# CHAPTER 375

# REAL PROPERTY TAX

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# CHAPTER 375

## REAL PROPERTY TAX

**An Act for the taxation of real property and for matters incidental thereto or connected therewith**.

*[Assent 29th September, 1969]*
*[Commencement 1st October, 1969]*

Short title.

**1.** This Act may be cited as the Real Property Tax Act.

Interpretation.
*13 of 1976, s. 2.*
*25 of 2009, s. 2.*

**2.** (1) In this Act, unless the context otherwise requires —

"Bahamian" means —

(a) a citizen of The Bahamas;

(b) a company registered under the Companies Act in which not less than sixty per centum of the shares are beneficially owned by "Bahamians";

Ch. 308.

"beneficially owned" shall be construed as in section 300 of the Companies Act;

Ch. 308.

"commercial farming" means any form of farming approved by the Minister of Finance in consultation with the Minister responsible for Agriculture to be such;

"Court" means Supreme Court;

"functions" includes powers and duties;

"improvements" means any physical additions or alterations to, or any works for the benefit of, the land (not being additions, alterations or works by way of agriculture or horticulture) made or done by the owner or any of his predecessors in title which has the effect of increasing the value of such land (assessed without reference to any such additions, alterations or works as aforesaid) by a total of fifty thousand dollars or more;

*24 of 1988, s. 2 and Sch.*
*25 of 2009, s. 2.*

"market value" means the amount which the fee simple of property, if sold at the time in the open market by a willing seller in its then condition free from encumbrances or any other burden, charge or restriction, might be expected to realise from a buyer who is reasonably well informed; and for the purposes of this Act the time at which such value is to be determined in any case shall be the time at which the assessment of such value is made by the Chief Valuation Officer;

*E.L.A.O., 1974.*

"Minister" means the Minister of Finance;

*24 of 1988, s. 2 and Sch.*

"multi-purpose building" means a building which is used partly for residential purposes and partly for commercial or industrial purposes;

"notice of assessment" includes amended notice of assessment and substitute notice of assessment;

"owner" in relation to any property, means any person for the time being receiving or entitled to receive the rackrent of such property, whether on his own account or as trustee for another person:

Provided that —

*12 of 2008, s. 2.*

(a) in the case of a lease of Crown land, the holder of the lease shall be deemed to be the owner;

(b) in the case of property subject to a life tenancy, the life tenant shall be deemed to be the owner of that property; and

(c) where property is mortgaged, the mortgagee shall be deemed not to be the owner of that property unless he is in possession;

*25 of 2009, s. 2.*

"owner-occupied property" means property occupied by a person who being the owner in fee simple or a mortgagor in possession occupies and resides in such property exclusively as a dwelling house on a permanent or seasonal basis;

*12 of 2008, s. 2.*

"property" means real property and includes any Crown land held under lease;

*24 of 1988, s. 2 and Sch.*

"real property" includes all lands, tenements and hereditaments together with all structures and other improvements (including machinery and equipment) built into or attached to the soil;

"residential property" means any property, that is not owner-occupied, comprising not more than four units, exclusive of outbuildings, beneficially owned by a citizen of The Bahamas, used solely as a dwelling place and from which no commercial enterprise is conducted; *22 of 2015, s. 2.*

"regulation" means regulation made under section 39;

"school" has the meaning as in section 2 of the Education Act; Ch. 46.

"tax" means Real Property Tax provided for by section 3;

"Tribunal" means the Real Property Tax Appeal Tribunal established by section 14;

"unimproved property" means land on which no improvements have been effected. *25 of 2009, s. 2.*

(2) References in this Act to the term "Out Island" shall be interpreted as references to the term "Family Island". *25 of 2009, s. 2.*

Real Property Tax.

**3.** (1) Subject to the provisions of this Act, there shall be charged, levied, collected and paid in respect of the year commencing on the first day of January, 1974 and in respect of every succeeding year upon all property an annual tax (to be called "Real Property Tax") at the rates of tax specified in subsection (2), or such other rates of tax as may be fixed from time to time by the Minister by order made under this section. *25 of 1973, s. 2.*

(2) In respect of the year commencing on the 1st day of January, 2016, and in respect of every succeeding year, the rates of tax shall be as follows — *16 of 2012, s.2. 22 of 2015, s.3.*

(a) in respect of owner-occupied property, other than that part of the market value of the property which is exempt by virtue of section 42 —

(i) upon that part of the market value which exceeds two hundred and fifty thousand dollars but does not exceed five hundred thousand dollars, a tax rate of five eighths of one per centum per annum of the market value of the property; *22 of 2015, s. 3.*

(ii) upon that part of the market value which exceeds five hundred thousand dollars a tax at the rate of one per centum per annum of the market value of the property:

Provided that the maximum annual tax shall not exceed fifty thousand dollars.

(b) in respect of unimproved property, other than unimproved property which is exempt by virtue of section 42 —

(i) upon that part of the market value of the property which does not exceed seven thousand dollars, a tax of one hundred dollars;

*25 of 2009, s. 3.*

(ii) upon that part of the market value of the property which exceeds seven thousand dollars, a tax at the rate of one and one half per centum per annum of the market value of the property;

*22 of 2015, s. 3.*

(bb) in respect of residential property —

(i) where the assessed value does not exceed seventy-five thousand dollars, a tax of three hundred dollars;

(ii) where the assessed value exceeds seventy-five thousand dollars, a tax payable at the rate of five eighths of one per centum per annum on the assessed value of the property;

(c) in respect of any other property —

(i) upon that part of the market value of the property which does not exceed five hundred thousand dollars, a tax at the rate of three quarters of one per centum per annum of the market value of the property;

*22 of 2015, s. 3.*

(ii) upon that part of the market value of the property which exceeds five hundred thousand dollars, a tax at the rate of two per centum per annum of the market value of the property;

*25 of 2009, s. 3.*

(d) in respect of any property which is a Crown Leased Cay, —

(i) a tax at the rate of half of one per centum per annum of the market value of the improvements up to ten million dollars; and

(ii) a tax at the rate of one quarter of one per centum per annum of the market value of improvements above ten million dollars,

except that in the cases specified in paragraph (a), the tax in respect of owner-occupied property shall be computed at the rate set forth in paragraph (a), but the amount of tax that becomes due and payable shall be subject to the application of the provisions of the Second Schedule.

*17 of 1977, s. 2.*

(3) Notwithstanding anything to the contrary in this Act, a Bahamian who receives or is entitled to receive rackrent as a trustee for a non-Bahamian is not a Bahamian owner for the purpose of the exception in subsection (2).

(4) Any order made under subsection (1) shall be expressed to come into operation on the fifteenth day of October of a year and when so in operation shall alter the rate of tax payable upon property in respect of the next succeeding year.

*7 of 1993, s. 9.*
*S.I. 36/2005.*

(5) Without prejudice to subsections (6) and (7), in respect of unimproved property to which paragraph (b) of subsection (2) applies, the rate of tax shall be seven per centum per annum of the market value of the property if the property is owned by a non-Bahamian within the meaning of the International Persons Landholding Act and the property remains undeveloped and two years have elapsed since the coming into operation of this subsection or the non-Bahamian became the holder of the property, whichever is the later event.

Ch. 140.

*7 of 1993, s. 9.*
Ch. 140.

(6) A non-Bahamian within the meaning of section 14 of the International Persons Landholding Act who holds, for development purposes, property to which the Private Roads and Subdivisions Act* or the Private Roads and Subdivisions (Out Islands) Act* would apply, or would apply but for the Hawksbill Creek, Grand Bahama (Deep Water Harbour and Industrial Area) Act, may make application to the Minister to have the property remaining unsold and unimproved to be exempt from subsection (5).

*41 of 1961.*
*31 of 1965.*
Ch. 261.
7 of 1993, s. 9.

*28 of 2002.*

(7) Where the Minister on receipt of an application under subsection (6) is satisfied that the applicant has been diligent in his efforts to develop and dispose of the property remaining unsold or that it is desirable in the public interest that the property be retained for the time being by the applicant, the Minister may issue directions to the Chief Valuation Officer that the unoccupied and undeveloped property held by the applicant be treated as

* Both of these Acts (formerly Chapters 256 and 257) have been repealed by the Planning and Subdivision Act (No. *4 of 2010.*) – now Ch. 255.

unimproved property under paragraph (b) of subsection (2) during such period and subject to such conditions as are specified in those directions.

(8) Where subsection (2)(a) applies to property owned by a company, the beneficial owner of such company shall submit to the Chief Valuation Officer a declaration in the prescribed form stating that such property is occupied by the beneficial owner exclusively as a dwelling house on a permanent or seasonal basis.

*28 of 2002.*

(9) No claim for relief from taxes under this section shall be obtained in respect of property used solely for commercial purposes.

*28 of 2002.*

(10) No person shall be entitled to an exemption under this section unless all taxes and surcharges due and payable in respect of the property have been paid.

Accurate particulars in prescribed forms. Second Schedule.

*17 of 1977, s. 3.*

*16 of 1990, s. 11.*

**4.** (1) No person is entitled to pay a proportion of tax set out in the table of the Second Schedule unless he is qualified under the exception in section 3(2) and a written application therefor together with accurate particulars in the prescribed forms has been made by him or on his behalf to the Chief Valuation Officer and the application has been approved by the Chief Valuation Officer.

