

ANGUILLA

REVISED STATUTES OF ANGUILLA

CHAPTER V5

VALUATION AND RATING ACT

Showing the Law as at 15 December 2010

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 consolidates Act 6/2010, in force 1 November 2010

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VALUATION AND RATING ACT

PART 1

PRELIMINARY

Interpretation

1. In this Act—

"assessed value" of a property means the value of the property determined by the valuation officer in accordance with this Act and the regulations;

"Board" means the Valuations Appeal Board established by section 15;

"Comptroller" means the Comptroller of Inland Revenue;
(Act 6/2010, s. 41)

"owner", in relation to property, includes an agent with responsibility for the management of the property;

"property" means any separate house, building or other erection, where such house, building or other erection is either owned or capable of being owned separately and includes plant machinery and equipment permanently installed or fitted therein;

"valuation list" means a valuation list ordered under section 3, prepared under section 8, completed in accordance with section 9 and amended under any other provisions of this Act;

"Valuation Officer" means the officer appointed under section 2.

Appointment of Valuation Officer

2. The Governor shall appoint a Valuation Officer who shall exercise such powers and perform such duties as are conferred and imposed upon him by this or any other Act or by any regulations made under this Act.

PART 2

VALUATION

Order to prepare valuation list

3. (1) The Governor in Council may by regulation order that a valuation list of all property be prepared in a specified year and shall prescribe a day in that year as the day on which all property is to be valued.

(2) A valuation list comes into operation on January 1 of the year following the year in which it is prepared.

(3) Notwithstanding anything in this Act, the valuation list prepared in 1994 and any subsequent valuation list remains in force until it is replaced by another valuation list.

Information and returns

4. (1) In every case where a valuation list is to be compiled under this Act, the Valuation Officer may serve a notice on the owner, lessee or occupier of any property in Anguilla, or on any one or more of them requiring him or them to make a return containing such particulars as may be reasonably required for the purpose of enabling the Valuation Officer accurately to compile the valuation list.

(2) The Valuation Officer may require the owner of a property or any other person to produce for inspection, within a specified time or any extension authorised by the Valuation Officer, any book or document containing information relevant to compiling an accurate valuation list.

(3) Every person who without reasonable excuse fails to comply with subsection (2) is guilty of an offence and is liable to a fine of $2,500 and to a further penalty of $50 for each day during which the default continues after conviction.

(4) The owner of any property in or upon which is installed any plant machinery or equipment shall include in the return required to be made a full and complete statement of all such plant machinery and equipment.

(5) The Valuation Officer may at any time, in connection with an amendment of a valuation list, serve a notice on the owner, lessee or occupier of any property in Anguilla, or any one or more of them requiring him or them to make a return containing such particulars as may be reasonably required for the purpose of enabling the Valuation Officer to make the amendment.

(6) Every person upon whom a notice to make a return is served in pursuance of this section shall within 14 days after the date of service of the notice, or within such extended period as the Valuation Officer may in any particular case authorise, make and deliver to the Valuation Officer a return of particulars in the prescribed form.

(7) Any person on whom a notice has been served under this section who fails without reasonable excuse to comply with the notice is guilty of an offence and on summary conviction is liable to a fine of $2,500 and to a further penalty of $50 for each day during which the default continues after such conviction.

(8) Any person who knowingly makes or causes to be made a return required under this section which is false in any material particular is guilty of an offence and on summary conviction is liable to a fine of $3,000 or to imprisonment for a term of 3 months.

(9) For the purposes of this section a return of particulars shall include a plan if so required by the Valuation Officer.

Supply of information by Registrar of Lands

5. The Registrar of Lands shall furnish to the Valuation Officer such information as the Valuation Officer may require for the purposes of this Act.

Power of entry

6. (1) The Valuation Officer, and any person authorised by him in writing in that behalf, shall have power, at all reasonable times after giving not less than 24 hours' notice in writing to the owner

or occupier in the prescribed form, to enter on and survey or inspect any property in Anguilla in respect of which he has been ordered under section 3 to prepare a valuation list.

(2) If any person wilfully delays or obstructs the Valuation Officer in the exercise of his powers under this section, he is guilty of an offence and is liable on summary conviction to a fine of $2,500.

