(b) that a notice of assessment addressed to each owner of property liable to tax under the Act is available at: …….
.....
.....
.....
.....
.....
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 this notice, 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) of section 7 of the Act, the Chief Valuation Officer may at any time after the publication in the *Gazette* of this notice send by post a notice of assessment addressed to any owner of property liable to tax under the Act; and

(e) that pursuant to section 16 of the Act (but subject to the provisions of section 10(3) [5] of the Act) the tax in respect of property will be dine and payable by the owners of property not later than thirty days after the ..... day of ..... being the date upon which the notice of assessment is deemed to have been served.

Chief Valuation Officer

.....

REAL PROPERTY TAX (PRESCRIBED FORM) REGULATIONS

S.I. 12/1978

(SECTION 36)

[Commencement 23rd February, 1975]

Citation.

1. These Regulations may be cited as the Real Property Tax (Prescribed Form) Regulations.

Prescribed form.

2. The form set out in the Schedule is hereby prescribed for the purposes of section 4 of the Act.

[5] Section 10(3) reads as follows:

"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.".

SCHEDULE

APPLICATION AND DECLARATION FOR RELIEF UNDER THE REAL PROPERTY TAX ACT (CHAPTER 375)

NOTE: It is important to read "INSTRUCTIONS" below, which must be carefully followed before you complete and submit this form.

TO THE CHIEF VALUATION OFFICER,

REAL PROPERTY TAX SECTION,

MINISTRY OF FINANCE,

NASSAU, BAHAMAS.

1. I, the undersigned, do hereby apply for relief to pay the actual tax under the Real Property Tax Act.
2. ASSESSMENT NUMBER OF PROPERTY .....
3. NAME OF OWNER OF PROPERTY

....
(Print last name) (First and middle names)

4. NAME OF SPOUSE OF OWNER

....
(Print last name) (First and middle names)

5. HOME ADDRESS OF OWNER

.....
.....
P.O. BOX .....
TELEPHONE NUMBER .....
.....

6. BUSINESS ADDRESS OF OWNER

.....
.....
P.O. BOX .....
TELEPHONE NUMBER .....
.....

7. TOTAL INCOME OF OWNER .....
8. TOTAL INCOME OF SPOUSE .....
9. COMBINED TOTAL INCOME OF OWNER AND SPOUSE .....
10. NUMBER OF DEPENDANTS .....

11. NAME (Print last name first)		AGE	RELATIONSHIP OF DEPENDANTS
(a)	.....	.....	.....
(b)	.....	.....	.....
(c)	.....	.....	.....
(d)	.....	.....	.....
(e)	.....	.....	.....
(f)	.....	.....	.....
(g)	.....	.....	.....
(h)	.....	.....	.....
(i)	.....	.....	.....
(j)	.....	.....	.....

12. DECLARATION BY OWNER.....

I ..... , owner and occupier of property bearing Assessment Number ....., do hereby declare that the information given in this application by me is true, correct and complete in every respect and that I am fully aware of the penalty for making a false declaration in an effort to obtain relief from Real Property Tax.

SIGNED BY OWNER .....

IN THE PRESENCE OF WITNESS .....

NAME AND DESIGNATION OF WITNESS .....

INSTRUCTIONS TO COMPLETE APPLICATION AND DECLARATION FORM.

1. Read and then proceed to give the required information.
2. ASSESSMENT NUMBER OF PROPERTY.
   State the number allocated to your property by the Chief Valuation Officer. This number will be found in the ASSESSMENT NUMBER COLUMN of your ASSESSMENT/DEMAND NOTE.
3. NAME OF OWNER OF PROPERTY.
   State the name of the owner as it appears on your ASSESSMENT/DEMAND NOTE.
4. NAME OF SPOUSE.
   State the name of the spouse (wife or husband) of the owner of the property.
5. HOME ADDRESS OF OWNER.
   State home address, P.O. Box and telephone numbers.
6. BUSINESS ADDRESS OF OWNER.
   State the name and address of your place of work or business, its P.O. Box and telephone numbers.

7. BUSINESS ADDRESS OF SPOUSE.

   State the address of your spouse's (wife's or husband's) place of work or business, its P.O. Box and telephone numbers.

8. TOTAL INCOME OF OWNER.

   State your total income for the previous year. Total income means income from all sources whether from within or outside The Bahamas and includes salary or wage, overtime earnings, bonuses, allowances, profits, interest, dividends, gifts or any other income.

9. TOTAL INCOME OF SPOUSE.

   State the total income of your spouse (wife or husband) for the previous year. Total income: see paragraph 8.

10. COMBINED TOTAL INCOME OF OWNER AND SPOUSE.

    Enter the combined total income of owner and spouse (husband and wife) i.e. the figures inserted in paragraphs 8 and 9.

11. NUMBER OF DEPENDANTS.

    State the total number of dependants for whom your are claiming relief. Your spouse (wife or husband) should not be included in this number.

12. NAME, AGE AND RELATIONSHIP OF DEPENDANTS

    State the name, age and relationship of each dependant excluding your spouse (wife or husband).

13. DECLARATION BY OWNER.

    In the blank spaces insert your name and assessment number. Then sign the declaration, in the presence of a witness, in the space provided for signing by owner. The witness should then sign in the space provided for witness and print his name and designation (occupation) in the space provided for the same. Your signature to the declaration may be witnessed by any one of the following persons:

    (a) Secretary for Revenue
    (b) Chief Valuation Officer
    (c) Permanent Secretary
    (d) Deputy Permanent Secretary
    (e) Head of a Government Department
    (f) Deputy Head of a Government Department
    (g) Head of a Government-owned Corporation
    (h) Deputy Head of a Government-owned Corporation
    (i) Notary Public
    (j) Justice of the Peace
    (k) Ordained Minister of Religion.

If you are claiming relief from Real Property Tax for any given year, the declared incomes of owner and spouse must be that of the previous year.

The penalty for making a false declaration for the purpose of obtaining relief from Real Property Tax may be a fine of three thousand dollars or a term of imprisonment of three months or both such fine and imprisonment.

If you are still not certain how to complete your APPLICATION AND DECLARATION for relief from Real Property Tax, you may request the assistance of an officer of the Real Property Tax Section who will be pleased to assist you without charge.

If possible, you should bring your APPLICATION AND DECLARATION along with your ASSESSMENT/DEMAND NOTE to the Real Property Tax Office which is in Curry House located in the North East Corner of the Royal Victoria Gardens immediately West of Zion Baptist Church on Shirley Street.

REAL PROPERTY TAX (OWNER-OCCUPIER EXEMPTION) VARIATION ORDER, 1987

S.I. 55/1987

(SECTION 39(1)(f))

[Commencement 15th October, 1987]

Citation and commencement.

1. This Order may be cited as the Real Property Tax (Owner-Occupier Exemption) Variation Order, 1987 and shall be deemed to have come into operation on the 15th day of October, 1987, hereinafter referred to as the operative day.

Alters owner-occupier exemption to first $50,000 of value.

2. With effect from the operative day, the portion of the value of the owner-occupied property exempted from the provisions of the Real Property Tax Act, by virtue of paragraph (f) of subsection (1) of section 39 thereof shall, instead of the first twenty thousand dollars be the first fifty thousand dollars.