



Belize

Town Property Evaluation Act

Chapter 65

COMPILED EDITION 2009

SHOWING THE SUBSTANTIVE LAWS AS AT
27th F e b r u a r y , 2009.

This is a compiled edition of the Town Property Evaluation Act with amendments as of 27th February, 2009 , prepared by the Orange Walk Town Council Valuation Department under the authority of the Orange Walk Town Council.

This edition contains a consolidation of the following laws -

ARRANGEMENT OF SECTIONS

TOWNS PROPERTY TAX ACT

Amendments in force as at 27th February, 2009

CHAPTER 65

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CHAPTER 65
TOWNS PROPERTY EVALUATION

1. This Act may be cited as the Towns Property Evaluation Act.
2. In this Act, unless the context otherwise requires-

Short title.
13 of 2001.

Interpretation.

“annual value” means an amount equal to the rent at which any property might reasonably be expected to let from year to year if the tenant undertook to pay licence duties (if any), and the landlord undertook to pay the rates and fees and to bear the cost of repairs, insurance and other expenses (if any), necessary to maintain the property in a state to command that rent or the actual rent received if this is greater than the rent at which the property might reasonably be expected to let;

“holding of real property” means every separate parcel of land and each separate tenement or house that is dedicated either temporarily or otherwise to the uses of any person or persons other than the person or persons in possession of the legal estate;

“local authority” means-

- (a) in respect of Belize City, the Belize City Council constituted under the Belize City Council Act;
- (b) in respect of the City of Belmopan, the Belmopan City Council constituted under the Belmopan City Council Act; and
- (c) in respect of any other town, the Town Council of that town as constituted under the Town Councils Act;

“owner” includes the person having the management or control of property or having the collecting or receiving of rents, issues or profits thereof, a part owner, and a lessee from the Crown or from a local authority;

“property” shall have the same meaning as “real property” and “holding of real property”;

“real property” includes all lands, tenements and hereditaments together with all houses and other erections built into or permanently attached to the soil but does not include machinery;

“town” means Belize City, that is, such area as the Minister may from time to time by Order published in the Gazette declare to constitute Belize City, and until such publication of any such Order means all such land as described in the Third Schedule to this Act, and including Ambergris Caye exclusive of the area comprised in the Town of San Pedro, Caye Caulker and St Georges Caye, the City of Belmopan, and each town named and described in the schedule to the Town Councils Act

“unoccupied property” shall not include property temporarily untenanted or from which the owner or occupier is temporarily absent;

“valuation officer”, in relation to a valuation roll, means such officer as may be appointed by the Minister to act (either generally or for a particular purpose) as a valuation officer in relation to a valuation roll;

“value” means, in the case of unoccupied property, the price which a property in its then condition might be expected to realise if sold in the open market by a willing seller to a willing purchaser free from all encumbrances other than rates and fees;

“Valuations Appeal Board” means a Valuations Appeal Board established under section 15.

3. (1) Subject to subsection (2), rates and fees may be settled, imposed and levied upon real property and holdings of real property within the boundaries of a town by the local authority of that town.

Power to impose rates and fees. 13 of 2001.

(2) The following property shall not be liable to rates and fees-

- (a) every building and the site thereof set apart and in use for the public worship of God on which no rent is payable;
- (b) all property vested in or held by Her Majesty;
- (c) all property vested in any person or body in trust for the Government of Belize or for the public use of any town;
- (d) all property owned by a local authority;

- (e) any school approved as such by the Chief Education Officer or any schoolroom being part of or annexed to or used in connection with any building used exclusively for the public worship of God and any land appurtenant to or used in connection with any such school, schoolroom or building on which no rent is payable;
- (f) any building together with the land appurtenant to it used exclusively for religious or charitable purposes and exempted from taxation under this Act by resolution of the local authority; and
- (g) every building or part of a building vested in or owned by a recognised religious denomination and occupied by a minister of that denomination

4. All property the fee of which is in the Crown and in respect of which no Crown grant has been issued, but which is held under preemption or lease, or agreed to be sold, granted or conveyed, or occupied shall be liable (while so held or occupied or during the existence of such agreement) to the payment of a fee from the date of preemption, record or lease or agreement to sell, grant or convey (as the case may be), but such fee shall not in any way affect the rights of Her Majesty in such lands.

Certain Crown property liable to fees.
13 of 2001.