(2) If any person in connection with an application for the payment of a proportion of tax makes any written or oral statement which he knows or has reason to believe to be false in a material particular, that person is guilty of an offence and is liable on conviction thereof to a fine of three thousand dollars or to a term of imprisonment of three months or to both such fine and imprisonment.

Claim for tax relief or exemption.

*16 of 1990, s. 11.*

**5.** In any case where a person is entitled under subsection (2) of section 3 or under section 33 to relief from tax, or under paragraph (f) of subsection (1) of section 42 to exemption from tax, for a particular year, a claim for the relief or exemption, as the case may be, may be submitted to, and be entertained by, the Chief Valuation Officer at any time after the coming into force of this section.

Chief Valuation Officer.

**6.** There shall be appointed a public officer as the Chief Valuation Officer, and the Minister shall assign to him such other officers of the Ministry, to be stationed in such parts of The Bahamas as may be required, as the Minister may consider necessary to assist in the administration of this Act.

Assessment of property.

**7.** (1) It shall be the duty of the Chief Valuation Officer to assess property liable to tax under this Act, and for this purpose to prepare lists (in this Act referred to as "assessment lists") — *25 of 1973, s. 3.*

(a) before the twenty-third day of November, 1973, in respect of the year commencing on the first day of January 1974; and

(b) thereafter, before the fifteenth day of October in respect of every succeeding year commencing on the first day of January,

in such form as may be prescribed.

(2) The Chief Valuation Officer shall —

(a) on or before the twenty-third day of November, 1973; and

(b) thereafter in every succeeding year before the fifteenth day of October,

cause a notice in such form as may be prescribed and which shall state the matters specified in subsection (4) to be published in one issue of the *Gazette* and in one issue of a daily newspaper published and circulating in The Bahamas.

(3) Upon the expiration of five days after the publication in the *Gazette* of the notice referred to in subsection (2), a notice of assessment in such form as may be prescribed shall be deemed to have been served on every owner of property liable to tax under this Act. *25 of 1973, s. 3.*

(4) The notice referred to in subsection (2) shall state — *25 of 1973, s. 3.*

(a) that copies of the assessment lists are available as required by subsection (7);

(b) that a notice of assessment addressed to each owner of property liable to tax under the Real Property Tax Act, (hereinafter in this subsection referred to as the Act) is available at the place or places to be specified in the notice and may be collected therefrom by or on behalf of the owner of such property during normal office hours;

(c) that pursuant to subsection (3) of section 7 of the Act, upon the expiration of five days after the publication of the notice referred to in subsection (2) a notice of assessment shall be deemed to have been served on every owner of property liable to tax under the Act;

(d) that without prejudice to the provisions of subsection (3), the Chief Valuation Officer may at any time after the publication in the *Gazette* of the notice referred to in subsection (2) send by post a notice of assessment addressed to any owner of property liable to tax under the Act; and

(e) such other matters as the Chief Valuation Officer, with the approval of the Minister, thinks it expedient to include therein.

(5) Notwithstanding the provisions of subsection (1), where it appears to the Chief Valuation Officer that any property liable to assessment in respect of any year has not been assessed, the Chief Valuation Officer shall within ten years after the expiration of that year, assess such property at such amount, as the case requires, and in such case shall serve on the owner of the property a notice of assessment altered to suit the circumstances of the case.

*24 of 1988, s. 2 and Sch.*

(6) Every assessment set forth in a notice of assessment shall, subject to the provisions of sections 11 to 16 (which relate to objections and appeals) and of section 17 (which relates to amended and substitute notice of assessment) be final, binding and conclusive against the person assessed therein.

(7) One copy of the assessment lists for all property assessed pursuant to subsection (1) shall be provided for the public as soon as may be after the preparation thereof and shall be kept available at —

(a) the Treasury;

(b) the office of the Chief Valuation Officer; and

(c) any such other place or places as may be prescribed,

and any person shall be entitled to inspect any such copy free of charge during normal office hours and, upon demand, to be supplied with a copy for his own use on payment of ten dollars or such other sum as may be prescribed.

General re-assessments.

**8.** (1) It shall be the duty of the Chief Valuation Officer from time to time (but not more than once in every five years commencing with the date of commencement of this Act) to make a general re-assessment of property liable to tax under this Act and, for this purpose, to fix a date by reference to which such general re-assessment shall be

*24 of 1988, s. 2 and Sch.*

determined and prepare lists (to be referred to as "re-assessment lists") in a form similar to that prescribed for assessment lists.

(2) For the purposes of a general re-assessment of property pursuant to this section, the provisions of sections 5 to 15 shall *mutatis mutandis* apply as if the general re-assessment were an assessment of property made by the Chief Valuation Officer under section 5.

(3) A general re-assessment of property made pursuant to this section shall come into operation on such date as the Chief Valuation Officer may appoint by notice published in the *Gazette* and as from that date the previous assessment of property shall cease to be in force.

(4) Where a general reassessment of property is made pursuant to this section the basis of re-assessment in respect of any property shall be the value of such property as determined by the Chief Valuation Office as at the date fixed by him in accordance with the provisions of subsection (1) and the value so determined shall be apportioned between the land and the improvements in the following manner —

(a) the value apportioned to the land shall be its value as if it were without any improvements;

(b) the value apportioned to the improvements shall be the said value of the property as determined by the Chief Valuation Officer less the value of the land as determined under paragraph (a).

Fixed assessment in certain cases.
*25 of 1991, s. 4.*

**9.** Notwithstanding the provisions of section 7, the valuation of any property for the purposes of an assessment in respect of the year 1992 shall be deemed to be the valuation stated in a notice of assessment issued —

(a) in respect of the year 1991; or

(b) in respect of the year 1992,

whichever is the lesser valuation.

Owners to make return.
*25 of 1973, s. 4; 13 of 1976, s. 4.*

**10.** (1) Every owner of property shall not later than the thirty-first day of December in each year, make to the Chief Valuation Officer in the prescribed form a return of such particulars of that property as may be prescribed, for the purpose of enabling that Officer to compile and maintain accurate assessment lists, and such owner shall declare to the correctness of such return before an authorised person.

(2) Any person who without reasonable excuse fails to make the return required by subsection (1) shall be guilty of an offence and liable on conviction thereof to a fine not exceeding three thousand dollars.

*13 of 1976, s. 4.*

(3) If any person in a return made under this section makes any statement which he knows to be false in a material particular or recklessly makes any statement (other than a statement as to the market value of any property) which is false in a material particular, he shall be guilty of an offence and liable on conviction thereof to a fine not exceeding three thousand dollars or to imprisonment for a term not exceeding six months or to both such fine and imprisonment.

*17 of 1977, s. 4.*

*17 of 1977, s. 4.*

(4) In subsection (1) "authorised person" means any magistrate or attorney or registered medical practitioner or any bank officer or minister of religion or justice of the peace or notary public within The Bahamas or like person outside The Bahamas.

Objection to notices of assessment.

*25 of 1973, s. 5.*

**11.** (1) Any person aggrieved by a notice of assessment deemed to have been served under this Act may object thereto by serving on the Chief Valuation Officer within thirty days after the date on which the notice of assessment is deemed to have been served, a notice in writing of such objection stating the grounds upon which he relies.

(2) The notice of objection referred to in subsection (1) shall be served on the Chief Valuation Officer —

(a) within thirty days after the date on which the notice of assessment is deemed to have been served; or

(b) within such time not exceeding ninety days from the day on which the notice of assessment is deemed to have been served, as the Chief Valuation Officer may allow, if the person aggrieved satisfies the Chief Valuation Officer that, by reasons of his absence from The Bahamas or other reasonable cause, he was unable to serve a notice of objection on the Chief Valuation Officer, within the time specified in paragraph (a) of this subsection.

Consideration of objections.

**12.** (1) The Chief Valuation Officer shall with all reasonable despatch consider any such objection and may either allow it or disallow it either wholly or in part.

(2) Written notice of the decision of the Chief Valuation Officer shall be given to the objector.

(3) The Chief Valuation Officer shall dismiss any such objection unless the whole of the tax payable under the notice of assessment shall have been deposited with him or for good cause the Chief Valuation Officer determines that the objector shall be relieved of the requirements of this subsection in whole or in part and is satisfied that the objector has complied with any such determination which gives partial relief only.

Appeal against decision of Chief Valuation Officer.

**13.** (1) Any person aggrieved by the decision of the Chief Valuation Officer upon an objection may, within thirty days after the service of notice of the decision, in writing require the Chief Valuation Officer to refer the decision to the Tribunal for review of the assessment on appeal.

(2) Where the Chief Valuation Officer is required under subsection (1) to refer a decision to the Tribunal, he shall refer the decision accordingly with all reasonable despatch, and any tax deposited with the Chief Valuation Officer pursuant to subsection (3) of section 12 by an objector who makes an appeal to the Tribunal under the said subsection (1) shall be retained by the Chief Valuation Officer pending the determination of the appeal.

Real Property Tax Appeal Tribunal.

**14.** (1) For the purposes of this Act there is hereby established a Tribunal, in the public interest, to be called "The Real Property Tax Appeal Tribunal" (in this Act referred to as "the Tribunal").

