ANGUILLA

REVISED STATUTES OF ANGUILLA

CHAPTER P106

PROPERTY TAX ACT

Showing the Law as at 31 December 2022

This Edition was prepared under the authority of the Revised Statutes and Regulations Act, R.S.A. c. R55 by the Attorney General as Law Revision Commissioner.

This Edition revises and consolidates—
Act 10/2015, in force 31 December 2015
Act 17/2016, in force 30 December 2016

Published by the
Attorney General's Chambers
Printed under Authority by
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PROPERTY TAX ACT

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PROPERTY TAX ACT

PART 1

PRELIMINARY

Interpretation

1. (1) In this Act—

"alien land holder" means an alien who holds land in freehold or under a lease pursuant to an alien land holding licence granted under the Alien Land Holding Licence Regulation Act;

"annual valuation roll" means a valuation roll referred to in section 35;

"Board" means the Valuation Review Board established under section 49(1);

"building" means a permanent or semi-permanent structure, or part of a semi-permanent structure, with a roof;

"certificate of valuation" means a certificate of valuation referred to in section 21;

"class of improvement" means a class of improvement established by regulation under section 14(1);

"Comptroller" means the Comptroller of Inland Revenue and includes any person acting as Comptroller or, to the extent of his or her authority, otherwise performing the functions of the Comptroller;

"construct" includes reconstruct, erect, install or place;

"demand notice" means a notice referred to in section 61;

"Deputy Comptroller" means the Deputy Comptroller of Inland Revenue and includes any person acting as or, to the extent of his or her authority, performing the functions of, the Deputy Comptroller;

"documents" includes documents in electronic or other form;

"draft valuation roll" means the draft valuation roll referred to in section 25;

"enrolled person" means a person who is named on a valuation roll in relation to an improvement in accordance with section 20;

"financial year" means financial year as defined in section 1 of the Financial Administration and Audit Act;

"freehold" means a tenure by which an estate is held in fee simple or for a term of life;

"general valuation" means, subject to section 7, a valuation of all improvements in Anguilla;

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"government agency" means government agency as defined in section 1 of the Financial Administration and Audit Act;

"improvement" means—

(a) a structure or part of a structure constructed on land, whether or not it is so affixed to the land as to be transferred by a transfer of the freehold in the land; and

(b) any thing affixed to or secured to a structure referred to in paragraph (a);

and includes part of an improvement;

"improvements liable to valuation" means improvements in relation to which a valuation is required to be prepared under section 7;

"lease" means a lease as defined in the Registered Land Act and includes—

(a) a periodic tenancy within the meaning of section 45 of that Act; and

(b) any tenancy agreement;

"Minister" means the minister with responsibility for finance;

"objection" means an objection referred to in section 44;

"objector" means a person who makes an objection under section 44;

"parcel of land" means a parcel as defined in the Registered Land Act and includes a strata lot;

"person" means an individual, firm, partnership, corporation or trust and includes the heirs, executors, administrators or other legal representatives of a person;

"prescribed" means prescribed by regulation under section 78;

"proprietor" means proprietor as defined in the Registered Land Act;

"reference date", in relation to a general valuation, means the date established by regulation under section 24(1) as the date at which the value of improvements in the general valuation is to be determined;

"registered owner" means the person who is registered under the Registered Land Act as owner of the freehold;

"revision period" means the period—

(a) beginning on the day notice of publication of the draft valuation roll is published under section 26(1); and

(b) ending on the day the valuation roll is certified under section 31;

"send" means send within the meaning of the regulations;

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"Senior Valuation Officer" means the person appointed as such in section 4(1);

"separately-owned immoveable improvement" means an improvement that is—

(a) affixed to the land in such a manner as not to be moveable without substantial material damage to, or destruction of, the improvement; and

(b) owned by a person other than the person who is the proprietor of the freehold or a leasehold in the land where the improvement is located;

"strata lot" has the same meaning as it has in the Condominium Act;

"structure" means a building and any other thing constructed of durable materials;

"taxpayer" means a person liable as a taxpayer under section 57;

"this Act" includes the regulations;

"valuation", in relation to improvements, means to value the improvements prepared in accordance with this Act and, where the context permits, includes ascertaining other information necessary or advisable for the preparation of a valuation roll and a certificate of valuation in relation to the improvements;

"valuation officer" means a person appointed as a valuation officer under section 4(1) and includes the Comptroller and Deputy Comptroller;

"valuation roll" means a document that records the valuation made in relation to improvements on a parcel of land that are liable to valuation described in the document.

(2) Unless a contrary intention appears, a reference to an improvement on land is to be interpreted to mean an improvement on, in, over or under the land.

(3) Section 6(1)(d) of the Interpretation and General Clauses Act (computing time within a time not exceeding 6 days) does not apply to computing time under this Act.

Application

2. This Act does not apply to improvements to land, unless the land is registered under the Registered Land Act.

PART 2

ADMINISTRATION

Comptroller to administer Act

3. (1) Under the supervision and direction of the Minister and the Permanent Secretary with responsibility for finance, the Comptroller is responsible for the administration of this Act.

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(2) The Comptroller may delegate any of the powers or duties assigned to him or her under this Act to any public officer who reports to him or her and may make the delegation subject to conditions or limitations.

(3) The Comptroller may exercise a power or perform a duty even if he or she has delegated it to another person.

(4) The Comptroller and Deputy Comptroller are *ex officio* valuation officers.

Appointment of valuation officers and other staff

4. (1) There shall be appointed a Senior Valuation Officer and such valuation officers and other staff as may be necessary for the due administration of this Act.

(2) The Comptroller shall furnish the Senior Valuation Officer and each valuation officer who enters on property to make inspections under section 15 with an identification card.

(3) The identification card remains the property of the Government.

(4) A person to whom an identification card is furnished shall return it to the Comptroller without delay upon request.

Powers and duties of Senior Valuation Officer

5. (1) Under the supervision and direction of the Comptroller, the Senior Valuation Officer shall exercise the powers and perform the duties that are conferred on him or her under this Act.

(2) The Senior Valuation Officer may delegate his or her powers or duties to any public officer who reports to him or her and may make the delegation subject to conditions or limitations.

(3) The Senior Valuation Officer may exercise a power or perform a duty even if he or she has delegated it to another person.

Duties of valuation officer in relation to valuations

6. In preparing a valuation of an improvement, a valuation officer shall apply the provisions of this Act in a fair and equitable manner.

PART 3

VALUATION

Improvements to be valued

7. (1) Unless subsection (2) or (3) applies, a valuation shall be prepared for all improvements, other than an improvement set out in Schedule 1.

(2) No valuation shall be prepared for an improvement that is under construction until it is, or is capable of being, occupied or used for a purpose other than construction.

(3) No valuation is required to be prepared for improvements that are designated by regulation under section 24(3) until the date specified in the regulations for their valuation under that section.

