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Second Session Ninth Parliament Republic of  
Trinidad and Tobago

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REPUBLIC OF TRINIDAD AND TOBAGO

**Act No. 17 of 2009**

[L.S.]

AN ACT to amend the Valuation of Land Act,  
Chap. 58:03 and to validate certain actions of the  
Commissioner of Valuations

*[Assented to 31st December, 2009]*

ENACTED by the Parliament of Trinidad and Tobago as Enactment  
follows:

1. This Act may be cited as the Valuation of Land Short title  
(Amendment) Act, 2009.

Commencement

2. This Act shall come into operation on January 1, 2010.

Interpretation  
Chap. 58:03

3. In this Act, “the Act” means the Valuation of Land Act.

Section 2  
amended

4. The Act is amended in section 2(1)—

(a) by inserting before the definition of “appeal”, the following new definitions:

“agricultural land” means land used for, or vacant arable land where the sole use may be for, the following purposes:

(a) the cultivation of crops or the rearing of livestock;

(b) the cultivation and processing of food or food products or rearing of livestock; or

(c) horticultural use,

but does not include land used for—

(d) ornamental or recreational purposes or as accommodation lands for non-agricultural purposes; or

(e) kitchen gardens;

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

(b) by deleting the definition of “Appeal Board” and substituting the following definition:

“ “Tax Appeal Board” means the Appeal Board established under the Tax Appeal Board Act;”;

Chap. 4:50

(c) by deleting the definition of “base date” and substituting the following new definitions:

“ “capital value” means the sum which the fee simple might be expected to realize if offered for sale on such reasonable terms and conditions as a *bona fide* seller would require;

“commercial land” means land used for commercial purposes, whether wholesale, retail or service, carrying on a trade, business or profession, and includes land used or occupied by a non-profit organization which would, if the land were so used or occupied by a trade or business, be treated as commercial land, but does not include agricultural land;”;

(d) by inserting after the definition of “improvements”, the following definitions:

“ “industrial land” means—

(a) land used for; or

(b) vacant lands where the sole use may be for,

the purpose of manufacturing, processing, marine terminal and transportation areas and facilities,

fabrication, assembly, treatment, or distribution of manufactured products or storage of bulk materials;”;

“ “institutional land” means land which is used mainly to make a contribution to the sporting, recreational, cultural, environmental, health, safety or educational welfare of the community;”;

(e) by deleting the definition of “land” and substituting the following definition:

“ “land” means—

(a) all land, messuages, tenements and hereditaments, corporeal and incorporeal of every kind and description or any estate or interest therein, together with all paths, passages, ways, water-courses, liberties and privileges;

(b) land covered with water; and

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

(f) in the definition of “local authority” delete the words “the Council of a Municipal Corporation,”;

- (g) in the definition of “objection” by deleting the words “an objection” and substituting the words “a complaint”; and
- (h) by inserting after the definition “Regulations”, the following new definition:

“ “residential land” means—

- (a) vacant or unoccupied lands with or without a building which is intended to be used or is capable of being used by reason of its location for residential purposes;
- (b) land that has affixed to it a building or other dwelling which has the physical characteristics that enable it to be occupied or capable of occupation as a residence or for residential occupation and is used and occupied on a permanent basis as a single dwelling accommodation and includes complementary outbuildings; and
- (c) boat houses.”.

5. The Act is amended by repealing section 4.

Section 4 repealed

6. The Act is amended by repealing section 5 and substituting the following section:

Section 5 repealed and substituted

“Commissioner to make valuation 5. (1) The Commissioner shall make a valuation of the—

- (a) site value and improved value; or

(b) capital value and annual rental value,

of every parcel of land or any part thereof.

(2) For the purpose of the computation of the annual rental value of vacant land or any part thereof under this Act, the Commissioner shall apply the percentages or any combination thereof set out in Part A of Schedule I.”

Schedule I

(3) For the purpose of the computation of the annual rental value of plant and machinery on land, which is not contained in any building, the Commissioner shall apply the percentage set out in Part B of the Schedule.”

Sections 6 and 7  
amended

**7.** The Act is amended by repealing sections 6 and 7 and substituting the following section:

“Returns by  
owners

6. (1) Every owner of land in Trinidad and Tobago shall, by April 1, 2010, make with the Commissioner, a return of the land in the form set out in Schedule II.

Schedule II

(2) Where the owner of land fails to file a return by April 1, 2010 the Commissioner shall by Notice inform the owner that he is required to file a return, failing which he may be liable to conviction under this section.

(3) A Notice under subsection (2) shall be sent by registered post.

(4) A person who willfully—

(a) fails to make a return within the prescribed time under subsection (1); or

(b) makes a return which is defective or incomplete or which is to his knowledge false in any material particular,

commits an offence and is liable on summary conviction to a fine of five hundred dollars.”

8. The Act is amended in section 8 by—

Section 8 amended

(a) deleting the words “or the Arima Corporation Ordinance” and substituting the words “the Arima Corporation Ordinance or the Municipal Corporations Act.”; and

(b) deleting the words “and the Ordinances mentioned herein relating to the valuation of land or buildings in such district” and substituting the words “the Ordinances mentioned herein relating to the valuation of lands or buildings in such district and the Municipal Corporations Act.”.