5. (1) Subject to the provisions hereinafter contained, a valuation of the value or annual value of property within the boundaries of every town shall be made by the valuation officer and such valuation shall be returned in the form prescribed in the First Schedule hereto to be known as the "valuation roll".

Preparation of valuations rolls.

(2) Each local authority may, in respect of its town, appoint a suitably qualified person as a valuation officer either generally or for a particular purpose, in relation to a valuation roll.

6. (1) New valuation rolls shall be made so as to come into force on the 1st January, 1966 in respect of Belize City and on such dates as the Minister may by Order appoint in respect of other towns; and thereafter new valuation rolls shall be made for every town so as to come into force on the first day of April in each fifth subsequent year.

Preparation of new valuation rolls.
6 of 1966.
6 of 1981.

(2) Every valuation roll shall remain in force until it is superseded by a new valuation roll.

(3) Notwithstanding the provisions of subsection (1), the new valuation rolls for the City of Belmopan shall be made so as to come into force on the 1st April, 2001, and thereafter new valuation rolls shall be made so as to come into force on the first day April in each third subsequent year.

7. (1) Where a new valuation roll is prepared for a town it shall be returned in the form prescribed in the First Schedule by the valuation officer who shall-

Duties of valuation officer.
First Schedule
6 of 1981.

- (a) sign and date the same;
- (b) transmit it to the local authority not later than the 31st day of December preceding the date on which the roll is to come into force in that town; and
- (c) forthwith publish a notice in the Gazette and in one or more newspapers that the roll has been completed and transmitted to the local authority.

(2) A copy of the said roll shall be exhibited in one or more conspicuous place or places at the office of the local authority in the town to which it relates and shall remain so exhibited for fourteen days at least.

(3) The roll for a town so signed and sent to the local authority of that town shall as from the date when it comes into force be the valuation roll for that town, and any failure on the part of the valuation officer to complete any proceedings with respect to the preparation and signing of the roll within the time required by this Act, or any omission from such roll of any matter required by law to be included therein, shall not of itself render the roll invalid, and until the contrary is proved the roll shall be deemed to have been duly made in accordance with this Act

8. A valuation officer in respect of a town may put to the owner or to any person in possession of property within that town questions in writing relating to all matters as are necessary for the purpose of ascertaining the particulars required to be transcribed in a valuation roll with regard to the said property, and if any such owner or person in possession of such property refuses or wilfully omits to answer any question in writing to the best of his knowledge and belief or wilfully makes any false answer or statement in reply to any question he is liable on summary conviction to a penalty not exceeding fifty dollars.

Valuers may put questions in writing to any owner or occupier.

9. (1) A valuation officer, and any person authorised by him in writing in that behalf, may at all reasonable hours in the daytime and after giving not less than twenty-four hours notice in writing (and in the case of a person authorised, on production, if so required, of his authority) enter on, survey and value any property in any town in respect of which he has been appointed to act as valuation officer.

Power given to valuers to enter upon any property at certain times.

(2) If any person wilfully delays or obstructs any person in the exercise of any of his powers under this section, he is liable on summary conviction to a penalty not exceeding fifty dollars.

10. (1) Any person who becomes the owner of any property on or after the date on which this Act comes into force in respect of any town in which such property is situated shall, within thirty days after becoming such owner, give notice thereof in writing to the local authority of that town.

Owner to notify local authority of acquisition of property.

(2) The local authority shall make such amendments to the particulars relating to the party assessed in the valuation roll and in the rate book for its towns as are necessary in consequences of any such notice.

(3) Where as a result of such amendment it appears to the local authority that the valuation roll requires to be amended or that an additional valuation requires to be inserted in that roll the local authority shall forthwith inform the valuation officer of the matter and he shall cause such alterations as he considers necessary to be made in the roll in accordance with this Act.

(4) Any person who refuses or wilfully neglects to give notice in accordance with subsection (1) is liable on summary conviction to a fine not exceeding fifty dollars.

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 roll and in the rate book by the designation of "the owner" without stating his name.

If name of owner unknown, how to be described.

12. (1) A local authority on receiving a valuation roll in accordance with section 7 shall deposit it at the offices of the authority.

Duty of local authority as respects valuation roll.

(2) Every local authority shall give effect to any directions which may from time to time be given to such authority by a valuation officer acting in accordance with this Act which authorise or require such valuation officer to cause alterations to be made to the valuation roll in question.