(2) The provisions of the First Schedule shall have effect as to the constitution of the Tribunal and otherwise in relation thereto.

Functions of Tribunal.

**15.** (1) It shall be the duty of the Tribunal, subject to the provisions of this Act, to review all decisions referred to them under section 14, and for such purpose the Tribunal shall hear the Chief Valuation Officer and any objector (or the duly appointed representative of either of them) in support respectively of any such decision and the objection thereto.

(2) Upon any such appeal the Tribunal may either —

(a) dismiss the appeal; or

(b) allow the appeal in whole or in part, and with or without such modifications of the assessment in question as they think fit, and in such case shall

direct the Chief Valuation Officer to make such amendments, if any, to the assessment or to take any such other steps as may be necessary to give effect to their decision.

Appeal to the Supreme Court.

**16.** (1) Subject to the provisions of subsection (2), either party to an appeal heard by the Tribunal, if aggrieved by their decision, may appeal to the Supreme Court against that decision within twenty-one days (or such longer period as the Court may in any particular case for good cause allow) after the making thereof, by lodging a notice of appeal with the Tribunal setting forth the grounds of appeal.

(2) No appeal shall lie to the Court pursuant to this section except upon a ground of appeal involving a question of law alone.

(3) Upon the hearing of any such appeal the Court may make such order, including an order for costs, as it thinks just.

Variation of notices of assessment.

**17.** (1) In order to give effect to any final decision of the Tribunal or the Court, or to correct any clerical or arithmetical error, or for any other good and sufficient reason, the Chief Valuation Officer may at any time amend a notice of assessment or issue a substitute notice of assessment amending, or, as the case may be, in substitution for, any earlier notice of assessment in respect of the whole or any part of any tax payable by any person under this Act.

(2) An amendment to a notice of assessment or a substitute notice of assessment shall not have effect in relation to any person to his detriment unless it has been served on him.

When tax due.
*25 of 1973, s. 6.*

**18.** Subject to the provisions of subsection (3) of section 12, tax in respect of any property shall be due and payable by the owner of the property —

(a) in respect of the year commencing on the first day of January, 1974, not later than thirty days; and

(b) thereafter in respect of every succeeding year commencing on the first day of January, not later than sixty days,

after the date on which notice of assessment is deemed to have been served:

Provided that —

(a) if any owner so elects, such tax may be paid in quarterly instalments, and any such election shall be evidenced by the payment —

(i) in respect of the year commencing on the first day of January, 1974, not later than thirty days next following the date on which the notice of assessment is deemed to have been served; and

(ii) thereafter in respect of every succeeding year commencing on the first day of January, not later than sixty days next following the date on which the notice of assessment is deemed to have been served,

of one or more quarters, as the owner may deem expedient, of the total amount of the tax charged in the said notice (in which case any reference in this Act to tax due, however expressed, shall be construed as a reference to the quarterly instalment or instalments of the tax due under the provisions of this paragraph); and

(b) the Chief Valuation Officer may for reasons which appear to him sufficient in any particular case by notice in writing postpone the date on or before which any tax shall be payable.

Liability of mortgagee to pay tax.
*16 of 1990, s. 11.*

**19.** (1) Where property is mortgaged, under a deed of mortgage executed either before or after the coming into operation of this section, the mortgagee of the property shall obtain from the Chief Valuation Officer a statement as to the amount of tax, or surcharge relating thereto, due and payable under the Act in respect of the property and, in any case where tax remains unpaid in respect thereof, the mortgagee is deemed also to be the owner of the property for the purposes of the provisions of section 18 and any other provision of this Act relating to the payment and recovery of tax by and from any owner of property.

(2) Where a mortgagee is deemed to be the owner of property under subsection (1), the mortgagee shall, in accordance with the provisions of section 22, pay or cause to be paid the amount of tax or surcharge, as the case may be, due and payable under the provisions of this Act in respect of the property, and, upon payment of the tax or surcharge in respect of any period, the mortgagor and the mortgagee shall respectively be discharged from further

liability under this Act for payment of the tax or surcharge, as the case may be, in respect of that period; but a mortgagee who pays the tax or surcharge out of his monies shall be entitled to be repaid by the mortgagor a sum equivalent to the amount so paid by the mortgagee and, for the purpose of enabling the mortgagee to recover that sum, the mortgagee may treat that sum as if, from the date of the payment of the sum until the date of its recovery, it were added to the principal sum which is the subject of the deed of mortgage.

(3) Except as otherwise provided in this section, nothing in this section shall exonerate a mortgagor of any property from any liability, whether criminal or civil, to which he would be subject but for this section.

*25 of 1991, s. 4.*

(4) Notwithstanding the provisions of subsection (2), a mortgagee who is deemed to be the owner of property under subsection (1) is not liable to pay or cause to be paid any tax or surcharge due and payable under the provisions of this Act in respect of the property in any case where the mortgagor has made an arrangement with the Treasurer for the payment of the tax or surcharge as the case may be out of monies payable to the mortgagor by the Treasurer.

*25 of 1991, s. 4.*

(5) The Minister may upon the application in writing of any mortgagee who is deemed to be the owner of property under subsection (1), by instrument in writing authorise the total or partial exemption of the mortgage from payment of any tax or surcharge as the case may be where —

(a) at the date of execution of the deed of mortgage relating to the property, was due and payable in respect of the property; and

(b) at the date of the application, remains unpaid,

in any case where the Minister is satisfied, having regard to the amount of such tax or surcharge, that it would be inequitable for the mortgagee to make the payment.

*25 of 1991, s. 4.*

(6) A contribution made by a mortgagor to a mortgagee in respect of the payment of any tax shall not include any sum in the nature of a surcharge or penalty for late payment of the tax, unless the payment by the mortgagor of the tax is in arrears.

Liability of Mortgagee in respect of commercial property.

*29 of 2013, s 2.*

**19A.** Where a tax or surcharge in respect of property used for commercial purposes, and mortgaged under a deed of mortgage executed before or after the coming into operation of this section, remains unpaid for a period in excess of ninety days the mortgagee of the commercial property shall pay all taxes or surcharges owed in respect of the property.

Tax reduction for the year 1991.

*16 of 1990, s. 11.*

**20.** Notwithstanding any provision of this Act prescribing the rates at which taxes shall be charged, levied, collected and paid under this Act, in any case where, in relation to any owner-occupied property (within the meaning assigned to the expression by section 42(2)) of any market value, or any other property the market value of which does not exceed one hundred thousand dollars, there is payment in full of any tax, and any surcharge relating thereto, due and payable under the provisions of this Act in respect of any period prior to 1st January, 1991, the tax in respect of that property for the year commencing on 1st January, 1991 shall be computed at the rate set forth in section 3, but the amount of tax that becomes due and payable shall be the actual tax so computed less where the tax is paid —

(a) on or before 31st March, 1991, a sum equal to fifty per centum of such tax; and

(b) on or before 30th June, 1991, a sum equal to twenty-five per centum of such tax,

but where the tax is paid on or after 1st July, 1991, the amount of tax that becomes due and payable shall be the actual tax computed at the rate set forth in section 3, without any deduction.

Tax reduction for pensioners.

*22 of 2015, s.4.*

Ch. 350.

**20A.** (1) Subject to subsection (3), every person who satisfies the Chief Valuation Officer that he is —

(a) a citizen of The Bahamas;

(b) entitled to a retirement benefit under the National Insurance Act or has attained the age of sixty-five years; and

(c) the beneficial owner of property which is occupied by him exclusively as his dwelling house and that he qualifies for owner occupier exemption under this Act,

is entitled to receive a reduction of fifty percent on the balance of the annual tax payable on such owner-occupied property after the deduction of the owner-occupier exemption.

(2) The reduction provided for in subsection (l) is limited to the tax payable in respect of the first one million dollars of the assessed value of such owner-occupied property and the person described in subsection (1) shall be liable for the entire amount of the tax payable on that part of the assessed value of the property which exceeds one million dollars.

(3) Every person seeking a tax reduction under subsection (1) shall furnish proof of his entitlement to the Chief Valuation Officer and shall return to the Chief Valuation Officer in the prescribed form a declaration that he is the beneficial owner in occupation of the property.

Tax reduction for current accounts.

*22 of 2015, s.4.*

**20B.** Notwithstanding any provision of this Act prescribing the rates at which taxes shall be charged, levied, collected and paid, if any tax and any surcharge relating thereto is paid in full on or before March 31 in any year, there shall be deducted therefrom a sum equal to ten per centum of the tax due and payable.

Surcharge.

*25 of 2009, s. 4.*

**21.** If any tax is not paid on or before the last day when the tax becomes due and payable under the provisions of this Act, there shall be added thereto as a surcharge a sum equal to five per centum of such tax per annum from that day until payment.

Waiver of surcharge.
*25 of 2009, s. 5.*

**21A.** Notwithstanding section 21, any surcharge which has accumulated in respect of —

(a) owner-occupied property with a market value of up to two hundred and fifty thousand dollars shall be waived;

(b) owner-occupied property which exceeds two hundred and fifty thousand dollars, shall be waived, if the outstanding real property tax is paid on or before December 31, 2009; and

(c) other property, shall be waived by fifty per cent if the outstanding real property tax is paid on or before December 31, 2009.