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Valuations to be in accordance with the regulations on the reference date

8. The valuation of improvements shall be in accordance with the regulations on the reference date.

Improvements on each parcel of land to be valued separately

9. An improvement shall be valued in relation to the parcel of land where it is located.

Valuation of strata lot

10. Each strata lot shall be valued as if it consisted only of improvements.

Valuation of improvements owned by Crown or government agency held under a lease

11. (1) Notwithstanding section 53(1)(a) and (b), an improvement on a parcel of land, the registered owner of which is the Crown or a government agency and which is held by a person under a lease, shall be valued as though the lessee were the registered owner of the freehold on which the improvement is located if rent is paid or any other valuable consideration is given for the lease.

(2) Notwithstanding any term of any lease referred to in subsection (1) to the contrary, the lessee shall pay the tax on the improvement to the Comptroller and the payment is deemed to discharge any obligation under the lease with respect to that tax.

Valuation of improvements when Crown or government agency has an interest in the improvement

12. Notwithstanding sections 53(1)(a) and (b), when the Crown or a government agency has an interest in a parcel of land on which an improvement held by a person, other than the Crown or a government agency, is located the improvement shall be valued as though a person other than the Crown or government agency held the interest.

Valuation of improvements held under a lease by an alien

13. (1) An improvement on a parcel of land, the registered owner of which is a person other than the Crown or a government agency and which is held by an alien land holder under a lease, shall be valued as though the lessee were the registered owner of the parcel on which the improvement is located.

(2) Notwithstanding any term of any lease referred to in subsection (1) to the contrary, the lessee shall pay the tax on the improvement to the Comptroller and the payment is deemed to discharge any obligation under the lease with respect to that tax.

Classes of improvements

14. (1) The Minister may by regulation establish classes of improvements according to size, ownership, type, use or other characteristic of the improvements.

(2) If more than one class of improvements is assigned to improvements on a parcel of land, the valuation officer shall cause a breakdown of the valuation to be prepared, showing each class assigned to the improvements and the portion of the valuation attributable to each class.

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(3) When a valuation officer is uncertain about the class of improvements to be assigned to an improvement, the valuation officer shall assign to the improvement the class that, in his or her opinion, is most appropriate having regard to the classes of improvements established by regulation.

Right of valuation officer to enter on property and inspect improvements

15. (1) In this section, "dwelling house" means the whole or any part of a building that is kept or occupied as a residence.

(2) For any of the purposes of this Act, a valuation officer may, at any reasonable time—

(a) enter onto a parcel of land and enter and inspect any improvement on the parcel of land;

(b) request information, documents or other thing be produced to assist the valuation officer in preparing the valuation or determining if the improvement is liable to valuation;

(c) take measurements and photographs; and

(d) make copies of documents relevant to the valuation officer's duties.

(3) When exercising his or her powers or performing his or her duties under subsection (2), a valuation officer shall on request produce the identification card referred to in section 4(2) and inform the registered owner or occupier of the parcel of land, or of the improvement on the parcel of land, of the purpose of the entry and inspection.

(4) For the purpose of making copies, a valuation officer may take the documents away after giving a written receipt for them and shall return the documents without delay.

(5) When an improvement referred to in subsection (2) is a dwelling house, the valuation officer shall not enter the dwelling house without the consent of the occupant of the dwelling house.

(6) If a valuation officer—

(a) is refused entry onto a parcel of land referred to in subsection (2);

(b) is not given consent to enter an improvement that is a dwelling house;

(c) is refused entry into any other improvement on the parcel of land;

(d) has reasonable grounds to believe that the valuation officer—

(i) will be refused entry onto the parcel of land referred to in subsection (2),

(ii) will not be given consent to enter an improvement that is a dwelling house, or

(iii) will be refused entry to any other improvement; or

(e) is impeded, or has reasonable grounds to believe that the valuation officer will be impeded, in the carrying out of an inspection or exercising the powers or performing the duties referred to in subsection (2);

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the Senior Valuation Officer may make an *ex parte* application to the Magistrate's Court for an order authorising the valuation officer to enter onto the parcel of land or to enter an improvement that is a dwelling house or any other improvement and carry out an inspection and to exercise the powers or perform the duties referred to in subsection (2).

(7) On hearing an application under subsection (6), the Court may do one or more of the following—

(a) authorise the valuation officer to enter onto the parcel of land to exercise his or her powers and perform his or her duties;

(b) restrain any person from impeding the valuation officer from entering the parcel of land or from exercising his or her powers or performing his or her duties;

(c) require the registered owner or occupier to disclose information or produce any document to assist the valuation officer in preparing the valuation or determining if the improvement is liable to valuation;

(d) make its order subject to any terms or conditions that the Court considers appropriate in the circumstances;

(e) award costs in relation to the matter.

Duty to furnish information and documents

16. (1) This section applies to a person other than a public officer acting in his or her capacity as a public officer.

(2) A person, including a government agency, not later than the day specified in a written notice given by the Senior Valuation Officer, shall without charge—

(a) furnish any information or documents or copies of documents in the person's possession or control specified in the notice that are necessary for the valuation officer to prepare a valuation; and

(b) when the notice so specifies, furnish—

(i) the information or documents or copies of documents in relation to specified periods until further notice, and

(ii) the information in the form of a signed statement or a statement under oath swearing that the information provided by the person is complete, true and accurate, that the documents are true copies or that the documents or copies of the documents are all the documents in his or her possession or control, or both.

(3) A notice shall not require that information and documents or copies of documents be furnished sooner than 7 days after the notice is given to the person in the case of paragraph (2)(a) or sooner than 7 days after the end of each period in the case of subparagraph (2)(b)(i).

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(4) A person who fails or refuses to comply with notice under subsection (1) commits an offence and is liable on summary conviction to a fine of $2,000 and of $100 for each day thereafter that the person refuses or fails to comply with the notice.

(5) A valuation officer may apply to the Magistrate's Court for an order under subsection (6) if any person to whom a notice has been given under subsection (2) fails or refuses to comply with the notice.

(6) The Court may make an order requiring a person to comply with the notice and any other order, including an order as to costs, that the Court considers appropriate.

Information from public officers

17. (1) For the purposes of this Act, the Senior Valuation Officer may request information or copies of documents from—

(a) the Registrar of the Supreme Court;

(b) the Principal Planning Officer;

(c) the Registrar of Lands;

(d) the Registrar of Companies;

(e) the Registrar-General of Births, Deaths and Marriages; or

(f) any head of a department in possession of information or having the custody or control of a document.

(2) A public officer named in subsection (1) shall, without delay and free of charge, furnish, or cause to be furnished, to the Senior Valuation Officer such information or copies of documents as the Senior Valuation Officer requests.

Access to valuation record

18. The valuation officer shall, without delay, on request from a person enrolled in relation to an improvement or who satisfies the valuation officer that he or she ought to be a person enrolled in relation to the improvement, permit the person to see the information used to arrive at the valuation and give a reasonable explanation thereof.