Property to be included in one valuation

7. Unless the Valuation Officer otherwise directs, there shall be included in one valuation several properties which are contiguous to each other and are owned by the same person.

PART 3

VALUATION PROCEDURE AND APPEAL

Preparation of valuation list

8. (1) Where a valuation list is to be made for Anguilla, the Valuation Officer shall prepare a list of the properties therein and the assessed value of such properties and such list shall be returned in the prescribed form.

(2) In determining the assessed value, the Valuation Officer shall in all cases have regard to—

(a) the purpose for which the property is actually used or occupied or, if not actually used or occupied, the purpose for which it is reasonably suitable; and

(b) the description, locality and condition of the property and all its advantages, fitnesses, facilities and capacities.

(3) The assessed value of a property shall be rounded to the nearest $100 and, if the assessed value is equidistant between 2 units consisting of hundreds of dollars, to the higher of those units.

Duties of Valuation Officer

9. (1) When a valuation list has been prepared for Anguilla it shall be returned in the prescribed form by the Valuation Officer, who shall—

(a) sign and date it;

(b) transmit 3 copies to the Comptroller not later than 30 days before the date on which the list is to come into operation; and

(Act 6/2010, s. 41)

(c) forthwith publish a notice stating—

(i) that the list has been completed and forwarded to the Comptroller,

(Act 6/2010, s. 41)

(ii) the place or places within Anguilla where a copy of the list shall be exhibited by the Valuation Officer,

(iii) the period for which the copy or copies shall remain so exhibited, and

(iv) that there is a right of appeal under section 14.

(2) For the period beginning with the date on which the copies of the completed valuation list are received by the Comptroller and ending 21 days after the date on which the notice of completion of the list is published as aforesaid, one of the copies shall be open to public inspection at all reasonable hours at the offices of the Comptroller.

(Act 6/2010, s. 41)

(3) The valuation list as signed, dated and transmitted to the Comptroller as above-mentioned shall, as from the date when it comes into operation, be the valuation list for Anguilla and any failure on the part of the Valuation Officer to complete any proceedings with respect to the preparation and signing of the list within the time required by this Act or the omission from the list of any matters required by this Act to be included therein or the non-compliance with any of the provisions of this Act shall not of itself render invalid either the list or the levy of any rate upon the assessed values of the properties inserted therein; and until the contrary is proved, the list shall be deemed to have been duly made in accordance with the provisions of this Act.

(Act 6/2010, s. 41)

Amendment of valuation list

10. (1) The person whose name appears in the valuation list shall, for the purposes of this section, be deemed to be the owner of the property listed against his name until he gives notice in writing to the Comptroller and proves to the satisfaction of the Comptroller that the name of the owner on the valuation list should be amended.

(Act 6/2010, s. 41)

(2) Where a property in a valuation list is sold or transferred whether by instrument or operation of law or otherwise, the purchaser or transferee shall, within 30 days after such sale or transfer, give notice in writing and produce the instrument of sale or transfer to the Comptroller; and any person who fails to give such notice or produce such instrument of sale or transfer is guilty of an offence and on summary conviction is liable to a fine of $1,000.

(Act 6/2010, s. 41)

(3) The Comptroller shall make such amendment to the particulars relating to the party assessed in the valuation list and in the rate book as are necessary in consequence of any such notice.

(Act 6/2010, s. 41)

(4) Where as a result of such amendment it appears to the Comptroller that the valuation of any property in the valuation list requires to be amended, or that an additional valuation requires to be inserted in that list, the Comptroller shall forthwith inform the Valuation Officer of the matter and the Valuation Officer shall cause such amendments as he considers necessary to be made in the list in accordance with the provisions of this Act.

(Act 6/2010, s. 41)

When name of owner unknown

11. Whenever the name of any person whose property has been assessed under this Act is not known, it shall be sufficient to refer to such person in the valuation list and in the rate book by the designation of “the owner” without stating his name.

Duty of Comptroller as respects valuation list

12. (1) The Comptroller on receiving a valuation list in accordance with section 9 shall deposit it at his offices.

(Act 6/2010, s. 41)

(2) The Comptroller shall give effect to any directions which the Valuation Officer may give pursuant to the provisions of this Act authorising or requiring the Valuation Officer to make amendments in a valuation list.