Revival of Surcharge.
*25 of 2009, s. 5.*

**21B.** If after December 31, 2009 any real property tax remains outstanding in respect of —

(a) owner-occupied property with a market value of up to two hundred and fifty thousand dollars;

(b) owner-occupied property which exceeds two hundred and fifty thousand dollars; and

(c) other property,

the owner of such property shall be liable to pay a new surcharge of five per centum of such tax per annum.

Waiver of surcharge for standing orders. *22 of 2015, s.5.*

**21C.** (1) At any time during the period beginning 1st July 2015 and ending 31st December 2015, a person registered as the owner of residential property or owner-occupied property may enter into an agreement for not more than seven years with the Chief Valuation Officer for the payment of tax and tax arrears, by salary deduction or standing order to the Chief Valuation Officer and upon entering into such agreement, the Chief Valuation Officer shall waive any surcharge payable on the tax.

*22 of 2015, s.5.*

(2) Notwithstanding subsection (1) if the property being the subject of the agreement is sold during the period of the waiver, the entire tax including the surcharge shall become due and payable.

How and when tax to be paid.

**22.** All tax due under this Act shall —

(a) if due in respect of property in New Providence, be paid to, and collected by, the Treasurer at the Treasury;

(b) if due in respect of property in any Out Island, be paid and collected either to and by the Treasurer as aforesaid or, at the election of the owner, to and by the commissioner for the district concerned, to be by him remitted to the Treasurer.

Enforcement of tax.

**23.** Where any tax due under this Act has remained unpaid for a period of thirty days after becoming so due, the Treasurer may forthwith cause proceedings to be taken in the name of the Treasurer for the recovery of such tax against the owner concerned.

Garnisheeing of debts.

**24.** (1) Where it appears to the Treasurer that any person —

(a) owes any sum of money to;

(b) will from time to time owe any sum of money by way of rent, salary, wages or pension to; or

(c) holds any sum of money to the use of,

any person owing tax under this Act (in this section referred to as "the taxpayer"), then the Treasurer may, by serving a notice in writing under this section on such first-mentioned person, require him to pay to the Treasurer the whole or any part of any such money in satisfaction or partial satisfaction of the taxpayer's debt to the Treasurer.

(2) Any person on whom a notice has been served under this section who fails to comply therewith, or makes any disposition of money or arrangement which defeats the purpose of such notice, shall become personally liable to the Treasurer for the amount which should have been paid by virtue of that notice.

(3) Any person who complies with a notice served pursuant to this section shall be relieved of his obligation to the taxpayer to the extent to which he complies with the notice.

(4) A notice served under this section shall not prejudice any of the rights of the Treasurer against the taxpayer or his goods under the provisions of this Act or any other provision of law save that the debt of such taxpayer shall be extinguished to the extent that it has been wholly or partly satisfied pursuant to a notice served under this section.

(5) A person on whom a notice has been served under this section may apply to a magistrate's court for the notice to be discharged by the court on the ground that the sum specified therein is not owing or will not become owing to the taxpayer specified therein: and on any such application the court may make such order, including any order for costs, as it thinks just.

Taxes a prior charge on property, etc.

**25.** (1) The amount of any tax due in respect of property under this Act shall be and remain a first charge upon such property for so long as any such amount remains so due.

(2) No property in respect of which tax under this Act remains unpaid shall be taken by virtue of any execution or other process or by virtue of any assignment, unless the party at whose suit such execution is to be had or to whom, as the case may be, such assignment has been made, shall first pay or cause to be paid all tax due under this Act in respect of such property at the time of such execution or assignment.

Power of sale.
*25 of 2009, s. 6.*
*22 of 2015, s.6.*

**25A.** (1) Notwithstanding section 23, where any real property tax relative to property not beneficially owned by a Bahamian is in arrears and unpaid the Treasurer may sell the said property in respect of which the tax is due and payable, for the recovery of such real property tax.

(2) The power of sale in subsection (1) shall not be exercised unless the real property tax has been in arrears

and unpaid for more than six months after the expiration of thirty days from becoming so due.

(3) Where any land is liable to be sold under subsection (1), the Treasurer may, at any time after the power of sale becomes exercisable as mentioned in subsection (2), by warrant of sale under his hand addressed to any person named therein, order the sale of such land, on such day and at such place as is named and appointed in the warrant of sale.

(4) A warrant of sale under subsection (3) shall be in the Form A set out in the Third Schedule, and, if the Treasurer thinks fit, may contain the names of the owners of the unimproved properties. Third Schedule.

(5) Every sale made under this section shall be by public auction and shall be conducted by the person named in that behalf in the warrant of sale and on the date and at the place thereby named and appointed.

(6) Notification of every sale shall be given to the owner as registered with the Chief Valuation Officer of the property referred to in subsection (1) by the Treasurer at least thirty days before the day appointed for the sale — *22 of 2015, s.6.*

(a) by an advertisement in a daily newspaper published in The Bahamas describing the property to be sold; or

(b) such other manner that may be prescribed by the Minister,

and the service of such documents shall be in accordance with section 28(2) to (7).

(7) Nothing shall prevent the mortgagee of any property not beneficially owned by a Bahamian that is advertised for sale in accordance with this section from paying the tax that is due and payable, before the day appointed for the sale and in that event such payment shall be a further charge on the said property in favour of the mortgagee. *22 of 2015, s.6.*

(8) Any land to be sold under this section shall be sold free from any mortgage or other encumbrance and any reserve price fixed by the Treasurer pursuant to section 25E shall be not less than the amount of tax due plus penalties and interest thereon and the cost of advertising and conducting the sale.

(9) The Treasurer may at any time before the sale of any land advertised under subsection (6), postpone either generally or to some day specified, the sale of all or any part of the land.

(10) Where any land advertised for sale is not sold on the day appointed for the sale thereof by reason either —

(a) of the postponement of the sale under subsection (9); or

(b) of the absence of any bids for the land, or for any other cause,

the land may again be put up for sale and notice of the sale shall be given in the manner provided by subsection (6).

(11) The warrant of sale under subsection (10) shall be in the Form B set out in the Third Schedule.

Third Schedule.

(12) The person conducting a sale under this section shall report to the Treasurer the result of the sale, stating in the report —

(a) the amount of the highest bid received for the land; and

(b) the name and address of the highest bidder,

and the Treasurer may, subject to subsection (13), declare the highest bidder as the purchaser of the land and upon payment of the purchase money or of the balance thereof in cases where any required deposit on account thereof has been made by the highest bidder, convey the land to the purchaser.

(13) Where the Treasurer, upon consideration of a report made under subsection (12), is satisfied —

(a) that there has been some fraud or improper conduct with reference to the sale;

(b) that there is some material error in the description of the land;

(c) that the tax for non-payment of which the land was offered for sale had been paid at the time when the bid for the land was made; or

(d) that the reserve price, if any, had not been reached,

he may declare the sale to be, and it shall thereupon be, void.

(14) Where a sale of land is declared void under subsection (13), the Treasurer may issue a fresh warrant for the sale thereof.

(15) Subsection (1) shall not apply where the Chief Valuation Officer is satisfied that the property — *22 of 2015, s.6*

(aa) is owner-occupied;

(bb) is occupied by the owner for not less than eleven consecutive months in a calendar year; and

(cc) does not comprise a multi-purpose building.

Conveyance to purchaser and application of proceeds of sale. Third Schedule. *25 of 2009, s. 6.*

**25B.** (1) Where land is sold under section 25A, the Treasurer shall have power to execute a deed which shall be in the Form D set out in the Third Schedule conveying such land in the name of the owner, and the purchaser of the land shall not be concerned to inquire whether the provisions of this Act relating to the sale have been complied with nor otherwise to inquire into the regularity or validity of the sale and the land described in the deed shall become vested in the purchaser freed and discharged from all estates, charges and encumbrances but subject to —

(a) such restrictive covenants and conditions, easements, exceptions and reservations, service charges and uses as may then exist; and

(b) any charges thereon in respect of debts due to the Crown other than real property taxes or stamp duty payable on the conveyance.

(2) The purchase money from any sale under section 25A shall be applied —

(a) in the first place, in payment of any costs incidental to the sale, including costs or charges incurred in relation to any previous attempts to sell the land;

(b) in the next place, in payment of any tax due to the Treasurer at the date of the conveyance,

and the surplus, if any, shall, subject to subsection (3), be paid to the person entitled thereto.

(3) Where, upon any sale under this Part, there remains in the hands of the Treasurer any surplus after applying the proceeds of the sale in payment of any tax, charges, debts, costs and expenses to which they are applicable, the Treasurer may, if he thinks fit, pay the surplus into the Court, and the Court may, on the petition

of any person entitled or claiming to be entitled to such moneys or part thereof, make an order for the payment of the moneys or any part thereof to the person entitled thereto.

(4) For the purpose of having the proceeds of sale deposited in the Court under subsection (3), a formal request in the Form C set out in the Third Schedule shall be addressed by the Treasurer to the Registrar of the Supreme Court.

Saving of certain rights.

*25 of 2009, s. 6.*

**25C.** Notwithstanding anything in this Act authorising the Treasurer to sell any land for the recovery of tax, such sale and the deed of conveyance executed to give effect thereto shall not affect any estate, interest, right or property of the Crown in the land.

