

CHAPTER 15.13 LAND AND HOUSE TAX ACT

Revised Edition

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• Act • Subsidiary Legislation •

ACT

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CHAPTER 15.13

LAND AND HOUSE TAX ACT

AN ACT to consolidate the law relating to the management, assessment and collection of tax on land and houses in Saint Lucia.

Commencement [30 November 1950]

1. Short title

This Act may be cited as the Land and House Tax Act.

2. Interpretation

In this Act unless the context otherwise requires—

“**City**” has the same meaning assigned to it under the Castries Corporation Act, 1967 or any Act replacing it;

“**combination property**” means property used as both residential and commercial property;

“**commercial property**” means any property used predominantly for commercial purposes by the owner, but does not include rental property used primarily for residential purposes;

“**Comptroller**” means the Comptroller of Inland Revenue;

“**house**” includes all buildings whether used as residential, commercial or combination property;

“**land**” means any plantation, estate or other land whatsoever whether cultivated or uncultivated;

“**market value**” means the amount that a property might be expected to realize if it is sold on the open market by a willing seller to a willing buyer dealing with each other at arm’s-length;

“**Minister**” means the Minister responsible for finance;

“**owner**” means the owner, lessee, occupier, attorney, manager or any other person in charge or having control of any land or house on 1 January in each year;

“**recognised valuer**” means a person who is a member of the Saint Lucia Society of Quantity and Valuation Surveyors or is a member of any other internationally recognised organisation pertaining to quantity and valuation surveying as approved by the Comptroller;

“**residential property**” means any property used predominantly for dwelling purposes;

“**taxes**” means any tax, rate or impost levied under the authority of this Act.

(Amended by Acts 24 of 1999, 30 of 2001, 25 of 2002 and 4 of 2011)

3. Tax on lands and houses

(1) The Comptroller shall annually raise, levy, collect and pay into the Treasury a tax on all immovable property whether land or house—

- (a) situated anywhere in Saint Lucia; and
- (b) included in the tax rolls prepared under the authority of this or any other law, at such rates as are prescribed in Schedule 2.

(2) The Minister may prescribe different rates of tax payable in respect of such immovable property situated in different parts of Saint Lucia according to—

- (a) whether the property is a residential property;
- (b) whether the property is a commercial property.

(3) The Minister may by notice in the Gazette amend Schedule 2.

(Substituted by Act 30 of 2001)

4. Designation of collectors

(1) The Minister may by notice in the Gazette designate any person or local authority as a collector for purposes of this Act.

(2) The person or local authority designated under subsection (1) shall have the same powers and duties as are conferred on the Comptroller by this Act in relation to the collection of taxes on land and house.

(3) The Minister shall provide to the person or local authority designated under subsection (1) such guidelines and other administrative measures as are necessary for the effective and efficient collection of taxes on land and house by that person or local authority.

(Added by Act 30 of 2001)

Exemptions and Abatements

5. General power of the Minister to remit or refund a tax

The Minister may remit wholly or in part any tax—

- (a) on the ground of poverty of the person liable to pay the tax;
- (b) where the tax is oppressive; or
- (c) where it seems to him or her to be just and proper so to do.

The power to remit a tax shall include the power to remit any interest, fees or other charges on it.

6. Special abatements in taxation

It is lawful for the Minister to exempt from taxes wholly or in part, for such period and subject to such conditions as may be deemed expedient, any area of land the forest growth on which it is deemed necessary to protect or foster.

7. Special exemptions

(1) The following properties are exempted from the payment of taxes under this Act—

- (a) land and house the property of the Crown in right of Saint Lucia which are either used exclusively for public purposes or which although not so used are not in the possession of any person as tenant, lessee or allottee thereof, or under any agreement whatsoever for the purchase thereof;
- (b) land and house dedicated and used exclusively for public charitable purposes, or for public worship or for educational purposes under the provisions of the Education Act or any Act amending or substituted for the same;
- (c) land and house being the property of a town or village in Saint Lucia, and used exclusively for municipal purposes;
- (d) any building, which in the opinion of the Comptroller, can be used only as a temporary shelter during the day time and not as a permanent dwelling;
- (e) *(deleted by Act 4 of 2011)*;
- (f) a house which, in the special circumstances submitted, the Minister considers should be exempted from the payment of taxes under this Act;
- (g) any land or any house which is the property of the University College of the West Indies in Jamaica;
- (h) *(deleted by Act 14 of 2012)*;
- (i) *(deleted by Act 14 of 2012)*;
- (j) *(deleted by Act 14 of 2012)*;
- (k) for a period of 3 years, any new commercial property completed after 1 April 2001.