(3) A valuation roll shall be open to inspection by any person rated or interested in any rate at all reasonable times, and such owner or person may take copies or extracts from such roll without fee.

13. (1) If any person is aggrieved by the value or annual value at which his property has been assessed he may at any time, by notice of appeal served on the valuation officer, appeal to the Valuations Appeal Board in respect of the valuation of that property, and the valuation officer shall forthwith transmit a copy of the notice of appeal to the local authority of the town in which the property is situated.

(2) If a local authority of a town is aggrieved by the value or annual value at which any property included in a valuation roll for that town has been assessed, such authority may at any time, by notice of appeal served on the valuation officer, appeal to the Valuations Appeal Board of that town in respect of the valuation of such property, and the valuation officer shall forthwith transmit a copy of the notice of appeal to the owner of such property.

(3) The valuation officer of a town may direct the local authority thereof to alter, amend or vary a valuation roll of that town for any reason:

Provided that where such a direction is given otherwise than in pursuance of an appeal, the valuation officer of such town shall forthwith give written notice of the alteration to the owner of the property, to which the alteration relates, and such owner, and the local authority to whom the direction is given shall have the same right of appeal as if the alteration, amendment or variation had appeared on the current valuation roll as originally made.

(4) Where a notice of appeal has been served under this section the parties entitled to be heard on the hearing of the appeal may agree on an alteration, amendment or variation of the roll (whether the alteration, amendment or variation is that specified in the appeal or another alteration, amendment or variation) 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 local authority to alter the valuation roll in accordance with the agreement.

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

14. (1) Subject to this section, an alteration made in a valuation roll shall, in relation to any rate current at the date when the notice of the alteration was served by the valuation officer or the date on which the notice of appeal in pursuance of which the alteration 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 this section, have effect for the purposes of any subsequent rate.

(2) Notwithstanding anything in subsection (1), an alteration in a valuation roll which either-

- (a) consists of the inclusion in the valuation roll of a newly erected or newly constructed property; or
- (b) is made by reason of a change in the value or annual value of a property caused by the making of structural alterations or additions thereto, or by the destruction thereof, or by damage done to the property; or
- (c) is made by reason of any property previously valued on the valuation roll as a single property being valued in parts; or
- (d) is made by reason of any property previously valued on the valuation roll in parts being valued as a single property; or
- (e) is made by reason of any property previously valued on the valuation roll as unoccupied becoming occupied; or
- (f) is made by reason of any property previously valued on the valuation roll as occupied becoming unoccupied; or
- (g) is made by reason of any event whereby a property or part of a property becomes, or ceases to be, not liable to be liable to payment to a fee,

shall have effect only as from the date when the new or altered property comes into occupation, or as from the happening of the event by reason of which the alteration is made, as the case may be.

15. (1) There shall be established in respect of each town, for the purpose of hearing appeals against valuations made in pursuance of this Act, a Valuations Appeal Board consisting of, in the case of Belize City, a magistrate and two other persons appointed by the Minister, and in the case of any other town, the magistrate of the Judicial District wherein the town is situated, and two other persons appointed by the Minister.

(2) Every member of a Valuations Appeal Board, not being an officer of the public service of Belize, shall receive such remuneration as the

Minister may determine and such remuneration shall be a charge upon the funds of the local authority.

(3) All persons appointed by the Minister to a Valuations Appeal Board shall be appointed before 1st April in each year, and shall hold office for one year from the said 1st April:

Provided that any Valuation Appeal Board appointed to hold office for one year from the first day of January 1980 shall continue to hold office until the last day of March 1981.

(4) In the event of an appointed member of a Valuations Appeal Board retiring from office, or being absent from Belize or otherwise becoming incapable of performing the duties of his office during the period of his office, the Minister shall appoint another person in his place for the remainder of the term of office of such member or for the period of incapacity of such member, as the case may be.

(5) Where a notice of appeal to a Valuations Appeal Board is served on a valuation officer, the valuation officer shall forthwith notify a Belize City magistrate in the case of an appeal relating to property situated in Belize City or, in the case of property situated in any other town, the magistrate of the Judicial District wherein that town is situated.

(6) Fourteen days' 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.

