a joke with him what day that this building is synonymous—you know when we hear Parliament, I think about Sen. Mark, the amount of time he spends here. Simply to say that we expected better from his contribution, Mr. Vice-President. He made some statements I would like to just comment on. Sen. Mark spoke about scraping the bottom of the barrel to create a new revenue generation stream. Mr. Vice-President, any person in POB class, in Social Studies class, in primary school, would know that countries all around the world, First World, Second World, Third World, most countries depend on taxation and having revenue generation streams to supplement their spend. So scraping at the bottom of the barrel to create a new revenue stream to me, that is just UNC style in talking about nothing.

Sen. Mark spoke about corruption. I heard the word “corruption” reflecting on his contribution. He also indicated the next UNC government will scrap the property tax. He mentioned hypocrisy, double standards, the UNC does not support property tax. Mr. Vice-President, one just simply had to reflect in *Hansard*, page 27, in 2013 and I quote:

A...“land and building tax regime is a key pillar...in all modern tax systems. Recurrent land and building taxes meet all the conditions of a good and fair

tax. The backbone of a successful land and building tax is the proper valuation of properties within a transparent framework. This will require a property rolls being brought up to date. I proposed to phase in these taxes over the period...during which time the properties will be valued and consultations will be held with all stakeholders.

In phase one, and effective immediately, we shall commence valuations of all industrial land, including plant and machinery, whether housed or unhoused with a view to implement this tax by July 01, 2014. In phase 2, we will impose a tax on commercial properties and in phase 3 we will impose a tax on agricultural lands and on residential properties with a deductible allowance to provide relief to certain agricultural land owners and low income homeowners. [*Desk thumping and crosstalk*]"

Mr. Vice-President, those were the words of a gentleman called Larry Howai.

Hon. Senator: Oh no.

Sen. The Hon. A. Singh: That was during the time when Kamla Persad-Bissessar, the honourable, was Prime Minister. This was in 2013. Mid-term they were at their peak, Mr. Vice-President, and all the conversations had here by Members of the Opposition thus far, one would think that they are really for the people. We did not believe them then, we do not believe them now, and we will never believe them, Mr. Vice-President.

Hon. Senators: [*Desk thumping*]

Sen. The Hon. A. Singh: Mr. Vice-President, when Sen. Mark makes the statement that the next UNC government will scrap the tax— You know I listened to my good friend, Sen. Lyder, speaking about all the good intentions of the UNC and their party when they get in office. But, Mr. Vice-President, I also listened to the Opposition quarters talking about all the good they would have done during the

period 2010 to 2015. You know, just common sense, if you did so much good, why are you sitting there and we are in Government?

Hon. Senators: [*Desk thumping*]

Sen. The Hon. A. Singh: Why did the population reject you? Not once, not twice, not three times, probably every single election after 2010, you were rejected by the population. So whether you dream that you will be coming in office, whether you think about it, you will be staying right there in Opposition. As long as there is sun, as long as night follows day, the UNC will never see office in this beloved country again. Because during that period of time, 2010 to 2015, Mr. Vice-President, I just—I mean, when you hear the word “corruption”, I cringed in my seat because when you think back to 2010—2015, section 34, the OAS construction of the highway, you are talking about—I mean come on. You pelting stones when you have glass houses, Mr. Vice-President.

5.10 p.m.

Sen. Lyder: Mr. Vice-President, I stand on a point of order, 46(1). I do not understand what section 34 has to do with this debate. There was no response about section 34 in there.

Sen. The Hon. A. Singh: Corruption.

Sen. Lyder: “I doh know.”

Mr. Vice-President: Senator, Senator.

Sen. Lyder: [*Inaudible*]

Mr. Vice-President: Senator, you have raised your point of order. Proceed.

Hon. Senators: [*Desk thumping*]

Sen. The Hon. A. Singh: Thank you, Mr. Vice-President. You see the truth hurts people, especially when they know that they do not believe their own selves when they speak. And, Mr. Vice-President, Sen. Mark used the words hypocrisy and

double standards but I just reflected to you former Minister of Finance Larry Howai's contribution which I would categorize as hypocrisy, double standard and that is the UNC style.

Hon. Senators: [*Desk thumping*]

Sen. The Hon. A. Singh: Mr. Vice-President, the Bill contains five clauses. I think, you know, if I were to go through the first three or four, I would be repeating almost everything the last speakers would have mentioned. Simply to say that clause 1 of the Bill will set out the title of the Act. Clause 2 would set out the definition. Clause 3 of the Bill would seek to amend section 2 of the Act to amend the definition of "annual rental value" to reflect that the annual rent being referred to is an estimate of the annual rent.

Clause 4 of the Bill would seek to amend section 7 to include a reference to section 29 in order to include section 29 as one of the sections where if a person files a return under the Commissioner of State, the Commissioner is in the opinion on the basis of that return that it carries an annual rental value of less than \$18,000, the Commissioner may record the annual value as \$18,000.

Clause 5 seeks to amend section 7A to provide that the valuation roll will be effected by the Minister of Finance on the valuation of 50 per cent of any of the categories and we have heard the responses, we have heard the clarifications in terms of the categorization of these lands.

Mr. Vice-President, these proposed amendments promote, in my opinion, fairness, ensuring that assessments are reasonable and reflective of market conditions. Another clause aimed to streamline the assessment process by way of some standardization at the lowest here and finally, the most significant will allow for the Commissioner of Valuations to create the valuation roll once the threshold of the 50 per cent of a specific category is reached and these categories: residential,

commercial, industrial, agricultural.

Mr. Vice-President, at this point, it is worthy to note that the valuation of the various categories of state land in particular is primarily governed by the policy guidelines set out in the new administration and distribution policy for land 1992 and supplemented by any associated Cabinet decisions that were implemented thereafter. And being more specific, the open market value that would be applied for the leasing of all state lands would be calculated for agricultural land—and this is the current policy as of 1992—2 per cent per annum of the capital value; residential lands, 3.5 per cent per annum of the capital value of the freehold interest determined by the Commissioner of Valuations; commercial and industrial, 5 per cent per annum of the capital value of the freehold interest determined by the Commissioner of Valuations. Accordingly, when the Commissioner of Valuations submits the valuation roll to the Minister of Finance, the Minister within 14 days may by order declare that the valuations are in effect.

And why I zoomed down on state land, Mr. Vice-President, if one were to look at the state land portfolio of this country, the hon. Minister of Finance in the other place and even here would have gone through some of the categories of land, state land, forestry, forest reserve, river reserve, environmentally sensitive areas, all these categories. When you look at state land, and I heard my good friend Sen. Lyder spoke about the poor farmers and farmers and he also said that the Minister should be concerned and we are not doing enough to diversify the economy but almost everything is determined and is related to land, Mr. Vice-President.

And when you look at the agricultural sector in terms of all the agricultural land that exists, and in just reading and reflecting on the history of Caroni (1975) Limited, this company would have had in its time the approximate figure of close to 80,000 acres throughout the length and breadth of this country and when you

looked at some of the beneficiaries of agricultural lands and the rates they pay to access these agricultural lands and you know, successive governments, all governments, focus and give much due respect and attention to farmers and to persons in the agricultural sector. But when you listen to the UNC, they would have you believe that this Government does not care about farmers and I would like to speak briefly on that, you know, as I progress, Mr. Vice-President, in relation to what we are doing and what we continue to do where farmers are concerned because almost all the farmers require land for their cultivation.

Mr. Vice-President, that 80,000 acres of former Caroni land would have been vested in many agencies, state agencies, citizens, NGOs, farmers and so on, but the history of that is a point to note and it has been repeated here on many occasions because we just celebrated Indian Arrival Day and part of that package of our indentured labourers that came here would have been offered either a ticket back to their respective homes or land. Many took up land, Mr. Vice-President, to continue farming, and this is evident in a lot of the communities that we go through this country and most of which have the access to state land at very competitive rates.

And I could tell you, having been a beneficiary, Mr. Vice-President, and even declaring my own interest because as a farmer, I would tell you going to the Ministry's County Caroni office at the age of 18 around there with my parents to register as a farmer, they asked for the last land tax receipt, and in our case, which would have been 2009 and it gives you that level of responsibility knowing that, you know, you pay this land tax and a lot of goods and services that are afforded to you as a citizen, you know, you have this entitlement and you feel that level of responsibility. So I grew up learning and knowing the importance of paying land tax to your everyday lives. The importance of being acknowledged by the State as

a registered farmer to be able to entitle the 92 categories of incentives and subsidies and grants and so on.

So going to the office and being asked for the land tax receipt, you know, I mean I have never been able to pay land tax myself because 2009 was the last the State would have received. So the importance of that is almost all the farmers benefit from state land, most of our farmers are on state land and the leases that they operate under, in some cases, 30-year leases with 3.5 per cent premium upfront with a \$10 per annum peppercorn rate. Just imagine, Mr. Vice-President, a person in the private sector having to buy, let us say, a 10-acre parcel of land to go and do agriculture, the cost factor involved. So governments of the day realize and recognize the importance of agriculture and they do put measures in place for state land to become available for farmers to be able to produce in.

So, Mr. Vice-President, taxation is not something new to our population. Our parents, as I said, our grandparents, have all paid property tax and they understand the importance. So all the rumblings from the other side is of really no purpose because they know that multiple revenue streams are critical for the efficient operation of any country and on this note, I want to commend the Minister of Finance, the hon. Colm Imbert, for his careful and calculated steering of our economy and of course, under the stewardship of our hon. Prime Minister Dr. Keith Rowley. We have come a long way and I daresay a long way from the mismanagement and extreme deficit that we have met on entering office in 2015 and for the people of our country, we will continue to ensure accountability, transparency and good governance in all our decision-making.

Just the fact, Mr. Vice-President, almost all the decisions that we make, we “doh” make it behind closed doors, we did not do it like “ah section 34” in the middle of the night. We come to the population, we consult, “we talk” and we

make decisions based on the majority position.

Mr. Vice-President, there is hardly a jurisdiction across the world that does not utilize some type of land tax system. It provides funds that support the operation of essential public services such as road maintenance, sanitation, parks and recreation and other community services. And beyond our regional borders, countries like Canada, the United States and many others have demonstrated the positive impact of property tax on effective, decentralized Government. It has allowed the municipalities to address the specific needs and concerns of their community while ensuring a sustainable revenue base for local governance. And we have heard from my colleagues here today the importance of local municipalities getting access to this increased generation of revenue for their local amenities providing goods and services and so on.

So, Mr. Vice-President, decentralized government backed by a robust mechanism like property tax is vital for our municipalities. Our municipal corporations have continuously expressed their plea for sufficient funding to address pressing issues faced by their burgesses. The amendments introduced through this Bill respond directly to these calls, Mr. Vice-President, empowering local government administrators to fulfil their mandate effectively, facilitating targeted investments in all communities.

Mr. Vice-President, this Bill is the mechanism through which the property tax can take effect and be remitted to the 14 municipal corporations and essential element in local government reform. And, Mr. Vice-President, many promised local government reform and I think the People's National Movement must be commended because this party has the fortitude to do the right thing at the right time. Because it might not be a popular decision but as hon. Prime Minister said on many occasions, he is not here to make popular decisions for fame. He is here

to do the right thing and that is what we are doing here by our actions. This is a simple and clear cut strategy which allows all our municipalities to be better funded through dedicated resources without sole reliance on central Government.

Mr. Vice-President, again, as Minister in the Ministry of Agriculture, Land and Fisheries, I believe it is important for me to address—after listening to the other place, I must address some concerns and statements made in the other place and some repeated here in relation to the agricultural sector. I mentioned a few before and I just want to mention a few again. I understand the apprehensions of many surrounding the timing. I understand Sen. Dr. Dillon-Remy's concern also about the timing of this imposition of taxation and that is why it is not coming now, it is coming in 2024. We still require time to put things in place and, Mr. Vice-President, we must consider the long-term benefits that this action can create. We are very cognizant of the soaring food prices and we at the Ministry of Agriculture, Land and Fisheries are fully committed to addressing challenges faced by our agricultural sector and that is why we would have committed to the CARICOM's mandate in reducing the food import bill by 25 per cent by 2025.

Mr. Vice-President, some of the baseless comments I heard by Members of the United National Congress in the other place in some of the debates indicating that farmers and fishermen are not given assistance when impacted by flooding. In fact, I heard one Member speak to a community in his constituency saying that because they get flooding, they should not be paying property tax whatsoever. But I want this honourable House, Mr. Vice-President, through you, and Members on the other side to know that over the last five years, the Ministry of Agriculture, Land and Fisheries has disbursed \$130,992,575 in flood relief compensation.

5:25 p.m.

What that means? That means, Mr. Vice-President, that over 12,900 citizens and

members of the farming community across the length and breadth of this country when impacted by flooding on their crops have been able to call upon the Ministry, the Government, Mr. Vice-President, and us all, the taxpayers of this country, have had to foot that flood compensation relief programme over the last five years of almost \$131 million.

So when I hear that Members of the Opposition say the Government is not doing anything, farmers get flooded and we do not do anything, that is a far cry from the actual reality. It is a far cry from the truth. There is a mechanism in place and compensation flood relief is offered to all registered farmers who so desire and make the claim to their relevant counties.

Mr. Vice-President, we are not an insincere Government. We lead with vision and foresight for the future, we listen and we do our best with the resources available to assist all citizens of our country. Mr. Vice-President, the Ministry is also working assiduously to modernize and digitize our system to improve our service delivery, and this is one area we are heavily dependent on, in terms of the Land Management Division of the Ministry of Agriculture, Land and Fisheries and the digitalization of that division.

Recently—and I want to take this opportunity to thank Mr. President, because his—the different hat that he wore prior to the ascent to the Chair as Minister in the Ministry of Agriculture, Land and Fisheries, he would have spearheaded the digitalization efforts. He would have been the one instrumental in getting the GIS and the drone division up of the Ministry of Agriculture, Land and Fisheries. So I really want to commend former Minister Nigel de Freitas—

Hon. Senators: [*Desk thumping*]

Sen. The Hon. A. Singh:—for his contribution at the Ministry of Agriculture, Land and Fisheries for the stellar contribution he would have made in moving that

Ministry and the Land Management Division in a place where, you know, we would like it to be. And this is very important in terms of persons being able to have their leases renewed on time, people being able to query issues of land tenure and regularization status, paying their rental of their state parcels and so on.

We have started to digitalize all the records because, again, it should not be dependent on because an employee comes to work today and there is a file on that employee's desk, paper and, you know, the files go missing and all of that. In the environments that we work, some of the files, I could tell you, I have seen some of the files, Mr. Vice-President, as you turn the page, pieces of the page remain in your finger; the age of these files. That tells a story of land management, dating back to 70, 80, 100 years, where persons are waiting simply for just a name change on a lease to transfer from parents to children. All these land management issues will be in line to be rectified, Mr. Vice-President.

And also, the Government in recognizing some of these challenges and in terms of some of the flood mitigation measures that my friends across would have mentioned, here and the other place, we came up with an Agro-Incentive Grant. And this grant, Mr. Vice-President, accessed by young people in particular, as well as persons who want to expand, as Sen. Lyder mentioned, these small and micro-entrepreneurs, the business people who would like to expand their operation in the agricultural sector, we have extended this grant up to \$100,000. And I have seen a lot of climate smart technologies being utilized to mitigate against flooding in some of the models that they use: hydroponics, drip irrigation, aeroponics, hydroponic, all of these technology—stackable farms, containers, LED technology, all moving in the 21st Century and going in the direction of technology to mitigate against these disasters.

And we have disbursed—the taxpayers have disbursed, Mr. Vice-President,

to date, approximately \$19.5 million in grant support to some 187 persons so far. And more recently, in April this year, a cohort of 62 recipients of the Agro-Incentive Grant received \$6 million. Mr. Vice-President, we continue to invest in the success of our farmers and expect to see their investment redound to the benefit of our country.

And I mentioned it earlier, Mr. Vice-President, there are about 92 categories of agricultural incentives available to all registered farmers. And, Mr. Vice-President, under these incentive programmes, you know, to really tap into the human resource of our country, the business people that Sen. Lyder spoke to—and I know my good friend, Sen. Lyder, is very passionate about the young entrepreneurs in the agricultural sector because he himself has had a lot of experience in agriculture, both here and in Tobago, in sharing his experiences. And I am saying that the Government continues to care about those persons operating in land when it comes to agriculture, Mr. Vice-President. So some of these grants range from, but are not limited to, irrigation, land preparation, vehicles, tractors, integrated pest management systems, water pumps, machinery, equipment, pond construction on land, pasture fencing, Mr. Vice-President, all of these things that relate back to land that the agricultural sector requires for production.

I have outlined some of the service from the Ministry of Agriculture, Land and Fisheries to give a sense of what is currently being done in our sector. And with the introduction of dedicated funding for municipality through this property tax proposal what that means is that out of the Consolidated Fund, we may now be able to, you know, allocate and direct a little more towards the agricultural sector. And, Mr. Vice-President, Bills such as these are not isolated measures that the Government are taking, but it is rather a part of a comprehensive strategy to

manage our economy effectively. We continue to build on our foundation to improve our systems of governance.

And, Mr. Vice-President, in closing, I stand in support of this Valuation of Land (Amdt.) Bill, 2023, and I strongly believe that it presents a transformative opportunity for our nation. By implementing this and channelling its revenue directly into the coffers of our municipal corporations, we strengthen the foundation of local governance. It is a positive step forward, providing municipalities with the necessary resources to address the challenges faced by our communities. And let us embrace this legislation with hope and optimism, recognizing its potential to drive sustainable development, empower our municipalities and enhance the lives of our citizens. Together we can build a brighter future for Trinidad and Tobago, Mr. Vice-President. May we move forward together in our commitment to progress and prosperity for the people of this nation.

Mr. Vice-President, I thank you for the opportunity to give this contribution.

Hon. Senators: [*Desk thumping*]

Mr. President: Sen. Roberts.

Hon. Senators: [*Desk thumping*]

Sen. Anil Roberts: Thank you, Mr. Vice-President. As I listened to the hon. Minister in the Ministry of Agriculture Land and Fisheries read his contribution, I remember that praedial larceny is also one of the crimes that is on the increase and clearly, his contribution may have been stolen before he came here today, because that contribution there added no substance to this debate whatsoever. He was clearly unprepared and underprepared. In other words, he was a bit “force-ripe”, so I would not be too harsh on my honourable colleague over there. He mentioned that the Government foots the flood bill. But, hon. Minister, the Government is

responsible for flooding by not dredging the river mouths, by not clearing the drains, by not producing box drains, by not ensuring that our infrastructure is in a suitable, ready condition to serve the population. So if anyone should foot the bill, it should be the PNM who is responsible—

Hon. Senators: [*Desk thumping*]

Sen. A. Roberts:—for the flooding. The hon. Minister clearly—as he said, he is very young, he was excited to pay his land and building taxes, because to be a Member of the PNM and to come into the Senate and mention the word “corruption”, I would let him know to go and research and read about Tesoro, Lock Joint, Caroni Racing Complex, Project Pride, financial complex—

Sen. Lyder: “Wha”?

Sen. A. Roberts: —Mount Hope, Churchill Roosevelt Highway, Toruba stadium, NAPA and SAPA. Go—if you want to read about corruption, go in Balisier House where the air conditioning has just been put in by donations, and you would learn a lot about corruption.

5.35 p.m.

So it was very interesting. You want to hear some more? You could talk about Tobago. My brother from Tobago: Milshirv, Scarborough Hospital, Buccoo Goat Racing Complex for 100million, fake oil, Petrotrin, Bridgmans, NGC right now, CCTV, Central Block, “Mosquito Crack”; all of that going on now. So, please, we came to debate here. The valuation, an Act to amend the valuation of Land Act, in order for the PNM to oppress the people further to implement property tax. And that in itself shows the heartlessness, the oppressive nature of a PNM Government who cares not about the people whatsoever.