(2) The following persons are entitled to exemptions from taxes provided for in accordance with this subsection—

- (a) an owner whose residential property has an assessed market value of less than \$200,000.00 is exempted from the payment of taxes.
- (b) an owner whose residential property has an assessed market value of \$200,000.00 or more is entitled to a waiver of taxes on the first \$200,000.00 assessed market value of the residential property. *(Amended by Acts 30 of 2001, 5 of 2004 and 39 of 2006, substituted by 14 of 2012 and 10 of 2013)*
- (3) For the purposes of subsection (2) “owner” means a person holding legal title to the residential property whether singly or jointly. *(Inserted by Act 14 of 2012)*

8. Power to amend certain exemptions

The Minister may by order in the Gazette, amend the rates under section 7(i). *(Inserted by Act 30 of 2001)*

9. Assessment districts to be same as Judicial Districts

For the purposes of assessment Saint Lucia shall be divided into districts, and such districts shall be the judicial districts of Saint Lucia as constituted under the District Courts Act or any Act amending or substituted for the same.

10. Comptroller

The Minister may appoint a Comptroller, whose duty shall be to make assessments for taxes throughout Saint Lucia in accordance with the provisions of this Act. *(Amended by Act 4 of 2011)*

11. Assistant tax officers

(1) The Public Service Commission may appoint assistant tax officers for the purpose of this Act.

(2) The Comptroller may, in relation to any matter or class of matter, delegate to any assistant tax officer employed in carrying out the provisions of this Act, any powers, functions or duties conferred or imposed on the Comptroller by this Act other than—

- (a) the power of delegation conferred by this section; and
- (b) the power to raise and levy tax on lands and houses conferred under section 3.

(3) Any delegation made under this section may be revoked at any time by the Comptroller and no delegation shall prevent the exercise of such powers, duties or functions by the Comptroller himself or herself.

(Substituted by Act 30 of 2001)

Assessment and Preparation of Tax Rolls

12. Year of Assessment

Every assessment shall be made as on 1 January for the ensuing year.

13. Sources of assessment

(1) The Comptroller shall make assessment for taxes on the basis of the following—

- (a) the market value in relation to commercial property or residential property;
- (b) where a property is used as both a residential property and commercial property;
- (c) the tax rolls of the preceding year;
- (d) information given by the Registrar of Lands, Register of Deeds and Mortgages or by any owner under the provisions of this Act;
- (e) any other lawful source.

(Substituted by Act 4 of 2011)

(2) An owner of a commercial property shall, prior to any period which may be specified by the Comptroller by notice to the owner, cause a valuation to be made of his or her commercial property by a recognised valuer and shall submit such valuation to the Comptroller for purposes of subsection (1)(b).

(3) The period referred to is any period of assessment determined by the Comptroller.

(Substituted by Act 30 of 2001)

14. Returns to be made on purchase, sale, etc., of property

(1) Any person who shall—

- (a) become the owner of any land, or house, or both whether by purchase, gift, deed, parol or in any other manner whatsoever;
- (b) dispose of any land, or house, or both whether by purchase, gift, deed, parol or in any other manner whatsoever;

shall, within 30 days after he or she has become the owner or disposer of the same, make a return in writing thereof to the Comptroller. Such return shall contain a true and correct statement of the description, situation, extent and market value of the said land or house or both and submission of the commercial property valuation in accordance with section 13(2) is satisfaction of this requirement. *(Amended by Act 4 of 2011)*

(2) Any person who shall erect, add to or otherwise substantially increase the value of any house, shall within 30 days thereafter, make a return in writing thereof to the Comptroller. Such return shall contain a true and correct statement of the description, situation and value of the same. *(Amended by Acts 30 of 2001 and 4 of 2011)*

15. Returns by taxpayer

If for any reason the Comptroller should consider it advisable or expedient for the purpose of procuring any information he or she may deem necessary for any assessment he or she may, at any time, deliver or cause to be delivered to the owner, or in his or her absence from Saint Lucia, to the person in charge of any land or house, or both, a notice in writing, calling upon him or her to deliver to him or her within 30 days from the receipt thereof a return containing the particulars required by the last preceding section of this Act. *(Amended by Act 30 of 2001)*

16. Returns by owners of commercial property

(1) Where an owner of commercial property makes a return in compliance of section 13, the Comptroller may accept such return and make an assessment in accordance therewith.

(2) Where the Comptroller is not satisfied that the return furnished by any owner of commercial property is true and correct, he or she may make an assessment to the best of

his or her judgement and to that end, he or she may cause a valuation to be made of the said property.

(3) The provisions of section 17 shall apply with the necessary modifications.

(Inserted by Act 30 of 2001)

17. Power of inspection and survey

(1) If the Comptroller requires an inspection or survey of any land or premises for the purposes of assessing the same under this Act, he or she may issue a notice of his or her requirements and cause the same to be served upon the owner, and thereupon the Comptroller, or any surveyor or other person authorised in writing by such Comptroller, may at all reasonable times mentioned in the notice go upon and inspect or survey all lands and premises belonging to such owner, and the owner shall upon the requisition of the Comptroller point out to the Comptroller, or to the surveyor, or (upon his or her presenting his or her written authority) to any such other person authorised as aforesaid, what houses and land are in the possession of such owner, and the boundaries of the said land.

