

ANTIGUA AND BARBUDA

STATUTORY INSTRUMENTS

1998, No. 38

**The Rates Declaration Order 1998 made by the Minister
under section 5 of the Property Tax Act Cap. 348.**

1. This Order may be cited as the Rates Declaration Order, 1998. Short title.

2. The Rates to be levied and collected on all properties liable to be taxed under the provisions of the Property Tax Act, in respect of the year 1998 are as follows — Rates to be levied and collected.
(No. 2 of 1986).

(A) City of Saint John's *except* the North and Central divisions of the City.

(a) Citizen

(i) 7% of the annual value of residential property;

(ii) 14% of the annual value of non-residential property.

(b) Non-citizen

(i) 14% of the annual value of residential property;

(ii) 20% of the annual value of non-residential property.

(B) City of Saint John's — North and Central Divisions, annual values of which are recorded in the new valuation list dated 3rd October 1994.

(c) Citizen

(i) 3½% of the annual value of the residential property;

(ii) 5% of the annual value of non-residential property.

(d) Non-citizen

- (i) 5% of the annual value of residential property;
- (ii) 7% of the annual value of non-residential property.

C. All Parishes

(e) Citizen

- (i) 7% of the annual value of residential property;
- (ii) 14% of the annual value of non-residential property.

(f) Non-citizen

- (i) 14% of the annual value of residential property;
- (ii) 20% of the annual value of non-residential property.

D. Valuation District of Long Island

(g) Citizen

- (i) 7% of the annual value of the residential property;
- (ii) 14% of the annual value of the non-residential property.

(h) Non-citizen

- (i) 14% of the annual value of residential property;
- (ii) 20% of the annual value of the non-residential property.

E. Valuation District of Mill Reef**(i) Citizen**

- (i) 7% of the annual value of the residential property;**
- (ii) 14% of the annual value of the non-residential property.**

(j) Non-citizen

- (i) 14% of the annual value of residential property;**
- (ii) 20% of the annual value of non-residential property.**

Made this 24th day of November, 1998.

John E. St. Luce,
Minister responsible for Finance.