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PART 4

VALUATION ROLLS AND CERTIFICATES OF VALUATION

Division 1

Contents of Valuation Roll and Certificate of Valuation

Contents of valuation roll

19. A valuation roll shall show the following in relation to any improvement, or improvements that are liable to valuation, located on a parcel of land—

(a) a brief legal description or an indication of the description sufficient to identify the parcel of land;

(b) the name and mailing address of the person enrolled in relation to an improvement or improvements or, if more than one person is enrolled in relation to the improvement or improvements, the enrolled persons to be shown on the valuation roll as provided in the regulations;

(c) the description of the type of improvement or improvements;

(d) if there is—

(i) one class assigned to the improvement or improvements, an indication of that class, and

(ii) more than one class assigned to the improvement or improvements, an indication of the improvements in each class and the portion of the value attributable to the improvements in each class;

(e) the total value of the improvement or improvements and, if more than one class is assigned, the total value of the improvements in each class;

(f) if any improvement is exempt from taxation, a notation of that fact, the basis of the exemption and an indication of the improvement or improvements that are exempt;

(g) any other information considered appropriate by the Senior Valuation Officer.

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Person to be enrolled on valuation roll

20. Subject to this section, an improvement liable to valuation in Column 1 is to be enrolled in the name of the person set out opposite in Column 2—

Column 1	Column 2
IMPROVEMENTS LIABLE TO VALUATION	**ENROLLED PERSON**
An improvement on a parcel of land, unless otherwise dealt with in this table	The registered owner of the parcel of land
An improvement on a parcel of land held— (i) under a lease from the Crown or a government agency, whether or not the lessee is an alien land holder, or (ii) by an alien land holder under a lease from a person, other than the Crown or a government agency	The proprietor under the Registered Land Act of the leasehold in the parcel or part of the parcel of land
A separately-owned immoveable improvement	The person who owns the separately-owned immoveable improvement

Contents of certificate of valuation

21. A certificate of valuation shall show the following in relation to an improvement that is liable to valuation—

(a) the same information required to be shown on the valuation roll in relation to the improvement;

(b) the date of the valuation; and

(c) any other information considered appropriate by the Senior Valuation Officer.

Certificates of valuation for Crown land to be retained

22. Notwithstanding anything in this Act, except in the case of a certificate of value for improvements to a parcel of land, the registered owner of which is the Crown or a government agency and which is held under a lease by a person referred to in section 11(1), a certificate of valuation in relation to improvements on a parcel of land the registered owner of which is the Crown or a government agency shall not be sent but shall be retained by the Senior Valuation Officer.

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Division 2

General Valuation and Annual Valuation Roll

Interpretation

23. In this Part, "business hours" means hours when Government offices are open for business.

Order for general valuation and preparation of draft valuation roll

24. (1) The Minister may by regulation—

(a) order that a general valuation of improvements be done and that a draft valuation roll be prepared; and

(b) provide for any other matter in relation to paragraph (a) that appears appropriate to the Minister.

(2) When he or she makes a regulation under subsection (1), the Minister shall—

(a) establish the reference date of the general valuation; and

(b) specify the financial year for which the first annual valuation roll is to be prepared.

(3) When, in the opinion of the Minister, the resources for doing a general valuation are insufficient to complete the valuation within the period anticipated, the Minister may by regulation designate improvements that are exempt from taxation whose valuation is to be postponed.

(4) When he or she makes a regulation under subsection (3), the Minister shall—

(a) specify the date by which the designated improvements are to be valued and the financial year of the annual valuation roll to which the designated improvements are to be added; or

(b) establish types of designated improvements and specify the date by which each type of designated improvement is to be valued and the financial year of the annual valuation roll to which that type is to be added.

(5) Types of designated improvements may be established on the basis of the location of the parcel of land where the improvements are located, the ownership of the improvement or any other characteristic.

Preparation of draft valuation roll

25. After a regulation is made under section 24(1), the Senior Valuation Officer shall do a general valuation and prepare a draft valuation roll in accordance with this Act.

Notice of publication of draft valuation roll

26. (1) The Senior Valuation Officer shall, not later than November 30 of the year preceding the financial year for which the valuation roll is to be prepared as specified in the regulations under section 24(1), cause to be published in at least one issue of a newspaper having general circulation in Anguilla and in the *Gazette,* a notice to the effect that—

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(a) a general valuation of improvements in Anguilla has been done for the financial year and that the reference date for that general valuation is as determined by regulations made under section 24(1);

(b) the draft valuation roll prepared in connection with the general valuation is available for inspection during business hours at the Inland Revenue Department; and

(c) an objection may be made about any information on the draft valuation roll in relation to any improvement, in the form and manner and within the time provided under the Act.

(2) The Senior Valuation Officer may include other information in a notice referred to in subsection (1) that he or she considers appropriate.

(3) The Senior Valuation Officer may publish the notice referred to in subsection (1) in any other manner that he or she considers appropriate.

Publication of draft valuation roll

27. (1) The Senior Valuation Officer, not later than the date of publication of the notice referred to in section 26(1), shall—

(a) make the draft valuation roll available for inspection during business hours at the Inland Revenue Department; and

(b) continue to make the draft valuation roll available for inspection in accordance with paragraph (a) until the valuation roll certified under section 31 is made available under section 33.

(2) The Senior Valuation Officer may publish the draft valuation roll in any other manner he or she considers appropriate.

Certificates of valuation in reference to draft valuation roll to be sent

28. The Senior Valuation Officer shall—

(a) prepare a certificate of valuation in relation to improvements to each parcel of land shown on the draft valuation roll; and

(b) not later than the date of publication of the notice referred to in section 26(1), send the certificate of valuation to each enrolled person to be shown on the certificate of valuation as provided by the regulations.

Effect of sending certificate of valuation

29. A certificate of valuation that is sent as provided under this Act is deemed to be actual notice of its contents to the persons to whom it is addressed.

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Amendments of draft valuation roll on initiative of valuation officer during revision period

30. (1) If during the revision period, it is discovered that—

(a) there is an error or misdescription in, or omission of, any information required by section 19 to be shown on the draft valuation roll in relation to any improvement; or

(b) the draft valuation roll, or any information contained on the draft valuation roll in relation to any improvement, is not up to date;

a valuation officer shall, on his or her own initiative, without delay after the discovery—

(c) amend the draft valuation roll—

(i) to correct the error or misdescription or to supply the omission, or

(ii) to update the draft valuation roll, or information contained on the draft valuation roll, in relation to the improvement; and

(d) prepare a certificate of valuation in relation to the amendment and send it to the person enrolled or who ought to be enrolled in relation to the improvement.

(2) Information referred to in paragraph (1)(b) includes, without limitation—

(a) information in the Land Registry in reference to any improvement or a person enrolled or who ought to be enrolled in relation to it;

(b) the classification of any improvement;

(c) the application of an exemption; and

(d) the person enrolled or to be enrolled and the status of any enrolled person as an alien land holder.