(7) On the hearing of an appeal by a Valuations Appeal Board-

- (a) the appellant; and
- (b) the valuation officer; and
- (c) the local authority for the town in which the property in question is situated when that authority is not the appellant; and
- (d) the party assessed in respect of the property to which the appeal relates, when that party is not the appellant,

shall be entitled to call witnesses and to examine any witnesses called before the Board.

(8) After hearing the persons referred to in subsection (7) or such of them as desire to be heard, the Valuations Appeal Board shall give such directions with respect to the manner in which the property in question is to be treated in the valuation roll as the justice of the case may require, and the valuation officer shall cause to be made in the roll such alterations as are necessary to give effect to those directions.

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

(10) The payment of costs on appeal shall be in the discretion of the Valuations Appeal Board, which shall order by and to whom they shall be paid.

(11) The amount of such costs shall be an amount as the Chief Justice may by rules prescribe, and payment thereof may be enforced as a civil debt.

(12) In proceedings before a Valuations Appeal Board, evidence may be taken on oath, which oath the magistrate on the Board is empowered to administer, and any person giving false evidence in any proceedings before a Valuations Appeal Board is liable to be indicted and punished for perjury.

16. (1) If any party to proceedings before a Valuations Appeal Board feels aggrieved by the decision of the Valuations Appeal Board, he has the same right of appeal from the decision of the Valuations Appeal Board, as if such decision was a decision of an Inferior Court.

Right of appeal to the Supreme Court.

(2) The Chief Justice may make rules prescribing the practice and procedure on appeal, and prescribing such forms as may be necessary.

(3) The payment of costs on such appeal shall be at the discretion of the Supreme Court which shall order by and to whom they shall be paid and the amount thereof shall be such as the Supreme Court may order

17. (1) The valuations contained in a valuation roll shall be the basis of all rates determined by the local authority and every such valuation, subject to amendment as provided by section 13, shall remain in force until a fresh valuation is made.

Provisions as to rating.

(2) Every local authority shall cause such rate to be transcribed in a book to be known as the "Rate Book" and it shall contain a list of all the properties in the town, their situation, their value or annual value (as the case may be), the amount of rate payable, the names of the parties assessed and such other matters as may be required to conform with any regulations relating to the keeping of accounts by local authorities.

(3) Where an alteration is made in a valuation roll which affects the amount of any rate levied in respect of any property on the roll, 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.

18. (1) Subject to sections 19 and 20, the local authority in respect of each town shall, for the purpose of providing such funds as may be required for carrying out its lawful functions and duties during the financial year beginning on 1st April in each year, by Order made on or before 15th April in the preceding year, declare the rates to be levied and collected on all properties situated within the limits of its town and liable to be payment of fees in accordance with this Act and any interest on arrears of such rates.

Rates to be declared
each year.
2 of 1980.
3 of 1985.
25 of 2005.

(2) All Orders made under subsection (1) shall be subject to the approval of the Minister, and the Minister, subject to sections 19 and 20, may amend or vary such Orders and any Order so amended or varied shall be deemed to have been duly made under subsection (1).

(3) If a local authority fails in any year to make an Order within the time specified in subsection (1), the Minister subject to sections 19 and 20 may, before 30th April next ensuing, by an Order declare such rates as he may consider necessary.

(4) All Orders approved or made by the Minister in accordance with this section shall be published in the Gazette on or before 30th April of the year in which they are made.

18A. (1) Notwithstanding anything to the contrary in this Act, where a local authority considers it expedient to offer a discount on the rates or arrears payable to the local authority, it shall propose an incentive program suited for that purpose and shall submit that proposal to the Minister responsible for Local Government for approval.

Incentive program.
13 of 2009.

(2) An incentive program proposed pursuant to subsection (1) shall be limited to the following categories

- (a) senior citizens;
- (b) early payment;
- (c) arrears.

(3) The Minister shall not consider an incentive proposal that does not fit into the categories outlined in subsection (2).

(4) In reviewing a proposal submitted pursuant to subsection (1), the Minister may

- (a) make adjustments to the proposal and approve
For implementation;

- (b) instruct as to necessary changes to be made to the proposal before implementation;
- (c) reject the proposal, in part or *in toto* , instructing on necessary changes if any;
- (d) accept the proposal in part or *in toto* and approve for implementation.

(5) The Minister, by Order published in the Gazette, shall declare on an annual basis, the rates of discount to be applicable on rates or on arrears or both, as the case may be in respect of an incentive program approved pursuant to this section.