(Act 6/2010, s. 41)

(3) A valuation list shall be open at all reasonable times to inspection by any person whose property has been valued or who is interested in any valuation and such person may take copies or extracts from such list without fee.

Amendments to valuation list and effective date of amendment

13. (1) The Valuation Officer may at any time make or cause to be made any amendment in a valuation list which may be necessary to correct any clerical or arithmetical error therein and the list shall have effect and be deemed always to have had effect accordingly; but if the amendment is made in respect of any matter other than totals, the Valuation Officer shall, before making or causing any such amendments to be made, send notice thereof to the owner of the property, and such owner, and the Comptroller shall have the same right of appeal as if the amendment had appeared on the current valuation list as originally made.

(Act 6/2010, s. 41)

(2) Subject to the provisions of subsection (3), an amendment made in the valuation list shall, in relation to any rate current at the date when the notice of amendment was served by the Valuation Officer or the date on which the notice of appeal in pursuance of which the amendment was made was served on the Valuation Officer, be deemed to have had effect as from the commencement of the period in respect of which the rate was made and shall, subject to the provisions of subsection (3), have effect for the purposes of any subsequent rate.

(3) Notwithstanding anything to the contrary in subsection (2), an amendment in the valuation list which either—

(a) arises from the inclusion in the list of newly erected or reconstructed property;

(b) is made by reason of a change in the assessed value of a property by the making of structural alterations or by the total or partial destruction of any building or other erection by fire or any other physical cause; or

(c) is made by reason of the changes in value of a property from any other cause;

shall have effect only as from such day as the Valuation Officer is satisfied is the day when the new or altered property is completed or occupied, or as from such day as he is satisfied is the day when the event occurred by reason of which the alteration is made, as the case may be.

Right of appeal

14. (1) Any person, who, being the owner of any property included in the valuation list, is aggrieved by the assessed value ascribed in such list to his property may at any time before the

expiration of 21 days after the day on which the notice under section 9 was first published, by notice of appeal served on the Valuation Officer, appeal to the Valuations Appeal Board with respect to the property in question; and the Valuation Officer shall forthwith transmit a copy of the notice of appeal to the Comptroller.

(Act 6/2010, s. 41)

(2) If the Comptroller is aggrieved by the assessed value at which any property included in the valuation list has been assessed, he may at any time by notice of appeal served on the Valuation Officer appeal to the Valuations Appeal Board; and the Valuation Officer shall forthwith transmit a copy of the notice of appeal to the owner of such property.

(Act 6/2010, s. 41)

(3) Where a notice of appeal has been served, the parties entitled to be heard on the hearing of the appeal may agree to an amendment of the list (whether the amendment is that specified in the appeal or otherwise) and such agreement may be made at any time before the determination of the appeal by the Valuations Appeal Board, and the Valuation Officer shall direct the Comptroller to amend the valuation list in accordance with the agreement.

(Act 6/2010, s. 41)

(4) A notice of appeal under this section shall be in writing and signed by the appellant and shall contain a statement of the grounds of the appeal.

(5) The following grounds and no others may be taken, namely that—

(a) the assessed value of any property is incorrect or unfair;

(b) any matter has been inserted therein or omitted therefrom which ought not to have been inserted or omitted;

(c) one assessed value has been included in the valuation list in respect of properties separately assessable.

(6) Every notice of appeal shall specify the grounds on which it is made and the amendment desired to remove the objection.

(7) It shall not be competent for any person making an appeal to rely on any grounds not set out therein except with the leave of the Valuations Appeal Board.

(8) Where such notice of appeal is served upon the Valuation Officer, he shall forthwith transmit a copy thereof to the Magistrate on the Valuations Appeal Board.

(9) Fourteen days' written notice of the time and place of the hearing of an appeal shall be given by or on behalf of the Magistrate to each of the parties entitled to be heard on the appeal.

Valuations Appeal Board

15. (1) There shall be established a Valuations Appeal Board for the purposes of hearing appeals against valuations made in pursuance of the provisions of this Act.

(2) The Valuations Appeal Board shall consist of the Magistrate and 2 other persons appointed by the Governor in Council who shall also determine the tenure of office of its members.

(3) Every member of the Board, not being an officer of the public service of Anguilla, shall receive such remuneration as the Governor in Council may from time to time determine.