Hon. Senators: [*Desk thumping*]

Sen. A. Roberts: It really struck me as a member of the People's National Movement would actually speak about Caroni (1975) Limited, after this PNM Government in 2004, with a former Minister, shut down Caroni. And in the same breath the hon. Minister mentioned Caroni (1975) Limited and celebrating Indian Arrival Day when the shutdown of Caroni (1975) Limited brought more pain and decimation of the East Indian communities in the central of Trinidad and Tobago than ever before; that they are still feeling up to today. But to come here today and talk that, I think my young brother should take time and prepare much better before coming to debate.

He then went on that, without reliance on central government. This was a key point, and it was not only made by the hon. Minister. It was made by the Minister of Finance also. They are touting this oppressive tax at this time after they have shattered the economy and they are saying that somehow this property tax is going to be the cure/the panacea for local government funding. And the hon. Minister actually said that now with this property tax, that there will have to be no reliance on central government. Hon. Minister, you are the central government. You do not want people to rely on you? You have just come in this Senate and confessed that you do not and are unable to deal with people at a ground level. The central government is the PNM.

Listen, without local government reform, for those who do not understand, the current system, Cabinet system, Westminster system, first past the post, the hon. Prime Minister who will select his Cabinet, of which one of those Ministers will be the hon. Minister of Rural Development and Local Government. This Minister is charged with the responsibility to go to the Cabinet with a Cabinet Note, after consultation with the 14 corporations, seeing their budgets, what they would like, and making their requests. This Minister is then charged with the

responsibility to go in the Cabinet and fight for resources for the corporations, for the people of Trinidad and Tobago.

For the Minister to come and say that the central government has erred, has not supported people and there should be no reliance on the central government, is a confession of incompetence, and the PNM must go.

Hon. Senators: [*Desk thumping*]

Sen. A. Roberts: Because, to come here now and say that with local government reform and the property tax, that the money will go directly into the coffers of the corporations and, therefore, people will get service, means that the Government has not, will not, and shall continue not to support local government, local government corporations, and local government counselors. This is why you can have an hon. Prime Minister who is also a Member of Parliament for Diego Martin West, in which all three of the Diego Martins belong to the PNM. In fact, the Acting Prime Minister once told me in a different place that he did not even bother to campaign and he got 10,650 votes. The PNM is also in control of the Diego Martin Corporation, and you have a Prime Minister criticizing the corporation and saying that he as Prime Minister had to fix his own drain because his Diego Martin Corporation with Diego Martin chairman, with Diego Martin councillors, with three Diego Martin MPs, was unable to solve any problem and provide resources. The problem is not the Constitution, it is not local government Ministry, it is not to the people. The problem is the PNM.

Hon. Senators: [*Desk thumping*]

Sen. A. Roberts: They are talking to the people. “I talking” to the people because I know that simple majority—my honorable colleagues on that side, they have already made up their mind. They are not interested in any debate. So

it is okay. They have to do what they have to do. The people will deal with them as soon as the election call. But I would talk to the people, because they told us and I heard that message loud and clear a few years ago, that the PNM will be in our face, in the faces of the population like a jumbie from Les Coteaux, Les Coteaux, Les Coteaux. “Well, leh meh tell yuh something, jumbie and all does dead.” So very shortly, call the election and we will get rid of the PNM jumbie.

Hon. Senators: [*Desk thumping*]

Sen. A. Roberts: The hon. Minister of Finance said 50per cent of all land in any category would mean that the valuation roles are finished and, therefore, within 14 days and, clause 5, property tax could be implemented. Hold this phone there, it is disturbing me. I want my colleagues to hear me carefully.

Imagine this Government did not come here to present. To get a Senate ready, you have staff. Eh? Money, you have to make food, you have to prepare all of the Order Papers, you have people there to take *Hansard*, you have audio people. It is very expensive. Imagine the PNM put together a whole sitting of the Senate to come and make a shortcut to tax people. “Why yuh did not come and make ah shortcut tuh keep people safe? Why yuh ain make ah shortcut tuh fix road better? Why yuh ain make ah shortcut tuh make sure people could turn on water in dey tap? Why you ain make ah shortcut tuh come and create jobs? Why you ain make ah shortcut tuh serve de people ah Trinidad and Tobago? Allyuh come tuh bring ah shortcut tuh dip in people pocket tuh take out dey money that yuh done waste.”

Hon. Senators: [*Desk thumping*]

Sen. A. Roberts: Local government, no money under PNM policy. That is the difference. You see, all of you are debating against yourselves. Because local

government and performance and allocation is about a priority. If you have a Prime Minister and a Cabinet that prioritizes local government, then the Cabinet would allocate out of an average budget of \$60b-b-billion, they will allocate resources to the corporations because they care about the people. The fact that you are coming here to tell me that we need property tax so that the corporations will get resources, is an admission that your priorities are not about the people.

So instead of “calling political meeting and talkin’ ’bout” Piarco Airport, which you are boasting is the best airport in the Caribbean over the last three years, “talk about why yuh do not like people, why yuh not serving de people”. Why are you coming to take the people’s money rather than allocating resources from the Treasury, from the Consolidated Fund to the allocation to each and every corporation?

But under the United National Congress, when you had a Prime Minister who cares, you did not see this problem in 2010 to 2015. All corporations, including Diego Martin where I live, which was solidly still PNM, the corporation had some partnership in it, but the MPs were still PNM, there were no complaints about lack of resourcing and under-resourcing, because the Prime Minister’s heart was in the people. So, therefore, the Minister of Local Government at that time, the hon. Chandresh Sharma, would get resources that he came to the Cabinet and argued for.

So when you complain and you bring this Bill and say that you need the money to tax, to get down to the corporations, you must check yourself. Because I believe you are on the wrong team. Because you seem to be saying that you want Kamla, you want the UNC, because you want people to get service.

The hon. Minister of Finance and other Ministers, they keep saying: “but

in the USA, and European Union, and other countries people do not mind paying tax and they pay tax, and it works, and so on”. That is very interesting, you know, but look around, take a deep breath. “We not in USA, we not in European Union, we not in Canada. We in Trinidad and Tobago with a PNM Government.” So people do not want to pay tax, because they have seen the wastage, the squandermania, the corruption, the heartlessness, the oppression of this tyrannical PNM.

Hon. Senators: [*Desk thumping*]

Sen. A. Roberts: In fact, we are suffering from brain drain like never before. Every child that goes out to university, whether on scholarship, academic, or sporting, their parents are saying: “If you get ah job out dey, stay out dey. Marry out dey. Doh come back here. So doh come tuh tell me ’bout other people country.” If we were like them, where we could drive without “bussin’ tyre and bussin’ rim; if we were like dem and mosquito was not biting we as 6.00 p.m. reach in Aranguez and St. Joseph; if we were like dem and local government was working we would not mind paying tax. But we hah PNM.”

Then the hon. Minister boasted that \$540 to \$2,700 extra a year is fair. The hon. Minister of Finance said that is a fair tax. Now, how he determine that? I would love to know. Because a fair tax, if you have money, you could say that that might be fair. But when you take away fuel subsidy, and you put online 7per cent tax, and people “loss” their jobs, and no increase and you offer them 0001011per cent and inflation is at 45per cent for food since 2015, and medicine has gone up by 75per cent, when a \$100 dollars—“yuh go in de grocery and yuh come out with two Crix and ah piece ah cheese; where de grocery now cutting up cheese and locking it in a cabinet, because people stealing cheese”. If those are the conditions out there, “what you coming to tell

me 'bout a fair tax? You done take away the fuel subsidy. So anybody with a car, already 56,000 cars, the smaller cars, the Tiida “wet man”, the B13, dem kinda cars, dey off the road because men have to determine when tuh use dey car, when to use the gas. Should I use it to pick up meh wife from work or the children from school? Children, allyuh take maxi. Ah have tuh go for de wife because her shift late.” That is how people are operating in this country. And you all PNM so out of touch. “You come to say that 540 to \$2,700 extra is fair? When yuh have zero, how dat could be fair? That mean yuh going minus 2,700.” You all are not aware of what is out there.

“You think the crime is just escalating, what, because Trinidad and Tobago, we just have a bad gene?” That social conditions are horrendous. The gap between the rich and the poor is being exacerbated every day by policies of no care. And you can hear it in that. How could a Minister of Finance come in the Senate that is beamed live to the country and say 2,700 is fair? “If ah hah no 2,700, how ah going tuh pay dat, fair or unfair?” It is oppressive.

But clearly there is election in the air. Because the hon. Minister of Finance, I have made a study of him. He is a very good debater. I do not agree with him on many occasions, but this afternoon he was very humble. He was talking softly. He even wanted to educate the population. When has a PNM Government wanted to educate the population? You shut GATE down from 726 million down to 300 million. You shut down laptops. You did not build a school. You have over 40 schools that were between 70per cent and 85per cent completed under Tim Gopeesingh and Kamla Persad-Bissessar in September 2015. “Now, dey gone down minus because people have vandalized and stolen materials from the schools. You cut MIC centers, NESC centers. You shut down TTHTI. Yuh cut sports.” What education you all interested in? But the

hon. Minister of Finance, “yuh know when is election. Dey does change dey tone. What! Dey change from: hmm hmm, you have not rioted yet” to: “well, let me come to educate you”. And he wanted to give us a history lesson.

But I would have preferred to get a history lesson of the PNM’s closure of Caroni (1975) Limited and the pain that it gave to families and people who lost those jobs and everything they had. I want to hear a history lesson on why Petrotrin shut down and still shut down. What was the need for that? “Want tuh hear ’bout Caridoc that, it under water and now 90 people dey. Allyuh say dey on furlough.” But in 80 days you will see that furlough “mean yuh gone.” I want tuh hear ’bout TTHTI, MIC, NIC centers. I want tuh hear about all ah dat.” These decisions—

Sen. West: Mr. Vice-President, 46(1).

Mr. Vice-President: Senator, as much as you are responding—

Sen. A. Roberts: “Um-hmm.”

Mr. Vice-President:—to, and it is noted that you are responding, please do your very best to tie it in to one of the five clauses of the Bill please.

5.50 p.m.

Sen. A. Roberts: Thank you Mr. Vice-President. If I am responding to the hon. Minister of Finance, I hope he was dealing with clauses, because whatever clause he was dedicated to I am responding to that. But I will move on.

Sen. Lyder: He needs some space. He needs some space.

Sen. A. Roberts: I know it gets a little testy for some Members of the Government. But the point I am making is these decisions, these policy decisions of the PNM to drop the GDP of this country from a high of \$185 b-b-billion in 2015, down to \$128 b-b-billion in 2020, and now you get a 1 ½ or 2 per cent increase or growth. When you shrink or you lose 100 pounds in weight and then

you gain two pounds, “yuh ent overweight yet, yuh still ha 98 more to go.”

So therefore, when you shrink the economy by 30 per cent and then you tell me it is growing at 2.5 per cent, you come to claim that you have done well. You have not. And what you need to do first and foremost is to return Trinidad and Tobago’s economy to at least pre-Rowley levels, pre-Prime Minister and Member of Diego Martin levels into Kamla Persad-Bissessar SC, Member for Siparia, levels and then—

Hon. Senators: [*Desk thumping*]

Sen. A. Roberts:—we could discuss other revenue streams. Imagine the PNM is calling a tax a revenue stream. That means you are bereft of ideas, you are bereft of creative ideas, you do not know about diversification. At least three different Ministers sat here today, stood up here and said that taxing people is a revenue stream. That is for the PNM. But other people who understand how to create jobs, how to encourage foreign direct investment, how to move an economy further, how to move into the technological industry, the fourth estate and so on, as illustrated and enunciated by Kamla Persad-Bissessar SC, those will be revenue streams and therefore you do not need to tax people again.

Hon. Senators: [*Desk thumping*]

Sen. A. Roberts: You know, “Ah like tuh eat meh beef ribs and ting. Ah does take it medium. But ah went to ah certain restaurant, you know, and I called them and I said, I want it medium please. I know you all like to overcook it. Cuz when it come to meat and ting, yuh know, in USA dey like tuh do dey steak an ting different way. But today we heard about USA, so leh meh talk about Trinidad and Tobago. And dey burn up de meat but ah did’n check it because it was ah pick up. So ah took it home and den when ah reach home and ah see it well done, ah done pay fuh it, so I left it like dat. I ate it as best as I could, and ah had to take dat cost

as a sunk cost. But I chose now tuh never go back dey because ah done ask yuh all, ah tell you all what ah want and yuh did'n give meh it. So ah say, ah not goin back dey.”

Now, let me ask you it this way. If you go to a restaurant and you get food poisoning, food poisoning of the worst kind that debilitates you for about two days. You “cah” eat. You spend all the time in the WC. Would you go back to that restaurant ever again? I think not. So when you have a PNM Government who has shown that they are callous, that they about recusers in the Cabinet, about the rich getting richer and sprinkling crumbs, crumbs for the lower middle class to pick up and hopefully say, “Great is the PNM.” The country will not go back there. The PNM has been unmasked and today is the worst example of an oppressive, heartless, Government—

Hon. Senators: [*Desk thumping*]

Sen. A. Roberts:—coming without ideas to dip in the pockets of people who are suffering from their decision-making and lack thereof.

The timing, I heard some the Government Members talking that the people—if not now when? Well, let me tell you if not now when. Definitely not now, because you have turned this economy, you have shrunk it, you have shredded it. Over 123,000 people have come off the NIB list, the energy sector is waning, no foreign direct investment; people’s money purchasing power parity is down. Inflation is up, unemployment is at its highest, so therefore not at this time. If you ask me when? Well, the answer will be, when you come out and the UNC come in, and we create diversification—

Hon. Senators: [*Desk thumping*]

Sen. A. Roberts:—in the economy, we create 50,000 jobs, we improve the energy sector, bring back the refinery, create different revenue streams, make people safe

again, understand that investment in our population is important. At that time, when people could depend on a government that will service them properly, that will be the time.

So your answer is not now, because you all still in Government. So call the election, and if you “doh” want local, call the general election because some of you all sound very arrogant here today, about, “UNC will never reach back and they will never win.” Well, okay. If you all are truthful, call it.

Sen. Lyder: Call it.

Sen. A. Roberts: Do not just give me gun talk, call the election. When we talk about consistency, right, we have to talk about consistency throughout this debate. Things that are consistent are brilliant and people do not mind paying. So in the USA, European Union, Canada, Norway, people do not mind paying taxes, property taxes, other taxes, because the bus runs on time, the roads are smooth, they get water in their tap, hot water and so on, the heating, the gas “doh” go off, electricity “doh” go, and so on. So the Government performs so people have no problem paying higher levels of taxes because of the consistency of service that they get.

You will want to buy Royal Castle because the pepper is “de” best and every time you buy Royal Castle is the same pepper. It tastes exactly the same. “I eating” by my doubles man 34 years. Why? Because every morning you go “dey”, it is consistently delectable, delicious and perfect. Bara melting in “yuh” mouth, right. So therefore, to come here when your performance as central government and local government is woeful at best, it is consistently poor, to ask people to pay for poor service is wrong.

When you talk about this property tax, I heard someone laugh when my colleague Sen. Lyder said “What about the evaluation, why are we talking

estimates?” So are you all to believe, or would you like us to believe that in this country where there is an adversarial climate, you have PNM and you have UNC, that a PNM Government appointing PNM people to come in “everybody house”, when you have videos of PNM CEPEP crews cutting grass by PNM house and when it have “ah” UNC activist is bush for days, and then on the other side, it cut clean.

In a country where PNM operates like that, how can we in the United National Congress and other citizens feel safe that the estimates of PNM appointed people, appointed by the PNM Cabinet, appointed by the PNM Minister of Finance, appointed by the PNM Minister of Rural Development and Local Government, appointed by the PNM if is revenue authority or BIR, will give everyone a fair shape. If “dey come by me yuh feel ah will get a nice even estimate and fair?” I think not. I mean, “ah fighting” war since 1979, but for citizens out there this is not right. A tax must not only be fair, it must appear to be fair. And then the people will consider it at the right time, when they are getting service, when they can expect that when they pay more they will get a better service, but under this PNM, service is a misnomer.

But somehow, “de maths not mathsing” because since this property tax discussion way back with the hon. Patrick Manning, Member for San Fernando East, back in 2008/2009. I read estimates, and I see that he almost came back in a meeting in Malabar last night with the hon. Minister of Youth Development and National Service and thing, nearly introduce him, Patrick Manning as the Prime Minister, a Freudian slip, a Freudian slip, but you could see that they hoping and they wishing for—

Hon Senator: [*Inaudible*]

Sen. A. Roberts:—yes, because they trying to go back in time because it is not the

right time. They know—even the PNM is not enjoying this time; they want to go back to better times.

But I remember reading in the estimates in 2010 and so on that the total take for residential would be \$175 million and even back then I said but, what is this? Out of a \$54 b-b-billion budget, \$60 billion budget, what you want to humbug people for a \$175 million for? And then, we saying now even in this debate here 15 years later and I hearing estimates that some corporations will get \$67 million so on overall from residential, maybe \$400 million. And I saying to “mehself”, but there are other ways to generate much larger sum of money. So what is really behind this? And you know, it is sad to say but we on this side “doh trust all yuh.”

When Kamla Persad-Bissessar in 2019 told the hon. Attorney General back then, when they brought a Bill downstairs about local government and not using it to extend and deny the rights of people to vote. She said, he said “poppycock” but now we see that poppycock is real. So therefore, we do not trust you all. So when you all come to say, you know, this is land and building tax. I say but I am trying to understand what is quantum? If you focus and bring back the refinery, you could make 50 times that in a year. If you energize, if you negotiate with the upstreamers and so on and find gas en block, you could get more revenue. What is the PNM—and some of my colleagues here will have no idea what I am talking about. Because they would not understand that in the PNM, the great Dr. Eric Williams once said: “yuh cud put ah crapaud in ah PNM tie and they will win.”

People thought that meant that the brand of PMN was so strong and so on and they must win. The truth of that was, what he meant was the MPs do not determine policy, that the men behind the stage who sitting down there behind who do not come for nobody to vote, they are the ones running the country, That is what he meant. So these colleagues here will not know what I am talking about.

Sen. Lyder: Exactly.

Mr. Vice-President: Start linking it.

Sen. A. Roberts: No, no I am linking it to clause 5, yes. And what I am saying right here, Sir, is that when I think about this I remember a period in Port of Spain/Diego Martin area in the 90s when certain people who became prominent in the PNM and took control of the Port of Spain Regional Corporation and went in there as normal people, every day came out as hundred millionaires—

Sen. Lyder: “Wuh, dat happen?”

Sen. A. Roberts:—because what happened back then with land and building taxes, people who were unable or did not pay, whether elderly, whether they forgot and so on, what would happen is a clause will come in that the Government, the corporation, could then put their properties up for sale and auction and these properties from Port of Spain down to Carenage, certain people bought up all of these properties and they are billionaires now.

So I am asking now here in the Senate, is this why this property tax is coming?

Sen. Lyder: Wow.

Sen. A. Roberts:—so that poor little old ladies, and people all over Trinidad and Tobago who may not be able to pay or may not be able to do it, after a certain period it allows the powers that be to auction their house off, and those with money and capital could buy up properties at a very cheap rate. Is that what the PNM wants? Because this cannot be revenue generation, this cannot be about local government, this cannot be about policy, this cannot be about box drain, this cannot be about pothole ranging. This is from behind the stage, behind the balisier when they talking about

Hon. Senators: [*Desk thumping*]

Sen. A. Roberts: This is something nefarious to make the rich get richer and the poor stay poorer. I want some PNM to answer but not you all, somebody who is behind the stage not you all in front at the stage.