However, the Minister's sanction shall first be obtained by the Comptroller in all cases where any survey is required.

In addition, the owner of any land or premises surveyed shall be entitled to compensation for any damage or loss sustained by reason of such survey, and the amount of such compensation shall be assessed by the Minister, upon proof to their satisfaction of such damage or loss, and shall be paid by the Director of Finance and Planning under the Minister's warrant to the owner of such land or premises.

(2) The Comptroller or any surveyor acting under his or her authority may require production to them respectively of all plans and documents relating to the land surveyed or about to be surveyed, which are in the custody or power of any person interested in the said land, and any person who shall refuse or wilfully neglect to produce or who shall conceal such plans or documents within 7 days after any demand made for their production by the Comptroller or such surveyor as aforesaid, is liable to a fine not exceeding \$48.

(3) Where the result of any inspection or survey made under the authority of this section, proves that the land and premises actually belonging to the owner exceeds the area specified in any return at any time made by such owner under the provisions and expenses of the said inspection or survey shall be paid by the owner. In all other cases they shall be paid by the Government.

(4) Proceedings taken under this section shall not exonerate any owner from his or her liability to any penalty under this Act.

(Amended by Act 30 of 2001)

18. Assessment of vacant properties

Where the occupant of land or house liable to be charged with taxes shall be absent and the owner is unknown to the Comptroller, or where, from any cause land or house taxable as aforesaid shall not have been returned, the Comptroller shall, to the best of his or her information and judgment after inquiry or inspection, assess the said house or land.

(Amended by Act 30 of 2001)

19. Market value of residential property

The market value of residential property for the purpose of assessment of taxes shall be its market value.

(Substituted by Act 4 of 2011)

20. Market value of commercial property

The market value of commercial property for the purpose of assessment of taxes shall be the assessed value declared by the owner under section 13 and approved by the Comptroller under this Act. *(Inserted by Act 30 of 2001)*

21. Value of combination property

The Comptroller shall make a determination of the apportionment of the assessed tax due on a combination property. *(Inserted by Act 30 of 2001)*

22. Procedure to ensure correctness of returns

It is lawful for the magistrate of any district, on application from the Comptroller, to summon any person to appear before such magistrate at the magistrate's court or other place to be mentioned in the summons at any time for the purpose of giving such information on oath as may be wanted by the Comptroller and of procuring such a return as is by this Act required, and for that purpose, to issue to any server a summons, which shall be served, either personally or by leaving a copy of it at the place of abode of the party summoned, at least 5 days before the day named for his or her attendance. *(Amended by Act 30 of 2001)*

23. Penalty for wilful acts of evasion

If any person fails to attend in obedience to a summons served on him or her under the provisions of this Act or attending under such summons wilfully refuses to answer such questions as may be asked of him or her by a magistrate, or if any person required to make any return under this Act shall, without lawful excuse, refuse or neglect to make the return, in order to evade giving an account of any house or land possessed by him or her, or whereof an account is required of him or her under this Act, or if any person wilfully makes an incorrect return, he or she is liable to a fine not exceeding \$250.

24. Penalty for neglect of duty

If any person specially appointed by the Comptroller neglects or refuses to perform any duty required of him or her by this Act, he or she is liable to a fine not exceeding \$50. *(Amended by Act 30 of 2001)*

Preparation of Tax Rolls

25. Tax Rolls

(1) The Comptroller shall make out a tax roll in alphabetical order of every person assessed, adding a description of each property assessed, the value of such assessment and the tax imposed thereon.

(2) The tax roll prepared and maintained under subsection (1) shall be constituted in such form as the Comptroller may determine and shall be open to inspection at all reasonable times by any person wishing to inspect it.

(3) On application in writing and on payment of the prescribed fee, the Comptroller shall supply to any person, in such form as the Comptroller determines, a certified copy of any entry made on the tax roll.

(4) The Comptroller may amend the tax roll by—

- (a) inserting the name of any person claiming and entitled to have his or her name inserted as owner of property;
- (b) inserting the name of any person who—

- (i) is liable to tax but whose name has been omitted from the roll, or
- (ii) has since the preparation of the roll is liable to tax;
- (c) deleting the name of any person who is not liable to tax;
- (d) varying the amount of tax if it appears to the Comptroller that owing to any error in entering that amount in the roll or a tax assessment notice the amount has been understated or overstated;
- (e) inserting any property and the particulars in respect thereof required by this section which through error or for any other reason has been omitted therefrom;
- (f) making such other alterations as are necessary for securing compliance with this section.