(4) In the event of an appointed member of the Board retiring from office, or being absent from Anguilla or otherwise becoming incapable of performing the duties of his office during the term of his office, the Governor in Council shall appoint another person in his place for the remainder of the term of office of such member.

(5) At the hearing of an appeal by the Board—

(a) the appellant;

(b) the Valuation Officer;

(c) the Comptroller (when he is not the appellant); and

(Act 6/2010, s. 41)

(d) the owner of the property to which the appeal relates (when he is not the appellant);

shall be entitled to appear and be heard, either personally or by counsel or solicitor or other representative, and to call witnesses.

(6) The Board shall hear the appeal and may adjourn the hearing from time to time until it has disposed of all the appeals lodged and for that purpose shall be deemed to be a court within the meaning of the Evidence Act and shall have the same power of summoning witnesses, enforcing their attendance and compelling them to give evidence and produce documents as has the Magistrate's Court under the Magistrate's Code of Procedure Act and any rules in force in that Court; and every such Board shall, unless the Board otherwise orders, on the application of any party to the appeal and upon being satisfied that the interests of either party would be prejudicially affected, sit in public.

(7) After hearing the persons mentioned in subsection (5), or such of them as desire to be heard, the Board shall give such directions with respect to the manner in which the property in question is to be treated in the valuation list as appears to it to be necessary to give effect to the contention of the appellant if and so far as that contention appears to the Board to be well founded, and the Valuation Officer shall cause the valuation list to be amended accordingly.

(8) Where on an appeal the decision of the Board is not unanimous, the decision of the Board shall be the decision of the majority of the members thereof.

(9) The receipt of a notice of appeal shall not prevent the Comptroller from recovering any rate.

(Act 6/2010, s. 41)

(10) The costs of the appeal shall be awarded in such manner as the Board determines and shall be recoverable as a civil debt.

PART 4

RATING

Power to impose rates

16. (1) Subject to the provisions of sections 20 and 21, rates shall be settled, imposed and levied upon all property within Anguilla as hereinafter provided.

(2) The Governor in Council may, by order made before the 1st day of December, of the year preceding the year in which the rate is to be levied and collected, declare the rates to be levied and collected on all properties liable to be rated under this Act, and shall have the power to divide up such properties into such classes as he may think fit according to their location or otherwise, and to declare a different rate to be levied and collected upon the properties comprised within each class.

(3) An order under subsection (2) comes into operation on January 1 of the year following the year in which it is made and continues in operation from year to year until another rating order replacing it is made in accordance with that subsection.

(4) All orders made in accordance with the provisions of this section are regulations and shall be published in the *Gazette* on or before the 15th day of December of the year in which they are made.

Basis of rates

17. The valuations contained in the valuation list shall be the basis of all rates levied by the Act and every such valuation, subject to amendment as hereinbefore provided, shall remain in force until a fresh valuation is made.

Rate book and adjustment of rate

18. (1) The Comptroller shall cause all rates to be transcribed in a book to be known as the "rate book" containing all the properties assessed, their situation, their assessed value, the amount of rate payable, the names of the owners, and such other matters as may be required by the Comptroller.

(Act 6/2010, s. 41)

(2) Where an amendment is made in a valuation list which affects the amount of any rate levied in respect of any property in that list, the corrected amount of rate shall be shown in the "rate book" and the difference, if too much has been paid, shall be repaid or allowed or, if too little has been paid, shall be paid and may be recovered as if it were arrears of the rate whether or not the year in respect of which the rate is levied has expired.

When rate due and payable

19. The rate levied under the provisions of this Act shall be payable in 2 equal half-yearly instalments, which shall become due on the 1st day of June and on the 1st day of December in each and every year.

Exemption of certain properties

20. No rates shall be levied in respect of the following properties—

(a) property used solely for the purposes of public religious worship on which no rent is payable;

(b) property used exclusively for the purposes of education;

(c) residential property vested in or owned by a religious denomination and occupied by a minister of that denomination;

(d) property belonging to the Crown or the Government of Anguilla or vested in any person on behalf of the Government of Anguilla.

Power to exempt owners of certain properties

21. A property is exempted from payment of rates in any year if the rates payable in respect of the property are $20 or less.

