Revised Regulations of Anguilla: V5-2

VALUATION AND RATING ACT (R.S.A. c. V5)

VALUATION REGULATIONS

Note: These Regulations are enabled under section 31 of the Valuation and Rating Act, R.S.A. c. V5.

Form of valuation lists

1. A valuation list shall be in the form described in Schedule 1.

Determination of "assessed value"

2. (1) The "assessed value" of a property is determined in accordance with the following formula—

A = S X $150 X M

where—

A is the assessed value of the property;

S is the number of square feet on each floor of the property based on exterior dimensions;

M is the multiplier factor specified in subsection (2) for the category to which the property belongs.

(2) A property is in the category set out in Column 1 below and has the multiplier factor set out opposite in Column 2 if it has the characteristics set out opposite in Column 3—

COLUMN 1	COLUMN 2	COLUMN 3
Category	***Multiplier Factor***	***Characteristics***
A	1	Excellent: a property of excellent quality and well-maintained
B	.8	Good: a property of good quality and includes a property that would be in category A but for its level of maintenance
C	.6	Fair: a property of fair quality and includes a property that would be in category A or B but for its level of maintenance
D	.4	Poor: a property of poor quality and includes a property that would be in category A, B or C but for its level of maintenance
E	.2	Very Poor: dilapidated but occupied
F	0	Derelict: not used or reasonably fit to be used for habitation

Notices

3. A notice to make a return under section 4 of the Act or a notice to enter for the purpose of survey or inspection under section 6 of the Act shall be in one of the forms prescribed in Schedule 2.

Citation

4. These Regulations may be cited as the Valuation Regulations, Revised Regulations of Anguilla V5-2.

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SCHEDULE 1

(Section 1)

VALUATION LIST

Property Number	Name(s) of Owner(s)	Address of Property	Type of Property	Assessed Value of Property	Block/Parcel or other Description of Property

_____

SCHEDULE 2

(Section 3)

NOTICE FORMS

FORM 1

Anguilla

VALUATION AND RATING ACT

(Section 4)

NOTICE TO MAKE A RETURN

To ……..

of ……..

Description of Property ……

……..

TAKE NOTICE that pursuant to the provisions of section 4 of the Valuation and Rating Act you are hereby required to answer the questions set out in the attached form, sign it and return it to me (together with a plan if required) at the address set out below within 14 days after the date of service of this notice on you.

Note: Plan requested not requested *(please () appropriate box)*

Date: ……..…. ……...

Valuation Officer

Address …….

……...

……...

NOTE

Sections 4(6), (7) and (8) of the Valuation and Rating Act provides as follows—

4. (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.

RETURN FORM

In this Form, the word "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.

1. Name, address and telephone number of owner or each of the owners of the land on which the property is located: ……..
   ……

2. Address of property: ……..

   Give the number of the certificate of title for land and block and parcel or other description of the land:

3. When was the property built? ……

4. Based on exterior dimensions, how many square feet does the property have? ……

5. Does the property have more than one floor? ……..

   If it has more than one floor, how many floors does it have? ……..

   Based on exterior dimensions of the property, how many square feet does each floor have? …….

6. For what purpose or purposes is the property used? If it is used for two or more purposes, indicate the number of square feet used for each of the purposes: *(please () appropriate box)*

commercial	No. of sq. ft. …….
institutional	No. of sq. ft. …….
hotel	No. of sq. ft. …….
guest house	No. of sq. ft. …….
light industry	No. of sq. ft. …….
heavy industry	No. of sq. ft. …….
agriculture	No. of sq. ft. …….
residential	No. of sq. ft. …….
other Specify ……...……...	No. of sq. ft. …….

7. If the property or part of the property is used for residential purposes, answer the following questions:

   Is the property

   a single family residential unit, or

   a multifamily residential building?

If the property is a single family residential unit, which of the following best describes it:

detached unit

bungalow

flat

house

If the property is a multi-family residential building, which of the following best describes it:

row house

town house

apartment

boarding house

condominium

duplex

semi-detached dwelling

8. Describe the material from which the walls of the property are made:

concrete

wood

other Specify ……..

9. Describe the material from which the roof of the property is made:

concrete

shingles

galvanized metal

other Specify ……..

10. What is the condition of the property?

excellent

good

fair

poor

very poor

derelict

11. Is the property

occupied
unoccupied?

12. What type of sewage collection and disposal system does the property have?

a septic tank
sewage treatment package plant system
other Specify ……..

13. What type of water supply does the property have?

public
cistern
cistern and public
reverse osmosis system

14. Describe the machinery or other fixed equipment installed in the property? ……
……

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FORM 2

Anguilla

VALUATION AND RATING ACT

(Section 6)

NOTICE TO ENTER FOR THE PURPOSE OF SURVEY OR INSPECTION

To The Owner/Occupier ……..……..…

……..……...

Description of Property ……..……..……..……..

……..……..…….

……..……...

TAKE NOTICE that in pursuance of section 6 of the above Act I intend on the ……..… day of …..……, 20…..…. and on subsequent days thereafter, during ordinary business hours, to enter your property for the purpose of survey or inspection.

Date ..……. ……..……..

Valuation Officer

Served on ..…….

At ..……. Address ……..…

Date ..……. ……..…..

Time ..…… ……...

Signature ..……. ……...

NOTE

Section 6 of the above Valuation and Rating Act provides as follows:

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.