Revision and certification of valuation roll

31. The Senior Valuation Officer shall revise the draft valuation roll and, not later than December 31 following the publication of the draft valuation roll, shall certify the valuation roll.

Notice of publication of certified valuation roll

32. (1) The Senior Valuation Officer shall, without delay after the date of certification of the valuation roll referred to in section 31, cause to be published in at least one issue of a newspaper having general circulation in Anguilla and in the *Gazette*, a notice to the effect that—

(a) the valuation roll prepared for the relevant financial year has been certified by the Senior Valuation Officer; and

(Act 17/2016, s. 3)

(b) the valuation roll is available for inspection during business hours at the Inland Revenue Department.

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(2) The Senior Valuation Officer may include other information in a notice referred to in subsection (1) that he or she considers appropriate.

(3) The Senior Valuation Officer may publish the notice referred to in subsection (1) in any other manner that he or she considers appropriate.

Publication of certified valuation roll following revision

33. (1) Not later than the date of publication of the notice under section 32(1), the Senior Valuation Officer shall—

(a) make the valuation roll referred to in section 31 available for inspection during business hours at the Inland Revenue Department; and

(b) continue to make the valuation roll available for inspection in accordance with paragraph (a) until the valuation roll for the next following financial year is made available.

(2) The Senior Valuation Officer may publish the valuation roll referred to in section 31 in any other manner he or she considers appropriate.

Application to subsequent periods of valuations on certified valuation roll

34. Except to the extent that valuations on the valuation roll referred to in section 31 may be amended from time to time under this Act, the valuations of improvements on that valuation roll apply thereafter until December 31 immediately preceding the financial year specified by regulation under section 24 as the year for which the next general valuation is to be done and a draft valuation roll is to be prepared.

Preparation of annual valuation roll

35. (1) The Senior Valuation Officer shall, not later than December 31 of the preceding financial year, prepare an annual valuation roll for the financial year.

(2) An annual valuation roll prepared under this section shall indicate the financial year for which it is prepared.

Treatment on draft valuation roll and annual valuation roll of unconcluded proceedings

36. (1) When proceedings under Part 5 in relation to a certificate of value issued in a revision period are commenced in the period but are not final by the date of certification of the roll under section 31 and consequently the final value cannot be reflected on that valuation roll, the certified valuation roll for that financial year shall reflect the step in the proceedings reached by each objector as at the date of certification of the roll.

(2) When proceedings under Part 5 in relation to a certificate of value issued other than in a revision period are taken but are not final by December 31 of that financial year and consequently the final value cannot be reflected on the annual valuation roll published under section 35 for the next following financial year, the annual valuation roll for that financial year shall reflect the step in the proceedings reached by each objector as at December 31.

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Publication of annual valuation roll

37. (1) The Senior Valuation Officer shall, without delay after the start of a financial year—

(a) make the annual valuation roll referred to in section 35 available for inspection during business hours at the Inland Revenue Department; and

(b) continue to make the valuation roll available for inspection in accordance with paragraph (a) until the valuation roll for the next following financial year is made available.

(2) The Senior Valuation Officer may publish the annual valuation roll in any other manner he or she considers appropriate.

Division 3

Amendment of Valuation Roll Outside of Revision Period

Correcting errors, etc. in and updating valuation roll

38. (1) Subject to section 39, if at any time other than during a revision period it is discovered that—

(a) there is an error or misdescription in, or omission of, any information required by section 19 to be shown on the valuation roll in relation to an improvement; or

(b) the valuation roll or any information contained on the valuation roll in relation to an improvement is not up to date;

a valuation officer shall, on his or her own initiative or on application by a person who is enrolled or who ought to be enrolled in relation to an improvement, without delay after the discovery take an action under subsection (2).

(2) The actions referred to in subsection (1) that the valuation officer shall take are—

(a) to amend the valuation roll—

(i) to correct the error or misdescription or to supply the omission, or

(ii) to update the valuation roll, or information contained on the valuation roll, in relation to the improvement; and

(b) to prepare and send a certificate of valuation to the person enrolled or who ought to be enrolled in relation to the improvement.

(3) Information referred to in paragraph (1)(b) includes, without limitation—

(a) information in the Land Registry in reference to any improvement or a person enrolled or who ought to be enrolled in relation to it;

(b) the classification of any improvement;

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(c) the application of an exemption; and

(d) the person enrolled or to be enrolled.

(4) An amendment under subsection (1) to a valuation roll with respect for a financial year that affects the value of an improvement is not effective in that year except when otherwise provided in the regulations.

Amendments to valuation roll affecting value of improvements

39. No amendment to a valuation roll under section 38 that affects the value of an improvement shall be made by a valuation officer except when—

(a) the improvement is not on the valuation roll;

(b) the value of the improvement has changed by reason of the fact that a valuation of the improvement is required to be prepared under section 7(2) because the improvement is, or is capable of being, occupied or used for a purpose other than construction;

(c) the value of an improvement has been reduced by reason of damage to the improvement that renders the improvement, or part of the improvement, unfit for use or occupancy;

(d) the value of an improvement has changed by reason of the fact that the improvement or part of the improvement referred to in paragraph (c) has been repaired or reconstructed and is, or is capable of being, occupied or used for a purpose other than repair or reconstruction;

(e) the class of an improvement, or part of an improvement, has changed or, in the case of an improvement to which more than one class of improvements was assigned, the portion of the valuation attributable to a class of improvement has changed;

(f) an improvement, or part of an improvement, has ceased to be or has become exempt; or

(g) the amendment is permitted by regulation.

PART 5

OBJECTIONS AND REVIEW OF OBJECTIONS

Division 1

General Provisions

Effect of objection and review proceedings on obligation to pay taxes

40. The fact that an objection has been made and is under review under Division 2 or 3 does not relieve any person from the obligation to pay—

(a) any tax owing in relation to any improvement when it is payable pursuant to a demand notice; or

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(b) any interest or penalty imposed in relation to the tax**.**

Objector may act by agent

41. In any proceeding under Division 2 or 3, an agent duly authorised in writing by an objector may act on behalf of the objector.

Right to continue proceedings

42. A person who becomes an enrolled person in relation to any improvement when an objection in relation to the improvement is under review under Division 2 or 3 may become a party to any proceedings started by a person who was previously an enrolled person.

Changes reflecting proceedings to be made to valuation roll

43. The Senior Valuation Officer shall ensure that any amendment to a valuation roll is made that is necessary to reflect the resolution of an objection under Division 2 or a decision of the Board under Division 3 and shall prepare a certificate of valuation reflecting the amendment and send it to the objector.

Division 2

Commencement and Administrative Resolution of Objections

Objections

44. (1) A person wishing to make an objection shall do so in accordance with this section.