Sen. Lyder: “Dem fellas cyah do nutten about dis.”

Sen. A. Roberts: Now finally Mr. Vice-President, the PNM is too costly to citizens. Face it. That is why you all afraid for elections. That is why you have to go to Privy Council to try and fight. That is why you “eh call de election date yet. Dais why yuh trying to stretch it for 90 days. Dats why.” Because “yuh” too costly, because the people have to pay for you to be there, rather than Kamla and the UNC, they have to pay for the removal of the subsidy. Kamla had VAT on 77,000 items. You put it back, 7 per cent online tax you tax. Unavailable forex, people buying foreign exchange out there for \$10 a US now. Cut in GATE, the children cannot go to school. Cut in food cards, \$42,000 down to \$18,000

Sen. Mitchell: Mr. Vice-President, 46(1) please, on a point of order.

Mr. Vice-President: 46(1) has been raised. I ask you to proceed in your wind up.

Sen. A. Roberts: Thank you, Sir. Thank you. “All yuh”, clap the Vice-President.

Hon. Senators: [*Desk thumping*]

6.05 p.m.

Sen. A. Roberts: Mr. Vice-President, we are talking about tax and I am showing that the PNM—you would not need to oppress the people with tax if you left Kamla’s policies there. Because the people, you have taken from them. You have taken the subsidy. You have taken GATE from \$726 million down to \$300 million. You have taken regular fuel from the fisherman so fish prices have gone up. Inflation is eating away at people’s money. People have no money. They have to buy books, you take away the textbooks. You take away the laptops.

Where do you want these people to get this money to pay your oppressive property tax when you have suffered people for so long? I say, scrap the tax, forget it.

Sen. Lyder: Yes, yes.

Hon. Senators: [*Desk thumping*]

Sen. A. Roberts: So, Mr. Vice-President—and I can show you that not only by your example and another example in this very House, that even in an adversarial political situation where there is the red and yellow, there is PNM policy of the elite and there is the UNC policy of support for the poor, that even in that situation with good people sitting at the head, debate, righteousness can proceed without interruption because of fairness, equity and class. So on your part and on the part of the President, I thank you very much, Sir.

Hon. Senators: [*Desk thumping*]

Sen. Lyder: [*Inaudible*]

Mr. Vice-President: Sen. Thompson-Ahye.

Hon. Senators: [*Desk thumping*]

Sen. Hazel Thompson-Ahye: Mr. President, I thank you for recognizing me as I rise to speak on this topic which relates to property tax. I well remember the last time I expressed certain views, I was crucified by social media and it was not even Lent. But before Lent comes Carnival, and with Carnival comes calypso, and I recall a calypso song by the Mighty Sparrow. The doctor referred to in the calypso was not the one that leads the present Government, who was very young at the time, but Dr. Eric Williams, the father of the nation, our first Prime Minister of revered memory. And Sparrow sang circa 1958, “You Can’t Get Away from the Tax”:

“...you could jump...high...”—or—“...low
(You can’t get away from the tax)

...Doctor or no Doctor
(You can't get away from the tax)
...even if you kneel down and cry
(You can't get away from the tax)
...Sparrow wouldn't tell you a lie
(You can't get away from the tax).”

So he was singing really about income tax, not property tax, which is the subject of this Bill. But no form of taxation is popular or welcomed, but taxes are necessary.

In 1936, former American President, Franklin D. Roosevelt described taxes as:

“...the dues that we pay for the privileges of membership in an organized society.”

Edmund Burke on American taxation said in 1774:

“To tax and to please, no more than to love and be wise, is not given to men.”

Much has been said about the timing of the tax. “Not now” has been the cry and we have heard it so many times today. “COVID has decimated our business. It has destroyed many a household income,” some have said. Will Rogers wrote in his autobiography:

“When everybody has got money, they cut taxes, and when they're broke, they raise them. That's statesmanship of the highest order.”

And, you know, I spoke to friends in the Bahamas, Barbados, Jamaica about what is happening in your country, how do people feel about property tax? Are they complaining? In none of the countries I can hear that there was a problem with the populace about tax. One of them—a judge said to me, “You Trinidadians, you too indisciplined, it is not a problem here”. Many want

government to take the advice Stalin gave to Dorothy, “Wait, Dorothy, wait, Dorothy, wait”, they are saying, “Wait, doctor, wait”. But the Government is singing another tune, “Now is the time. Now is the time. Now is the time”.

Will there ever be a good time to institute property tax? There will never be consensus on this. Am I in favour of property tax has been instituted? I am, most decidedly so. Benjamin Franklin said:

“...in this world, nothing is certain, except death and taxes.”

So Sparrow was right:

“You can’t get away from the tax”.

As I said before, this Bill is about property tax. It lays the groundwork to usher in property tax.

Jay K. Rosengard of Harvard Kennedy School in a paper published in 2012 by Mossavar-Rahmani Center for Business and Government and titled, “The Tax Everyone Loves to Hate: Principles of Property Tax Reform”, made important points about property tax which I will share, if I may, Mr. Vice-President?

Mr. Vice-President: Yes.

Sen. H. Thompson-Ahye: Yes, thank you. According to Rosengard, the reason for annual tax on land and buildings are:

“• It is often the main source of local government discretionary revenue, and thus an essential component to fiscal decentralization that supports local autonomy and complements intergovernmental fiscal transfers.”

So in addition to the money that you getting from central government, this tax is going to help the local government bodies. I trust, therefore, that the link between this amendment Bill and the recent laws relating to local government reform can be discerned.

To continue with Rosengard’s analysis.

“• It is economically efficient because it is hard to avoid and easily enforceable if evaded.

• It is perceived as socially equitable because it is roughly progressive, loosely correlated with local government benefits, a relatively good proxy for a tax on multi-year income, and a way to enable the public sector to derive a share of private sector windfall gains from appreciation of real estate values largely due to public investments in previously unserviced land.”

He said that:

“Although ubiquitous, the property tax is also universally despised...for reasons that...”—are—“...well documented...”

And among the reasons he advanced were:

“• While the high number of statutory taxpayers creates a large tax base, a good thing in theory, it can be a political and administrative nightmare in practice;

• While the tax’s high visibility is good for government transparency and accountability, heightened taxpayer awareness also tends to intensify taxpayer resistance;”

And there is some degree of resistance. So:

“• While computer-assisted mass appraisal and other applications of appropriate technology increase administrative efficiency and effectiveness, property evaluation nevertheless still has a...subjective component;

• While the tax is seen as fair in general...”—in some cases—“there is no direct relationship between tax liability and ability to pay the tax, which leaves some taxpayers ‘asset rich, but cash poor’;”

And we see a lot of it in this society. We see people who have huge mansions but they have no money. So, they are asset rich and cash poor. And I will return to that later again. So:

“• While tax supports local government autonomy...”

—it really helps with the local government autonomy

“...it can also worsen regional disparities and wealth, as the ‘rich get richer and the poor...poorer’;”

Now, all municipalities, as we know, are not created equal. Some, of course, are going to generate a greater degree of revenue than others. So:

“• While citizens might accept the tax in principle, there is still widespread resentment in some countries to enforcement proceedings, sometimes seen as a threat to the sanctity of the home.”

So this:

“...dilemma is real and profound: most countries have property tax, but few of their citizens like the tax. The property tax is a tax everyone loves to hate. Countries can seldom live with the tax as initially designed, yet neither can they live without the tax at all.”

So what do we do? So Rosengard gives the four primary rationale for initiating property tax reform as to:

“...improve fiscal performance, social equity...”—we do not always get it right but we striving for that—“economic efficiency...”—and—
“...administrative cost-effectiveness...”

He advances:

“Low revenue yield is the most common reason for property tax reform...”

So it is a stream—a revenue stream and:

“...revenue enhancement...”—as a—“...principal objective of reform...”

Another is:

“Horizontal and vertical inequities...”

And:

“...perceived unfairness of property tax liabilities that rise at a much higher rate than income growth.”

Mr. Vice-President, I sincerely hope that the inequity question will be firmly addressed. I recall many years ago attending a lawyer’s dinner at Hilton hotel—forgive me if I have shared this before. At our table was a senior counsel whose name appeared on the list published in 2015, and again in 2023, of lawyers who have received millions of dollars from state briefs. Nobody here is involved. He lives in an upscale suburb in Port of Spain, he shared with us the amount of money he was paying in property tax. It was considerably lower than my property tax for my humble home along the East-West Corridor. I was shocked and protested the unfairness of our disparate assessment. And he laughed and said that the mayor dare not interfere with that. I am watching and waiting. Is property tax reform necessary? Undoubtedly so.

Mr. Vice-President, as we go forward to introduce this property tax, I want to see in the law equity and a method of meeting what Rosengard sees as the challenge of property tax reform: How can we make the tax “less taxing”? And this Bill addresses this question to some extent.

It is a short Bill comprising five clauses. Of course, the length of the Bill is no gauge of the duration of the debate, as we have witnessed so often within these hallowed walls, where one point can be belaboured for all of 45 minutes.

So clause 1, as we have heard, gives the short title, Valuation of Land (Amdt.) Bill, 2023.

Clause 2, as it is the usual with all Bills, is the interpretation section, and explains that the word “the Act,” when used in the Bill means the Valuation of Land Act.

Clause 3 amends section 2 of the Act by inserting into the definition of “annual rental value” the words, “an estimate of”. So that definition now reads:

“‘annual rental value’ means an estimate of the annual rent which particular land is likely to attract having regard to the purpose for which the land is actually used, occupied or tenanted, or where it is not actually used, occupied, or tenanted, having regard to the purpose for which it is reasonably suitable.”

I will return to that.

Clause 4 of the Bill amends section 7:

“...by inserting after the word, ‘6’ the words ‘or 29’.”

This amendment seeks to capture within the property tax net, the responsible party who may be required to file a return, whether it is the owner or the person in actual possession of the land. Because sometimes you really do not know who the owner is and somebody has been in possession for quite a while.

Now, the rationale for this “annual rental”, you know, is something that we could develop some more.

Clause 5 repeals section 7A and substitutes a new section with the effect that instead of the stipulation that 50 per cent of all categories of land should be valued before the Act comes into effect, that 50 per cent of any of the categories of land can be the starting point for the Act to come into effect. The Commissioner will, in the circumstances having risen, advise the Minister who will within 14 days declare that the valuations are in effect. Now, to me, this is a clever tactic to get out

of a hole that the Government dug for itself and now realized they must escape from that if they are to proceed with the tax.

Our property tax is calculated on the annual rental value, that is, the annual rent or rather an estimate of the annual rent that a property can generate if it is rented on the open market. To understand the tax payable, one has to look at Schedule I of the Property Tax Act which reveals that what is payable is 3 per cent of the annual taxable value for residential and 5 per cent for a commercial property.

Now, I have heard a strong argument made today for small businesses and I would advocate that we do not lump commercial property in one group. And we can separate small businesses and stipulate what is a small business and have a smaller tax, perhaps 2 per cent, for those businesses that really went through a very hard time and are still struggling. When we had our JSC, you know, on the effect of COVID, we heard some rather sad stories about what has happened with some of the small businesses across from the various chambers.

So most jurisdictions rely on the actual value of the property to calculate property tax. If one looks at the Guyana Revenue Authority Act, it speaks of tax being a percentage of the net worth of the property.

6.20 p.m.

The Bahamas Real Property Tax Act, Chap. 375 of the statute law of the Bahamas looks to a percentage of the market value of the property, and this percentage varies increasingly according to the value, from properties worth \$250,000 to upwards to exceeding \$5 million. There is provision in the Bahamas Act for relief from tax by total or partial exemption or deferment of liability, where the Minister is satisfied that on account of the impoverished condition of a person and his inability to improve such condition significantly by reason of age, impaired

health or other special circumstances, that undue hardship to that person will otherwise ensue.

A relief certificate is granted by the Minister upon proof of age, health and financial circumstances, and such other matters relevant to the determination of the application as the Minister may require. The relief certificate may be revoked if there is alteration in the circumstances of the person, or breach of any condition of the certificate.

Barbados Land Tax Act, Chap. 78, also provides for relief to pensioners of 50 per cent in certain specified circumstances. And a Trini friend of mine takes advantage, he tells me of that every year. So perhaps the Minister may explain why our legislation looks for rental value to determine the quantum of property tax payable. Is there an advantage thereby derived? Pray tell. He spoke very briefly on it, I would like to hear a bit more.

Section 21 of our Property Tax Act provides for a landowner who is dissatisfied with the assessment of tax by the board to lodge an objection within 21 days next after the annual tax becomes due.

Section 23 of our Act carries a similar provision as the Bahamas law for deferral of payment of tax, but, strangely, nowhere in the public discourse and condemnation of the proposed property tax did I hear any mention of this relief measure. I thought that omission rather curious. Today I have heard in the Chamber that there is no mention of what happens after a brief deferral, and none of the Ministers who came in after, none of the Members of the Government sought to say that there is in fact a provision in the law which deals with that.

When you look at section 27 of the Property Tax Act, it says:

“Subject to subsection (2), any period of deferment specified in an authorization issued under section 23 shall determine on the death of the

owner concerned and thereupon the tax in respect of which deferment was authorized shall become immediately due and payable out of the estate of the deceased owner.”

But that is not the end of it all. Subsection (2) says:

“Where the Board is satisfied, having regard to the impoverished condition of the successors in title of the estate and his inability to improve his financial position significantly by reason of age, impaired health or other special circumstances, that undue hardship to that successor in title would otherwise ensue, the Board may recommend that the President authorize the total or partial exemption of the tax payable up to the death of the deceased owner.”

So the law does make provision for what can happen after the period of deferment.

Part II of our Valuation of Land Act also has provision for notice of valuation to be given to the person in possession of the land. It has also provision for objection to a valuation, as mentioned earlier. There is also provision for appeal to a Valuation Tribunal from a decision of the Commissioner of Valuations.

So all of these provisions are there in the law. Along the way there are varying steps that a landowner can take on the road to achieving a fair and just valuation. So some of the seeming harshness of law is in fact obviated by the enactment of these provisions. So there is no doubt there is fear and trepidation at the prospect of the initiation of this property tax regime. In the past until 2009, land and building taxes were paid as a matter of course.

Rosengard has indicated that the main strategic shortcoming of reform efforts is either failure to articulate clearly the rationale for reform, or to have unprioritized contradictory objectives. I dare say, we fall into the first category. More needs to be done about educating the populace. The Minister has made a

sterling effort today, it needs to continue, using the media that have been used for negative messages, to give positive messages now, concrete facts and opinions. The process has started today. It needs to continue. Doctor or no doctor, we cannot get away from the tax. Thank you.

Mr. Vice-President: Dr. Varma Deyalsingh.

Sen. Dr. Varma Deyalsingh: Thank you, Mr. Vice-President. I must say first of all that this Bill, the Valuation of Land (Amdt.) Bill, 2023, actually seeks to give the Government the ability to start collecting property taxes, which will go into the hands of the corporations where we may get better service.

It has five clauses, and it is really clauses 3, 4 and 5 which we have to make mention of in the sense of how it would be affecting our tax-paying population.

So two things I must say: “bandits” and “taxes” are some of the words which evoke anxiety, fear and anger in some citizens. So in this world we seem unable to escape crime, taxes and death, as the Minister had alluded to before. That we cannot even get away from taxes and death.

Sen. Thompson-Ahye did mention in her message about the calypso, we cannot seem to get away from taxes. So we have to realize it is an inevitable part we have to play as citizens. It is an inevitable part, a duty that we would have to do if we really want our country to run properly. So every country needs taxes to be able to provide us with the infrastructure services. This has been, as I am saying, the infrastructure services have been lacking in some quarters. Some feel they have been short-changed by poor services, but giving more money to the corporations is just really a piece of the problem.

So the corporation can get more money to try to run things properly, but we need to ensure proper procurement of contracts. I echo the concerns of Sen. Seepersad, who pointed out the lack of updated accountability. I must praise the

Government for allowing the procurement legislation to go through. So somehow we may be getting—once departments, the procurement officers are appointed, we may be able to catch any sort of corruption or perceived corruption that may occur there.

[MR. PRESIDENT *in the Chair*]

Besides the proper procurement, besides the corporation having to give this, they also may get more money, but we may not get the productivity of the employees, so this needs to be worked at to get the full benefits, least we will be putting more money down a hole.

So we heard these moneys will be controlled by our corporations to provide better services, and the thing is we do in fact need the drains cleaned, flood season is here. I call it “flood season” not “rainy season”, because it is now part of the wet season. We expect we will now be able—well, somewhere in the future we will be able to look at whatever funds we get and hold the corporations responsible for not cleaning our drains, not clearing the areas by us, not cutting the bush in certain areas, empty spots where bandits could lurk.

So, definitely, I see the benefits of the taxes to go toward the corporation. Benefits to go towards the municipal police who could look and help crime, et cetera. So, definitely, there is the benefit, but we have to see if it will eventually work out with better performance.

So therefore a benefit I think too is giving the citizens more opportunity to take more legal action against the corporation for lack of service, because in the United States this has been something. Citizens now would have the power to engage their areas, their councillors, and say, “Hey, you know we are paying these taxes, but I am not getting the services”. So even though we may be thinking that by changing clause 3, which in terms—I think the Minister of Finance said by

changing the annual rental value to reflect the annual rent, being referred to as an estimate of annual rent, even though he mentioned this is really to starve off any litigation in the future. And I agree, this is a commendable move, because we have to predict people may now decide let us go after this little wording.

Hon. Senators: [*Desk thumping*]

Sen. Dr. V. Deyalsingh: So I commend that. But you see now we will be hoping, and I see nothing wrong if citizens now will be able to take the corporation in a legal manner for lack of service. It will be able to get people to say, hey, there is noise emanating from a bar. You are not buying the audio meters for the municipal police. You are not effecting effective sound barriers in the bars that are allowed to run in the area. If there is a missing manhole, persons falling in it. So you will be giving us that ability, that capability to hold these persons responsible.

So I want to say, I do not believe in axing the tax. I do not believe in that at this stage.

Hon. Senators: [*Desk thumping*]

Sen. Dr. V. Deyalsingh: That was a political mantra. It was a political mantra, and I believe do not axe the tax, but cap the tax, and this is a difference I want to make. This is something I just want to introduce in capping the tax. Because there was a case in Colorado I want to make mention of, where their system is a little different. They look at property taxes rather than the rental value. But lo and behold some time ago, the Colorado population they actually had—a lot of homeowners were shocked when they opened their assessments to find that their taxes had increased on average about 44 per cent. Homeowners actually got confused by the valuation that the assessor placed on their homes.

So over there they felt that the assessor looked at the value of their homes in a period when the market was in a little boom, and the height of the market, and

then he did not look at the value of the homes in the present state. What you could have sold your home for at that point in time is what he had used from an old value. So even though it is property value, and not what we are using here, rental value, it did cause some concern there for those persons.

Under Colorado law, real property must be reappraised ever three years. So they got that shock, and they got that shock because they would have been making their finances, that a certain amount of money would have gone to taxes, but lo and behold, it was raised. And this is what I am looking at here in our country now.

You see, we appreciate the fact that the property tax was in suspension before, and we were waiting for a system to come about. We were waiting for the tax revenue. We were waiting best way to assess the tax. The Government seems to think that this may be a fair way, and the Minister of Finance did say that Barbados and other countries do use this method. I must say that what I would look at is—let us say that we get an assessment, and I am told that my property is—I have to pay \$1,000 for the year, I now would be able to sort of plan and my planning may be long-term, and I know we need to reassess it. But I would like to hear that we are not going beyond a figure too soon. We are going to cap it. Because, who knows, the year after now this Government or another administration comes in power, and they will say, “Let us now move from the \$8,000 and let us revalue, let us re-assess”.