(Inserted by Act 30 of 2001)

26. Inspection of Tax Roll

Every magistrate shall on or before 1 August cause to be affixed in a conspicuous position at each police station in his or her district a notice showing the date on and after which the Tax Roll for that district will be available for inspection by the public at the Treasury.

27. Notice of Assessment

A notice of assessment shall be made and issued to the person liable to pay the tax, in such form as the Comptroller may approve. *(Amended by Acts 20 of 1970, 30 of 2001 and 25 of 2002)*

Objection and Appeals

28. Objection to assessment

(1) Any person who is aggrieved by an assessment by the Comptroller made on him or her may, by notice in writing to the Comptroller within 30 days after the date of service of the notice of assessment or determination, or within such further time as the Comptroller may for good cause allow, object to the assessment.

(2) Where the assessment is—

- (a) an additional assessment; or
- (b) a reduced assessment which in part imposes a fresh liability,

the person assessed shall have no further right of objection than he or she would have had if that assessment had not been made except to the extent to which that assessment has imposed a fresh liability on him or her.

(3) An objection shall specify particulars of the grounds on which it is made.

(Substituted by Act 30 of 2001)

29. Decision by Comptroller on objection

(1) The Comptroller shall consider any valid objection made under section 28 and may either disallow it or allow it either wholly or in part and shall, by notice in writing, inform the objector of his or her decision.

(2) If a decision of the Comptroller in determining an objection requires the reduction of or an increase in, an assessment, the Comptroller shall issue a notice of the

reduction or increase in the assessment to the person assessed, together with the notice of his or her decision or as soon as is practicable.

(Substituted by Act 30 of 2001)

30. Appeal Commissioners

(1) For the purposes of this Act, there shall be a tribunal of appeal commissioners established and regulated in accordance with this section.

(2) The appeal commissioners shall comprise such persons as may be appointed by the Cabinet.

(3) Cabinet shall appoint one of the commissioners to be chairperson and another to be deputy chairperson and any meeting of the appeal commissioners shall comprise the chairperson and 2 other members.

(4) In the absence of or inability of the chairperson to act, a meeting of the appeal commissioners shall comprise the deputy chairperson and 2 other members.

(5) Every decision of the appeal commissioners shall be given under the signature of the chairperson presiding at the meeting.

(6) The Cabinet shall appoint a secretary to the appeal commissioners, and any notice or correspondence, other than decisions of the commissioners, may be issued and signed by the secretary.

(7) At any hearing by the appeal commissioners, in the event of a division of opinion, the decision of the majority shall prevail.

(8) The appeal commissioners shall have—

- (a) the power to summon to attend at the hearing of an appeal any person who in its opinion is or might be able to give evidence respecting the appeal;
- (b) power, where any person is so summoned, to examine him or her on oath or otherwise;
- (c) power to require any person to provide any additional information that appeal commissioners may consider necessary for the purpose of the appeal;
- (d) all the powers of a court with regard to the enforcement of attendance of witnesses, hearing evidence on oath and punishment for contempt;
- (e) power to postpone or adjourn the hearing of an appeal where the appeal commissioners are satisfied that, for any reasonable cause, either party to the appeal has been prevented from attending on the date fixed for such hearing; and
- (f) power to determine the procedure to be followed in an appeal.

(Substituted by Act 30 of 2001)

31. Appeal from decision by Comptroller

(1) Any person (hereinafter referred to as “the appellant”) who is aggrieved by a decision of the Comptroller may, by notice of appeal, appeal to the appeal commissioners.

(2) A notice of appeal, a copy of which shall be lodged with the Comptroller, shall be made in writing and shall be lodged with the secretary to the appeal commissioners within 30 days of the date of service of—

- (a) the Comptroller’s decision on the objection; or
- (b) the Comptroller’s determination in relation to any other matter from which an appeal may be made,

or within such further time as the appeal commissioners may for good cause allow.

(Substituted by Act 30 of 2001)

32. Hearing by Appeal Commissioners

(1) Upon every hearing of an appeal, the appeal commissioners may confirm, increase or order the reduction of any assessment or make such other order as they deem fit.

(2) On any appeal to which this section relates both the appellant and the Comptroller shall bear their own costs except where the appeal commissioners otherwise direct.

(3) On any appeal the burden of proof shall lie upon the appellant.

(4) At least 30 days before the date fixed for the hearing of an appeal, the secretary to the appeal commissioners shall, by notice in writing, advise the appellant and the Comptroller of the date on, and the place at which the appeal has been set down for hearing.

(5) At every hearing by the appeal commissioners the appellant and the Comptroller shall be entitled to appear in person or by a representative.

(6) The hearing of an appeal by the appeal commissioners shall not be public unless the chairperson of the appeal commissioners so directs on application by the appellant and in any case where such a direction is made the obligation as to secrecy imposed by section 7 shall cease to apply.