(2) The objection shall be on the form approved by the Senior Valuation Officer and shall be signed by the objector.

(3) A person may make an objection about an improvement only if the person is or ought to be an enrolled person in relation to the improvement.

(4) If the objection is in relation to a certificate of valuation under section 28 or 30, the objection may be about any information shown on the certificate of valuation in relation to the improvement.

(5) If an objection is in relation to a certificate of valuation under section 38, the objection may only be about any information that has been amended since the previous certificate.

(6) Where a certificate of valuation has been the subject of an objection which has been resolved, there shall be no right to object to that certificate of valuation in relation to the objection which has been resolved.

(7) There is no right to make an objection about any tax rate or the amount of tax.

(8) An objection shall state each ground of objection on which the objector relies and may indicate the amendment that is desired.

(9) The objection shall include the mailing address and telephone number of the objector.

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When objection to be filed

45. An objection shall be filed with the Senior Valuation Officer not later than 30 days after the day a certificate of valuation is sent.

Register of objections

46. The Senior Valuation Officer shall maintain an up-to-date register of objections containing such information as the Comptroller may direct.

Administrative resolution of objections

47. (1) After an objection is filed under section 45, a valuation officer shall—

(a) without delay review the objection; and

(b) not later than 45 days after the expiry of the period for filing objections under section 45, endeavour to resolve the grounds of objection with the objector.

(2) An objection that is withdrawn in writing signed by the complainant is deemed to have been resolved.

(3) Unless it is withdrawn, an objection that is received after the time required in section 45 is deemed to be unresolved.

(4) An objection or ground of objection is resolved when the objector and a valuation officer sign a statement indicating that the objection or ground of objection is resolved.

(5) When an objection or ground of objection is not resolved within 45 days after the expiry of the period for filing objections under section 45, the objection or ground of objection is deemed to be unresolved.

(6) When all the objector's grounds of objection are resolved, the valuation officer shall without delay—

(a) make a written record of the resolution of each ground of objection; and

(b) send notice to the objector that the objection has been resolved.

(7) When some grounds of objection are resolved and others are unresolved, the valuation officer shall without delay—

(a) make a written record of the resolution of those grounds of objection that are resolved and the grounds of objection that are unresolved; and

(b) send notice to the objector of those grounds of objection that were resolved and those that were unresolved.

(8) When none of the grounds of objection is resolved, the valuation officer shall without delay—

(a) make a record of that fact; and

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(b) send notice to the objector that the grounds of objection are unresolved.

(9) A valuation officer shall not amend any valuation that is fair and equitable, taking into consideration valuations of similar improvements.

Division 3

Review by Valuation Review Board of Unresolved Objections

Definition of "unresolved objection"

48. In this Division, "unresolved objection" means an objection under which any or all of the grounds of objection are unresolved under Division 2.

Valuation Review Board established

49. (1) There is established the Valuation Review Board.

(2) Schedule 2 has effect with respect to the constitution, procedures, powers and duties of the Board.

Immunity

50. Neither the Board nor any member of the Board is personally liable for anything done or omitted to be done in good faith in the exercise or purported exercise of a power, duty or function under this Act.

Procedure for unresolved objections during revision period

51. In the case of unresolved objections in relation to certificates of valuation under section 28 or 30, the Senior Valuation Officer shall, without delay after the period for resolving objections under section 47 has expired, refer the objections to the Board together with a copy of—

(a) the record referred to in section 47(7)(a) or 47(8)(a) in relation to the objections; and

(b) the draft valuation roll.

Procedure for unresolved objections outside revision period

52. In the case of an unresolved objection in relation to a certificate of valuation sent to an enrolled person under section 38, the Senior Valuation Officer shall, without delay after the period for resolving the objection under section 47 has expired, refer the objection to the Board together with a copy of—

(a) the record referred to in section 47(7)(a) or 47(8)(a) in relation to the objection; and

(b) the valuation roll in relation to which the objection was made.

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PART 6

EXEMPTIONS FROM TAXATION AND REDUCTION OF TAX

General exemptions

53. (1) The following are exempt from taxation—

(a) subject to section 11, an improvement on a parcel of land in the name of the Crown as registered owner;

(b) subject to section 11, an improvement on a parcel of land in the name of a government agency as registered owner;

(c) an improvement on land in the name of a religious body as registered owner if the improvement—

(i) is any building used chiefly as a place for divine service, religious worship, religious education or related religious activities,

(ii) is used chiefly in connection with a building referred to in subparagraph (i), or

(iii) is used, or is intended to be used, chiefly as a residence for a member of the clergy of the religious body who officiates at religious worship referred to in subparagraph (i) and his family, if any, and includes any garage or other improvements to the land used, or intended to be used, in connection with the residence;

(d) an improvement on land in the name of the Anguilla National Trust as registered owner or as lessee;

(e) an improvement on land licensed as a private burial ground under the Private Burial Grounds Act and used chiefly for or in connection with burial purposes;

(f) an improvement on land declared to be a public cemetery under the Cemeteries Act and used chiefly for or in connection with burial purposes;

(g) an improvement on land in the name of a body established for charitable purposes as registered owner and used chiefly for those purposes;

(h) an improvement on land registered in the name of a private educational institution or assisted private school as defined in section 2 of the Education Act as designated or redesignated or classified or reclassified by the Minister responsible for education under section 13 of that Act and used chiefly for its purposes as a private educational institution or assisted private school;

(i) an improvement on land subject to a conservation easement or conservation restriction agreement or that is in a protected area under the Biodiversity and Heritage Conservation Act;

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(j) an improvement on land—

(i) of which a non-profit company incorporated under the Companies Act is registered owner,

(ii) which is used chiefly for the purposes for which the company was incorporated, and

(iii) which is approved in accordance with the regulations.

(2) For the purposes of paragraph (1)(g), charitable purposes are those that are within the spirit and intendment of the Preamble to the Charitable Uses Act (1601) (otherwise known as the Statute of Elizabeth), or those analogous to those purposes as determined by the Courts of the United Kingdom or by the Eastern Caribbean Supreme Court.

Reduction of taxable value

54. (1) Subject to subsection (2), the taxable value of improvements on a parcel of land or a prescribed class or classes of improvements on a parcel of land is reduced in any financial year by the amount prescribed.

(2) A regulation made under subsection (1) is not valid until it is approved by resolution of the House of Assembly.

Duty to report certain facts regarding exemption

55. (1) A person enrolled or who ought to be enrolled in relation to an improvement on a parcel of land who has reason to believe that—

(a) an improvement is not exempt;

(b) an improvement has ceased to be exempt; or

(c) the application of an exemption has changed so that less tax is payable than would otherwise have to be paid;

shall notify the Senior Valuation Officer in writing of that belief and provide his or her name, address and telephone number and information reasonably sufficient to identify the improvement and the parcel of land.