Let us leave it for the corporation to give us this greater figure. This is where I think persons may be a bit unsettled. You see, because we are in economic hard times and, as mentioned, some cannot see where the other meal is coming from, and there are plenty demands. The Ministry of Social Development and Family Services could attest to this fact.

So the thing is, we need certainty. We need some sort of plan where the

Government could say, “Listen, you already have to deal with uncertainty in terms of medicine going up, transportation prices are going up”—food prices globally we heard was dropping, but it is still not dropping here. I think the Minister of Trade and Industry actually had to knock on the door of the business sector to ask why this is so. There is a lack.

6.35 p.m.

So everything seems to be going up and people may be a bit unsettled not knowing, hey, what is going to next? Government could say, listen, this is what we calculate for your tax but it is not going to raise for the next five years. So, at least, give me that comfort. They could go lower but not higher. No shocks, at least, five years give us that promise.

Many homeowners, I say, were shocked in Colorado. And the thing about Colorado, Mr. President, I would like to mention, the citizens there have a greater degree of power to determine things. Because in Colorado there is the Taxpayer’s Bill of Rights which you call the TABOR and they actually limit the amount of revenue that could be collected and how it is spent. And I think this is something we may have to get citizens here to have so you may not have a runaway administration. You may say, let us just tax and tax. At least, you have some people involvement and I think we need this. So therefore, the significant thing about this, any sort of changes in the Colorado, any sort amendment requires, like with tax increases, property tax, it must be approved by the voters.

So, we may have to get a system whereby the corporation, if you are talking about the local government reform and their part to play in it, they, yes, they should have a part to play in it. They should have a part to play in it, also to tell the Minister of Finance, listen, we think certain areas, we cannot allow people to pay taxes in certain areas because of flood. I know the Minister of Agriculture,

Land and Fisheries did mention there are flood grants. But let us say, you are in that corporation. You now, we want to empower them, give them more power. They have eyes on the ground to see what is happening. You know somebody's house has burnt down, you will be quickly able to get that message out to say, okay, that person cannot pay it. That person has to somehow, you know, we can go in there and step in there on a quick, a real-time basis. That corporation now could look at the area, the geographics of the area and say, listen, certain places there obviously you would not be able to get rent even though it is estimated. Certain flooded areas. I mean, the only person who will rent there is Aquaman because half of the time you find that area is under some sort of flood. So therefore, they would be the ones now to make some sort of representation on behalf of the people.

Yes. It may limit the amount of money they are getting, so they may be hesitant to do that. But then, you see, if you are the local representatives, you want my vote for local government elections, you now would listen to a segment of the population who are living near a river and, listen, we do not want to pay full taxes. Give us that opportunity to pay to the lower limit, because I heard there is a lower limit of \$18,000 in certain areas. So there is where the power of the people to go towards the councillors and say, listen, you want me vote you in? You just take this for this area and carry it though and let that message be heard to the Minister of Finance. At least carry it down there to the BIR that we are now being able to say certain areas we would not be giving full tax at all. And this is where empowerment of the councillors would be. So flood areas, I think, is somewhere.

I also look at the fact that—let us say you have an area where you have properties with more greenery. So let us say, I am here, my neighbour—I have a concrete jungle in my place. My neighbour has a quarter of his space with

greenery. I think we should have my neighbour pay less taxes because he is now contributing to our global warming into the Paris Agreement. He is now helping the community. By he having more greenery, by he, at least, bringing that in, it is less chance of, you know, we are cutting down the flooding, the global warming. So these are things where the local representatives, the corporations when they are making that assessment could say, those persons are more civic-minded. They are doing their duty, let us cater that in.

Another thing we look at, I want to mention though is the fact that, let us say there are certain hot spot areas. Two things here. If you are looking estimated rent. You are not looking at actual but still sometimes people may not want to rent in certain hot spot areas. Some, you know, they will say, well so much of crime there. I am not going there.

And another point about those areas now being hot spot areas, being areas where people would not want to rent and, again, then how are you going to assess it in the sense that, let us say, let us say, I am an assessor. I am frightened to go into those areas. In our mental health clinics we have mental health officers who would not go to certain areas because it is a hot spot area. So even to assess these places may be a bit challenging sometimes. So therefore, we have to factor other things. Some beach houses may be, you know, people look at it, a lovely beach house. You are going to, you know, land on the sea, but there may be in for some coastal erosions. All these are battles that people will have to be faced with. So, I may be having—I may have a beautiful property in Manzanilla but it is washing away and I have to be paying to maintain this property, to build my foundation wall, all these things we will have to factor.

How are we going to factor agricultural land? Is it determined what is growing it in. If I have a piece of land and it is barren and my neighbour next door

now is able to get workers and able to farm that land and he is planting watermelons and he is getting a profit from it. Would I be paying more because my land is barren?—because I probably go too old, I cannot go and farm the land. I am not getting workers but he is getting. He is making that profit. So all of these things we will have to know. Is it agricultural land? How are we going to—usage of the land coming in there.

Now a bit of unfairness that have I found, because let us say I am in my area and an assessor is coming. And you say, oh, this area is looking nice, the roads paved, there is good signage. But let us say, I decided to gate our area. So the residents get together and we gate our area, we pretty up our parks, we make it to the best of our abilities. It is more attractive but the rent value will go up. So it is like you are punishing us for spending money to gate our areas to protect our area, to make our area look better. So and again, you could have the opposite effect where somebody might say, listen, if I make my house look old, then the assessor will pass and see broken windows. So this will be opposite scenario to the broken windows to everywhere. I am intentionally making my neighbourhood look run down and so when the assessor passes they will say, “hmm, they are not going to get much money there. Let me leave them alone”. So these are scenarios we may have to look out for.

And this is why some Senators did mention, do we go with another technique, another technique for assessing the land? And remember it was Henry George in his book *Progress and Poverty* in 1879 who argued because the supply of land is fixed and its location value is created by communities and public works that the economic rent of the land is the most logical source of public revenue. So he opened the debate years ago, years ago. So this was a debate years ago. So therefore, I am saying, Government would have decided that they wanted to go this

way. So if they think this is it, we will have to see, is there anything in it that we can ask them to improve.

So even though I heard mention here that certain Members did say there are various other ways to choose taxes and even if you are looking at the way Government has, you know, there were really different approaches. There is the market approach, the cost approach, the income approach and sometimes when the assessor is there, you know, they would decide, you know, here we are looking at rental approach. But there are different retail market value and some people rather that. So some people rather that area of that where we live in, this area that we look at the boundaries of this area. We look the houses, the cost of the houses in the area. So you look at the most affluent house in this area and the house that is not really repaired properly and you take a cost factor of those houses that you think it is on the market. So again, it will be a private assessor assessing this. Not the assessors that are coming in from the corporations, so this is like a valuator will say, well this person, this area, this property here is run down, they may go for that amount. This property here is fixed nicely, manicured lawns, it will go at that price and you take the mean price of that. So when you here that, you will have in that area what is the average. So it is like a bell curve and you will have, you know, you look at that area. So this is a way that, I think, some persons may have thought might have been a fairer system.

And why I look at this also as a factor is, I heard mention from Sen. Seepersad did mention that, you know, having an assessor could open the gateway for corruption, so this is where we have to know that—would we be now opening up this. And this is why, Sir, I am saying, we have to be very careful how we are looking at the assessors. How we are looking at how they are going to perform their functions.

You see, you see, regrettably we live in a country where you have ethnic divisions sometimes and you hear the old talk and I have heard old talk. And I think it is my duty to bring up some old talk “ah hear” so we could fix it. Not to say, we do not want to fix it. Whispers I am hearing. Somebody told me, “Doc, they will choose assessors from their party and they will be taxing the Indian people out of Trinidad”. Now this is what people are saying. If it is there, it is an unfortunately system but it might be these things that people believe. So if you believe, if people believe that, how are we going to—how are we going to choose assessors that people will have confidence in? And this is something we have to realize because that is the talk out there. It is unfortunate talk, how do we—do we choose assessors with races that are with equal amount so you do not think person will come tax me that. And other person said, “You know what I am doing? I am going to paint my house red and plant balisier flowers all over”. So when you are hearing talks like that, we have to prevent something, because we need people to live, to think that the assessors could be above board. There will be a few people but we need people to think that the assessors would be, would not have any political motivation so they would not point fingers. That could lead to political old talk which destroys our country. So what do we do?

Some countries, Mr. President, they actually have various ways of choosing the assessors. Some of the assessors have to do exams. Some of them have to, you know, actually have basic certification. So we have to understand that if we are going to cut that old talk, we probably would need some sort of certification for the assessors because some countries have the assessors where you have to have administrative courses and continued education. So therefore, and you know, it was made mention that the assessors should be from the area of the regional corporations. Which may be good. But I would have rather an open job

application. Persons come in, get their job application, have the job description, you chose them but disperse them to various parts of the country. Do not limit people living in that area or hired by the local government. So let it be like a pool that you could decide. So you do not know which assessor is going in which area. You do not know the race of the assessor. You do not know anything. All you know is people chosen in a transparent manner and I think this will bring confidence and will stop the old talk because we have to stop old talk here before it turns out into the other things.

Now, you remember, you remember this fear, I think, we could have something in place to prevent this. And there is something else, Mr. President, that I wanted to bring out, bring up in place here. What about persons who are breaching the law? Let us say, residential area. And there are commercial buildings next to our areas. There are people with spas, offices whatever in a residential neighbourhood where they are not actually supposed to have these things in certain residential areas. What are we going to do? If we are going to charge them business in a residential area, we are now probably encouraging their business. If somebody has built a house, a three-story house building in a place that is earmarked for only two levels, taking taxes from them, will that now, you know, be able to say, that we are now encouraging this because he, you know, he may not have gotten a proper planning. So all these things we have to look at, that we may be cementing illegal structures and we may be encouraging this.

So therefore, I would like to make mention of a letter in today's papers, I think, it was the *Express* where, if you allow me to read, Sir. This is a concern again. So, I am raising concerns. So, I have raised the concern about the assessors. I have now raised this now where is a letter by one Mr. Kurt Ross and I read parts of it.

6.50 p.m.

The implementation of property tax in this country at this point of time is grossly unfair to law-abiding citizens if the law does not require squatters to pay taxes. Squatting is a serious problem which the Government does not seem ready to address.

He went on:

The Panday administration attempted to do something about it with a regularization, issuing of Certificates of Comfort, in an attempt to give the cloak of legitimacy and fairness to property tax. Since then, nothing. The problem is so bad now, the squatting seems to become lawful. Churches and houses of worship, businesses are being built in squatting areas. Persons are buying and selling government lands.

So this Kurt Ross—again, it is an opinion out there for some persons to say, “Listen, I bought my land, my house. I pay my taxes, I am a civil-minded person, I obey all the laws”. But yet still, a squatter is coming now and he may be at an advantage and this unfairness is something—I think that we have to put something in place to let the law-abiding citizens feel that their efforts are not in vain. There are law-abiding citizens who do not even break the laws, the traffic laws, who stand queue—in line, who do everything they are supposed to do; hard-working persons. And when they see people getting away, when they see squatters might be able to just come, they may say, “What is happening in this country?” You know, why can we not have a level of fairness for citizens who are in fact obeying the law to the best of their ability, who want to be the most civic-minded persons? They see squatters, areas, people with cars and trucks driving there, destroying the road, but they are not going to be paying taxes. They are getting water and electricity. So we may have to decide, do we go after the \$1,800 limit or will that

legitimize their squatting position? Do we give some letters of comfort to some persons out there already who are there, and put a hold on the others and come down on them?

And then speaking about the law-abiding citizens, Mr. President, when the request from the Government came to value your house and, you know, give an estimate of the amount of bedrooms, and whatnot, you had and full out these forms and put it in, civic-minded citizens did so. Some of them did so because they said, “That is our duty, we have to pay taxes”. Others did it because there was a penalty there. So, you know, not everyone will want to willingly do it. Some found it was an invasion of privacy. Some said, “Well, let us hold strain and hopefully if another administration comes in power this would not have to be”—so whatever reason, the fact is the Government said, “You pay a \$3,000 penalty”. So, at this stage, I want to know if there was a deadline and if I paid my—if I put in my forms in time, those persons who did not do that, who are delinquent, how many of those persons were charged, and will they be charged? Or as somebody had mentioned to me that we have the kindest Minister of Finance in the world—

Sen. Mitchell: Yes.

Hon. Senators: [*Desk thumping*]

Sen. Dr. V. Deyalsingh: —because he gives amnesty, right? But what I am saying, you see, giving an amnesty in this case will rub me the wrong way. I did my part. I went in my—the forms and filled it out. I took pictures. I went and line up there. So I am thinking, yes, we have to nudge people. So we may have to tell persons, “Listen, you got to pay because, you know, it is unfair to the others”. Because, you see, the others who paid—let us say we get the 50 per cent of the people who paid, they would feel that is a sense of unfairness. And so, therefore, I just want to bring in that other sense of unfairness a little bit. I just want to explore

on that.

So, you see, let us say I belong to the 50 per cent of the persons who—households who—we got our survey and we realize we had 50 per cent. Now, two things I say about this, because I now will be starting to pay taxes while my delinquent neighbours may not. So I think that is one level of unfairness. The other thing is, if you have 50 per cent of the households—I want to clarify something, is it 50 per cent of the households right through Trinidad and Tobago or is it 50 per cent of each area covered by a corporation?

You see, if the corporation is in charge of raising taxes to man their corporation properly and let us say one corporation, you may have people very delinquent in putting their—getting their valuations forward, it means the other corporations, who may have had more civic-minded persons, may now be getting the brunt. But then, this is what is getting me a little puzzled. What will happen to, let us say, a corporation who will not be getting that amount of money? Where are they going to get money? The central government will still have to supply them. Let us say you have certain other corporations, you have people there, they are putting their house in order and you get it. So the clarification, is it 50 per cent of the households total in Trinidad which will be a trigger for this or should it not be 50 per cent, in my view, of each corporation? I would rather have rather this.

And it brings me to another point, Sir. I did mention that, you know—I say, cap the tax, not axe it. But it also brings me of the fact that—and then I mentioned the concerns that some people had, but I also would like to bring in I think at this stage—and I heard Sen. Dr. Dillon-Remy did mention about the hardship, I heard the other Senators on the Opposition Bench mention about some persons are under hard times and we have to appreciate that is a fact. So I am asking, should we now, even though we have a roll-out date, could we not have a sort of a phased-in

sort of a policy, a scattered way? And I think this would, you know—it will help me because I am now recovering from the COVID shock. And let us say I cannot afford to pay extra money—and I know the Minister of Finance went at great lengths to say it is not much in the overall amount, as people are trying to make it out to be, but some people have a heart, eh.

But what I am saying, why do you not allow us to pay only a third of the value this year, and the next year two-thirds of the value, and by the third year we pay the full amount of tax? So I know my taxes will be \$1,000 but I am going to pay about \$300 this year; next year, \$600. And so it gives me the planning ability. So I am thinking this would be a way that we can assist people. The other way I am looking at is—and I did mention that I thought it unfair that if 50 per cent of households are now kicking in this limit—so this is the trigger factor and I agree with that. But then, would the 50 per cent of persons now who would be—now have their values in and now be paying—let us say for some reason there is a slack off and the plan would have been to get 75 per cent of the persons in areas assessed, and let us say for some reason it is kept back because workers are not working properly—I mean, we saw things take a while sometimes in this country to get going. So let us say now, next year, is it the same 50 per cent will have to be paying if we are not going further? I am thinking we could probably tie it in also where, let us say again my valuation for the year is \$1,000, let me pay half, let me pay 50 per cent because only 50 per cent of households are on board. When you get 75 per cent on board—so the Government now will have to do its work to get 75 per cent of the people on board to show me that more people are coming to take up the slack, then I pay 75 per cent of my \$1,000.

So in that way you would be nudging the corporations to get their act together, you would be nudging the assessors, the valuator, to at least move up to

75 per cent if you want more money because you are getting less revenue, you are only getting 50 per cent from me because you only have 50 per cent of the buy-in. So this is something that I think the burden—you take away that burden.

Mr. President: Senator, you have five more minutes.

Sen. Dr. V. Deyalsingh: Thank you, Sir. Now, the other thing I look at is, let us say there is corporation in a rural area—and this is a geographical concern—a rural area, so there is agriculture, less affluent houses to collect taxes. So that area would be disadvantaged from an area like Diego Martin where you have Victoria Gardens, Goodwood Park, West Mall, Westmoorings, all these places. They may get more money. But a rural area now, which may be in need of their corporation having the funds to fix flooding, to fix landslides in their area, they would be at an disadvantage and their cycle of rural neglect could continue. So I would like to say that this is another factor that I would like to see how we are going to go around that, because it is not all corporations would be able to give the same amount of moneys to put towards the improvement of their area.

Now, the thing is I also would like the local government power, I mentioned before, to have the decision to say, if we could decrease some taxes in some areas and increase some taxes in another area. Because I think this would be giving them—we are saying we want to give them more power, and I think they are the ones to judge that and to help with that judgment.

I also would like, at this point, to make mention to the fact that the Minister of Finance did give us some comfort when he spoke on an elderly person living in Woodbrook in a million-dollar house on public assistance can apply for BIR to somehow be exempt from paying taxes. Sen. Thompson-Ahye did make mention too that some people are in big mansions and they are asset-rich but cash strapped. So the Minister did make mention those persons could apply. But, you see, if they

are going to apply, how do we get rid of somebody—how do we catch these people living in these big houses now applying for social welfare to get away from these taxes? So I am thinking it is taxpayers' money, anybody who applies for these grants from the Government should have it in a public domain where people could see it. And even the taxes that persons pay should be something—and the property taxes that persons pay should be something that I could go in to make sure that other persons in my neighbourhood are not being advantaged because of whoever they know there.

So it is definitely comforting to know that some persons out there, if they cannot even pay their rent, they could still apply for the rent assessment—there is a grant you can give. And I am also saying, we need to put something in place too where persons—landlords would not advantage persons, tenants, by raising their rents unnecessarily to just keep up with this. So, at this stage, I say I support this property tax and thank you, Sir.

Hon. Senators: [*Desk thumping*]

Mr. President: Minister in the Ministry of Works and Transport.

Hon. Senators: [*Desk thumping*]

The Minister in the Ministry of Works and Transport (Sen. The Hon. Richie Sookhai): Mr. President, I thank you for allowing me to—this opportunity to contribute to this Bill, the Valuation of Land (Amdt.) Bill, 2023. Mr. President, I want to congratulate the Independent Bench after hearing the stellar contribution by Sen. Thompson-Ahye—

Hon. Senators: [*Desk thumping*]

Sen. The Hon. R. Sookhai:—and many others on the Independent Bench that have spoken thus far. It really give a great perspective to what this Government is trying to implement by the Valuation of Land Act. However, when you do listen

to some of the hon. Senators on the other side, you can clearly understand where the brain drain is applicable.

Hon. Senators: “Ohhh”.

Hon. Senators: [*Desk thumping*]

Sen. The Hon. R. Sookhai: So, as I begin my contribution, Mr. President, I want to start off first by congratulating publicly the hon. Prime Minister Dr. Keith Christopher Rowley on his bestowal of the honorary doctorate of law by Howard University.

Hon. Senators: [*Desk thumping*]

And I say this in the vein that you know when met with the Prime Minister to accept the position as a Senator in this honourable Senate, he said to me, “People love to sit on the outside and make comments. However, when given the opportunity to serve and make a difference, they decide to say no.”

7.05 p.m.

So with that being said, I would like to thank the Prime Minister again for this opportunity, but also to understand the position, the unique position I held, both as a chamber president and also now as a Senator and a legislator. I would like to say that I have listened to hon. Sen. Damian Lyder and how he holds to his bosom the SMEs and he cried for them. You know I understood and I heard where he came from, but you know what? I have a document here that clearly says, and I know my colleagues brought it up already, but, through you, hon. President, if you allow me, this is a document from the Ministry of Finance—

Mr. President: Just as a form of guidance, Minister, we do not brandish documents unless you get approval prior to.