(6) The declaration of rates of discount required to be done pursuant to subsection (5) shall be made on or before the 15th day of January of the year in which it is to be implemented.

(7) The rates of discount declared pursuant to subsection (5) shall be applicable to the rates due for the financial year next ensuing.

18B. (1) Any member of a local authority who applies a discount in contravention of section 18A of this Act commits an offence and is liable on summary conviction to a fine one thousand dollars or to imprisonment for a period of eight months or to both fine and imprisonment.

Offence and penalty.
13 of 2009.

(2) Where a person is convicted under subsection (1), the court shall order that person to pay the loss of revenue into the city or town fund, as the case may be, within a period as the court deems reasonable.

(3) Where a person defaults in paying the loss of revenue in accordance with subsection (2), that person is liable to pay interest on that amount at a rate of 1% per month.

19. The rate to be levied under this Act in respect of unoccupied property shall be assessed on the value thereof and shall be as follows-

Rates in respect of
unoccupied property.

- (a) in respect of property of the value of three hundred dollars and over, a rate not exceeding two per centum per annum;
- (b) in respect of property of a value less than three hundred dollars, the sum of one dollar:

Provided that the sum of one dollar shall be the minimum rate payable in respect of any property or holding of real property.

20. (1) The rate to be levied under this Act in respect of occupied property shall be assessed on the annual value thereof and shall be as follows-

Rates in respect of occupied property.

- (a) in respect of property of the annual value in excess of thirty-five dollars, a rate not exceeding twelve and one-half per centum per annum;
- (b) in respect of property of an annual value of less than thirty-five dollars, a rate not exceeding three per centum per annum.

(2) The sum of one dollar shall be the minimum rate payable in respect of any property or holding of real property.

20:01 (1) Notwithstanding the provisions of sections 19 and 20 of this Act, the property fee in the City of Belmopan shall be levied in accordance with the provisions of this section.

Rate of property in Belmopan.
13 of 2001.

(2) The rate of property fee to be levied in the City of Belmopan in respect of any property, whether occupied or unoccupied, shall be assessed on site value thereof and such fee shall be applied by the Belmopan City Council towards the development and maintenance of its infrastructure.

(3) The rate of property fee under this section shall be fixed by the Minister on the recommendation of the Belmopan City council but shall, in no case exceed five per centum of the site value of the property.

(4) For the purposes of this section, the expression “site value” means the market value that each plot of land has in its present condition, if the plot is vacant and immediately available for use which may be reasonably expected to produce the greatest net return over a given period of time.

21. (1) Notwithstanding the provisions of sections 19 and 20 of this Act, the property fee in Belize City shall be levied in accordance with the provisions of this section.

Rate of property tax in
Belize City.
10 of 1994.

(2) The rate of property tax to be levied in Belize City in respect of any property, whether occupied or unoccupied, shall be assessed on the market value thereof and such tax shall be applied towards the costs of services provided by the Belize City Council and the maintenance of its infrastructure.

(3) The rate of tax under this section shall be fixed by the Minister annually on the recommendation of the Belize City Council but shall, in no case, exceed two per centum of the market value of the property.

(4) This section shall come into force on a day to be appointed by the Minister by Order published in the Gazette.

22. (1) Subject to subsections (2) the rate to be levied upon real property and holdings of real property within the boundaries of any town by the local authority of such town shall be due and payable on 1st April in each year in respect of the ensuing period of twelve months beginning on such date.

When rates due and
payable and payments
may be made.
13 of 2001.
25 of 2005.

(2) The rate levied for any year may be paid in four equal installments payable on the first days of April, July, October of that year and January of the year following, or the local authority may allow for monthly payments of the rate levied or the arrears of past rates.

(3) If the rates levied has not been paid, on the first day of January of the year following or if the property owner defaults in making the monthly payments allowed by the local authority, the whole of the amount owing for that year and any arrears of past rates shall become due and payable immediately after the date of default in payment.

(4) If any fees remain unpaid after the due date, a sum equal to one percent of the amount in arrears shall be added thereto per month or part thereof commencing from the last day in the month in which it becomes due and continuing until the date of payment.

(5) The interest on arrears of rates in any town shall only begin to accrue on 1st July 2005.

23. (1) All rates payable under this Act shall be a charge on the property in respect of which they are due, and shall take priority over any other charge or debt due by specialty or otherwise:

Rates a first charge on property.