Power of sale in addition to any remedy.
*25 of 2009, s. 6.*

**25D.** The power of sale conferred by this Act shall be in addition to any remedy by action or otherwise which the Treasurer may have under this Act or otherwise at law or in equity.

Power to make conditions with respect to procedure at sale.

*25 of 2009, s. 6.*

**25E.** The Treasurer may make conditions with respect to the procedure at the sale by public auction under any power of sale conferred on him by this Act, and may by such conditions of sale conferred on him by this Act —

(a) require a deposit to be made by the highest bidder and fix the amount thereof;

(b) fix a reserve price;

(c) prescribe the time within which the deposit shall be made and the events in which it shall be forfeited;

(d) provide that in the event of the highest bidder in respect of any land failing to make the required deposit or to complete the purchase within the time fixed therefor respectively, the next highest bidder shall be deemed to be the highest bidder and purchaser of the land.

Power of entry.

**26.** (1) The Chief Valuation Officer and any member of the Tribunal and any person authorised by him or, as the case may be, by the Tribunal in writing in that behalf shall have power, at all reasonable time and after giving not less than twenty-four hours notice in writing, and, in the case of a person authorised as aforesaid, on production if so required, of his authority, to enter upon any property and to remain thereon for a reasonable time for any purpose connected with the functions of the Chief

Valuation Officer or, as the case may be, the Tribunal, under this Act.

(2) If any person wilfully delays or obstructs any person in the exercise of any of his powers under this section, he shall be guilty of an offence and liable on conviction thereof to a fine not exceeding seventy-five dollars.

(3) It shall be the duty of every peace officer, at the request of the Chief Valuation Officer, to render such assistance as may be necessary to enable any duly authorised person to exercise his powers under this section.

Power to obtain information, etc.

**27.** (1) The Chief Valuation Officer may serve a notice on any owner of property or any lessee or tenant or occupier thereof or any one or more of them requiring him or them to make a return containing such particulars as may reasonably be required for the purpose of enabling the Chief Valuation Officer to compile accurate assessment lists.

(2) Every person on whom a notice to make a return is served in pursuance of this section shall within twenty-one days after the date of service of the notice make a return in such form as is required in such notice and deliver it in the manner so required to the Chief Valuation Officer.

(3) If any person on whom a notice has been served under the provisions of this section fails without reasonable excuse to comply with the notice, he shall be guilty of an offence and liable on conviction thereof to a fine not exceeding one hundred and fifty dollars.

(4) Where a person is convicted under subsection (3) in respect of a failure to comply with a notice and the failure continues after the conviction, then, unless he has reasonable excuse for the continuance of the failure, he shall be guilty of a further offence under that subsection and may, on conviction thereof, be punished accordingly.

(5) If any person in a return made under this section makes any statement which he knows to be false in a material particular, he shall be guilty of an offence and liable on conviction thereof to a fine not exceeding three hundred dollars or to imprisonment for a term not exceeding three months or to both such fine and imprisonment.

Service of documents. *25 of 1973, s. 7.*

**28.** (1) Where in pursuance of the provisions of this Act any document is to be served on or to be deposited with the Chief Valuation Officer, such document may be handed to that officer or to any person duly authorised by him to accept service or left at his office or forwarded to him by post.

(2) Without prejudice to the provisions of any regulations, any document to be served under this Act on any person other than the Chief Valuation Officer may be served —

(a) by delivering it to the person on whom it is to be served; or

(b) by leaving it at the usual or last known place of abode of that person; or

(c) by sending it by post addressed to the person on whom it is to be served —

*25 of 1973, s. 7.*

(i) to the usual or last known place of abode, office or place or business of such person; or

(ii) to any post office box rented in the name of such person or employer of such person or known to the Chief Valuation Officer to be used as an address for correspondence by such person; or

(iii) in care of the Post Office (for general delivery) —

(A) in the case where such person is known to the Chief Valuation Officer to have a place of abode in New Providence, at East Hill Street, Nassau; or

(B) in the case where such person is known to the Chief Valuation Officer to have a place of abode in an Out Island, at a district post office or sub-post office in that Out Island;

*25 of 1973, s. 7.*

(d) in the case of a body corporate —

(i) by delivering it to the secretary or clerk of that body corporate at its registered office or other place of business;

(ii) by sending it by post addressed to the secretary or clerk of that body corporate at any post office box rented in the name of that body corporate or known to the Chief

Valuation Officer to be used as an address for correspondence by that body corporate;

(e) if it is not practicable after reasonable inquiry to ascertain the name or address of the owner of the premises on whom it is to be served, by addressing it to him by the description of "owner" of the premises (describing them) to which it relates and delivering it to some person on the premises; or, if there is no person on the premises to whom it can be delivered, by affixing it or a copy thereof to some conspicuous part of the premises.

(3) For the purposes of this section "post" means prepaid registered or prepaid unregistered post. *25 of 1973, s. 7.*

(4) Any document (other than a notice of assessment deemed to have been served under subsection (3) of section 7) sent by post in accordance with paragraph (c) or subparagraph (ii) of paragraph (d) of subsection (2) shall be deemed to have been served on the person to whom it is addressed upon the expiration of three days after the posting of the document unless and to the extent that the contrary is proved. *25 of 1973, s. 7.*

(5) Service effected by delivery pursuant to subsection (1) or paragraph (a) or subparagraph (i) of paragraph (d) of subsection (2) shall have effect as from the time of delivery. *25 of 1973, s. 7.*

(6) Service effected otherwise than — *25 of 1973, s. 7.*

(a) by delivery; or

(b) by post,

shall be deemed to have effect three days after the steps, not amounting to delivery or despatch by post, allowed by any of the provisions of subsection (1) or paragraph (b) or (e) of subsection (2) have been taken unless and to the extent that the contrary is proved.

(7) In case of the absence from The Bahamas of any owner who is liable to pay any tax under the provisions of this Act, if it becomes necessary to take proceedings for the recovery of such tax and service of process cannot otherwise be made, it shall be lawful for the court out of which such process may issue to order such substituted service of such process as to the court may seem just, and *25 of 1973, s. 7.*

thereupon to proceed in all respects as if the defendant had been personally served.

Proof of service. *25 of 1973, s. 8.*

**29.** In any proceedings under this Act before the Tribunal or any court, a certificate purporting to be under the hand of the Chief Valuation Officer to the effect —

(a) that the notice referred to in subsection (2) of section 7 has been published in accordance with that section; or

(b) that any of the steps to effect service of any document pursuant to section 28 on any person have been taken on any date specified In the certificate,

shall be receivable in evidence and shall be *prima facie* evidence of the facts therein specified.

Right of contribution between joint tenants, etc.

**30.** (1) A joint tenant or tenant in common of any property who pays tax in respect of that property in excess of a sum proportioned to his interest in the property, shall be entitled to recover as a contribution towards that excess from any other person liable for that tax, an amount not exceeding a sum proportioned to the interest of that other person in that property less any sum already paid by that other person by way of tax or contribution in respect of that property.

(2) Any claim under this section may be recovered as a debt for a liquidated amount.

Disposition of tax. 7 of 1993, s. 9. *5 of 1996, s. 55 and Fifth Sch.*

**31.** All moneys received by the Treasurer in respect of taxes under this Act shall be paid into the Consolidated Fund.

Court may order penalty to be paid.

**32.** Where any person is adjudged to pay any tax under this Act, the court, if it thinks fit having regard to the circumstances of the case, may order such person to pay ten per centum of such tax as a penalty in addition to such tax and the costs of suit.

Relief from tax in certain circumstances.

**33.** (1) Subject to the provisions of this section and of sections 34 to 36, the Minister may, upon application in writing of any person liable for the payment of tax under this Act, by instrument in writing (in this Act referred to as a "relief certificate") authorise the waiver or total or partial exemption from payment of tax, or the deferment of liability to pay the whole or part of the tax, of that person, where he is satisfied that—

(a) any individual suffers from an impoverished condition and is unable to improve such condition significantly by reason of age, impaired health or other special circumstances and that undue hardship to that person would otherwise ensue;

(b) any business has suffered significant hardship as a result of disruption or loss caused by any major civil works to roads or other infra-structure; or

(c) any business has contributed significantly to the expansion of the economy by the provision of sustainable employment opportunities to Bahamians and has employed such number of new full-time employees for such period as the Minister may determine.

(2) A relief certificate may be made subject to such terms and conditions and for such period as the Minister may think fit, and any such conditions shall be specified in the certificate.

(3) For the purpose of this section, "business" shall have the same meaning assigned to it in the Business Licence Act. Ch. 329.

Amnesty programmes. 19 of 2012, s. 3. *6 of 2013, s 2.*

**33A.** (1) Subject to the provisions of this section, the Minister may at any time by order in any budget year authorise one or more amnesty programmes which, in the opinion of the Minister, will promote and encourage the increased payment of real property tax by persons liable under this Act for the payment of such tax.