Sen. The Hon. R. Sookhai: I am guided. Thank you, Mr. President. So this was basically a national budget for 2014 clarifying the land and building tax, and in this

there was a budget speech delivered by the hon. Minister of Finance at that time where he said:

“Mr. Speaker, a land and building tax regime is a key pillar in all modern tax systems.”

He then proceeded to roll out the steps, and in that Government,

...phase 1 will commence with the valuation of industrial and commercial lands.

So they were going directly to the business community first, whereas this Government has decided to take a different approach. When Sen. Roberts stated that the Government is pushing the agenda of property tax because the economy has crashed. Well I will say, Mr. President, apparently in September 2013, the PP Government crashed the economy also because they were pushing the similar agenda.

Mr. President, my hon. colleague, Sen. Lyder, spoke about 6,000 businesses by somebody, the CRBC, the corporation. I want to inform Sen. Lyder, as a former president I can tell you there was not that much hemorrhaging of businesses. So I would like to know the data to back that 6,000 businesses that they spoke about because it is clearly fabricated. But it is so sad. You know we like to push the agenda.

Hon. Senators: [*Desk thumping*]

Sen. The Hon. R. Sookhai: We like to push the agenda. Because why? It creates propaganda and it sells, and wow 6,000, but it is clearly not because I can sit from this position here and tell you it was a fallacy. Mr. President—Mr. President, I beg for protection. Honestly, I beg for protection.

Hon. Senators: [*Interruption*]

Mr. President: Okay. Senators. Senators. Continue, Minister.

Sen. The Hon. R. Sookhai: Thank you, hon. President. Mr. President, when we look at the rollout of this—and I would like to get into the clause.

There are three main changes, clause 3, clause 4, clause 5, and I will not get into it because these clauses have been expounded on by many of my colleagues here. But I want to focus on what it does, especially since our hon. Sen. Lyder spoke about the business community and how they will be hampered. Right? And while I understand his plight—because trust me, as a former business colleague and owner, I will understand what they were going through. However, Mr. President, at the time when I made a comment which would have been recorded, it would have stated as chamber president, yes, we understand the need for property tax, however is now is the time? 2021, '22, '23, '24, by '24 we will be implementing.

Mr. President, let me just quote for instance—and that was given the state of the economy, I gave my analysis. Let me just quote for instance, the International Monetary Fund and we are looking at May 5, 2023:

“...Trinidad and Tobago’s economic activity is recovering supported by higher global energy prices and the rebound of the non-energy sector.”

And I repeat:

“...rebound of the non-energy sector.

Real GDP is estimated to have expanded by 2.5 per cent in 2022.”

Come back again:

“The financial sector appears well-capitalized, liquid and profitable. Higher energy prices contributed to further improving the external position in 2022 and turning a fiscal position into a surplus in...”—fiscal—“...2022.”

The—“Economic recovery is expected to gain broad-based momentum in 2023. Inflation is projected to slow by 4.5 per cent at the end...”—of—

“...2023.”

We are in a different scenario—

Hon. Senators: [*Desk thumping*]

Sen. The Hon. R. Sookhai:—and that is why I am in support of the rollout of the property tax in its current form.

Mr. President, we understand the concerns that some of our colleagues expressed especially in terms of the valuation and how it is going to be valued. The Minister of Finance clearly stated in his presentation how the calculation is going to be done, and while we look at this calculation one must understand that the rental value is not the actual value that people are paying. That is the rental value. The percentage of that is what is going to be used to calculate your property tax contribution, and there is a difference. So when you rent in an affluent area, obviously the rent that you pay there will be a lot higher, compared to the rent that you pay in a non-affluent area. So with this being said, it shows that the equity that this Government has actually considered and included when designing this Bill.

You know, Mr. President, we have some concerns from some of the Members, where a lot of the people are worried about the valuation, the valuation. These valuers are selected, are certified valuers as indicated by my hon. Sen. West. And also we hear now in section 21:

“An owner or local authority who is dissatisfied with the decision of the Commissioner upon an objection may, within thirty days of the service...notice that the decision in writing, appeal to the...”—valuation tribunal—“...for a review of the valuation.”

What that has explained? If you are not satisfied, you are able to bring it to a tribunal. In other words, you can dispute. This is not a draconian law. It was well thought out. It was well crafted. When you look at why and you asked why—I

know the hon. Senator asked: “Why they did not take care of the business community?”

And some of the concerns—I know hon. Sen. Lyder explained, you know, one of that was plant and equipment and how we are going to cater for it. That is why the hon. Minister of Finance, through his wisdom, indicated that we will go into consultation before rolling out the other phases of this Bill which will include then the valuation of commercial property, industrial and agriculture.

So it is well thought out. It is not something that was just pulled out of a hat and then decided to be implemented. It is not a political scheme or gimmick. It is not something that will create pandemonium. It was something that we can then look at as a people.

Mr. President, I want to quote from—if you would allow me one second I am going to pull the quote here. Sorry, Mr. President.

Hon. Senator: Take your time.

Sen. The Hon. R. Sookhai: Mr. President, if you will allow me to quote from an article of the *Trinidad Express* dated January 3, 2023, “Real estate sector...”—slowly recovering. And this is by Andrea Perez-Sobers, where she quoted the AREA, which is the acronym for the Association of Real Estate Agents, and Mr. Peter Corbie, and he stated that:

“Property tax is critical to the development and maintenance of our surrounding areas, infrastructure, and other regional corporation services such as sanitation for the improvement of citizens...”—and a—“...quality of life. There should be an exemption for senior citizens or...”—retired individuals—“...who live on fixed income and may be displaced due to their inability to afford their new expense...”—which our hon. Minister catered for in his presentation.

Hon. President, it could be clearly stated and has been seen over and over, the benefit of which property tax when rolled out in a very structured and well-thought-out manner could bring positive development to society. We have quoted all over the world, United States, all the positive growing economies that have implemented these sorts of taxes. And what do you see? Better services in United States for instance. If you live in the Miami area, you come out you see the bins are well-spaced, well-marked, they are coloured coded depending on what is trash, what is recyclable areas, and then you to other states and they are different because each state is unique. And that is why it is important that we implement this.

You know the AREA general manager, that is the real estate general manager, in his contribution from the report here it says, clearly why did we get rid of the tax in 2009. It says here and I quote:

“In an interview...”—in the—“...Business Express, AREA’s general manager Peter Corbie,...”—states that—“...the State could have benefited from billions of dollars from the collection of the taxes under the previous structure since 2009.”

So, Mr. President, “whoever brilliant idea to come up with that feel like they were doing the population a good”, they did well. They did well I must say because maybe if we look at what are on. Mr. President, climate change is real, and in order to deal with that new methods, new technology, new ways of doing business, new ways of even building, has to come to the forefront. We have seen over time the more frequent earthquakes that we are experiencing, the unprecedented flooding. We understand. As Minister in the Ministry of Works and Transport, I have a clear understanding of some of the challenges that we face when we go into certain areas. And while some Members may think it is just easy to “just throw the pitch, and you pave it”, and you feel that is the end of the road,

that is not proper building.

The hon. Minister Rohan Sinanan, when we recently opened the road in Valencia, stated this roadway that was well engineered by the PURE Programme, it is not going to be built for now. That is something that the children of the area and the children of this country will benefit from as a legacy. And that is what this Government is about. We are not building for today or tomorrow.

Hon. Senators: [*Desk thumping*]

Sen. The Hon. R. Sookhai: We are building for the future of Trinidad and Tobago, which are our children.

Hon. Senators: [*Desk thumping*]

Sen. The Hon. R. Sookhai: Mr. President, it comes right back, full circle and that is why it is important to understand the necessity of this Bill, and for a government to think, or a supposedly government to think that the tax is not important, I am flabbergasted to even understand this.

Hon. Senators: [*Desk thumping*]

7.20 p.m.

Sen. The Hon. R. Sookai: And again, you know, when my hon. Senator would hold again the business community to his bosom.

Hon. Senators: [*Interruption*]

Mr. President: Thank you. I would like to hear the Minister's contribution. Continue, Minister.

Sen. The Hon. R. Sookai: Mr. President, thank you for your protection. You know, Mr. President, when you look at it and when the full programme is rolled out which is the valuation of the land, property tax and then after the local government reform, all this talk about corruption in borough corporations and corruption within some of these areas, we will see where that is because we just

proclaimed the proclamation Act. We are now going to look to bring some sort of accountability that was never there into our system and that in itself is progress because the only way to move forward is to make sure that you fix your core so that you could build on it and that is what this Government is about.

Hon. Senators: [*Desk thumping*]

Sen. The Hon. R. Sookai: Mr. President, when you look at the formation and what was put together, what are some of the benefits that local government can enhance the area? I do not want to be repetitive by going into the thing about garbage collection and better drain and “who talking about box drain and whatnot and thing”. At the end of the day, when you ask local government or you go to your corporation, the first thing they say is what? “We ha no money”, right. And who is to be held accountable? Right, that is the first thing. And you know what they will say? “Is politics. But as far as I can see, both UNC corporations and PNM corporations, everybody suffering from the same thing, so clearly it has to be an epidemic. Right. So with this now, it gives these corporations a sort of autonomy to be able to service their burgesses so that this could then add better infrastructure, it could add to the ease of doing business by commuting from one side to the next by traversing the roads of our country.

Mr. President, when we look at this valuation Bill, I strongly believe it was well thought of. I strongly believe that when rolled out in its entirety, it can very well improve the lives of our citizens of Trinidad and Tobago. And, Mr. President, before I close, I want to say “...just can’t live that negative way”, according to Bob Marley, “Make...”—a—“positive day”. Mr. President, I approve this and I support this valuation Bill. Thank you.

Hon. Senators: [*Desk thumping*]

Mr. President: Before I call on the next speaker, Acting Leader of Government Business.

PROCEDURAL MOTION

The Minister of Tourism, Culture and Arts (Sen. The Hon. Randall Mitchell): Mr. President, I beg to move that this Senate sit until the completion of the matters before it.

Question put and agreed to.

VALUATION OF LAND (AMDT.) BILL, 2023

Sen. Dr. Paul Richards: Thank you, Mr. President, for recognizing me and allowing me to make what I hope will be a short intervention given the time and the day and it is Friday night. I think I can start—I know I will start by acknowledging something we can all be proud about despite our differences in opinion. I am proud to be from Trinidad and Tobago and congratulate Ambassador His Excellency Dennis Francis—

Hon. Senators: [*Desk thumping*]

Sen. Dr. P. Richards:—on his unopposed election as President of the United Nations 78th General Assembly 2023-2024. This is excellent news for Trinidad and Tobago because it means we are punching way above our size—

Hon. Senators: [*Desk thumping*]

Sen. Dr. P. Richards:—and it is good news that we can share and all revel and rejoice in and make go viral. The Minister of Finance says the media does not propagate good news, well may—I just debunked your theory. [*Laughter*]

So, through you, Mr. President, you know, it is an interesting debate and I know there are lots of passion on all sides but you cannot want change without wanting to change yourself. You cannot want change without being a part of the change. You cannot want better without being better. Individually and

collectively. And you cannot want reform without being a part of the reform. We may have different ideas on how to get there but I think we generally have the same hopes for Trinidad and Tobago. Fortunately, because of time, I can cut out three of my five pages and be very concise this evening.

Property tax was stopped in 2009, 13 years ago. For 13 years, citizens who have property, at that time land tax, have paid no property tax. That is profound for many different reasons. There are several issues that have been discussed fervently over the last couple of months and years actually. When is the right time? Is this the right time? Is now the right time? Economic challenges. When have we not had economic challenges? We have had three or so boom periods in Trinidad and Tobago, if I am not mistaken, and I dare say we have not as a country always made the best of those boom times. And because our economy is so tied to the cyclic—energy cycle around the world, we are at the behest of those cycles and have to learn to make the best of the boom times but also find ways, innovative ways, of not only surviving but thriving in the cyclic times that are low. We cannot continue to only think we can do well when oil prices or energy prices are high. That is a self-fulfilling cycle of defeat. And I understand the conversation about when is the right time and is now the right time and we just went through COVID-19.

Another conversation that is out there is this the right formula?—the rental value as espoused by the Minister of Finance. Some persons have espoused that they feel that if they have invested in their properties and added rooms, the rental value goes up and they are being penalized for being frugal and investing. Some have also suggested rental values when the tax—because the Government just needs a simple majority with this, it is going to more than likely pass, will potentially be increased because persons who have properties and rent to tenants

are going to pass on some of those costs to the renters, and is there a mechanism in the absence of the rental board, which I think is defunct now, to manage that in the interest of those who will be on the receiving end of those increases? Because it is a real, real concern and it is a validly raised concern too. So some consideration needs to be given to that. We saw during the pandemic when persons were trying to access government grants. Some rent, property owners refused to give them the documentation to access it because they were being, in some instances, dishonest about what their properties were making. So all these considerations have to be taken on board.

There is also a conversation, and I hope the hon. Minister of Finance can answer this. We are starting with residential because the Minister clearly outlined the process used for assessments and the 50 per cent and the ramifications of that. Why not salvage commercial and industrial, some suggest. Those may be the areas where you can glean larger revenues. And if not, is there a timeline within which the Ministry will start those given the outlined programme articulated by the Government? Is there some specific time those are going to start? And a question that just came to me and I hope the Minister can also answer this. What happens to households while the process is ongoing that have not yet been assessed? We have reached the benchmark of 50 per cent, I guess that is an on-going situation and what are the penalties?—because I did not read the granular part of the Bill unfortunately, for those people who are non-compliant. Because part of what the Government has espoused over the last couple of years, not only with this property tax issue but several other areas of taxation is the inefficiencies in collecting taxation, the leakages, and in some instances, the dishonesty and criminal activity.

Another poignant conversation in this, and I think this is at the heart of those who advocate for this is the potential benefits for regional corporations because the

moneys collected in the 14 corporations are going to go directly to the benefit of burgesses through those regional corporations and facilitate hopefully better services to burgesses and people. But, as has been raised by several colleagues on the Independent Bench and also in the Opposition, what are the mechanisms in place for better accountability at these regional corporations which have, in many cases, if not most, had an abysmal record for transparency, accountability, audited financial statements and the management of funds presently given by the Government and we are giving them more funding. What are those mechanisms for management, accountability and transparency?

Do full-time councillors—because part of the reform is for full-time councillors. I heard the hon. Prime Minister in a news clip saying well persons who are making themselves available should be serious, that is moral suasion. If we are using the same process to recruit these people who are offering themselves, does it mean that because you are full time you are going to be more productive if mechanisms for performance appraisals, et cetera and HR are not in place? We have persons who are full-time in the public service now who are paid full-time salaries who are not performing. So full-time does not necessarily equate to more productivity or better performance if the mechanisms are not in place. And are the political parties who are now doing recruitment and canvassing for candidates changing their processes so that we get a better type of candidate who will actually work harder because they are being paid more? Real questions, because “because somebody is full time, doh mean they going and work eh know”.

Another question I have for the hon. Minister, if we could get a disaggregation of the funding or revenues expected in the next two or three years or at least when this kicks in 2024 that will be reposed in residential circumstance with the regional corporations. I think we got some of those, but when we expect

commercial, industrial and agricultural to begin, what are those expected revenues to be. So we get an overall sense of what the country is looking at from this in terms of overall revenue so we can compare, well residential going towards the regional corporations is X per cents of revenue, commercial is X per cent, industrial is X per cent, agricultural is X per cent. Right? And as I said before, what are the timelines for those.

One of the points I want to make today, and I am talking directly to the burgesses here because as I said before, through you, Mr. President, this is more than likely going to pass, property tax will restart in Trinidad and Tobago, and there have been quite a lot of promises about improved services, better services, more consistent, more responsive services, better infrastructure. If you, the people of Trinidad and Tobago, do not get this to materialize, make noise. Do not just sit idly by and accept poor service because we have come to a place in this country where we just think, well, that is just how it is, we cannot do anything about it. But now you are going to be called upon by the State as a legal requirement by law to pay your property tax and it has been promised that this property tax is supposed to benefit you in a tangible way in your environment.

7:35 p.m.

Do not just sit down and take nonsense from regional corporations anymore.

Hon. Senators: [*Desk thumping*]

Sen. Dr. P. Richards: The people of Trinidad and Tobago—and I am not advocating rioting in the streets or disorder, I am advocating people standing up for their rights in a fervent way because this is your hard-earned taxpayers' money that you have to pay, so you have the right to demand better services from the corporations. Do not just blame and make noise for nine days, as we like to do, demand it. Because this is your money and you have been promised this under

these conditions.

And I understand why this change is uncomfortable. This country now exists in an environment of extreme distrust; decades of broken promises; poor, inconsistent delivery; uncertainty; a lack of information, misinformation and disinformation. So it is very confusing to a large portion of the population. You know, and said I was not going to be long, so let me just quote an interesting study I was looking at, and it is a study of a psychological phenomenon called stereotype threat—because we seem to be existing in a kind of stasis in Trinidad and Tobago—by Claude Mason Steele, 1946. And with your leave, I will quote, Mr. President, from the piece:

Why do women fail to perform as well as some men on some tasks on tests of mathematical ability—at that time—even when their histories indicate they are equally capable? Why is the college dropout rate for intelligent and talented African American students much higher than it is for students of European decent?

In 1995, American social psychologist, Claude Steele, proposed the stereotype threat as one possible explanation. Social psychologists define stereotype threat as a person's fear that he or she will conform to a stereotype, in some instances of underperformance, because they belong to a particular group or they come from a particular area. And the presence of this threat indicates that the source of the failure or poor performance may not necessarily lie in the individual but the social circumstances, the constructs, that that person has to exist in.

Very often the system, the framework is what is keeping us back from performing.

This Bill, the local government reform Bill, this initiative for valuation and tax collection on behalf of the burgesses is in large part aimed at breaking that

previous stereotype or that previous framework that has not been working effectively. I think there is nobody who could disagree that local government is not performing as we want it to for decades and for many different reasons. So the question is, are we going to sit down and complain for another 10, 15 years, or are we going to initiate or be a part of the change that we want in Trinidad and Tobago? As I said when I started, we cannot want change, improvement and reform if we are not intent on being part of it in real sense. And with those few words, Mr. President, I thank you.

Hon. Senators: [*Desk thumping*]

Mr. President: Sen. Teemal.

Hon. Senators: [*Desk thumping*]

Sen. Deeroop Teemal: Mr. President, I thank you for the opportunity to contribute to this debate on the Bill that is before us. Mr. President, first of all, concerns were expressed about the addition of the word “estimate” to the definition of the “annual rental value”. And I think Sen. West would have explained in a very detailed way, you know, the reason for the addition of this word “estimate”. But I will just like to add a bit to it, in that the annual rental value in the world of valuations is based on the annual rateable value that is normally defined as the estimated rental value, which is calculated by a qualified valuation officer.

So inherent in the term “annual rental value” is the concept of it being an estimate. And if you look at the definitions for “annual rental value” or “annual rateable value”, a lot of the definitions would use the word “estimate” in that definition. So I do not think it is a very onerous addition. I think that addition is there probably just to clarify the many misconceptions that are there for the science is not an exact science. The science of valuation is not an exact science. It is, to some extent, an applied science. And as such, some degree of subjectivity is

involved, but at the same time it is not blind subjectivity or subjectivity based on emotions, or political motivations, but it is subjectivity that is informed by data and methodology. So I see no big threat there really in terms of adding the word “estimate”.