(2) A person who contravenes subsection (1) commits an offence and is liable on summary conviction to a fine of $5,000 together with the tax that would otherwise have been paid in relation to the improvement.

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PART 7

TAXATION OF IMPROVEMENTS AND RECOVERY OF TAX

Division 1

Interpretation

Interpretation

56. (1) In this Part—

"tax arrears" means tax under this Part that remains unpaid after it is due;

"taxable improvement" means any improvement liable to valuation other than an improvement that is exempt from taxation under Part 6.

(2) Any interest imposed on tax arrears under section 31 of the Inland Revenue Department Act and any penalty imposed under section 67 of this Act are deemed to be part of the tax in relation to which they are imposed.

(3) Tax arrears, interest and penalties under this Act include tax arrears, interest and penalties that remain unpaid under the Valuation and Rating Act (now repealed) and the Villa Rental Business Regulation Act (now repealed).

Division 2

Imposition of Tax

Persons liable as taxpayers

57. (1) The person liable as taxpayer to pay tax imposed on an improvement on a parcel of land in a financial year is—

(a) the enrolled person in relation to the improvement for that financial year; or

(b) any person who subsequently becomes the enrolled person in relation to the improvement for that financial year.

(2) When two or more persons are liable as taxpayers in relation to an improvement, their liability is joint and several.

(3) Any person liable as a taxpayer for the purposes of subsection (1) shall pay the tax imposed under this Act.

Tax deemed to be imposed on January 1

58. (1) Tax in a financial year is deemed to have been imposed on January 1 of that year subject to subsection (2).

(2) The Minister may make regulations which provide for the imposition of the tax at a date after the first general valuation of improvements under this Act.

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Tax rates

59. (1) Subject to subsection (4), the Minister may make regulations establishing the tax rates payable in relation to improvements or classes of improvements that are taxable in a financial year.

(2) A regulation under subsection (1) may provide that different tax rates are payable in relation to improvements or classes of improvements.

(3) The tax rates established by regulation under subsection (1) apply from financial year to financial year until they are changed by regulation made in accordance with that subsection.

(4) A regulation made under subsection (1) is not valid until it is approved by resolution of the House of Assembly.

Phasing in of tax increases or decreases

60. (1) Subject to subsection (2), The Minister may, by regulation, provide for the phasing in of a tax increase or decrease.

(2) A regulation made under subsection (1) is not valid until it is approved by resolution of the House of Assembly.

Division 3

Demand Notices

Contents of demand notice

61. (1) A demand notice shall show the following—

(a) the information shown on the certificate of valuation that the Comptroller considers necessary to calculate the tax on taxable improvements; and

(b) any other information considered appropriate by the Comptroller.

(2) A demand notice may be combined with a certificate of valuation.

Issue of demand notices

62. The Comptroller shall for each financial year—

(a) prepare demand notices for all taxable improvements on parcels of land shown on the annual valuation roll for that financial year; and

(b) as soon as reasonably possible after the beginning of the financial year, send the demand notices to taxpayers.

Amendment of demand notice

63. When the valuation roll for a financial year is amended and the amendment affects a demand notice already sent, the Comptroller shall prepare and send a demand notice to the taxpayer reflecting the amendment.

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Division 4

Payment of Tax

When tax is payable

64. (1) Subject to subsections (2) and (3), tax in a financial year is payable in two equal half-yearly instalments, the first on or before June 1 and the second being the remainder on or before December 1 of that year.

(2) When a taxpayer has made an agreement to pay taxes by instalments pursuant to a regulation under section 66, the date of payment of the taxes is determined by the agreement.

(3) When the collection of taxes is deferred by regulation or agreement under section 68, the taxes are payable in accordance with the regulations or the agreement.

Incentives for early payment

65. The Minister may by regulation provide incentives for payment of taxes by the date or dates set out in the regulations.

Instalment payments

66. (1) The Minister may by regulation permit taxes to be paid by instalments, at the option of the taxpayer and, in doing so, may without limitation do any one or more of the following—

(a) determine eligibility to pay tax by instalments;

(b) impose an administrative fee;

(c) require that interest at the rate not higher than the one set out in section 11 of the Inland Revenue Department Act, or such other rate as may be specified for the purposes of this section, be paid on tax remaining unpaid;

(d) specify how to calculate the amount of each instalment and when each is to be paid;

(e) provide for early payment;

(f) determine what constitutes default and specify the consequences of default, which may include a penalty or an administrative fee payable on default.

(2) A person who wishes to pay taxes by instalments shall make an agreement with the Government as represented by the Comptroller authorising that method of payment.

(3) An agreement under subsection (2) shall state—

(a) the amount and due dates of the instalments to be paid in the remainder of the year; and

(b) what happens if an instalment is not paid.

(4) The agreement may provide for payment by a series of post-dated cheques or other prescribed means.

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Penalty for late payment and interest on tax remaining unpaid

67. The Minister may by regulation impose—

(a) penalties at a rate of up to 5% set out in the regulation if the tax remains unpaid after the due date or such later date as is specified in the regulations; and

(b) interest at a rate not higher than the one set out in section 31 of the Inland Revenue Department Act on tax arrears remaining unpaid.

Deferral of tax

68. (1) With the approval of Executive Council, the Minister—

(a) may by regulation defer the collection of a tax generally or with respect to a class of taxpayers or potential taxpayers in relation to taxable improvements; or

(b) may authorise the Comptroller, as representative of the Crown, to enter into an agreement with a taxpayer to defer the collection of tax with respect to a particular taxable improvement.

(2) A regulation or agreement may impose such conditions, including the accrual of interest or penalties or both, as seem appropriate to the Minister.

(3) No collection of tax shall be deferred for more than 3 years following the year in which it is due and payable.

Remission of tax for senior citizens and persons in undue hardship

69. The Minister in Council may make regulations which provide for the remission of tax payable by a taxpayer under section 57, where he is satisfied that the taxpayer has attained the age of 65 years or where the imposition of the tax payable would cause undue hardship to the taxpayer.

(Act 17/2016, s. 4)

Division 5

Recovery of Tax

Application of Division

70. This Division applies in addition to any other rights of recovery of tax under the Inland Revenue Department Act or any other Act or at common law.

Crown's right of first lien on property

71. (1) Property tax due under this Act shall, until paid, be a first charge on the property in respect of which such tax is due and payable and such charge shall be prior and preferable to all other liens and demands affecting the property.

(2) Subject to subsection (1), in all cases in which any property subject to property tax shall be or has been levied on by the Comptroller under any execution, the amount of any property tax due in respect of the property, and future property tax which may accrue or be levied and become payable

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in respect thereof, during any time such property shall remain unsold in the office of the said Comptroller shall be a charge on the same prior and preferable to all liens and demands affecting the same.

(3) When any property referred to in subsection (2) is sold by the Comptroller, the amount of property tax shall be paid out of the proceeds of the sale prior and in preference to any mortgages, judgements, executions or other liens against the property so sold.