(7) The chairperson of the appeal commissioners may authorise the publication of the decision on any appeal but the publication shall be in such manner as not to disclose the identity of the appellant.

(Substituted by Act 30 of 2001)

33. Right of further Appeal

(1) The Comptroller or the appellant may, within 30 days appeal to the High Court from any decision of the appeal commissioners which involves a question of law, including a question of mixed fact and law.

(2) The Comptroller or the appellant may within 30 days appeal to the Court of Appeal from any decision of the High Court (being a decision of the High Court on an appeal from the appeal Commissioners) which involves a question of law, including a question of mixed fact and law.

(3) On any further appeal to which this section relates the High Court or the Court of Appeal, as the case may be—

- (a) may confirm, increase or order the reduction of any assessment;
- (b) may make such other order as it deems fit; and
- (c) may make such order as to costs as it deems fit.

(Inserted by Act 30 of 2001)

34. The certified Tax Rolls to be final evidence of the legality of their contents

The amount of the taxes to be collected under this Act, except in cases where it may be otherwise specially directed, shall be ascertained from the several tax rolls certified and signed as hereinbefore provided, and the said tax rolls, subject to the provisions of the next section hereof, is deemed final and conclusive.

Payment of Taxes

35. Payment of taxes

(1) The tax assessed and charged is due and payable within thirty days of the date of the notice of assessment.

(2) The taxes payable in any year shall be paid by the person liable to pay them and all such taxes shall be paid to the Comptroller or to any designated collector.

(3) The tenants, occupiers, receiver, attorney, manager, or any other person in charge or having the control of all houses or lands liable to be taxed by virtue of this Act, are hereby empowered to pay the tax assessed upon such houses or lands and the tenants or occupiers are hereby allowed to deduct the amount of the tax paid by them out of the rent which may then be due or may thereafter become payable in respect of such houses or lands together with compensation for all actual loss suffered in consequence of any execution or other legal proceedings.

(Substituted by Act 25 of 2002)

36. Receipts to be given for taxes

The Comptroller shall grant to the person making payment of any taxes a printed receipt for the same under his or her hand from a numbered counterfoil book. *(Amended by Act 4 of 2011)*

37. Taxes may be paid to director of finance

It is lawful for the Comptroller to receive payment of taxes for the year.

(Amended by Act 30 of 2001 and Act 4 of 2011)

Recovery of Taxes

38. Tax ranks as a first privileged claim

(1) All taxes together with the interest accrued thereon and costs shall rank by privilege without registration upon the proceeds of the movables which according to the provisions of this Act may be taken in execution for the same, as well as upon the proceeds of the movable or immovable property in respect of which the said taxes are due, prior to all claims except law costs and debts due to the Crown.

However, only the rates or taxes payable for the year of sale if payable at the time of sale and their accessories and the rates or taxes payable for the year preceding the year of sale and their accessories shall be entitled to such priority.

(2) After February in any year the taxes for the preceding year shall be deemed to be judgment debts due by the persons assessed, as defendants, in favour of the Comptroller, as plaintiff, and shall be payable to the Comptroller together with a further sum by way of interest, equal to 2% of the amount of taxes due, for every period of 3 months or part thereof computed from the 1 March until paid, with costs; and execution for the recovery of the same may be issued on the written application of the Comptroller as hereinafter provided. *(Amended by Act 4 of 2011)*

(3) A certificate under the hand of the Comptroller stating the amount of any unpaid tax and the date it became due, may be registered like a judgment in the Registry of Deeds and Mortgages and with like effect and after the satisfaction of this judgment a certificate of payment thereof under the hand of the Comptroller may be registered in the Registry of Deeds and Mortgages and shall have the effect of discharging this; such certificate shall be registered free of charge. *(Amended by Act 4 of 2011)*

(4) The Comptroller shall, on or before 15 February, notify in the Gazette, and in a local newspaper, if any, that after February movables may be taken in execution and sold for taxes unpaid after the last day of February. On or before 17 February or so soon thereafter as practicable the Comptroller shall cause a copy of such notification to be affixed to an outer door of each Church (subject to the permission of the Incumbent or Curé), district court, police station and sub-collector's office in the towns and villages. *(Amended by Act 4 of 2011)*

(5) The Comptroller shall on or before 15 March notify in the Gazette that after March buildings which are movables, land, and land with immovable buildings thereon, may be taken in execution and sold for any taxes unpaid after 31 March. On or before 17 March, or so soon thereafter as practicable, the Comptroller shall cause a copy of such notification to be affixed as directed in the last preceding subsection. *(Amended by Act 4 of 2011)*

(6) The failure to publish or affix or serve any of the foregoing notices shall not affect the exigibility of any unpaid tax.