Now, what I would like to note, however, is that within the valuation Act itself, we do not see any specific guidelines or methodologies covering three particular areas I would like to point out. One is the qualification of valuers within the valuation department or the whole question of certification and aspects of training of valuers; the specifications on the method or methods—because there are several methods—used to value properties, and under which circumstances which method would be preferable, depending on the type of the property, you know, the improvements that are done to the property and all of these things. The Act itself does not go into such detail. And three, the exemptions, particularly with regard to fixtures and improvements and equipment that should not be included in the valuation. So the Act is rather silent on these aspects.

And although section 34 of the parent Act, that is the land valuation Act, states that:

“The President may make Regulations generally for...”—the purposes of the Act, I have been advised that no regulations have ever been drafted under this Valuation of Land Act.

There has never been any—regulations have never been done. And I would like to suggest, you know, that we look carefully at this section 34 of the parent Act, where it is saying that the President may issue regulations.

And in light of the uncertainties; in light of the suspicions; in light of the absence of detailed guidelines, et cetera, in the parent Act itself, that regulations

should be drafted for this particular Act to address the concerns with regard to, you know, the qualifications, certifications, training, exemptions, methodologies of valuation, so that it can, you know, it can help to assure the public that this—we are going about this thing in a rather structured, in a rather organized—and it is going to be based on empirical data and it is going to be to in accordance with international standards of valuation of properties.

And the regulation should—we should amend also for the regulations to receive the resolution of Parliament. Because in the context of how sensitive this matter is, I am suggesting that it be subject to the affirmative resolution of Parliament.

7.45 p.m.

Mr. President, in section 5 of the Bill before us, the intention is to repeal section 7A, and 7A(1) states that:

“Where the Commissioner is of the view that more than fifty per cent any of the following categories of land”—and we have the four there:

“(a) residential...;

(b) commercial...;

(c) industrial...;

(d) agricultural..., in Trinidad and Tobago has been valued and that the valuations should take effect, he shall notify the Minister in writing.”

Now, it is obvious that this is the trigger for the implementation of the property tax, in accordance with the Property Tax Act. But what I would like to ask the Minister to clarify is that this trigger, is it for each category separately? And are we going to trigger each category separately when the 50 per cent is reached? Or is the situation when we reach 50 per cent on just one category, it triggers the entire four? So if we can get that clarification, please Mr. Minister. And it goes to say that the Commissioner of Valuations, the statement in the Act

before us is “is of the view” that more than 50 per cent of valuations have been reached.

Now, again the whole question of subjectivity comes up, because we are talking about the Commissioner of Valuations having a view. Now, normally a view would be based on facts, rather than opinions. And in this particular case, again is what sort of empirical data would be used. Now, the Minister did go into detail about the various, some of the categories with regard to the annual rental value starting from 18,000 going all the way up. And some figures were presented. But at the same time, we know that a comprehensive valuation exercise has never been done in Trinidad and Tobago; a comprehensive exercise. So, it naturally begs the question: What is the total amount of properties in each category that we are going to use to calculate this 50 per cent? You know, is the Commissioner of Valuations—is there enough data in that Valuation Division, so that the Commissioner of Valuations would have a ceiling figure, an overall figure, to say: “Well, look we have X amount of properties in this category and that is an informed figure, rather he is just of the view that we have reached 50 per cent? And reason I am putting this forward for consideration is that—without the comprehensive survey from the previous years, in terms of possible litigation, where the Government could be called upon to defend this opinion or this view of the Commissioner of Valuations that you have reached 50 per cent without some empirical evidence or empirical data. And maybe one of the avenues could be that this can also be addressed in the regulations that are to be drafted; that but I am suggesting that we develop for this particular Bill.

And the final point I would like to make, Mr. President, is regarding the valuation roll that is mentioned in clause 16 of the parent Act. Now, the 50 per cent triggers the valuation roll to be released to the Minister, from what I

understand. But when we look at the requirements of the valuation roll in section 16 of the parent Act, it states that:

“A valuation roll shall be prepared and shall be in such form as may be prescribed.”

And there 13 items of compliance in the parent Act that needs to be put into the valuation roll. And I think, I would go through them, because when we look at them, it offers a very high degree of assurance that this is indeed a detailed exercise. Because to come up with the valuation roll, other than some basic information:

- (a) the name and postal address of the owner;
- (b) the name and postal address of the person in possession, not being the owner;
- (c) the situation, description and measure of area of land;
- (d) the site value of the land;

—which is defined in the parent Act.

- (e) the improved value of the land;
- (f) the annual rental value of the land;
- (g) the capital value of the land;
- (h) the address of the land;
- (i) the reference to the Real Property Register and Register of Deeds kept by the Registrar General;
- (j) the unique land identification number or other number by which the land is identified.

And then it goes on:

- “(k) where the land is rented, the amount of rent paid on the land and the number of tenants;”

Then very importantly:

- “(l) the current value of plant, machinery, pipelines, cables and fixtures erected or placed upon, in, over, under or affixed to land; and
- (m) any other information that the Commissioner may, from time to time, determine as necessary for the administration of this Act.”

So 13 requirements for the valuation roll. And based on this level of detail, I think we can fully appreciate that this is indeed quite an exercise. Because to capture all of this information, it calls for an organized effort. It calls for field work. It calls for office assessments, based on the data collected from the field work, to fulfill the requirements off the valuation roll.

So, if the valuation roll is to be triggered, even by 50 per cent, there is a level of thoroughness for the properties that fall within the 50 per cent to start with, that there has been some degree of thoroughness with regard to coming up with it. And I think this should allay quite an amount of fears that seem to be around.

Now, Mr. President, I was part of the Joint Select Committee that looked at local government reform, together with Sen. Paul Richards from the Independent Bench. And I must say that a lot of the concerns that I have heard expressed in the debate today actually have been expressed, were taken into consideration in the drafting of that reform. And I think we have to bear in mind, the reform envisaged by that Act is very ambitious. It is very ambitious because, I think the vision is to bring a good level of service to the people of Trinidad and Tobago through local government.

Hon. Senators: [*Desk thumping*]

Sen. D. Teemal: Now, we are talking about spatial planning. We are talking about planning approvals. We are talking about environmental control. We are talking about playgrounds, recreation, and parks. I think Minister West did

mention about schools and maintenance of schools. So, it is a quantum shift. It is a paradigm shift away from the scope of works that the regional corporations are currently entrusted with.

Now, where is the money going to come from? Now, under the present circumstances, I think all of us, all of us, would wish that we are in a position that it should come from the Consolidated Fund. I mean, why burden our taxpayers? Why burden our citizens with additional taxes, particularly when we are going through difficult economic times. But there is a need. There is a need for this shift to improve the level of services. And really, when you look at the whole equation, I am of the view that it cannot be totally financed from the Consolidated Fund. There has to be some contribution from the citizens.

Now, the timing, yes, I have heard comments about the timing that it is not the right time. But, then we may ask: When is the right time? To get into that debate, what is the right time? I do not think it is doing to be particularly fruitful with regard to this particular Bill. And I think it has to be a shared burden, you know. We have a responsibility, that if we are asking citizens to pay additional taxes, to ensure a higher level of service, we have a responsibility as Sen. Seepersad mentioned, and other Senators mentioned, for accountability, transparency. The Procurement Act is going to help in that, but at the same time we are aware of the history and the track record of the corporations with regard to accountability and timely submission of audited reports.

But, within the local government reform, within that Act, the committee, the joint select committee, spent a lot of time on accountability, bearing in mind that the information that the committee had to work with about the lackadaisical approach of some corporations for audited statements.

And part of the Act talks about setting up an entire framework for

accountability. And I would expect that the Government would put all efforts as soon as money starts coming in through this, to make sure that the accountability framework that is catered for in the Local Government Reform Bill, that it is triggered at the same time. So that, hand in hand, with additional income, the accountability framework is kicked in, and we can assure the public that, not only accountability but efficiency, minimization of wastage, the most efficient use of resources, can be achieved, if we all put our heads together, if we all work together to improve the level of service to citizens and improve the lives of our citizens. I thank you Mr. President.

Hon. Senators: [*Desk thumping*]

Mr. President: Minister of Finance.

The Minister of Finance (Hon. Colm Imbert): Thank you very much, Mr. President. Mr. President, I will go through some the summaries that have been sent to me, with respect to contributions of hon. Members opposite. I went through Sen. Mark's contribution. I am going through it now. I cannot see a single point made by Sen. Mark that makes any sense. I am sorry, about three pages here, but I cannot find anything. But what I do find is a lot of hysteria, misinformation, bad information, untruths, scandal, hysteria, and so on.

And what I think I need to correct is some political mischief that Sen. Mark has put into the system. Because, Sen. Mark, spent quite a bit of time screaming about privacy and that the Valuation Division will now have his personal information, whatever that is, I cannot imagine what he is talking about, and that this personal information should never get into the hands of the Valuation Division and that is a crime, unconstitutional, and so on, and so on, and so on. It appears to me that Sen. Mark was either being deliberately politically mischievous or just politically ignorant.

Because, Mr. President, under the current law, under the current law, the Valuation Division is empowered to access information from the Board of Inland Revenue, by law and any other department of government that has information that the commissioner would require in order to prepare the valuation rolls; under the current law. So, that by making it crystal clear that included in that definition of any other department of Government that is in possession of information, that could be used for the purpose of valuation, all we were simply doing was clarifying the law. Because it already says that the Commissioner of Valuations can access information that is in the possession of any officer in any department of government. So, I will read it, section 14:

“The Board of Inland Revenue, Registrar General...”

And the Registrar General is in control of the Land Registry and the Companies Registry.

“Registrar of the Supreme Court, and every other officer employed in or in connection with any department of Government other than the department concerned with the administration of the Income Tax Act shall,...furnish to the Commissioner such information in possession of their departments as may be required by the Commissioner.”

That section has been on the law books in Trinidad and Tobago, since 2009, for 14 years.

And let me repeat:

“The Board of Inland Revenue, Registrar General and Registrar of the Supreme Court, and every other officer employed in or in connection with any department of Government...shall at the prescribed time...furnish to the Commissioner such information...”

So what is Sen. Mark carrying on about? That has been there for 14 years. The

Registrar General would have information on every single property that is in the records in terms of title. Every single property.

Sen. Mark: [*Inaudible*]

Hon. C. Imbert: Mr. President, I did not say a word when Sen. Mark was screaming. And I would ask, Mr. President, that you advise Sen. Mark to Stop screaming when I am speaking, Mr. President?

Hon. Senators: [*Desk thumping*]

Mr. President: All right. All right.

Sen. Mark: [*Inaudible*]—showed disrespect.

Mr. President: Sen. Mark, I am on my legs. One, there is a process for debate, the Member is speaking and therefore he has the floor. Continue, Minister.

Hon. C. Imbert: Yes, Mr. President, I was completely quiet, I did not say a word even though Sen. Mark screamed for 45 minutes. Talking about disrespect. Sen. Mark is the most disrespectful Senator I have ever come across.

Hon. Senators: [*Desk thumping*]

Hon. C. Imbert: But be that as it may, be that as it may, by including WASA —

Sen. Mark: [*Inaudible*]

Hon. C. Imbert: Mr. Vice-President, Sen. Mark obviously thinks this is a joke. By including WASA, T&TEC, and TTPost within this definition as part of the general rubric, every other officer employed in any department of Government, all we are doing is clarifying the law. And I will explain why it was important because that will deal with questions asked by Sen. Teemal, later on.

So in section 29 as well, of the Act, which has been in existence—Mr. President, section 29 has been around since 2009 or before:

“Every person in possession of land shall, if required by the Commissioner, whether by public notice or otherwise, 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.”

And it goes on in subsection (3) to say the following:

“Every person”—

And that word “person” is not only a natural person but also a corporate entity:

“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 information required by the Commissioner for the purpose of this Act”

That covers everybody. That includes WASA T&TEC, TTPost, and everybody and every entity in Trinidad and Tobago.

So again, by putting WASA, T&TEC, TTPost in we are simply clarifying the law. Already it was every public officer in every department, and also every person whether in possession of land or not if required by the commissioner was required to furnish any information. So, Sen. Mark was just screaming for no reason.

And you know I heard a joke that there should be psychometric testing for parliamentarians—

Hon. Senators: [*Laughter*]

Hon. C. Imbert: And when the person told me that, I said, “I am not sure that would work because there are certain Senators in here who managed to pass exams in very peculiar manners. So even if there was psychometric testing they might come first in the exam by strange means.” But let us move on Mr. President, please.

Sen. Mark: [*Inaudible*]

Hon. C. Imbert: Yes, you might do your test in a room on your own.

Sen. Mark: [*Inaudible*]

Hon. C. Imbert: But, Mr. President, let me move on now to—

Sen. Mitchell: Mr. President—

Mr. President: Sit, sit, sit, have a seat. Minister, one second. Sen. Mark.

Hon. C. Imbert: “What he calling me?”

Mr. President: Sen. Mark—

Hon. C. Imbert: What he calling me?

Mr. President: That you just made will not be tolerated. Do not repeat it. Continue Minister.

Hon. C. Imbert: I “doh” understand. All I said is that Sen. Mark could do his test on his own in a room. I “doh” know why that is incurring the wrath of Sen. Mark.

So let us move on to Sen. Dr. Richards. In terms of the revenues expected, we have not finalized those yet, because we have broad estimates, that is true, but we do not have detailed estimates. In terms—

Sen. Mark: [*Inaudible*]

Hon. C. Imbert: Mr. President, I am hearing Sen. Mark you know, making offensive and insulting remarks.

Sen. Mark: [*Inaudible*]

Mr. President: I am not going to—

Sen. Mark: [*Inaudible*]

Mr. President: Sen. Mark, this is the last time I am going to raise to my legs to have to calm this Chamber down in order for the wrap-up to move to its completion. We will now have silence while the Minister is wrapping up. Minister.

Hon. C. Imbert: Thank you, Mr. President. And all the exams I ever did was with

everybody else who sat the exam. I never did an exam in a room on my own. But let us see what Sen. Richards said. Sen. Richards asked about revenue. We have some information on what the Valuation Division has estimated would be the tax collected. And I had given some information before, I had just picked out some of the corporations, for example, Chaguanas \$51 million per year. Port of Spain was a bit on the low side but we suspect that is because we still have a lot of work to do in terms of assessing properties in Port of Spain. It had a lot to do with the response to the circulars and the notices that were sent out. So, Port of Spain is just about \$17 million. San Fernando \$37 million. Couva/Tabaquite/Talparo, \$44 million and this addresses a point about what about rural corporations who may not collect as much as urban corporations, but based on the information so far, you have a corporation like Couva/Tabaquite/Talparo that is designated to get as much as \$44 million. So it all depends. Penal/Debe \$35 million, Princes Town \$16 million, San Juan/Laventille \$38 million. These are the estimates at this point in time.

But one of the things about residential property tax, when you look at the various regions, it is quite equitable because the regions that have small populations also have to provide a lower level of services in quantitative terms, because if you have 10,000 properties in a region and you collect a certain amount of tax based on those 10,000 properties, you only have 10,000 properties to service in terms of garbage collection and infrastructure and so on. But if you have 50,000 properties in a region, although you may collect more tax you also have a much higher level of service to provide. So there is a form of equity there. And that is why—or one of the reasons why we decided to start with residential properties only.

To answer another question raised by Sen. Teemal, it would be 50 per cent

in each category would trigger that category. So it would not be if we hit 50 per cent in residential we could start collecting in commercial and so on. Okay. I hope that clears that up.

Now Sen. Teemal asked about the subjectivity of the valuations that I picked up from what Sen. Teemal was saying that he had some concerns about the subjectivity of the valuations. And that is precisely why we brought in T&TEC, WASA, TTPost, because that is actual data, that is real data. So that everybody who has an electricity connection will be in the T&TEC list in terms of location and in terms of type of property so that when T&TEC bills a property, it would obviously be billing a unique property in terms of its location but also in terms of its type, because T&TEC charges different rates for industrial, commercial than it charges for residential.

So by cross referencing the information that the Valuation Division would have had from its field visits, from aerial photographs, from old records, from land and building taxes, the Valuation Division collates and gathers and prepares its data based on a number of sources. But they would have aerial photographs, they would have old records, they would have the returns sent in by people, and a lot of people have sent in their private and personal information, Sen. Mark, voluntarily.

And so, the Valuation Division will have all of this, but to be doubly sure, precisely to deal with the threat of litigation, the Valuation Division has cross-referenced its list with the T&TEC list, and with the WASA list, and with the TTPost list. So T&TEC will give you location and type of property, WASA will give you also and type of property, whether residential, commercial, industrial and so on, and TTPost, very importantly, was able to give the Valuation Division GIS data, coordinates in terms of the exact location of the property.

So each one gave information in a different way. WASA T&TEC, location

and type, TTPost, GIS satellite coordinates. So all of that helps the Valuation Division to cross-reference its own information from its own records from its field assessors and from old records with what is current with WASA, T&TEC, and TTPost. So that was another reason why, out of an abundance of caution, that we decided that even though the law already spoke about every public officer in every department and any person and so on, that we would specifically require WASA, T&TEC, and TTPost. So that has helped the Valuation Division tremendously to make its list accurate. So it has more or less eliminated any element of subjectivity that may have existed in terms of the type of property, location of the property, and so on.

So the level of subjectivity is very low. I just wanted you to know that. So for all those who wish to litigate, be aware the Valuation Division has about five or six different databases from which it has created the valuation roll and that would also include aerial photographs and site photographs taken by the field assessors.

And I want make the distinction between the field assessor and the valuator, and that is for Sen. Deyalsingh. There are two different types of individuals, technical people out there. The field assessor will visit the property, determine whether the address that has been submitted is correct, the type of property, because someone may send in a return and say I have a single-storey property with two bedrooms, and then the field assessor will go and see a five-storey building with 15 bedrooms, or instead of a residential building, see a commercial building. So the field assessor goes out to validate what is either already in the system or on has been submitted on a return submitted by an owner/occupier. And then the valuator would use the various valuation principles and methodologies, internationally recognized principles of valuation, to do the valuation.

8.15 p.m.

So the assessor and the valuator are two different types of people. A valuator has to be a chartered valuator, a member of the Royal Institution of Chartered Surveyors and so on. So the assessor and valuator are very different. The assessor is simply seeking to validate some of the information provided, in terms of the type of property, the location, the condition, et cetera. And the valuator would use established scientific principles to do the valuations. So it is two different types of people and they are qualified, all of them.

But coming back to a question asked, we are not pursuing the valuation of industrial, commercial, agricultural at this time. Obviously, it will come in due course. There are many different reasons for this. Industrial will be a bit difficult because of the valuation of plant and machinery. It is not simple. Okay? It is not simple. And I said before, we trying to simplify things rather than complicate them. Commercial as well, plant and machinery you will find in a commercial establishment. So there are some issues with respect to the valuation of plant and machinery that we need to resolve, and this will be resolved in discussion with stakeholders. So we are not rushing in, like mad people, to go and value industrial and residential.

Agricultural, on the other hand, not so difficult because, you know, that is wide areas of open land and so on, and there are well-established rental valuations available. A lot of agricultural land is rented. People do not seem to know this. People will rent land at very small values, \$100 an acre and that sort of thing. And the percentage for the tax for agriculture, it is also very small, 1 per cent. So somebody might be renting an acre for \$100 a year; 1 per cent of \$100 is \$1, so that the tax on agriculture might be nominal. So it is not much. So that I do not think people with agricultural properties should have anything to worry about. The tax will be very, very, very small. And I mean, obvious as well, because there is a

well-established database of land rental for agricultural purposes. The difficulty or the difficult ones will be how do we properly, justifiably, equitably and scientifically value plant and machinery, and there will be dialogue with the business community on this. So I just wanted to make that clear. Yes, Sen. Dr. Richards?

Sen. Dr. Richards: Through you, Mr. President, just—do you have a ballpark time frame? Because—

Hon. C. Imbert: Yeah, I am coming to that.