Crown's right of lien on land

72. (1) Subject to subsection (2), tax imposed on an improvement is a first charge without registration under the Registered Land Act on the freehold in the parcel of land where the improvement is located.

(2) Tax imposed in relation to improvements on a leasehold is a first charge without registration under the Registered Land Act on the leasehold.

Recovery of tax against whole parcel of land when improvements are partly exempt and partly taxable

73. When an improvement on a parcel of land is exempt from taxation and another improvement on the parcel of land is taxable, the tax imposed on the taxable improvement is recoverable under the lien against the entire parcel of land.

Recovery of tax against improvement that straddles property line

74. When improvements that are taxable straddle the property line of two or more parcels of land, the tax imposed is recoverable under the lien against all the parcels of land.

Recovery of tax against separately-owned immoveable improvement

75. When a separately-owned immoveable improvement is located on a parcel of land, the tax that is imposed on the separately-owned immoveable improvement is recoverable under the lien against the entire parcel of land.

Crown's lien on insurance proceeds

76. Tax on an improvement is a first charge on any money payable under an insurance policy for accidental loss or damage to the improvement by fire or any other cause.

Comptroller may execute release

77. Upon payment in full of tax, interest and any penalty due, the Comptroller may, on behalf of the Crown, execute a release of liability in relation to a lien under section 71, 72 or 76.

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PART 8

MISCELLANEOUS

Regulations

78. The Minister may make regulations for the better carrying out of this Act, including, without limitation, regulations—

(a) prescribing anything that may be prescribed under this Act;

(b) defining or determining the meaning of the word "send" for any of the purposes of this Act and providing for when something sent is deemed to have been received and for what is to be done when the address of a person is unknown;

(c) respecting the basis for valuing improvements and for the preparation of the valuations including the effect on the value of improvements of location, interests (such as easements benefiting or burdening land on which improvements are located) and other considerations;

(d) respecting the sufficiency for the purposes of this Act of a valuation roll or a certificate of valuation when not all enrolled persons can be shown;

(e) varying the provisions of this Act to the extent considered necessary or advisable by the Minister to facilitate the automation of this Act;

(f) respecting the ethical standards to be observed by valuation officers in relation to doing valuations, resolving objections and the exercise of other powers and the performance of other duties;

(g) respecting the review and amendment of information on valuation rolls in relation to improvements on parcels of land owned by the Crown or a government agency;

(h) otherwise providing, for the purposes of section 38(4), that a particular type of amendment is effective in the financial year in which it is made;

(i) permitting amendments to valuation rolls for the purposes of section 39(g);

(j) respecting approvals for the purposes of section 53(1)(j) including, without limitation, applications for approval, the establishment of an authority to consider and determine applications and its procedures and providing for an appeal of a decision of the authority;

(k) amending, repealing or replacing Schedule 1 or 2;

(l) when an act that is one of a series of acts is to be done not later than a specified date, and it is not done or cannot reasonably be done by that date, providing that the act and any one or more of the series of acts can be done at a later date or dates and making such modifications of the provisions of this Act as are necessary to accommodate any change in a date or dates;

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(m) defining or determining the meaning of any term used but not defined in this Act, for any of the purposes of this Act;

(n) further defining a term used in this Act;

(o) providing for any matter that, in the opinion of the Minister, is not dealt with or not sufficiently dealt with by this Act.

Obstruction

79. A person who obstructs, molests, hinders, interferes with or impedes a person in the exercise of a power conferred or the performance of a duty imposed on him or her by or under this Act commits an offence and is liable on summary conviction to a fine of $10,000.

Limitation period

80. A prosecution for an offence under this Act may be commenced within 4 years from the date of the contravention, but not afterwards.

Validity of valuations, valuation rolls, certificates of valuation and demand notices, etc.

81. The fact that—

(a) any information shown on a valuation roll, a certificate of valuation or demand notice contains an error, misdescription or omission or is otherwise incorrect; or

(b) a valuation officer or other public officer fails to perform any duty assigned to him or her or fails to perform it within the time required;

does not invalidate the valuation, the valuation roll, certificate of valuation, or demand notice or affect the liability of a person to pay tax in relation to improvements when required under this Act.

Citation

82. This Act may be cited as the Property Tax Act, Revised Statutes of Anguilla, Chapter P106.

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SCHEDULE 1

(Section 7(1))

IMPROVEMENTS FOR WHICH NO VALUATION IS TO BE PREPARED

1. Improvements that constitute a system intended for or used in the transmission, emission or reception of cable television or telecommunications, but not including—

(a) cables, structures and other equipment installed in and owned by the owner of a building to which cable television or telecommunications services are being supplied; or

(b) buildings associated with the system.

2. Improvements that constitute a system intended for or used in the generation, transmission, distribution or sale of electricity, but not including—

(a) cables, structures and other equipment installed in an improvement or on a parcel of land owned by the owner of the improvement or parcel of land to which electricity is being supplied; or

(b) buildings associated with the system.

3. Improvements that constitute a system for the supply, distribution or sale of piped water that are owned by the Water Corporation of Anguilla but not including piping, meters, equipment and other improvements installed in an improvement or on a parcel of land owned by a person to whom the piped water is being supplied.

4. Improvements that constitute an airport or seaport owned by the Crown or a government agency including improvements used or intended to be used in the operation of the airport or seaport but not including improvements held under a lease referred to in section 11.

5. Improvements that consist of storm water drains, retaining walls, sewer or water pipes and other similar works owned by the Crown or a government agency that are on land other than land owned by the Crown or a government agency.

6. An improvement to land that—

(a) constitutes a public road within the meaning of the Roads Act;

(b) is burdened by an easement granting a right of way; or

(c) constitutes a highway established at common law.

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SCHEDULE 2

(Section 49(2))

CONSTITUTION, PROCEDURES, POWERS AND DUTIES OF THE VALUATION REVIEW BOARD

Interpretation

Definitions

1. In this Schedule—

"Chairperson" means the Chairperson designated under section 3(2);

"member" means a member of the Board appointed under section 3(1).

Application of Interpretation and General Clauses Act

2. Except where a contrary intention appears in this Schedule and without limiting the application of the Interpretation and General Clauses Act R.S.A. c. I25, the following provisions of that Act apply to this Schedule—

(a) section 31 (construction of provisions as to exercise of powers and duties);

(b) section 32 (power to appoint includes power to remove, etc.);

(c) section 37 (effect of vacancy in membership of board, defect of qualification, etc.).

Constitution

Constitution of Valuation Review Board

3. (1) The Valuation Review Board shall consist of at least 5 members appointed by the Minister for a term not exceeding 2 years, at least one of whom shall be an attorney, judge or magistrate or former attorney, judge or magistrate.

(2) The Minister shall designate a Chairperson of the Board who shall be an attorney, judge or magistrate or former attorney, judge or magistrate.