*6 of 2013, s.2.*

(2) An amnesty programme under subsection (1) may, subject to such terms, conditions, limitations and restrictions specified in the order as the Minister may determine, provide one or more of the following incentives to increase payment of real property tax—

(a) in respect of property on either the assessment lists or re-assessment lists —

(i) a waiver or total or partial exemption from payment of tax currently in arrears;

(ii) a deferment of liability for a specified period, determinable upon the death of the person whose liability is deferred, to pay the whole or part of any tax currently in arrears;

(iii) a waiver of surcharge, in whole or in part, payable on tax currently in arrears;

(iv) a rebate of future tax to persons who are current in the payment of real property tax and who remain current in such payment for a specified period; and

(b) in respect of property not currently on the assessment lists, a waiver or total or partial exemption from payment of taxes in respect of the years prior to assessment where a return in the form prescribed by section 10 is made to the Chief Valuation Officer on or before a specified date.

Proof of necessity for relief.
*19 of 2012, s. 3.*

**34.** Before a relief certificate may be issued, the applicant shall furnish proof of such matters relevant to the determination of the application as the Minister may require.

Variation and revocation of relief certificate.
*17 of 1977, s. 5.*

**35.** (1) The Minister may at any time vary or revoke a relief certificate if he is satisfied, having regard to any alteration in the circumstances of the person relieved, that is appropriate so to do or that there has been a breach of any condition specified in the certificate.

(2) Before exercising his powers under this section, the Minister shall afford to the person relieved a reasonable opportunity to show cause why the certificate should not be varied or revoked, as the case may be.

Period of deferment to determine on death.

**36.** Any period of deferment specified in a relief certificate shall determine on the death of the person relieved, and thereupon the tax in respect of which deferment was authorised shall become immediately due and payable out of the estate of that person.

Penalty for false statements.

**37.** Any person who, in connection with an application for a relief certificate, makes any written or oral statement which he knows or has reason to believe to be false in a material particular shall be guilty of an offence and liable on conviction thereof to a fine not exceeding three thousand dollars or to a term of imprisonment not exceeding three months or to both such fine and imprisonment.

Court proceedings.

**38.** (1) All offences under this Act or any regulation for which no other mode of trial is specifically provided shall be tried, and all taxes, expenses, penalties and any other sum of money made payable or recoverable under

this Act may be sued for, recovered and enforced without limit as to amount, summarily.

*25 of 1973, s. 9.*

(2) In any proceedings under this Act for the recovery of taxes, expenses, penalties and any other sum of money made payable or recoverable under this Act, the production of a certificate purporting to be under the hand of the Treasurer stating —

(a) the name and last known address of the owner by whom the tax is due and payable (hereinafter in this subsection referred to as the defaulter); and

(b) particulars of the amount due by the defaulter,

shall be sufficient evidence of the amount so due and sufficient authority for a court to give judgment for the said amount.

Regulations.

**39.** The Minister may make regulations for the better carrying out the provisions of this Act and, in particular, but without prejudice to the generality of the foregoing, may make regulations —

(a) for the forms and notices to be used in connection with any of the matters specified in this Act not being a matter of procedure before the Tribunal or any court;

(b) prescribing any thing authorised or required by this Act to be prescribed.

Expenses under this Act.

**40.** All expenses incurred by or on behalf of the Minister under this Act shall be defrayed out of moneys provided by Parliament.

Report to be made to Parliament.

**41.** As soon as may be after the end of each year the Minister shall cause to be prepared and laid on the table of the House of Assembly and of the Senate a report on all receipts and expenditures under this Act and generally on the administration of this Act.

Exemption of certain property.
*25 of 1973, s. 10.*
*24 of 1988, s. 2 and Sch.*
*25 of 2009, s. 7.*
*22 of 2015, s.7.*

**42.** (1) There shall be exempted from tax —

(a) public places used exclusively for the purpose of religious worship;

(aa) property owned by a non-profit company incorporated for the purpose of promoting religious objects which is exclusively for, or the profits (if any) and other income of which is applied to promoting or facilitating religious objects.

(b) property comprising school buildings, and gardens and playing-fields attached thereto;

*12 of 2008, s. 4.*

(c) Crown land, other than Crown land held under a lease, and property of Her Majesty the Queen in right of the Government of the United Kingdom of Great Britain and Northern Ireland;

(d) property of any foreign State used exclusively for the purposes of a consular office or a residence of a consular officer or consular employee;

(e) property used for any purpose approved in writing by the Minister as being a purpose connected with a consular office or an office belonging to a country of the Commonwealth and, in the Minister's opinion, carrying out functions analogous to consular functions;

*25 of 1973, s. 10.*
*7 of 1993, s. 9.*
*28 of 2002.*

(f)[1] owner-occupied property in respect of the first two hundred and fifty thousand dollars (or such other sum as may be fixed by the Minister by an order made for the purposes of this paragraph) of the value of such property as assessed by the Chief Valuation Officer:

*24 of 1988, s. 2 and Sch.*

Provided that where any owner-occupied property forms part of a multi-purpose building, such property shall be assessed as a whole in the assessment list, and the value attributable to such part for the purposes of the exemption under this paragraph shall be computed as a proportion of the total value of the land and any improvements thereto, divided in the ratio that the floor area of such part bears to the total floor area of the multi-purpose building;

*14 of 1976, s. 5.*
*25 of 2009, s. 7.*

(g) unimproved property owned by Bahamians:

Provided that the Minister may, if at any time he thinks fit, by order provide that the exemption granted by this paragraph shall cease to apply in relation to all such property;

*14 of 1976, s. 5.*
*25 of 2009, s. 7.*

(h) property owned by Bahamians and situate in the Out Islands:

Provided that the Minister may, if at any time he thinks fit, by order provide that the exemption granted by this paragraph shall cease to apply in relation to all such property;

[1] Came into operation on 1st July 1973. 25 of 1973, s. 10(2).

(i) property used for commercial farming; *14 of 1976, s. 5.*

(j) property used exclusively for the purposes of charitable or public service from which no profit is derived; *24 of 1988, s. 2 and Sch.*

(k) property of the Bahamas National Trust; *24 of 1988, s. 2 and Sch.*

(l) improved historic property in a national register for a period of twenty years from the date of improvement: *24 of 1999, s. 2.*

Provided that a person shall not be entitled under this paragraph to exemption from Real Property Tax for the said period unless he submits a claim to, and receives approval from, the Minister for the exemption before the improvements are carried out. *25 of 1973, s. 10.*

(2) The question whether any exemption granted from tax on property referred to in paragraph (a), (b), (c), (d), (e) or (g) of subsection (1) does or does not apply in relation to such property in respect of any year shall be determined by reference to the state of facts obtaining at the property on the fifteenth day of October of the year next preceding that year. *25 of 2009, s. 7.*

(3) Any order made under paragraph (g) or (h) of subsection (1) shall be expressed to come into operation on the fifteenth day of October of a year and when so in operation shall alter, or, as the case may be, cancel, the exemption from tax for the property to which it relates in respect of the next succeeding year. *25 of 1973, s. 10; 13 of 1976, s. 5.* *25 of 2009, s. 7.*

(4) Nothing in this Act shall be deemed to require tax to be paid upon any property which, under or by virtue of any enactment or any agreement lawfully entered into by the Government of The Bahamas pursuant to any enactment, is wholly exempt from taxation upon property; and, in relation to any property which under or by virtue of any such enactment or agreement as aforesaid is partially or temporarily so exempt, the provisions of this Act shall have effect subject to such partial or temporary exemption. *25 of 2009, s. 7.*

Exemption for first time homeowners. *12 of 2008, s. 5.*

**42A.** (1) Every application after the coming into force of this Act, made by a person who is for the first time an owner in fee simple or a mortgagor in possession of a dwelling house which he occupies and resides in exclusively as a dwelling house, for exemption from tax shall be made in writing to the Chief Valuation Officer and accompanied by an affidavit by the applicant stating that he is a first time homeowner and that he occupies and

resides in the property exclusively as a dwelling house and that there is no other dwelling house held by him or on his behalf for which an exemption has already been applied for or granted.

(2) Subject to subsection (3), an applicant under subsection (1) shall be eligible for an exemption from the payment of real property tax for a period of five years from the date shown on the occupancy certificate issued to the applicant by the Ministry responsible for issuing building permits, or on the conveyance, in respect of the purchase of a completed dwelling house.

(3) An exemption from the payment of real property tax may be granted to an applicant under subsection (1) only where an occupancy certificate or conveyance has been issued or executed and stamped, as the case may be, after the coming into force of this Act.[1]

(4) Any person who applies under subsection (1) and makes any statement which he knows to be false in a material particular, or recklessly makes any statement which is false in a material particular, commits an offence and is liable on summary conviction to a fine of five thousand dollars.

(5) No claim for relief from taxes under this section shall be obtained in respect of real property, or any part thereof, used for commercial purposes.

(6) This section applies to homes valued in excess of $250,000.00 but not more than $500,000.00 where the applicant occupies and resides in such property exclusively as a dwelling house.

Penalty for non-disclosure of wrongful exemption. *24 of 1988, s. 2 and Sch.*

**43.** (1) Any owner who is granted an exemption under the provisions of section 40(1)(f), by reason of the property qualifying as owner-occupied property, shall, where he is aware of any circumstances or facts which do not entitle the property to the exemption, disclose to the Chief Valuation Officer those circumstances or facts.