Sen. Dr. Richards: Oh, thank you.

Hon. C. Imbert: Yeah. So I would say that we will get going with residential properties in 2023, and the other categories in 2024—perhaps towards the end of 2024. Okay. So that is our target. There are far fewer properties in the industrial and commercial categories as well.

Now, Sen. Dr. Deyalsingh read a letter by some person called Ross. And this brings me to a point—I am glad I have had the opportunity. There are so many letters written in the newspapers these days that are obviously fake. You can tell. I remember years ago, when we started off this valuation exercise back in 2017, a particular individual writing in the papers—a regular letter writer—writing and saying that they lived in Glencoe in Diego Martin and that when the assessors came from the Ministry of Finance, they were so rude and obnoxious, and she was afraid and she had to call the police, you know, because they were wondering who are these people, are they criminals or were they really employees of a government department. And I got a message from someone who said, “That person is not real. That is a fella in Sangre Grande”. I said, “Oh”. So I went and I checked the EBC list in that area. The person’s name did not appear. And then I checked every other database that I could get access to, and the person was fictitious. And I

remember at a public meeting mentioning this, and all of a sudden that particular person disappeared from the papers. It was fake. And there are many such fakes in the newspaper nowadays. Many of the letters you see, they are not real.

And let me just deal with the letter written by the particular person who—I have no idea whether that person is real or fake. And that particular individual made this comment which is, in my opinion, designed to create what the psychiatrists would call dissonance. Dissonance is just, in my layman’s language, to create bacchanal and confusion and doubt. Look at what this individual is saying:

The implementation of property tax in this country at this point in time is grossly unfair to law-abiding citizens, if the law does not require squatters to pay the tax. Squatting is a problem which the Government does not seem ready to address.

Now—and goes on to say:

...squatting now seems to become lawful. Churches and houses of worship, businesses are built in squatting areas.

Then goes on about land grabs and so on:

Until the Government deals with squatting, put property tax on hold.

What are the facts? Does this person know or does this person not know?

When one goes to the definition section of both the Valuation of Land Act and the Property Tax Act, this is what you are going to see. You are going to see, for example, in the Property Tax Act:

“owner”—which is the person who has to pay the property tax—“includes the owner or occupier of any land...or...”—any person having—“...possession of...”—the—“...land...”

I know we have some freshly minted senior counsels here who I am sure I could advise Sen. Dr. Deyalsingh what the word “occupier” or what the word “possessor” of a piece of land means. But I do think that is a squatter. Okay?

So that the tax is an equitable tax because it will refer to anybody who would avail themselves of services from local government bodies. So whether you are on a piece of land that you own, or a piece of land that you are renting, or a piece of land that you are squatting on, you demand—all citizens of this country demand services. The squatter does not decide that they are not going to call the regional corporation if there is a flood in their area or that the garbage in front of their house is not been collected. They will call just like anybody else and ask for service. So that this Act refers to both owners, occupiers and possessors. So I hope that clears that up. And it is clear to me that this letter writer either knew that, or just wanted to create bacchanal, or did not know that. So it is everybody who will be in receipt of services from the local government body will be required to pay the tax.

I would like now to correct an error that I made. I overstated what the taxes would be in terms of the various categories. Sen. Dr. Dillon-Remy, I probably was a little bit intimidated when she got up and I did not make the correct statement with respect to how we deal with the 10 per cent discount. So I now want to correct the record.

Instead of the lowest category being \$540 a year, I am pleased to announce it will be \$486 a year. It is less because the 10 per cent comes after the annual rental value is calculated, and the tax is calculated on 90 per cent of the annual rental value. So the figures I gave were based on rental value but the tax is actually the rental value, less 10 percent. So the lowest category will pay \$486 a year or just about \$40 a month. That is up to \$18,000 a year in rent.

The second category, \$36,000 to \$60,000, that person will pay, starting off at \$972 a year and going up to \$1,672 a year. So just over \$80 a month for the person who pays \$3,000 a month right now in rent or occupies a house which would attract a rent of \$3,000. They would pay about \$972 a year or \$80 a month. And in response to a question not posed on the floor by Sen. Welch, whether there could be a payment plan instead of a lump sum for people at the lowest end of the spectrum, I know that the Board of Inland Revenue currently does have payment plans in certain special circumstances, so that is something that could be discussed with them. But at this point in time the plan is that the person would pay the complete \$486 or the \$972, as the case may be.

Going up to the top level, the \$7,500 a month rent, the tax will be \$2,430 a year or \$200 a month based on the discount of 10 per cent. So I just wanted to clear that up.

With respect to regulations again, Sen. Teemal made that point about elements of subjectivity in the valuation and other hon. Senators did mention that to me outside of the Chamber, and I wish to advise and confirm that the Valuation Division is in the process of having the relevant regulations to deal with precisely that approved by Cabinet. So I expect that that will come to Cabinet's attention very shortly and the relevant regulations will be dealt with as subsidiary legislation. So that, again, that will clarify the methodology and the various factors that would be used to value a property again, so that if somebody wants a challenge—because there are challenge procedures inside of here. So if somebody wants to challenge, at least they will have a much better idea as to how, you know, the Valuation Division has gone about valuing the properties. And that will deal with comments made by Sen. Seepersad as well, as to who is going to do the valuation, how they will determine it and all that sort of thing. So there will be

regulations that will be subsidiary legislation for the benefit of all who, you know, may have a query on how did you arrive at this. Let me see what other commentary we have here.

Sen. Lyder, I am having the same problem I had with Sen. Mark, went through about three pages here. I am sorry. I cannot see anything except a bit of misinformation where Sen. Lyder referred to some comment from one of the local—the small chambers who said, why are the funds that are collected being placed in the Consolidated Fund and not directly to the corporations. I mean, where do these things come from? Who makes these comments? And why would an Opposition Senator repeat this? What are you repeating this for? The local government reform Bill makes it crystal clear, it is not ambiguous. It is not uncertain. There is no doubt. It says that the tax will be collected by the regional corporations, retained by the regional corporations and spent by the regional corporation. So why is a local chamber—one of these regional chambers asking, why are the funds being placed in the Consolidated Fund. All it tells me, people do not read. They just say things, but they do not read and it creates dissonance. And you have to wonder why do people make these statements? What is the point? If you are going to comment on something, I think people should inform themselves and make an informed comment. Do not just shoot from the hip and then an Opposition Senator just repeats this nonsense.

So there is nothing—I am sorry, there is nothing in here from Sen. Lyder's contribution that I can comment on. Nothing. Absolutely nothing. And that is basically it. Sen. Dr. Dillon-Remy asked, why are we starting with 3 per cent? Well, I do not think for people at the lowest end of the spectrum that \$486 per year, \$40 a month is a very onerous burden.

8.30p.m.

I have made the point, and I want to repeat it, that the Act allows for persons whose income is the same as or less than the income to receive senior citizens pension, persons who are in receipt of senior citizens pension, people in receipt of public assistance, social grants and so on, it allows for them to get a waiver. I need to explain that, because the reference in the Act is to deferral, and I will explain why it says “deferral”.

As I said, you may have an elderly couple, and there are many of these, who have a house in an area, let us use Woodbrook, very valuable, but they are on pension, so they have no money, or no significant disposable income. So it might be difficult for them to pay even this \$486. So they could apply and they qualify and it is deferred. It means that do not have to pay it. Once they continue in that condition, that they continue to be pensioners with no other source of income, the tax will be deferred indefinitely.

Let us say at the end of their lives, they pass away and their children inherit the property, and their children are people of means, doctors, lawyers, people with good jobs. They might own a gas station or something like that, that they got through a gift and they can then afford to pay the tax.

Sen. Mark: Or they could have 20 apartments.

Mr. President: Sen. Mark.

Hon. C. Imbert: Mr. President, I will resist indicating what I consider to be somebody who makes his money through honest circumstances and somebody who does not. But let us go back to the person who would have inherited a property.

Sen. Mark: [*Inaudible*]

Mr. President: No, no.

Sen. Mark: Sorry.

Mr. President: Sen. Mark, I do not need to hear sorry. At this point I have warned you repeatedly. If it is that you cannot control yourself, I invite you to take a walk until the Members end their contribution. Is it that you can control yourself? Can you control yourself? It is a yes or no question.

Sen. Mark: I will—[*Inaudible*].

Mr. President: Continue, Minister.

Hon. C. Imbert: Thank you. So as I said, you might have two elderly people living in Woodbrook, they are both old age pensioners, they would get an exemption, a deferral from the tax. They continue as pensioners with no other means of income until they leave this earth, and then their son, who might have got a gas station as a gift, inherits the property, and that individual would then be able to pay the tax. So therefore that individual who inherits the property, who is a person of wealth, will not be eligible for the deferral. So that is what the deferral is all about.

So it is a completely fair, equitable, humane and just approach. So once the person who is in possession of, or is the owner of the property, is underprivileged, disadvantaged, in receipt of public assistance, old age pension, et cetera, they would get a deferral indefinitely. But as I said, if some other person comes along and inherit the property, and they are wealthy, then certainly the deferral will not continue. So that is the explanation for that.

I want to thank Members opposite, the screaming is really unfortunate. The predictable shouting and screaming from Sen. Lyder and Sen. Mark is really unfortunate. There is no substance in the commentary, but I really welcomed the intelligent, informed commentary and statements from the Independent Bench.

Hon. Senators: [*Desk thumping*]

Hon. C. Imbert: This screaming, I just do not understand what it is all about, it

achieves nothing. So with those words, I hope I have answered every question that has been raised, but we do intend to come back and do some further adjustments in due course. It is not mandatory, but there are some things we want to do to create even more certainty in various sections of the law. Some minor tweaking, but really to create certainty, and to deal with any of this ambiguity and issues people may have with respect to the Valuation of Land Act and Property Tax Act. I have really benefited from a lot of the questions that have been brought up today, I am happy I was able to answer them.

I see a question here: What happens if somebody is not satisfied? This is Sen. Dillon-Remy: What happens if somebody is not satisfied, what can they do? The Senator observed that in section 17 there is a process for objecting.

With respect to why we have a cut-off at 18,000, it would really become difficult when you get down at that level where you might value the rental at \$5,000 a year. It is really hard at that level, in terms of from an administrative point of view, to do valuations down at that level. So that is why the 18,000 was put as minimum, as a threshold, and then to complement that and to deal with the point that Sen. Dillon-Remy made, what allowances are there for people who simply cannot pay, certainly then the other section would kick in, where if your income is less than a certain amount, or if you are on social assistance, then you can apply and you would not be required to pay.

So that the 18,000 is just to set the floor at the \$486, and if that is not possible, somebody cannot pay \$486 a year and they can show that they are really that disadvantaged, then they will be able to benefit from that particular section which allows for the deferral.

So with those words, Mr. President, I want to thank everybody on the Upper Bench for their very excellent comments and I beg to move.

Question put and agreed to.

Bill accordingly read a second time.

Bill committed to a committee of the whole Senate.

Senate in committee.

Mr. Chairman: Hon. Senators, the Bill before us has five clauses. There have been no circulated amendments, so I take it that there are no amendments going forward.

Clauses 1 to 5.

Question proposed: That clauses 1 to 5 be ordered to stand part of the Bill.

Sen. Mark: Division!

The Committee divided: Ayes 24 Noes 6

AYES

Mitchell, Mr. R.

Armour, SC, Mr. R.

Hosein, Mr. K.

West, Ms. A.

Cox, Ms. D.

Bacchus, Mr. H.

Singh, Mr. A.

Sagramsingh-Sooklall, Mrs. R.

Sookhai, Mr. R.

Ibrahim, Dr. M. Y.

Lezama-Lee Sing, Mrs. L.

Hislop, Mr. L.

Young, Mr. N.

Bethelmy, Ms. Y.

Borris, Mr. H.

Richards, Dr. P.

Vieira SC, Mr. A.

Deyalsingh, Dr. V.

Deonarine, Ms. A.

Seepersad, Ms. C.

Teemal, Mr. D.

Thompson-Ahye, Mrs. H.

Dillon-Remy, Dr. M.

Welch, Mr. E.

NOES

Mark, Mr. W.

John, Ms. J.

Lutchmedial, Ms. J.

Nakhid, Mr. D.

Lyder, Mr. D.

Roberts, Mr. A.

Question agreed to.

Senate resumed.

Bill reported, without amendment.

Mr. President: Minister of Finance.

The Minister of Finance (Hon. Colm Imbert): Thank you very much, Mr. President. I wish to report the Valuation of Land (Amdt.) Bill, 2023 was considered in a committee of the whole and approved without amendments. I now beg to move that the Senate agree with the committee's report, Standing Order 69(1).

Question put.

Sen. Mark: Division! Let the people judge!

The Senate divided: Ayes 24 Noes 6

AYES

Mitchell, Hon. R.

Armour SC, Hon. R.

Hosein, Hon. K.

West, Hon. A.

Cox, Hon. D.

Bacchus, Hon. H.

Singh, Hon. A.

Sagransingh-Sooklal, Hon. R.

Sookhai, R. Hon.

Lezama-Lee Sing, Mrs. L.

Ibrahim, Dr. M.Y.

Hislop, L.

Young, N.

Bethelmy, Ms. Y.

Borris, H.

Richards, Dr. P.

Vieira SC, A.

Sen. Vieira SC,

Deyalsingh, Dr. V.

Deonarine, Ms. A.

Seepersad, Ms. C.

Teemal, D.

Thompson-Ahye, Mrs. H.

Dillon-Remy, Dr. M.

Welch, E.

NOES

Mark, Sen. W.

John, Sen. J.

Lutchmedial, Ms. J.

Nakhid, D.

Sen. Lyder: No to property tax.

Sen. Roberts: Do not tax the people.

Question agreed to.

Bill accordingly read a second time.

8.45 p.m.

Question put: That the Bill be now read a third time.

Sen. Mark: Division. We want the division now.

The Senate divided: Ayes 24 Noes 6

AYES

Mitchell, Hon. R.

Armour SC, Hon. R.

Hosein, Hon. K.

West, Hon. A.

Cox, Hon. D.

Bacchus, Hon. H.

Singh, Hon. A.

Hon. Senators: [*Interruption*]

Mr. President: Please allow the Clerk to ask each Member the question and the

answer to given so that it can be heard properly. Continue.

Division cont'd.

Sagramsingh-Sooklal, Hon. R.

Sookhai, R. Hon.

Lezama-Lee Sing, Mrs. L.

Ibrahim, Dr. M.Y.

Hislop, L.

Young, N.

Bethelmy, Ms. Y.

Borris, H.

Richards, Dr. P.

Sen. Vieira SC: I want to empower decentralization. Yes.

Hon. Senators: [*Desk thumping and crosstalk*]

Division cont'd.

Deyalsingh, Dr. V.

Deonarine, Ms. A.

Seepersad, Ms. C.

Teemal, D.

Thompson-Ahye, Mrs. H.

Dillon-Remy, Dr. M.

Welch, E.

NOES

Mark, W.

John, Ms. J.

Lutchmedial, Ms. J.

Nakhid, D.

Lyder, D.

Roberts, A.

Question agreed to.

Bill accordingly read the third time and passed.

Hon. Senators: [*Desk thumping*]

ADJOURNMENT

Mr. President: Acting Leader of Government Business.

The Minister of Tourism, Culture and the Arts (Sen. The Hon. Randall Mitchell): Mr. President, I beg to move that this Senate do now adjourn to Tuesday, June the 6th, 2023 at 10 a.m.

Sen. Mark: So we win? So we win. Sixteen plus six is 22.

Hon. Senators: [*Desk thumping*]

Mr. President: Hon. Senators, before I put the question on the Adjournment, leave has been granted for two matters to be raised on the Motion for the Adjournment. Sen. Mark.

Hon. Senators: [*Desk thumping*]

Mr. President: Sen. Mark.

Strategic Services Agency

(Status Report on the Unaudited Financial Accounts)

Sen. Wade Mark: Thank you. Thank you, Mr. President. And my apologies to you in particular. Mr. President, I raise a matter entitled, the need for the Government to provide a status report on the outstanding unaudited financial accounts of the Strategies Services Agency for the period 2009 to 2022.

Mr. President, I raise this issue concerning this agency known as the Strategic Services Agency because this particular agency has been the recipient in just four years, because I could not all the data and I am talking about 2019 to

Strategic Services Agency
(Status Report on the Unaudited Financial Accounts)
Sen. Mark (cont'd)

2023.06.02

2020, \$263.4 million; in 2020/2021, \$330 million; in 2021/2022, \$275 million. And would you believe in 2022/2023 they were allocated, Mr. President, in the first instance some \$243 million. And in the Minister of Finance's supplementation they were given another, another \$76 million just a couple weeks ago.

Mr. President, when I added all these four areas 2009, 2020 right up to 2022/2023, we are talking about a sum of \$1.2 billion in just four years four, four years. You know, when this rogue agency, I want to know what—anyway, I will say something about them a little later.

Mr. President, I would like to know why this agency—why this agency, Mr. President, has refused to allow to the Auditor General to access and to be provided with their accounts. You know the last time this Parliament, Mr. President, received accounts, financial audited accounts for that rogue SSA? 2009. And between the period 2005 to 2009 it was a United National Congress-led PP that was able do to the audited accounts and table those audited accounts in this Parliament for the period 2004 to 2009 and they were all completed in March of 2015. So the PNM Government was—they were in office, they never demanded and requested the financial audited accounts of this agency. And now, Mr. President, we are talking about the period 2010. So, 2010, '11, '12, '13, '14, '15, '16, '17, '18, '19, '20, '21, '22. Mr. President, we are talking almost—an organization for between 13 and 14 years may have spent over \$2billion and more may be \$3 billion during that period and there is not accountability, there is no accountability to the taxpayers of this country.

Recently this same rogue SSA was given the authority under the Firearms (Amdt.) Act to arm all their employees—I hear it is about 200 employees they

have in the SSA and they are spending money, issuing contracts, doing whatever they want, Mr. President, without any sense of accountability to the people of the Republic of Trinidad and Tobago.

We are demanding that the Minister of National Security take steps to ensure that the Auditor General of our country is provided with the data, with the relevant accounts so that they can do their work. I am in receipt of a statement from the Auditor General who told me in writing when I requested the information that that rogue agency called the SSA has literally not cooperated with the Auditor General in providing the Auditor General with the accounts necessary for the Auditor General to do its work and to do her work.

So, Mr. President, what is going on here? What is going on here? How can an agency spend close to \$3 billion of taxpayers' money over a 13-year period and there is absolutely no financial accountability for that money and what that money is being done. We do not know—What we know is that they spy on the Opposition, they spy on the trade union, they spy on journalists, they spy on people in this Parliament here. Even the PNM Members are being spied upon by the SSA.

So, Mr. President, this agency has no—there is oversight, properly speaking, of this agency. This agency does what it wants, when it wants, how it wants and there is no accountability whatsoever. We say enough is enough.

9.00 p.m.

We are saying that the Government has a responsibility to bring that rogue agency under control. Do not wait until we come. Do not wait until we arrive. Because when we were there, they were rogue, you know, and we were able to get all the accounts up to 2015, from the period 2004 up to 2009. The last time we submitted here was on the 15th of March—

Mr. President: Senator, you have two more minutes.

Sen. W. Mark: —2015.

So, Mr. President, we did the work of the PNM. What the PNM was supposed to do whilst they are in office, they failed to do it. We had to do it up until 2009. Had we been in office subsequently all those accounts would have been up to date. So what is the answer for this lethargy? Why is the Government allowing this agency to spend billions of taxpayers' money without any sense of accountability? The time has come for the Minister of National Security to bring this particular agency under some degree of sanity. It is madness that is taking place there and we demand, Mr. President, in closing, that the Minister of National Security bring to this Parliament before the end of the fiscal year 2023 all the outstanding accounts for the SSA, 2010, 2011, right up to 2022, so that there can be proper accountability and oversight on how our moneys are being spent by this particular agency. So I therefore call on the Minister of National Security to take action before we arrive because we are coming to take power in 2025. Thank you very much.