(3) The Minister shall, in appointing a member who is not an attorney, judge, magistrate or former attorney, judge or magistrate, appoint a person with knowledge of architecture, construction, engineering, property valuation or surveying.

(4) No public officer, other than a magistrate, is eligible to be appointed as a member.

(5) A person is disqualified from being appointed and from remaining a member if he or she—

(a) is under the age of 18 years;

(b) is or becomes a member of the House of Assembly; or

(c) is or becomes bankrupt.

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(6) A member may resign by giving written notice to the Minister and the resignation is effective on receipt of the notice by the Minister or the date specified in the notice, whichever is later.

Board may convene panels

4. (1) The Board may—

(a) convene a panel of 3 members to conduct the hearing of a review; and

(b) designate a member who is an attorney, judge or magistrate or a former attorney, judge or magistrate to chair the panel.

(2) When a panel is convened—

(a) the panel has all the powers of the Board and is subject to the same duties to which the Board is subject; and

(b) a reference in this Schedule to the Board or the Chairperson is to be read as a reference to the panel and to its chairperson.

Remuneration and expenses

5. (1) The Chairperson and each of the other members, other than a magistrate or judge, shall be paid the remuneration specified by the Minister.

(2) Members shall be paid such reasonable expenses incurred in the exercise of their powers or the discharge of their duties as the Minister approves.

Quorum

6. A majority of the members constitutes a quorum of the Board.

Decision of Board

7. A decision of a majority of the members of the Board is the decision of the Board.

Disqualification of member

8. A member at a meeting who has a direct or indirect pecuniary interest in a matter is disqualified from participating in a hearing relating to that matter and shall—

(a) declare his or her interest and withdraw from the meeting; and

(b) refrain from influencing a decision on the matter.

Alternates

9. Where any member—

(a) is absent from Anguilla;

(b) is ill, or otherwise unable to discharge his functions; or

(c) has an interest in the case of a property under valuation;

the Minister may for the period of the absence, illness or other inability, or in relation to that particular case, as appropriate, appoint a person as an alternate in the place of the member who is

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absent, ill, unable to discharge or has an interest and the person appointed shall have the same qualifications as to knowledge, referred to in section 3(3), as the member he is replacing.

Procedures, Powers and Duties

Procedure for unresolved objections during revision periods

10. Without delay after receiving documents referred to in section 51 of the Act—

(a) the Chairperson shall consult with the Senior Valuation Officer in relation to the hearing of the unresolved objections; and

(b) having regard to the number of unresolved objections, the time required to serve notice under section 11 on each of the objectors and any other considerations the Board considers relevant, the Board shall fix a time and place for the review of the unresolved objections.

Procedure for unresolved objections outside revision period

11. Without delay after receiving documents referred to in section 52 of the Act, the Board shall fix a time and place for the review of the unresolved objections.

Notice to Senior Valuation Officer and objector

12. (1) The Board shall, at least 10 days before the hearing of an objection, cause notice of the date, time and place of the hearing referred to in section 9 or 10 to be served on the senior valuation officer and each objector.

(2) Notice to the Senior Valuation Officer is sufficiently served if it is handed to him or her or to a valuation officer at the Inland Revenue Department.

(3) Notice to an objector is sufficiently served if it is sent by mail postage prepaid to the address of the objector provided on the objection and is deemed to have been received 5 days after it is sent.

(4) Notice may be given to an objector in any other manner that the Board considers appropriate.

Right to counsel

13. Every person who has an unresolved objection before the Board has the right to be represented by counsel.

Evidence

14. (1) The Board is not bound by the rules of evidence applicable in court proceedings and has the power to determine the admissibility, relevance and weight of evidence.

(2) The Board may require any person giving evidence before it to do so under oath.

(3) The members of the Board are commissioners for oaths while acting in their official capacities.

Notice to attend or produce

15. (1) When, in the opinion of the Board or the Chairperson—

(a) the attendance of a person to give evidence is required; or

(b) the production of a document or thing is required;

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the Board or the Chairperson may cause a notice to attend or a notice to attend and produce a document or thing to be served on the person in any manner in which a document compelling attendance or the production of documents may be served in accordance with the Eastern Caribbean Supreme Court Civil Procedure Rules or any other law.

(2) If a person fails or refuses to comply with a notice served under subsection (1), the Board or Chairperson may apply to the High Court and the High Court may issue a warrant requiring the attendance of the person or the attendance of the person to produce a document or thing.

(3) If a person refuses—

(a) to give evidence in compliance with a notice under subsection (1);

(b) to answer any questions pursuant to the notice; or

(c) to produce any document or thing referred to in the notice;

the High Court may commit the person for contempt in accordance with the Eastern Caribbean Supreme Court Civil Procedure Rules or any other law.

Chairperson to have casting vote

16. In the event of a tie vote, the Chairperson may cast a second vote.

Adjournment

17. The Board may adjourn a matter and, when it does so, section 11 applies with necessary modifications unless, at the time of adjournment, the date, time and place of the adjourned hearing is fixed in the presence of the objector.

Absence of objector from hearing

18. When any person who is served with notice of the time and place for review does not attend, the Board may proceed to deal with the unresolved objection if the Board is satisfied that the person required to be notified was sent notice of it in accordance with section 11.

Decision of the Board

19. (1) The Board shall hear and decide any unresolved objections referred to it.

(2) The Board shall, if it determines the valuation of an improvement is fair and equitable, uphold the decision of the valuation officer.

(3) Where the Board does not find that the valuation of an improvement is fair and equitable, it may—

(a) direct the valuation officer to reassess the improvement and provide a new valuation; or

(b) provide an alternate valuation.

(4) The Board shall, on request made at the time of the hearing, give written reasons for its decision.

Copy of decision to be sent

20. (1) The Board shall cause a copy of the Board's decision made in relation to an objection to be served on the Senior Valuation Officer and the objector.

(2) Section 12(2), (3) and (4) apply to service of a copy of the decision under subsection (1).

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Appointment of secretary

21. (1) The Minister shall appoint a public officer to act as secretary to the Board.

(2) The secretary shall not be a public officer in the Department of Inland Revenue.

Duties of secretary

22. Under the direction of the Chairperson, the secretary shall do all things necessary to facilitate the work of the Board, including—

(a) preparing the notices of hearing referred to in section 12(1) and serving them on the Senior Valuation Officer and the relevant objector in accordance with that section;

(b) making a record of each meeting of the Board setting out particulars of—

(i) the members in attendance,

(ii) the Chairperson,

(iii) any member who declares an interest under section 8 in relation to a matter and has withdrawn from the hearing in relation to it, and

(iv) each decision of the Board including a statement whether the decision was unanimous, and if a member dissented, the identity of that member, and whether the Chairperson cast a second vote;

(c) preparing a copy of each decision of the Board and serving it on the Senior Valuation Officer and the relevant objector; and

(d) maintaining the records in the place directed by the Minister.

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