Provided that such rates shall not be a charge on such property for a period of more than five years from the date on which they first became due and payable.

(2) Any person who has any charge or debt by specialty or otherwise referred to in subsection (1) may pay the rates to which the property subject to the charge or debt is liable, and he shall be entitled to add the moneys thus paid to the debt or other sum charged as aforesaid, and thereupon the increased charge or debt shall bear the same interest, and may be enforced and recovered in the same manner, as the original charge or debt.

24. All rates imposed under this Act in respect of any town shall be recovered on summary conviction by any person authorised in writing by the local authority of that town.

Recovery of rates.

25. Whenever in any proceedings under section 24 the owner of property cannot be found in Belize or is proved to be evading personal service, the summons may be served by-

Service of summons.

- (a) leaving it at the usual or last known place of abode of such owner with some adult inmate and explaining the purport thereof to such inmate; or
- (b) leaving it affixed to the door or any external wall of any building, or if there be no building, to a tree or post (the driving or placing of which post for such purpose shall not be actionable), on the property for which the rate is sought to be recovered; or
- (c) publishing a copy of the said summons in the Gazette and a national newspaper

26. In any information laid, summons or warrant issued or order made under section 24, it shall not be necessary to insert the name of the owner of the property in respect of which any rate is due and unpaid if after reasonable inquiry it cannot be ascertained what is the name of the owner of such property or whether there is any owner of such property, but instead of the name of the owner of such property the words "the owner of", followed by a reasonable description of the said property, may be inserted.

When name of owner need not be inserted in summons, etc.

27. (1) Every summons issued under section 26 shall be served by-

- (a) affixing and leaving affixed a copy of the summons upon any building, wall, tree, post (and for this purpose the driving or placing of a post shall not be actionable) or other prominent place upon the property described in the said summons; and
- (b) affixing and leaving affixed a copy of the summons upon some prominent place within or about the court house building in which the information specified in such summons is intended to be heard; and
- (c) publishing a copy of the said summons in three consecutive issues of the Gazette.

(2) At the time and place appointed in and by any such summons for the hearing of the information therein specified, any person having or claiming any estate or interest in the said property may appear in the same manner as if the summons had been directed to him by name, but if no such person appears, then upon proof that the summons has been served as provided in this section and that the reasonable inquiry mentioned in section 26 has been made, the information specified in the summons may be heard and adjudicated upon ex parte:

Provided that if upon such hearing it is found that the whole or any part of the rate specified in such information is due, the owner of the property shall be adjudged to pay the rate so found to be due, together with such costs, if any, as may be awarded, but no further order shall be made as to distress or imprisonment in default of payment.

(3) Every order made ex parte upon any such summons shall be published in three consecutive issues of the Gazette and, if after the expiration of twelve months after the third publication of such order in the Gazette the amount of the rate and the costs specified in such order has not been paid, section 28 shall apply, and it shall be deemed that the costs of the proceedings and the amount of the rate due and recoverable cannot be raised by the sale of the goods and chattels of the owner of the property.

28. (1) If after legal proceedings have been taken under section 24 the costs of the proceedings and the amount of the rate due and recoverable cannot be raised by the sale of the goods and chattels of the owner of the property in respect of which the rate or any portion thereof is due but remains unpaid, the magistrate before whom recovery of such rate was sought or some person appointed by him shall, upon being required in writing to do so by the local authority in question, sell either the whole of such property or such part thereof as in his discretion may be selected and marked off by him as sufficient to realize the required amount.

Sale and conveyance
of property to satisfy
rates.

(2) All sales under this section shall be by public auction at such time and in such manner as the magistrate in charge of the sale may think fit, and a reserve price shall be fixed consisting of the entire amount of the rates due at the time of the sale in respect of the property sold, and the costs and expenses of all proceedings attending the recovery thereof, including those of the sale.

(3) Should the bid of the highest bidder reach the amount of the reserve price, such highest bidder shall be declared the purchaser.

(4) On payment by the purchaser of the purchase money, the magistrate in charge of the sale shall execute a conveyance of the property sold and disposed of to the purchaser in the form in the Second Schedule and such conveyance when signed and recorded in the manner required by law shall, if the provisions of this Act necessary to authorise such sale have been complied with, operate to confer on the purchaser an indefeasible title to such property free from all encumbrances, fraud excepted.