(2) Any owner who knowingly fails to comply with the requirements of subsection (1) is guilty of an offence and liable on summary conviction to a fine of one thousand dollars or to imprisonment for a term of three months or to both such fine and imprisonment; and the court shall upon conviction of an offender, in addition to any other penalty

[1] Section 42A. was inserted by Act 12 of 2008 that came into force on 30th June 2008.

imposed, order the offender to pay to the Treasurer a sum equivalent to twice the amount of the tax which would have been payable but for the exemption had the disclosure been made.

(3) No limitation as to the time within which proceedings may be brought for the prosecution of a summary offence shall apply to proceedings under subsection (2).

Orders to be submitted to House of Assembly and Senate. Ch. 2.

**44.** (1) The provisions of sections 31 and 32 of the Interpretation and General Clauses Act shall not apply in relation to any order made by the Minister under section 3 or under paragraph (f) and (g) of subsection (1) of section 42, but instead every such order shall be subject to affirmative resolution of both chambers of Parliament.

(2) In subsection (1) the expression "subject to affirmative resolution of both chambers of Parliament" in relation to an order means that any such order is not to come into operation unless and until approved by a resolution of each of those chambers.

References in Acts, etc., to repealed Act. *7 of 1955 (1965 Rev. Ed. Ch. 278).*

**45.** Wherever any reference occurs to the Real Property Tax Act (repealed by this Act) or to any provision thereof in any Act or rule or in any instrument issued pursuant to a statutory power which is in force or has effect on or after the commencement of this Act, such reference shall, unless the context otherwise requires, be construed as a reference to this Act or, as the case may be, to the corresponding provision thereof.

Transitional provision. *7 of 1977, s. 9.*

**46.** (1) If by virtue of the amendment made to this Act by sections 2 and 8 of the Real Property Tax (Amendment) Act, 1977, a Bahamian owner has in respect of the year commencing on first day of January, 1978 or on first day of January in each succeeding year, paid tax in excess of the tax properly chargeable under this Act as so amended, that owner may make application to the Chief Valuation Officer for a refund of the excess tax paid.

(2) The Chief Valuation Officer shall consider the application and if he is satisfied that excess tax has been paid he shall —

(a) refund to the owner the amount of excess tax paid by the owner; or

(b) set off the amount of excess tax paid against tax payable in respect of the year commencing on first day of January, 1979 or on first day of

January in each succeeding year in respect of the property on which excess tax was paid.

## FIRST SCHEDULE

(Section 14(2))

## THE REAL PROPERTY TAX APPEAL TRIBUNAL

Constitution of Tribunal.

**1.** The Tribunal shall consist of three persons, to be appointed by the Minister, one of whom shall be by him appointed chairman of the Tribunal.

Tenure of office of members. *E.L.A.O., 1974.* 25 of 1995, s. 2 and Sch.

**2.** The chairman and other members of the Tribunal shall, subject to the provisions of this Schedule, hold office for such period not exceeding three years as the Minister may determine, and shall be eligible for re-appointment.

Acting appointments. *E.L.A.O., 1974.*

**3.** The Minister may appoint any person to act in the place of the chairman or any other member of the Tribunal in case of the absence or inability to act of the chairman or such member.

Resignations. *E.L.A.O., 1974.*

**4.** (1) Any member of the Tribunal other than the chairman may at any time resign his office by instrument in writing addressed to the chairman, who shall forthwith cause it to be forwarded to the Minister, and, from the date of the receipt by the chairman of such instrument, such member shall cease to be a member of the Tribunal.

(2) The chairman may at any time resign his office by instrument in writing addressed to the Minister and, from the date of the receipt by the Minister of such instrument, such chairman shall cease to be chairman or a member of the Tribunal.

Revocation of appointments. *E.L.A.O., 1974.*

**5.** The Minister may, if he thinks it expedient so to do, at any time revoke the appointment of the chairman or any other member of the Tribunal.

Filling of vacancies. *E.L.A.O., 1974.*

**6.** If any vacancy occurs in the membership of the Tribunal, such vacancy shall be filled by the appointment thereto by the Minister of another person, who shall, subject to the provisions of this Schedule, hold office for the remainder of the period for which the previous member was appointed.

Publication of membership.

**7.** The names of the members of the Tribunal as first constituted and every change in the membership thereof shall be published in the *Gazette*.

Procedure of Tribunal.

**8.** The Minister shall make rules —

(a) as to the manner of appealing to the Tribunal; and

(b) as to the procedure before the Tribunal and matters incidental to or consequential upon such procedure,

and, subject to any rules so made, the Tribunal may regulate their own proceedings.

Procedure where member unable to act.

**9.** Where in the course of dealing with any appeal any of the members of the Tribunal (including the chairman) is unable to continue to act as such for any reason, then, if all the parties concerned agree, the Tribunal may proceed with the determination of the appeal in the absence of that member and shall be deemed to be duly constituted in so doing.

Hearings to be in public.

**10.** The proceedings of the Tribunal shall, unless the Tribunal, in the public interest, otherwise direct in a particular case, be held in public.

Remuneration of members.
*E.L.A.O., 1974.*

**11.** There shall be paid to the chairman and each member of the Tribunal such remuneration (if any), whether by way of honorarium, salary or fees, and such allowances (if any) as the Minister may determine.

## SECOND SCHEDULE
(Section 3(2))

*24 of 1988, s. 2 and Sch.*

For the purposes of the table —

"dependant" means —

(a) a legitimate or an illegitimate child of an owner who is under the age of eighteen years and is living with or is fully supported by the owner;

(b) a parent of an owner with an income of less than five thousand dollars per annum who is entirely dependent on the owner;

(c) a brother or sister of an owner who is under the age of eighteen years with an income of less than five thousand dollars per annum who is entirely dependent on the owner; or

(d) any other person with an income of less than five thousand dollars per annum who the Minister is satisfied is entirely dependent on the owner;

"income" means income from all sources whether within or outside The Bahamas and includes —

(a) over-time remuneration, bonuses, gifts;

(b) any amount in respect of services, perquisites, directors' fees, pensions, gratuities, benefits and allowances;

(c) any income which is derived by an individual from the carrying on or exercise by him of a trade, business, profession or vocation either as an individual or, in the case of partnership, as a partner acting therein;

(d) any income arising from any gains, profits, investments or deposits;

"married owner" means an owner who is lawfully married and living with the spouse and includes an owner who enters a common law marriage and is living with the common law spouse;

"owner" means a married or unmarried owner;

"total income" means —

(a) in the case of a married owner the total income of the spouses during the prior year; and

(b) in the case of an unmarried owner the total income of the owner during the prior year;

"unmarried owner" includes a widow, a widower, a divorced person, and a married person who is living separate and apart from the spouse.

## TABLE

| | | |
|---|---|---|
| **1.** | **UNMARRIED OWNER WITH NO DEPENDANTS** | |
| (a) | Total income not exceeding $18,000 per annum = | No tax |
| (b) | Total income of $18,001 — $19,000 per annum = | 1/5 of actual tax |
| (c) | Total income of $19,001 — $20,000 per annum = | 2/5 of actual tax |
| (d) | Total income of $20,001 — $21,000 per annum = | 3/5 of actual tax |
| (e) | Total income of $21,001 — $22,000 per annum = | 4/5 of actual tax |
| (f) | Total income of $22,001 and over per annum = | Actual tax |
| **2.** | **UNMARRIED OWNER WITH ONE DEPENDANT OR MARRIED OWNER WITH NO DEPENDANTS** | |
| (a) | Total income not exceeding $21,000 per annum = | No tax |
| (b) | Total income of $21,001 — $22,000 per annum = | 1/5 of actual tax |
| (c) | Total income of $22,001 — $23,000 per annum = | 2/5 of actual tax |
| (d) | Total income of $23,001 — $24,000 per annum = | 3/5 of actual tax |
| (e) | Total income of $24,001 — $25,000 per annum = | 4/5 of actual tax |
| (f) | Total income of $25,001 and over per annum = | Actual tax |
| **3.** | **UNMARRIED OWNER WITH TWO DEPENDANTS OR MARRIED OWNER WITH ONE DEPENDANT** | |
| (a) | Total income not exceeding $24,000 per annum = | No tax |
| (b) | Total income of $24,001 — $25,000 per annum = | 1/5 of actual tax |
| (c) | Total income of $25,001 — $26,000 per annum = | 2/5 of actual tax |
| (d) | Total income of $26,001 — $27,000 per annum = | 3/5 of actual tax |
| (e) | Total income of $27,001 — $28,000 per annum = | 4/5 of actual tax |
| (f) | Total income of $28,001 and over per annum = | Actual tax |

**4. UNMARRIED OWNER WITH THREE DEPENDANTS OR MARRIED OWNER WITH TWO DEPENDANTS**

| | | |
|---|---|---|
| (a) | Total income not exceeding $27,000 per annum = | No tax |
| (b) | Total income of $27,001 — $28,000 per annum = | 1/5 of actual tax |
| (c) | Total income of $28,001 — $29,000 per annum = | 2/5 of actual tax |
| (d) | Total income of $29,001 — $30,000 per annum = | 3/5 of actual tax |
| (e) | Total income of $30,001 — $31,000 per annum = | 4/5 of actual tax |
| (f) | Total income of $31,001 and over per annum = | Actual tax |