(7)

(a) Execution on movables may be made at any time after February for any unpaid rate under a writ of execution issued by the Comptroller to the clerk of the district court in the district in which the assessment was made, on the movables of the defendant or on the movables which may be found upon the property in respect of which the rate or tax is due. But execution on buildings which are movables shall only be made after 31 March. *(Amended by Act 4 of 2011)*

(b) The writ may be issued against one or more defendants, or one or more movable buildings, and shall be sufficient authority for any bailiff of a district court or any police constable, or other person directed by the clerk of the Court to collect any sum thereunder payable or to proceed to seizure and sale by way of execution.

(c) In respect to any property seized, any such writ is deemed to be returnable in the district court to which it was issued, at any time within 6 weeks of the seizure of such property.

(8) In all cases where default has been made by several persons it is sufficient for the purposes of seizure and sale for the Comptroller to attach to any writ a list signed by him or her setting out the names of such defaulters, or indicating the movable buildings and the amount of taxes and fines and other sums due by or in respect of such persons or buildings respectively. *(Amended by Act 4 of 2011)*

(9) Any unpaid surplus of the proceeds of the sale of movables, remaining after deduction of the whole amount exigible under the writ of execution in the district court, shall be paid to the person in whose possession the movables were when the seizure was made. If there is a claim to such surplus which is admitted by the person against whom the seizure was made, it shall be paid to the claimant; but if the claim is contested the surplus shall be retained subject to the decision of the district court in which the writ of execution was issued.

(10)

(a) Execution on land only or on land together with immovable buildings thereon may be made at any time after March for any unpaid rate or tax under a writ of execution issued by the Comptroller to the Sheriff, and the proceeds of sale shall after deduction by the Sheriff of the rates and taxes due, with interest, costs and expenses, be returned in the Supreme Court for distribution among the persons, and their creditors, who according to the record and the claims filed setting out and proving ownership, are judicially held to be entitled to the same. *(Amended by Act 4 of 2011)*

- (b) Any such writ may be issued against one or more defendants or immovables and shall be sufficient authority for any bailiff of the High Court or sheriff's officer, or any police constable or other person directed by the Sheriff to collect the sums payable.
- (c) Before issuing any such writ the Comptroller shall cause to be served on each person assessed whose rates or taxes are unpaid after 31 March and on the owner (if known), of the land or the land with immovable buildings in respect of which rates or taxes are unpaid after the 31 March a notice, of his or her intention to issue such writ at any time after 7 days after the service of such notice. (*Amended by Act 4 of 2011*)
- (d) If, from any cause, the notice cannot conveniently be served on any person as aforesaid, it shall be sufficient to affix the same in some conspicuous manner to any part of the immovable intended to be sold.
- (e) In respect of any immovable mentioned therein such writ is deemed to be returnable in the High Court at any time within 4 months from the first publication of the advertisement of sale of such immovable in the Gazette.

(11) The Comptroller and assistant tax officers shall give information and assistance for the purpose of identifying and describing the movable buildings, lands or lands with immovable buildings to be taken in execution, and shall give assistance generally to the Comptroller in carrying out the provisions of this Act. (*Amended by Act 30 of 2001 and 4 of 2011*)

(12) If from any cause a sale cannot or does not take place, or is incomplete, on the day appointed for the sale, it may be postponed or continued until it is effected or completed. However, in the case of executions in the High Court a further notice stating the time and place of the adjourned sale shall be published once at least in the Gazette and, if the Sheriff deems it necessary, in a local newspaper, if any; and if a sale in the High Court or the district court does not take place before the writ of execution is returnable into Court, the delay for returning the said writ shall be *ipso facto* extended and it may be returned within 7 days of the sale.

(13) Execution or sale under the provisions of this Act shall not be invalid for any error, omission, irregularity or informality, but if the existence of any such is lawfully urged and is proved and an actual injustice results from it, the Court, judge or magistrate shall maintain the proceedings previous thereto, and if a re-sale is necessary, it shall take place in accordance with the conditions prescribed in the judgment or order of the Court, judge or magistrate.

(14) Subject to the provisions of this Act any execution and sale under this Act, whether against movable or immovable property, shall be made on the same terms and conditions and have the like effect as in the case of corresponding executions and sales in ordinary civil cases, under the law and procedure in force governing any such execution and sale.

(15) The costs and expenses of collecting and recovering taxes which have become judgment debts for being in arrear and unpaid after February shall be as set out in the Schedule to this Act; and when recovered, all such costs shall be paid into the Treasury for the use of Saint Lucia, and all such expenses, to the parties entitled thereto.

(16) For the purpose of recovering taxes by the sale of any immovable no seizure of such immovable shall be necessary, but it shall be sufficient to describe such immovable and to advertise it as in ordinary civil cases.