(5) If a part only of the property, in respect of which the rate or any portion thereof is payable but remains unpaid, is offered for sale, and there is no bid for it equal to or in excess of the reserve price, the magistrate in charge of the sale shall put up for sale in the manner before provided a larger part or the whole of such property as he may in his discretion think necessary to realise the required amount.

(6) In the event of the whole of such property being offered for sale and there being no bid for it equal to or in excess of the reserve price, then such property shall vest in Her Majesty for the use of the district in which it is situate, and the magistrate shall issue a warrant containing a written statement of the particulars of such land and the name, so far as it is known to him, of the owner thereof and the date or dates of such abortive sale or sales, and shall cause it to be recorded in the General Registry in the manner provided by law, and on being so recorded such warrant shall, if the provisions of this Act necessary to authorise such sale have been complied with, constitute an indefeasible title in Her Majesty, free from all encumbrances, fraud excepted.

(7) Notwithstanding anything contained in the General Registry Act, the Registrar General may receive without proof of execution, and record, any document purporting to be signed by a magistrate under this section.

(8) When the proceeds from any sale exceed the amount of the entire rate due as aforesaid, and the costs and expenses of all proceedings attending the recovery thereof (including those of the sale), the surplus shall, when arising from the sale of property, be paid to the local authority of the town in which such property is situate, and shall on demand be paid over to such person as proves himself to the satisfaction of the local authority to be entitled thereto.

(9) Should any difficulty arise in ascertaining the person entitled to any such surplus proceeds of sale paid to a local authority on account of the disability of the person entitled, or the existence of trusts or settlements or other complication, such surplus may be paid into the Supreme Court to abide any order or direction of that Court:

Provided that after the expiration of seven years to be computed from the day of the sale, such surplus, if unpaid, shall be appropriated to the funds of the local authority in question.

29. (1) Where it is brought to the notice of a local authority that any owner of property in its town is poor and indigent and unable to pay the rate on the property or unable to pay more than a portion thereof, that local authority if satisfied as to the truth of those facts shall, before any steps are taken to enforce payment of such rate under this Act, transmit to the Minister for his information a statement of the case containing the name of the owner, the amount due by him for rates, a description of the property owned by him and any evidence of the poverty of any such person or of his inability to pay the whole or any portion of the rate.

Procedure where owner is poor and unable to pay rate.
40 of 1963.

(2) In all such cases the local authority in question, or any person authorised by it, may make inquiries from such owner and any other person who may be willing to give information respecting the circumstances of such owner and take statements in writing in reference thereto.

(3) The Minister may institute such further inquiry as he considers necessary and may remit the whole or a portion rate then due, or allow time for payment or make such other order as he may judge expedient.

30. (1) Subject to subsection (2), all rates paid under this Act in respect of any property in a town shall be placed to the credit of the funds of the local authority of that town.

Disposition of rates.
10 of 1994.

(2) All such rates paid in respect of Ambergris Caye (excluding the area comprised in the Town of San Pedro), Caye Caulker and St. George's Caye shall be placed to the credit of the Government.

(3) All penalties imposed under this Act shall follow the disposition of the rates in respect of which they are imposed.

31. (1) In case the owner of any property on which any rate is payable under this Act neglects to pay such rate or any part thereof in the manner prescribed, the whole of such rate or such part of such rate as shall be unpaid shall be paid by the person in possession of such property who may deduct the amount paid together with compensation for all actual loss suffered in consequences of any legal proceedings against him for any rent or issues or profits thereof which may then

By whom fees to be paid.
13 of 2001.

be due or may thereafter become payable in respect of such property, and in the event of any action being brought by the owner of any property for the recovery of rent or issues or profits from any such person in possession of such property, the court before whom such action is brought shall allow to such person in possession the amount so paid and the compensation for loss so sustained as aforesaid.

(2) Nothing in this section shall affect any agreement made between the owner and the person in possession with regard to the payment of the rate hereby imposed by the person in possession.

32. The Minister may by Order vary the time, within which any act or duty is required to be done under this Act, or the date upon which any such act or duty is required to be performed.

Minister may vary time for doing acts etc., under this Act. 40 of 1963.

33. Notwithstanding section 7(1)(b), the first valuation of property in Belize City shall come into force in respect thereof on 1st January, 1966:

Savings in respect of Belize City.