**5. UNMARRIED OWNER WITH FOUR DEPENDANTS OR MARRIED OWNER WITH THREE DEPENDANTS**

| | | |
|---|---|---|
| (a) | Total income not exceeding $30,000 per annum = | No tax |
| (b) | Total income of $30,001 — $31,000 per annum = | 1/5 of actual tax |
| (c) | Total income of $31,001 — $32,000 per annum = | 2/5 of actual tax |
| (d) | Total income of $32,001 — $33,000 per annum = | 3/5 of actual tax |
| (e) | Total income of $33,001 — $34,000 per annum = | 4/5 of actual tax |
| (f) | Total income of $34,001 and over per annum = | Actual tax |

**6. UNMARRIED OWNER WITH FIVE DEPENDANTS OR MARRIED OWNER WITH FOUR DEPENDANTS**

| | | |
|---|---|---|
| (a) | Total income not exceeding $33,000 per annum = | No tax |
| (b) | Total income of $33,001 — $34,000 per annum = | 1/5 of actual tax |
| (c) | Total income of $34,001 — $35,000 per annum = | 2/5 of actual tax |
| (d) | Total income of $35,001 — $36,000 per annum = | 3/5 of actual tax |
| (e) | Total income of $36,001 — $37,000 per annum = | 4/5 of actual tax |
| (f) | Total income of $37,001 and over per annum = | Actual tax |

**7. UNMARRIED OWNER WITH SIX DEPENDANTS OR MARRIED OWNER WITH FIVE DEPENDANTS**

| | | |
|---|---|---|
| (a) | Total income not exceeding $36,000 per annum = | No tax |
| (b) | Total income of $36,001 — $37,000 per annum = | 1/5 of actual tax |
| (c) | Total income of $37,001 — $38,000 per annum = | 2/5 of actual tax |
| (d) | Total income of $38,001 — $39,000 per annum = | 3/5 of actual tax |
| (e) | Total income of $39,001 — $40,000 per annum = | 4/5 of actual tax |
| (f) | Total income of $40,001 and over per annum = | Actual tax |

**8. UNMARRIED OWNER WITH SEVEN DEPENDANTS OR MARRIED OWNER WITH SIX DEPENDANTS**

| | | |
|---|---|---|
| (a) | Total income not exceeding $38,000 per annum = | No tax |
| (b) | Total income of $38,001 — $39,000 per annum = | 1/5 of actual tax |
| (c) | Total income of $39,001 — $40,000 per annum = | 2/5 of actual tax |
| (d) | Total income of $40,001 — $41,000 per annum = | 3/5 of actual tax |
| (e) | Total income of $41,001 — $42,000 per annum = | 4/5 of actual tax |
| (f) | Total income of $42,001 and over per annum = | Actual tax |

**9. UNMARRIED OWNER WITH EIGHT DEPENDANTS OR MARRIED OWNER WITH SEVEN DEPENDANTS**

| | | |
|---|---|---|
| (a) | Total income not exceeding $40,000 per annum = | No tax |
| (b) | Total income of $40,001 — $41,000 per annum = | 1/5 of actual tax |
| (c) | Total income of $41,001 — $42,000 per annum = | 2/5 of actual tax |
| (d) | Total income of $42,001 — $43,000 per annum = | 3/5 of actual tax |
| (e) | Total income of $43,001 — $44,000 per annum = | 4/5 of actual tax |
| (f) | Total income of $44,001 and over per annum = | Actual tax |

**10. UNMARRIED OWNER WITH NINE DEPENDANTS OR MARRIED OWNER WITH EIGHT DEPENDANTS**

| | | |
|---|---|---|
| (a) | Total income not exceeding $42,000 per annum = | No tax |
| (b) | Total income of $42,001 — $43,000 per annum = | 1/5 of actual tax |
| (c) | Total income of $43,001 — $44,000 per annum = | 2/5 of actual tax |
| (d) | Total income of $44,001 — $45,000 per annum = | 3/5 of actual tax |
| (e) | Total income of $45,001 — $46,000 per annum = | 4/5 of actual tax |
| (f) | Total income of $46,001 and over per annum = | Actual tax |

**11. UNMARRIED OWNER WITH TEN DEPENDANTS OR MARRIED OWNER WITH NINE DEPENDANTS**

| | | |
|---|---|---|
| (a) | Total income not exceeding $44,000 per annum = | No tax |
| (b) | Total income of $44,001 — $45,000 per annum = | 1/5 of actual tax |
| (c) | Total income of $45,001 — $46,000 per annum = | 2/5 of actual tax |
| (d) | Total income of $46,001 — $47,000 per annum = | 3/5 of actual tax |
| (e) | Total income of $47,001 — $48,000 per annum = | 4/5 of actual tax |
| (f) | Total income of $48,001 and over per annum = | Actual tax |

**12. UNMARRIED OWNER WITH ELEVEN DEPENDANTS OR MARRIED OWNER WITH TEN DEPENDANTS**

| | | |
|---|---|---|
| (a) | Total income not exceeding $46,000 per annum = | No tax |
| (b) | Total income of $46,001 — $47,000 per annum = | 1/5 of actual tax |
| (c) | Total income of $47,001 — $48,000 per annum = | 2/5 of actual tax |
| (d) | Total income of $48,001 — $49,000 per annum = | 3/5 of actual tax |
| (e) | Total income of $49,001 — $50,000 per annum = | 4/5 of actual tax |
| (f) | Total income of $50,001 and over per annum = | Actual tax |

## THIRD SCHEDULE

(Section 25A(4))

### FORM A

Section 25A(4)

### WARRANT OF SALE

### REAL PROPERTY TAX ACT, CH. 375

To

I , Treasurer, do hereby order you, the said , to sell or cause to be sold by public auction

at on the day of , 20

the several parcels of unimproved property described in the list hereto attached in respect of which the sums set out opposite the description of such land are respectively due for real property tax and have been for more than six months in arrears and unpaid, save and except such of those parcels of unimproved property in respect of which they have been paid to me before the day of such sale the sums so due and payable.

Given under my hand this day of 20 .

TREASURER.

### LIST ATTACHED TO WARRANT OF SALE

| Parcels of Land | Owner | Real Property Tax in respect of which land is to be sold | Amount $ |
|---|---|---|---|
| | | | |
| | | | |
| | | | |

**FORM B**

Section 25A(11)

**WARRANT OF SALE AFTER POSTPONEMENT**

**REAL PROPERTY TAX ACT, CH. 375**

To

I Treasurer, do hereby order you, the said
,
to sell by public auction at

at on the day of
,20
parcels of land contained in the list attached to the warrant of sale dated the day of , 20 save and except such of those parcels of land in respect of which they have been paid before the sale of the sums mentioned in that warrant as being then due and payable.

Given under my hand this day of 20

TREASURER.

**FORM C**

SECTION 25B(4)

**REQUEST FOR REGISTRAR OF SUPREME COURT**

**REAL PROPERTY TAX ACT, CH. 375**

In the matter of the Real Property Tax Act, and of the parcel of land (describe it) sold under section 25A of this Act.

To: The Registrar of the Supreme Court.

Please place to the account of a special fund the sum of $ being the surplus proceeds of sale of the parcel of land described above which was sold on the day of ,
20 under section 25A of the said Act.

Dated this day of , 20

TREASURER.

**FORM D**

SECTION 25B(1)

**CONVEYANCE**

**THE REAL PROPERTY TAX ACT, CH. 375**

THIS INDENTURE is made the day of A.D,

BETWEEN (name of the owner of record of the property) (hereinafter called "the Owner") of the first part THE TREASURER OF THE COMMONWEALTH OF THE BAHAMAS a corporation sole established under the provisions of section 4 (1) of the Ministry of Finance Act (hereinafter called "the Treasurer") of the second part

Ch. 23.

AND (name and address of the purchaser) (hereinafter called "the Purchaser") of the third part

WHEREAS: —

(A) The Owner according to the assessment lists is the owner in fee simple in possession of the hereditaments described in the Schedule hereto (hereinafter referred to as "the said hereditaments") in respect of which taxes are due and unpaid for a period in excess of seven (7) months;

(B) Pursuant to the power conferred by the Real Property Tax Act, (hereinafter called "the Act") the said hereditaments were put up for sale by the Treasurer by public auction on the [date of auction] and the Purchaser offered the sum of $ [ ] and was the highest bid.

NOW THIS INDENTURE WITNESSETH that in pursuance of the premises and in consideration of the said sum of

dollars ($ )

paid to the Treasurer by the Purchaser (the receipt whereof the Treasurer hereby acknowledges) the Owner acting by the Treasurer hereby grants and conveys unto the Purchaser ALL the said hereditaments

TOGETHER WITH the appurtenances thereunto belonging TO HOLD the same unto and to the use of the Purchaser in fee simple SUBJECT to the exceptions and qualifications mentioned in section 25B subsection (1) of the Act BUT OTHERWISE FREED AND DISCHARGED from all estates charges and encumbrances.

THE SCHEDULE HEREINBEFORE REFERRED TO

(description of the said hereditaments)

IN WITNESS WHEREOF and pursuant to the provisions of section 25B subsection (1) of the Act the Treasurer in the name of the Owner has hereunto set his hand and seal the day and year first hereinbefore written.

The Official Seal of the Treasurer was affixed hereto by ,

Treasurer of the Commonwealth of The Bahamas and the said

subscribed his signature hereto in the presence

of:-