Miscellaneous

39. Searches and certified copies of tax rolls

(1) Subject to such regulations as may be made by the Minister, and on payment of any fees therein provided, the Comptroller shall— (*Amended by Act 4 of 2011*)

- (a) allow any person to search the tax rolls; and
- (b) give a copy, certified under his or her hand to be a true copy, of any entry in the tax rolls to any person requiring it.

(2) The tax rolls and every copy of an entry therein certified as aforesaid shall be admissible as evidence of the facts therein recorded in all proceedings in or before any court.

40. Exemption from stamp duty

Summons, process or other document issued by or for any person acting under this Act shall not be subject to stamp duty.

41. Appropriation of penalties

All penalties imposed by this Act shall be paid to the Comptroller for the public uses of Saint Lucia. The Minister may award any portion not exceeding $\frac{1}{2}$ to the person through whose information a penalty is recovered. (*Amended by Act 4 of 2011*)

42. Burden of proof

The burden of proof of exemption from or abatement of any tax under this Act shall lie on the party claiming the exemption or abatement.

43. Prosecutions to commence within one year

Any prosecution instituted against any person for the commission of any offence against the provisions of this Act shall be commenced within 12 months from the time of the offence committed and not afterwards.

44. Indemnity of officers

The Comptroller is not, nor shall any other public officer, liable to any action, suit, or proceedings for or in respect of any act or matter in good faith done or omitted to be done in the exercise or supposed exercise of the powers of this Act. (*Amended by Act 4 of 2011*)

45. Fine for obstructing execution of legal duties

If any person molests, obstructs or hinders any officer employed in the due execution of any of his or her duties under or by virtue of this Act, every person so offending commits an offence and is liable, on summary conviction, to a penalty not exceeding \$100.

46. Power for altering the times mentioned in this Act

The Minister may at any period extend or alter the time fixed for the performance of any duty under this Act, or may by proclamation alter the time fixed under this Act for the payment of any taxes.

47. Regulations

The Minister may make regulations for the better carrying out of the purposes of this Act and may attach penalties for the breach of such regulations.

48. Minister may alter forms

The Minister may add to the forms prescribed by this Act and also alter or rescind any of the same.

SCHEDULE 1

LAND AND HOUSE TAX (Section 27(1))
 CHAPTER 15.13
 SAINT LUCIA

TAN: Assessment No.
 To of

TAKE NOTICE that an assessment has been duly made on you for the year
, as shown below.

If you intend to object to this assessment you must give notice in writing, and state the grounds of objection to the Comptroller within 30 days after the date of service of this notice or such further time as determined by him.

Objection may be given on back of form

.....
Comptroller

The amount due is payable at the Inland Revenue Department or the Treasury or the Town/Village office in which the land/house liable are/is situated and should be paid **within 30 days** of the date of this Assessment Notice.

Name and Situation of Land and House	Market Value \$	Area of Land	Tax	
			\$	c.

TOTAL AMOUNT PAYABLE

(Back of Form)

Notice of appeal may be given on this form
 The within charge is appealed against on the ground that
 (State the ground of objection.)

Dated the day of 20

..... Signature
 Residence.

NOTE—If the appeal is not made on this form, the notice of appeal should contain the number of the assessment, the name of person assessed, amount of assessment and description of property, besides the reasons for appealing.

Applications for relief on the grounds of poverty or inability to pay should not be addressed to the magistrate. Such applications should be addressed to the Minister who will cause inquiries to be made into the circumstances, and each case will be dealt with on its merits.

Any person who is aggrieved by a decision by the comptroller, may appeal to the Appeal Commissioners in accordance with section 31 of the Land and House Tax Act (Chapter 15.13) Given under my hand at Castries the day of 20

.....
Comptroller.

WRIT OF EXECUTION TO LEVY LAND AND HOUSE TAX UPON
(MOVABLES (OR) MOVABLE BUILDINGS)

(Section 38(7)(a))

SAINT LUCIA.

By (Name of Comptroller)

Comptroller

To the Clerk of the District Court.

WHEREAS the several persons named in the list attached to this writ are respectively liable in respect of land and house tax to pay the several sums set opposite their names respectively in the said list, and default has been made in payment of the same.

You are therefore hereby required to cause to be collected from or levied upon each and every of the (persons named (or) movable buildings indicated) in the list such sums of money as shall be sufficient to pay the amounts set opposite such (person’s names (or) buildings) in the said list together with the costs attending the levy and any sale and on all other consequent proceedings.

TABLE OF COSTS RECOVERABLE AFTER DEFAULT IN PAYMENT OF TAXES

(Section 38(15))

Collection Fee

Upon payment after February of each tax due as a judgement debt for being in arrear, a collection fee shall be payable according to the following scale—

SCALE

<i>Amount of Tax</i>	<i>Collection Fee.</i>
Not exceeding \$2.50	\$0.10
Exceeding \$2.50, but not exceeding \$5	\$0.25
Exceeding \$5	5% of the amount of tax in arrear.