Comptroller to recover rates when default made in payment

22. Whenever default is made in payment of any of the rates imposed under the provisions of this Act at the time at which the rates are made payable, the Comptroller shall recover such rates by civil action but no action as prescribed herein for the recovery of any such rates shall be commenced until after the space of 30 days from the date on which such rates became due and payable.

(Act 6/2010, s. 41)

Abatement of rates in case of loss

23. Whenever by reason of an act of God, tempest, flood, fire or other overwhelming force, destruction or damage shall have been caused either to any land, or to any buildings, crops or stock being upon such land, it shall be lawful for the Governor in Council, on application being made to him, to remit or postpone in any special case for such period as he shall deem fit the collection of, by way of relief, the whole or any part of the rates due and payable under the provisions of this Act by the owner of such property so destroyed or damaged as he may deem expedient.

Remission or postponement of rates to poor persons

24. Whenever any person liable to pay the rates imposed under the provisions of this Act is by reason of poverty unable to pay, it shall be lawful for the Governor in Council, if satisfied that such inability to pay arises solely from such poverty as aforesaid, to remit by way of relief the whole or any part of such rates as he may deem just and expedient, or postpone in any special case for such period as he shall deem fit the collection of the whole or any part of the rates due and payable under the provisions of this Act.

Unpaid rates to bear further charge

25. Where any sum having become due and payable in respect of any rates imposed under the provisions of this Act remains unpaid for 30 days after the day on which the sum became due and payable, the person liable to pay the sum shall in every case pay an additional amount equal to 5% of the amount of such rates, and such additional amount shall be recoverable in the same manner as the principal amount but such additional amount shall in no case be less than 12¢.

PART 5

MISCELLANEOUS

Penalty for obstructing, etc., officers

26. Any person who resists, obstructs, molests or assaults, or who assists any person to resist, obstruct, molest or assault any person acting in the execution of his duty under the provisions of this Act is liable on summary conviction to imprisonment for a term of 3 months or to a fine of $2,000.

Service of notice

27. Any notice or other document required or authorised to be given to or served on any person under the provisions of this Act may be given or served either—

(a) by delivering it to the person;

(b) by leaving it at the usual or last known residence of that person, or in the case of a company at its registered office;

(c) by forwarding it by registered post addressed to that person at his usual or last known residence, or in the case of a company at its registered office;

(d) by delivering it to some person at the premises to which it relates or, if there is no person on the premises to whom it can be so delivered, then by affixing it to some conspicuous part of the premises; or

(e) without prejudice to the foregoing provisions of this subsection, where the property to which the document is to be sent is a place of business of the person to or on whom it is to be given, or served, by leaving it, or forwarding it by registered post addressed to that person, at the place of business.

Publication of notices

28. Unless otherwise provided in this Act, any notice or other matter required to be published under this Act shall be published by affixing the notice or matter at the offices of the Comptroller and it may also be published in such other manner, if any, as in the opinion of the person required to publish it, is expedient to give publicity thereto.

(Act 6/2010, s. 41)

Performance of duties not to be disqualification

29. A member of the Board shall not be incapable of acting in any proceedings on appeal or otherwise brought or taken pursuant to this Act by reason only of the fact that he is the owner of or interested in any property included in a valuation list other than that which is the subject of the proceedings.

Power to remove difficulties

30. (1) If at any time difficulty arises in connection with the application of this Act, or the preparation of the valuation list or the administration of any of the provisions of this Act, the Governor in Council may, by order, make such provisions as appear to him to be necessary or expedient for securing the due preparation of the list or for otherwise applying the provisions of this Act.

(2) Any such order may modify the provisions of this Act in respect of any particular matter or occasion so far as may appear to the Governor in Council to be necessary or expedient for carrying the order into effect.

(3) An order under this section is a regulation.

Regulations

31. The Governor in Council may make regulations—

(a) respecting the determination of the value of property for the purposes of the definition of "assessed value";

(b) prescribing anything that by this Act is to be prescribed;

(c) prescribing the form of the valuation list or any other form or document that is required or authorised to be used for the purposes of this Act;

(d) generally for carrying this Act into effect.

Citation

32. This Act may be cited as the Valuation and Rating Act, Revised Statutes of Anguilla, Chapter V5.

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