9. The Act is amended in section 9—

Section 9 amended

(a) by repealing subsection (1) and substituting the following subsection:

“ (1) A fresh valuation in respect of land shall commence as near as may be to five years from the date of the last valuation of the land as recorded in the Valuation Roll.”;

(b) in subsection (2), by deleting the words “in that district”; and

(c) in subsection (3)—

(i) by deleting the word “three” and substituting the word “five”;

- (ii) in paragraph (e), by inserting after the words “site value” wherever they occur, the words “annual rental value or capital value”;
- (iii) in paragraph (g), by deleting the words “(which may include the re-constitution of the district)”; and
- (iv) in paragraph (h), by deleting the words “improved value” and substituting the words “site value, annual rental value or capital value”.

Section 13 repealed  
and substituted

**10.** The Act is amended by repealing section 13 and substituting the following section:

“Revaluation  
of land at  
Commis-  
sioner’s  
initiative

13. (1) Where it appears to the Commissioner that any land has been overvalued, the Commissioner shall revalue the land.

(2) The annual rental value or capital value arising from a revaluation under subsection (1), in respect of the current valuation period, shall be—

- (a) the annual rental value for that period; or
- (b) the capital value.

(3) Notice of every valuation of land made under this section shall be given to the owner of such land in a form approved by the Commissioner by registered post.”.

Section 14 amended

**11.** The Act is amended in section 14, by repealing subsection (2).

Section 16 amended

**12.** The Act is amended in section 16(1)—

- (a) by deleting the words “for each district”; and



(b) by deleting paragraph (f) and substituting the following paragraphs:

“(f) the annual rental value of the land;

(g) the capital value of the land;

(h) the address of the land;

(i) the reference to the Real Property Register and the Register of Deeds kept by the Registrar General;

(j) the unique land identification number or other number by which the land is identified;

(k) where the land is rented, the amount of rent paid on the land and the number of tenants;

(l) the current value of plant, machinery, pipelines, cables and fixtures erected or placed upon, in, over, under or affixed to land; and

(m) any other information that the Commissioner may, from time to time, determine as necessary for the administration of this Act.”.

**13.** The Act is amended in section 21—

Section 21 amended

(a) in subsection (1), by deleting all the words after the words “in writing” and substituting the words “appeal to the Tax Appeal Board for a review of the valuation.”; and

(b) by deleting subsection (3).

**14.** The Act is amended in section 23, by deleting the words “site value or improved value” and substituting the words “site value, improved value, annual rental value or capital value”.

Section 23 amended

- Section 24 amended     **15.** The Act is amended in section 24, by deleting the words “site value or improved value” wherever they occur and substituting the words “site value, improved value, annual rental value or capital value”.
- Section 25 amended     **16.** The Act is amended in section 25—  
                           (a) in subsection (1)—  
                               (i) by deleting the words “in respect of any district”; and  
                               (ii) in paragraph (b), by deleting the words “providing services in the district”; and  
                           (b) by repealing subsection (2).
- Section 32 amended     **17.** The Act is amended in section 32(1), by deleting the words “one thousand five hundred” and substituting the words “five thousand”.
- Validation of acts of  
the Commissioner of  
Valuations             **18.** Where prior to the coming into force of this Act valuations were conducted by the Commissioner of Valuations based on any other value other than site value or improved value, such valuations and all acts or things done pursuant to such valuations, are deemed to have been as valid and effectual as if the Valuation of Land Act empowered him to conduct valuations based on any other value other than site value.

## SCHEDULE I

(Section 5)

### PERCENTAGES TO BE APPLIED TO LAND ON COMING TO A DETERMINATION OF THE ANNUAL RENTAL VALUE

#### PART A

<i>Use of Land</i>	<i>Percentage to be Applied</i>
Agricultural:	2% of the capital value of the lands and any agricultural buildings thereon
Residential: Vacant land	3.5% of its capital value
Commercial: Vacant land	5% of its capital value
Industrial: Vacant land	5% of its capital value

SCHEDULE I—CONTINUED

PART B

Percentage to be applied to Land with Plant and Machinery not housed in any building 3%

SCHEDULE II

(Section 6)

RETURN REQUIRED UNDER SECTION 6 OF THE VALUATIONS OF LAND ACT, CHAP. 58:03

I HEREBY DECLARE that I am the owner or agent of the premises mentioned hereunder and that the several particulars stated in this return are to the best of my knowledge and belief true and correct.

- 1. Premises .....
2. Name of Owner(s) .....
3. For what purpose used .....
4. Whether rented, leased or occupied by owner .....

(a) If rented—

- (i) Number of rooms occupied by tenant;
(ii) Name of tenant(s), with monthly rent payable by each .....
(iii) Number of rooms untenanted, with rental value of each .....
(iv) Rent paid .....
(v) Whether tenant pays land rent of site; if so how much?

- (b) If leased—name of lessee .....
Rent reserve under lease ..... per year
Whether lessee pays the taxes .....

Whether lessee pays premiums of insurance and if so how much?

.....

(c) If occupied by owner or relatives—rental value thereof \$ .....

If occupied by owner or relatives—part thereof \$ .....

5. Additions or alterations to building (if any) since date of last return.

.....

Dated this ..... day of ....., 20.....

Signature and Address of Owner or Agent .....

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*(If space provided is not sufficient, details must be given on the back hereof or on a separate sheet)*

Passed in the House of Representatives this 11th day of December, 2009.

*Clerk of the House*

Passed in the Senate this 29th day of December, 2009.

*Clerk of the Senate*