Execution in the District Court

1. Collection fee as above
2. Fee on seizure – \$0.10
3. Further costs (commencing with the first fee after Bailiff’s fee for execution) and expenses (if any) as in execution in civil cases in the district courts.

However, the travelling expenses of the seizing officer shall not exceed in any case the actual expenses incurred by such seizing officer and shall be taxed by the proper officer and paid to the seizing officer.

Execution in the High Court

1. Collection fee as above
2. Fee on seizure – \$0.75
3. Further costs (commencing with the first fee after mileage) and expenses (if any) as in executions in civil cases in the High Court. However, the fee for the advertisement of the notice of an adjourned sale shall be \$0.25, whether published in the Gazette or in a newspaper of Saint Lucia.

However, the travelling expenses of the seizing officer shall not exceed in any case the actual expenses incurred by such seizing officer and shall be taxed by the proper officer and paid to the seizing officer.

And of the proceedings hereunder you are to make your return to me or to the officer in charge of Tax Office at

GIVEN under my hand at Castries the day of 20

Comptroller

WRIT OF EXECUTION TO LEVY LAND AND HOUSE TAX BY SALE OF IMMOVABLES

(Section 38(10)(a))

SAINT LUCIA

By (Name of Comptroller)

Comptroller

To the Sheriff

WHEREAS the several persons named in the list attached to this writ are respectively liable to pay the several sums set opposite their names, and default has been made in payment of the same and notice of intention to proceed to sell by way of execution has been given in respect of each of the immovables indicated in the said list.

You are therefore hereby required to cause to be collected the said sums or to sell the immovables set opposite their respective names in the said list to satisfy the sums set opposite their respective names as aforesaid together with the costs attending such sale and all other connected proceedings.

And of your proceedings herein you are to make your return to me, except in the case of the sale of any immovable when the return is to be made to the High Court, as to such immovable, but without the return of the writ into Court, a statement as to its issue in the return being sufficient.

GIVEN under my hand at Castries this day of 20

Comptroller

(Substituted by Act 4 of 2011)

SCHEDULE 2

(Section 3)

The rates of tax on lands and houses to be raised, levied, and collected shall be as follows—

- (a) upon land—
 - (i) of 10 acres or less, no tax,
 - (ii) over 10 acres but less than 50 acres \$0.25 per acre or part of an acre,
 - (iii) of 50 acres and over but less than 100 acres \$0.50 per acre or part of an acre,
 - (iv) of 100 acres and over but less than 500 acres \$0.75 per acre or part of an acre,
 - (v) of 500 acres and over \$ 1 per acre or part of an acre.
- (b) upon residential property, 0.25% of the open market value;
- (c) upon commercial property, 0.4% of the open market value.

(Inserted by Act 30 of 2001 and amended by Act 4 of 2011)

**CHAPTER 15.13
LAND AND HOUSE TAX ACT**

SUBSIDIARY LEGISLATION

List of Subsidiary Legislation

1. Land and House Tax Regulations – Section 47
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Land and House Tax Regulations – Section 47

(Statutory Instrument 37/1950)

Statutory Instrument 37/1950 in force 13 January 1951

ARRANGEMENT OF REGULATIONS

1. Citation
 2. Returns of ownership or occupation
 3. Procedure to ensure correctness of returns
 4. Procedure where no change in particulars
 5. Fees
-

LAND AND HOUSE TAX REGULATIONS – SECTION 47

Commencement [13 January 1951]

1. Citation

These Regulations may be cited as the Land and House Tax Regulations, and shall be read as one with the Land and House Tax Act, hereinafter referred to as “the Act.”

2. Returns of ownership or occupation

It is the duty of every person who on 1 January in each year is the owner or occupier of any land or house or both situate within Saint Lucia to deliver to the Comptroller not later than 31 March of the year of assessment or within such further period as may be allowed in writing by the Comptroller a true and correct return containing a statement of the description, situation, extent and value of the said land or house or both and also in the case of a house its annual value for rental.

3. Procedure to ensure correctness of returns

The procedure prescribed by section 22 of the Act and the penalty prescribed by section 23 of the Act shall be applicable to returns required by these Regulations in like manner as they apply to returns required under the Act.

4. Procedure where no change in particulars

Where in any year there is no change in any land or house or both held by a person whose name appears on the assessment list of the previous year in respect of the said land or house, then unless the Comptroller serves on such person a notice under section 15 of the Act, such person shall not be required to submit a return in accordance with regulation 2.

5. Fees

The following fees shall be chargeable by the Director of Finance and Planning—

- | | | |
|----|---|---------|
| 1. | For a search by any person of the tax rolls | \$0.24. |
| 2. | For a copy certified under the hand of the Director of Finance and Planning to be a true copy of any entry in the tax rolls | \$0.24. |