Provided that the valuation officer has transmitted the said valuation roll to the Belize City Council on or before 30th June, 1966.

34. (1) Notwithstanding anything contained in this Act, the Belize City Council on the advice of the valuation officer may at any time before 1st January, 1966 add to or amend the valuation roll now in force where-

Alterations in valuation roll for Belize City before January, 1966.

- (a) any property has been omitted from the valuation roll; or
- (b) the value or annual value of any property on the valuation roll has been omitted from the roll; or
- (c) the value or annual value or occupation of any property on the valuation roll has changed since the valuation roll was prepared.

(2) An addition or alteration made to the valuation roll under this section shall come into force and have effect from the 1st January, 1965 or from the date of the happening of the event which gave rise to the addition or alteration, whichever is the later date, and such addition or alteration shall continue in force until a new valuation roll made in accordance with this Act comes into force or until a further alteration is sooner made in the valuation roll with respect to such property.

(3) Whenever any addition or alteration is made to the valuation roll in accordance with this section, the Belize City Council shall cause notice of such addition or alteration to be served on the owner of the property to which the addition or alteration relates.

Town of _____

FIRST SCHEDULE

[Section 5]
VALUATION ROLL

Name of Street	Street No.	Lot No.	Name of Party Assessed	Occupation	Description of Property	Annual Value	value

SECOND SCHEDULE
Section 28

THIS INDENTURE, made the _____ day of _____ two thou- sand
, between (the Magistrate of the District) hereinafter called the grantor of the one
part, and C.D. of _____ (hereinafter called the grantee) of the other
part, witnesseth that in consideration of the sum of _____ paid by the
grantee to the grantor the receipt whereof is hereby acknowledged, the grantor
doth in pursuance of the provisions of the Towns Property Tax Act, but not further
or otherwise, grant and convey to the grantee, his heirs and assigns, ALL THAT
(describe premises conveyed either by words of or reference to a plan or diagram
thereto annexed).

In witness, etc.

Signed A.L.
Magistrate, District

THIRD SCHEDULE

[Section 2]

ALL AND SINGULAR those certain parcels or tracts of land and premises situate, lying and being in the Belize District and being more particularly described as follows:-

Commencing at Fort Georges Light House thence in a South Westerly direction for a distance of 2970 feet more or less across the mouth of Haulover Creek on to a point being the most North Easterly point on Bird's Isle; thence for a distance of 990 feet more or less along the Southern coast of the said Bird's Isle then on to the most North Easterly point of a parcel of land known now or formerly as New Brighton; thence in a Westerly direction along the sea coast for a distance of 18,930 feet more or less to a point where the Southerly extension of the Western boundary of parcel No. 115 as shown on plan 673 at the Lands and Survey Department, Belmopan, intersects with the said sea coast; thence on a true bearing of N 54° 25' 55" W for a distance of 47.46 feet more or less to a concrete pillar being the South West corner of the said parcel No.

115; thence on a true bearing of N 54° 25' 55" W along the Western boundary of the said parcel No. 115 and across the Western Highway for a distance of 1133.45 feet more or less to another concrete pillar; thence on a true bearing of N 35° 22' 10" E along the Northern limit of the Western Highway for a distance of 66.13 feet more or less to another concrete pillar; thence on a true bearing of N 39° 07' 30" E along the Northern limit of the said Western Highway for a distance of 779.79 feet more or less to another concrete pillar; thence on a true bearing of N 54° 25' 55" W for a distance of 578 feet more or less to another concrete pillar on the Eastern limit of the Burdon Canal; thence in a North Easterly direction along the said limit of the Burdon Canal for a distance of 8805 feet more or less to its intersection with the Southern bank of said Haulover Creek; thence in a Northerly direction for a distance of 3030 feet more or less to another concrete pillar on the Northern limit of the Northern Highway being at the South West corner of the most Westerly parcel of land comprising 11.04 acres more or less as shown on Plan No. 1694 at the Lands and Survey Department, Belmopan; thence on a true bearing of N 2 1° 5 1' 54" E along the Western boundary of the said parcel for a distance of 699.76 feet more or less to another concrete pillar; thence on a true bearing of 21° 51' 54" E for a distance of 77.99 feet more or less to a point on the sea coast; thence in a Easterly direction along the sea coast for a distance of 24,502 feet more or less back to the point of commencement.

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Belmopan,
by the a