Hon. Senators: [*Desk thumping*]

Mr. President: Minister of National Security.

Hon. Senators: [*Desk thumping*]

The Minister of National Security (Hon. Fitzgerald Hinds): Thank you. Mr. President, the Strategic Services Agency was established in 1995 in accordance with the Strategic Services Agency Act, Chap. 15:06 of the laws of the Republic of Trinidad and Tobago. It became operational on July 01, 1996. It is a very important state institution and the primary function at time of its establishment was to guide the formulation and implementation of national policies and illicit

trafficking of dangerous drugs and related criminal activities.

In 2016, its mandate was expanded by virtue of Act No. 4 of 2016, which was assented to by the President in 2016, and of course it allowed for the amalgamation of information, coordinating operations and coordinating with the services of corresponding services from other countries, all towards the detection, prevention and suppression of serious crimes in Trinidad and Tobago. The functions of the agency are outlined in section 6(1) and (2) of the SSA Act.

I heard the Senator called it “rogue” many times. I checked quickly in the dictionary and “rogue” talks about an elephant that goes off on its own, by way of an example. It talks about a dishonest and unprincipled person, and I can give an example. That is like a student or a candidate for an exam who goes off with a bib, a bottle, a Pampers needing help to pass an exam away from the rest of the students. You understand?

Sen. Mark: [*Inaudible*]

Hon. F. Hinds: The Senator spoke about spying. This is an important intelligence gathering agency—

Sen. Mark: He is a thief.

Sen. The Hon. Mitchell: Mr. President, he has to withdraw.

Sen. Mark: [*Inaudible*]

Sen. Mitchell: He has to withdraw.

Mr. President: Okay. Okay. There is no—Senators, have a seat.

Sen. Mark: [*Inaudible*]

Mr. President: Sen. Mark, I am on my legs.

Sen. Mark: [*Inaudible*]

Mr. President: Sen. Mark.

Strategic Services Agency
(Status Report on the Unaudited Financial Accounts)
Hon. F. Hinds (cont'd)

2023.06.02

Sen. Mark: Yes, Sir.

Mr. President: There is no need to get out of hand. We are at the close of today's proceedings and from this moment forward we will have silence, period. Continue, Minister of National Security.

Hon. F. Hinds: Once it is not an exam, he is at his worse. Mr. President, let me continue, in terms of financial statements, this agency, eh, is an amalgamation of the Security Intelligence Agency, as it then was the SIA, which a certain Reshmi Ramnarine, under the UNC that he is talking about, made very popular. The Strategic Services Agency, the Special Anti-Crime Unit of Trinidad and Tobago, the NOC or National Operations Centre, the national security training agency, all these came together to form the SSA.

Let me tell you about the financial statements. Between 2009 and 2010, according to information received from the Director of the SSA—you know the Senator is completely off target. It should be noted that the unaudited financial statements for the years 2009 and 2010 were completed and submitted to the Auditor General; completed and submitted for 2009 and 2010.

In respect of 2011 to 2015, under the former administration, we have been advised that while the income and expenditure records are available for the period, there was no evidence of other financial statements as having been prepared. None! It is their poor accounting that left us in the trouble that we are now in. And I will tell you this, while the SSA is making attempts to compile the relevant information in respect of the completion of these financial statements, it continues to face severe and several challenges in the validation, reconciliation and even location of important documents. Let me tell you, it is not strange, they having demitted office, having been thrown out of office on two occasions, Mr. President,

where records have either been just frittered away or destroyed. We have examples of that.

Vision 2020 documents were found in the La Basse; a whole building was burnt in WASA; NIPDEC records concerning the Piarco Airport project, which Sen. John will know about, were destroyed and could not to this day be found, some of them; and then Addendum No. 2 in the OAS contract for the Point Fortin highway where they gave away the rights of the people of this country to recover bond money, that is the records. So I can tell you, disappearance of documents is real. And between 2016 and 2022, it should be noted that the amalgamation—

Hon. Senators: *[Interruption]*

Mr. President: All right. All I have asked for is silence. Minister of National Security.

Hon. F. Hinds: Thank you. The accounts for 2016 and 2022 were in fact affected by the amalgamation of the five agencies of which I spoke. Nevertheless, the current Director of the SSA has given an undertaking to have these issues rectified and all outstanding financial statements submitted to the Auditor General's Department in the shortest possible time. To this end, the SSA's financial statements for the period 2011 to 2021 were already sent to the Auditor General's Department; already sent.

Moreover, the SSA recently received the vote book for the financial year 2022 from the Ministry of National Security and is therefore actively in the process of reconciling its accounts. Upon completion, there will be a review by our internal auditor and this statement will also be forwarded in accordance to the Auditor General's Department with in accordance with the relevant law. I thank you warmly, Mr. President.

Strategic Services Agency
(Status Report on the Unaudited Financial Accounts)
Hon. F. Hinds (cont'd)

2023.06.02

Hon. Senators: [*Desk thumping*]

Mr. President: Sen. Dr. Richards.

Sen. Dr. Richards: Thank you.

Hon. Senators: [*Interruption*]

Sen. Lyder: [*Inaudible*]

Mr. President: One moment, Sen. Dr. Richards. Sen. Lyder. Sen. Dr. Richards.

High Rate of Student Dropout at Primary and Secondary Schools

(Need for Government to Address)

Sen. Dr. Paul Richards: Thank you, Mr. President. This Motion for the adjournment of the Senate is for the need for the Government to address the high rate of student dropout at both the primary and secondary school levels. Mr. President, the country's founding father, Dr. Eric Williams, once profoundly said, the future of the nation lies in the school bags of our children, on Trinidad and Tobago's first independence just over six decades ago. And Marie Clay, who is a researcher from New Zealand known for her work in education and literacy, said:

“If children are apparently unable to learn, we should assume that we have not...yet found the right way to teach them.”

But school books in bags alone cannot help them if the education system is not operating optimally or if students are not in schools, are dropping out or they are underperforming for many different reasons. Dropout, as contextualized by the Ministry of Education, refers to those students who have discontinued their education during an academic year.

Interestingly, this Motion on the Adjournment was filed weeks ago and only this week, earlier this week, the hon. Prime Minister Dr. Keith Rowley commented on the issue of our education system. I refer to a *Guardian* newspaper report on

June 02, 2023, entitled, “Secondary school system breeding uneducated gang members” by Akash Samaroo, which quotes:

“Prime Minister Dr. Keith Rowley is blaming the current education system for creating a conveyor belt of uneducated young gang members. And he believe...”—the time is now—“...to start a conversation about it.”

Dr. Rowley was speaking to the members of the business community at a breakfast at the Hilton in Port of Spain.

Dr.—“Rowley lamented that significant amounts of young people...”—passing—“...through the secondary school system without learning anything. He blamed the automatic promotion of all children in the secondary schools as one of the main contributors to the problem.”

I hasten to add, it is not only uneducated youth playing out in the criminal arena.

Dr. Rowley also went on to quote—say, and I quote:

““Because we’ve once made the decision that everybody goes to high school, the questions remain, what about those children who enter secondary school having not been readied in the primary school system? When they get into secondary school system, what is the curriculum that they are going to follow? Is it the curriculum of the primary school as a continuation? Or the curriculum of a secondary school that they can’t cope with?””

I am paraphrasing here, that the Prime Minister also went on to say that:

““Those are the ones who largely end up in the clutches of the drug dealers and the smart men who organise gangs. And what is the skill they...carry...”—on—““Criminal conduct.””

Dr. Rowley also commented in June 25, 2016, when he spoke about improving the output of our schools, and I quote:

“Perhaps anticipating that any critique of T&T’s education system would be seen as an admission of failure, Prime Minister Keith Rowley described fundamental shortcomings as a recent development.”

Additionally, on Monday the 21st of December, 2020, Dr. Rowley is also quoted in the *Newsday* with the title, “Rowley: There is a vacuum in the education system”, as part of a conversation carried in the December 19th issue of *Newsday*, and I quote Dr. Rowley once again:

“If someone tells me that they’ve never had a failure on life, I would say they haven’t been living. Success is not an everyday thing. It’s not an overnight thing in many instances.”

Prime Minister went on to say, and I am paraphrasing. He believes the foundation in primary education, colonial people had a higher in quality value than what exists now.

“He said the drop in quality is shown when people cannot handle basics such as comprehension and sentence construction.”

Mr. President, I quote another newspaper article by Joshua Seemungal and Carisa Lee in the Trinidad *Guardian*, April 02, 2022, “2800 children drop out from primary, secondary schools from 2020-22”:

“The...Guardian obtained the information from the Ministry of Education after submitting a Freedom of Information request earlier this year.”

This is not the first time, again, this has been raised in this honourable House. In 2017, on May 2nd, then Sen. Rodger Samuel asked the then Minister of Education, Question No. 66 for oral answer, and the question was:

“Can the Minister inform the Senate of the number of school dropouts over the past five years in the following...”—categories—

High Rate of Student Dropout at
Primary and Secondary School
Sen. Dr. P. Richards (cont'd)

- (a) the Primary School system;
- (b) the Secondary School system; and
- (c) what measures are being taken to reduce these figures?"

I have some startling figures here from 2008 to 2016. 2008 to 2009, 204 total; 2009 to 2010, 159—this is primary school; 2010 to '11, 184; 2011 to '12, 110; 2012 to '13, 80; 2013 to 2014, 92; 2014 to '15, 137; 2015 to '16, 151. Totalling in the primary sector, between 2008 to 2016, 1,117.

And the secondary schools is where it starts to get very drastic: '09 to '10, 1,147; '10 to '11, 1,127; '11 to '12, 1,119; '12 to '13, 1,254; '13 to '14, 1,339; '14 to '15, 1,170; 2015 to '16, 209 for a total of 9,995. Totalling between that period, 11,072 children dropping out of schools. If that is not a cause for alarm, I do not know what is.

And in another article in the *Guardian*:

“The district with the most secondary school dropouts”—in 2020 to 2022—
“was St. George East...724 students.”

And:

“In 2021 alone, 302 students”—in that district—“dropped out...”

The:

“North Eastern...district...with the least dropouts - 281.”

And:

“The Port of Spain and environs district recorded 423...”

So there are trends and patterns emerging about school dropouts. And this has been raised in this honourable House in the Eleventh Parliament, and it is coming up again in conversation in the national community and we ask ourselves why the criminal gangs are having such an easy time luring our children to do their

High Rate of Student Dropout at
Primary and Secondary School
Sen. Dr. P. Richards (cont'd)

bidding and commit criminal acts? We are not focusing enough on the lower 30th percentile. We must celebrate those who do well. But if we do not put the resources in place to deal with those who are not performing well and underperforming for many different reasons and dropping out, we are going to continue having to pump more money into national security, which is an unending cycle.

And to add to that, through you, Mr. President, those are those who drop out. What about those who complete secondary school and cannot read and write a simple question, and cannot function in society? They have gone through the system, they have not dropped out, but they have not been educated.

9.15 p.m.

I want to end by quoting a Raffique Shah article of July 12, 2017, in the *Trinidad and Tobago News* titled: “LOST GENERATIONS AMIDST FREE EDUCATION”, and I quote Mr. Shah:

“And we wonder why, in this land of plenty, we are seeing increasing numbers of young delinquents who invariably, in...”—the midst of the—
“...latter years, become dependent on the State for all their needs and much of their wants, some of them turning to crime as a rewarding enterprise that...”—they find as—“...the safest route for garnering, maybe amassing, wealth, faring better than their contemporaries who burnt the proverbial midnight oil, who sacrificed and struggled to earn an education they believed would equip them for life.”

Mr. Shah goes on to quote:

“Two thousand of the 18,000 12-years-olds who sat the SEA examination scored marks...”—lower than—“...30 percent - they may have difficulty

reading or writing their names...”—then—“...Education Minister Anthony Garcia revealed...”—that—“...week. What he did not say is how many ...scored below 50 percent, maybe another 3,000, who will more than likely drop out of secondary school, unable to cope with the level of studies required to take them to success in the CSEC exams, which would barely qualify them for the lowest jobs in fast food outlets.”

And the tragic thing about that is the “Education...”—Ministry—“...gets \$7.4B in...”—the—“...Budget...” in an article by Carisa Lee in *Guardian* 2022. And it goes on to read:

“Education has once again received the highest allocation in the national Budget...\$7.453 billion...2020/2023 fiscal...”

In addition to that, because of the impact of COVID-19, only there was significant learning loss impacting even more significantly to students who were already struggling. The education Ministry and the Ministry of Finance admirably assigned \$10 million initially, and then an additional \$50 million to do remedial work. We have not had any feedback on how successful the first \$10 million was. It was poorly attended, but we added \$50 million to that with no feedback whatsoever as to how well it did and if the remediation worked in any measure on top of the already underperforming cadre of students who were struggling. If we continue in this trend we will be in this perpetual cycle of feeding our young people unwittingly to the gangs and the criminal element.

We must intervene now in an effective manner. I know a lot of emphasis have been placed on the intervention of student support services, which we all know is under-resourced and understaffed, and not able to cope with the burgeoning problems, socioeconomic problems, emotional behavioural problems,

High Rate of Student Dropout at
Primary and Secondary School
Sen. Dr. P. Richards (cont'd)

and other problems that are plaguing our youth more and more in this environment. If we want a country to survive, to be sustainable, we have to stymie this trend, we have to intervene. It is our moral and ethical duty to intervene. We cannot just accept that that is how it is and they are lazy.

There are several reasons for their underperformance, and if we are not teaching them or reaching them and feel it is because they are lazy, they are uninterested, it is because we are not curtailing the curriculum, and the programmes, and the intervention methods which are available as standard practice all over the world, we will always find ourselves in this position. Mr. President, I thank you.

Mr. President: Minister in the Ministry of the Education.

Hon. Senators: [*Desk thumping*]

The Minister in the Ministry of Education (Hon. Lisa Morris-Julian): Thank you, Mr. President. School dropout is an issue that affects us not just regionally, but, of course, globally. Dropping out of school affects the holistic development and future prospects for individuals, which in turn would impede the development of a country. This issue has indeed been exasperated by the foreclosure of schools and job losses during the COVID-19 crisis. At the Ministry of Education, a school dropout is defined, as pointed out by the goodly Senator, “a student who has discontinued his or her schooling during the prior academic year and has been absent from the beginning of the current school year up to the 30th of November annually”.

The data collected by the Ministry of Education over the years have pointed to drop out rates and I think you will find it most interesting. For example, percentage wise, 2016/2017, .08 per cent male, .5 per cent female; 2018 to 2019, .

High Rate of Student Dropout at
Primary and Secondary School
Hon. L. Morris-Julian (cont'd)

13 per cent male, .10 female; in 2019 to 2020, the beginning of pandemic, it was .11 per cent male, .4 per cent female; 2020 to 2021, .8 per cent, .7 per cent female. This is at the primary level. In the government and government assisted secondary school, dropout rates in 2020 to 2021, it is actually 1 per cent male, 5 per cent female. The Ministry of Education monitors the dropout rates at both primary and secondary school levels and reports on such annually.

As we recognized that this phenomenon involves this engagement, unfavourable life events, and as such as the pandemic what threatens national developments, I would just like to let the goodly Senator know we have many methods to mitigate.

1. Monitoring the levels of disengagement at high-risk schools through the administration of school climate surveys at both primary and secondary levels in the academic year in 2022 to 2023 in particular. This will reveal whether students are engaged cognitively, emotionally within the school environment. This is significant as high levels of this engagement are associated with high dropout rates.
2. The monitoring of attendance levels at school, district, and national levels on a weekly basis to identify trends and install the appropriate interventions. Officers from student support, school supervision, the management division, conduct the necessary home visits and monitoring of activities of truant students.
3. Implementation of mentoring, tutoring programmes in high-risk schools such as remediation programme now known as reengaging for success. This aims at increasing student achievement and engagement.

High Rate of Student Dropout at
Primary and Secondary School
Hon. L. Morris-Julian (cont'd)

Recently, we added career guidance opportunities through the taste of TVET, the technical vocational programme. To encourage students to complete secondary schooling, this career programme is run in collaboration with post-secondary institutions, MIC, YTEPP, National Energy Skills Centre, CCC Corp and many others. The support and counselling provided through the Student Support Services Division which recently went through reshaping and reassessing in the Ministry where students displaying learning and behavioural challenges in the classroom are referred to the SSST by teachers, principals, and even parents. Early referral leads to early intervention, therefore minimizing the risk of school dropout.

We have data sharing between the Ministry of Education and the Ministries of Youth Development and National Services, National Security, and Social Development and Family Services. These are for the students who are on expulsion warnings; suspensions; for intervention at the family and community levels; digital transformation; transforming teaching and learning to increase student engagements.

Mr. President, at a policy level, the Ministry has developed, and approved, and issued policy guidelines in the National School Code of Conduct in 2018, the National School Discipline Matrix, 2022. Collectively, these guidelines address various forms of bullying, cyber, social, physical and verbal. The NSCOC clearly states the Ministry of Education “prohibits all forms of bullying”. This applies to all school personnel. It pertains to activities within the school and extends to external school related activities as well as commuting, walking to and from schools. Incidents of bullying must be addressed promptly and effectively by schools while upholding the confidentiality of the students involved in the process.

The NSDM identifies bullying as a major infraction and outlines the consequences for first, secondary and third offences. The ongoing measures implemented by the Ministry to deal with the issue of bullying are as follows:

- Frequent monitoring of this infraction with the consequences;
- Provision of counselling by the personnel of student support to both victims and the perpetrators;
- Provision of dedicated student support personnel to schools with high infraction levels as a preventative measure.

Mr. President, I am happy to say we have implemented restorative practices which aims at transforming negative behaviours. This will assist our students in managing conflict, resolve disputes, build communities through different practices by focusing on repairing, rather than harming. The students will learn to address conflicts through different practices by focusing on any issue that they may have trauma. This initiative has begun in 10 secondary schools, so it is a pilot programme and it will involve both teachers and administrators, as well as the students who will all be trained.

Although it is not always the case, Mr. President, bullying is also associated with low levels of academic achievements and this is also being addressed by the following ongoing initiatives:

- The after-school support education programme which will target 8,000 students at Standards 3, 4, 5 in 80 selected primary schools, and they will also get assistance in foundational subjects such as mathematics, writing and reading comprehension;
- The training of approximately 400 teachers, principals, school supervisors, and curriculum officers, in the same aforementioned

High Rate of Student Dropout at
Primary and Secondary School
Hon. L. Morris-Julian (cont'd)

subjects.

This has already begun in May 2023, Mr. President, and we also have the vacation revision programmes at both primary and secondary level. In July/August 2023, we will seek to minimize learning loss as students at Standards 4, 5 as well as Form 1 will receive five weeks of instruction in the same mathematics, writing, and reading comprehension. Mr. President, we also have Turn Up, Don't Give Up, the mentoring and 40 under 40 Programme. These programmes are aimed at inspiring students to stay the course and push forward despite the academic, social and economic challenges they may currently face.

Mr. President, the Ministry of Education continues to enforce consequences for bullying. And even though as efforts are being made to transform this negative behaviour—

Mr. President: Minister, you are two minutes.

Hon. L. Morris-Julian:—we are well aware, Mr. President, and the Ministry as well as our very robust Student Support Services Division will be working together to make sure that the children that we need to reach will be helped and we will just continue to move forward and progress for the future. I thank you very much.

Hon. Senators: [*Desk thumping*]

Question put and agreed to.

Senate adjourned accordingly.

Adjourned at 9.28 p.m.