

**CHAPTER 375****REAL PROPERTY TAX****REAL PROPERTY TAX (FORMS AND NOTICES)  
REGULATIONS***SI 43/1970*  
*SI 74/1971***(SECTION 36)***[Commencement 8th September, 1976]*

1. These Regulations may be cited as the Real Property Tax (Forms and Notices) Regulations. Citation.
2. The notice of assessment required under subsection (1) of section 7 of the Real Property Tax Act, hereinafter referred to as the Act, shall be in Form A in the Schedule. Form of notice of assessment.  
*SI 74/1973*  
Schedule.
3. The assessment lists referred to in subsection (1) of section 7 of the Act shall be in Form B in the Schedule. Form of assessment lists.  
Schedule.
4. The return and the particulars to be contained in such return required under subsection (1) of section 10 of the Act shall be in Form C in the Schedule. Form of return.  
Schedule.
5. The notice required to be published for the purposes of subsection (2) of section 7 of the Act shall be in Form D in the Schedule. Form of notice pursuant to section 7(2) of the Act.  
*SI 74/1973, r 3*  
Schedule.

**SCHEDULE**

**FORM A**

REAL PROPERTY TAX: NOTICE OF ASSESSMENT

REAL PROPERTY TAX ACT

COMMONWEALTH OF THE BAHAMAS ISLANDS

PUBLIC TREASURY

NAME OF OWNER

OWNERS ADDRESS

REAL PROPERTY TAX: NOTICE OF ASSESSMENT FOR THE YEAR

ASSESSMENT NUMBER	Is	Map	Block	Parcel	Structures	PROPERTY LOCATION	<sup>1</sup>

LAND \$	STRUCTURES \$	TOTAL \$	EXEMPTION \$	TOTAL TAXABLE \$	AMOUNT TAXABLE AT			TAX PAYABLE FOR YEAR \$
					½% \$	1% \$	1½% \$	
LESS OUTSTANDING CREDIT AT								
NET AMOUNT DUE								

1. THE TAX SHOWN ABOVE IS PAYABLE ON OR BEFORE..... AT THE PUBLIC TREASURY IN THE CHURCHILL BUILDING, RAWSON SQUARE, NASSAU OR MAY BE SENT BY POST TO THE TREASURER AT P.O. BOX N 3017. CHEQUES AND ORDERS SHOULD BE MADE PAYABLE TO THE PUBLIC TREASURY.
2. THE ACT PROVIDES THAT OWNERS MAY, IF THEY WISH, PAY THE TAX DUE FOR THE YEAR IN QUARTERLY INSTALMENTS. THE AMOUNT OF EACH SUCH INSTALMENT IN THIS EVENT IS \$ .....
3. THIS NOTICE MUST BE PRODUCED AT THE TIME OF PAYMENT, OR SENT WITH YOUR REMITTANCE, WHETHER YOU PAY THE ANNUAL TAX IN FULL, OR IN ONE OR MORE QUARTERLY INSTALMENTS.
4. IF THE TAX DUE — EITHER ANNUAL OR ONE OR MORE INSTALMENTS — IS NOT PAID BY 1st JANUARY ....., A STATUTORY SURCHARGE WILL BE ADDED TO YOUR ACCOUNT WITHOUT FURTHER NOTICE.

<sup>1</sup> Please delete as necessary

5. A SEPARATE STATEMENT OF ANY ARREARS OF TAX OUTSTANDING AT 31ST DECEMBER 20.... WILL BE SENT TO YOU IMMEDIATELY AFTER THAT DATE. BUT YOU MAY IF YOU WISH INCLUDE ANY TAX KNOWN TO BE DUE FOR THE PERIOD UP TO THAT DATE WITH YOUR PAYMENT FOR NEXT YEAR.

6. LAST DATE FOR OBJECTION (SEE OVERLEAF)  
 ..... 20 .....

ASSESSMENT NO  OWNER  ANNUAL TAX

QUARTERLY TAX

AMOUNT PAID: \$ ..... REPRESENTING <sup>2</sup> ANNUAL TAX/<sup>3</sup>

ONE QUARTER'S

TAX AS SHOWN ABOVE, <sup>4</sup> TOGETHER WITH ARREARS OF \$ .....

PUBLIC TREASURY

REAL PROPERTY TAX-NOTICE

NO RECEIPT VALID UNLESS ON PRINTED FORM

REAL PROPERTY TAX ACT

1. *OBJECTIONS.*

ANY OBJECTION TO THIS NOTICE OF ASSESSMENT MUST BE MADE IN WRITING, BY THE "LAST DATE FOR OBJECTION" SHOWN AT NOTE 6 OVERLEAF AND SENT TO:

THE CHIEF VALUATION OFFICER,  
 MINISTRY OF FINANCE-VALUATION SECTION,  
 P.O. BOX 13, NASSAU.

2. *RATES OF TAX.*

WITH EFFECT FROM THE TAX YEAR 1974, THE RATES OF TAX PAYABLE ARE:

- A. ON THE FIRST \$20,000 OF ASSESSED VALUE: 2% PER ANNUM
- B. ON THE NEXT \$30,000 OF ASSESSED VALUE: 1 % PER ANNUM
- C. ON ASSESSED VALUE IN EXCESS OF \$50,000: 1 ½ % PER ANNUM

3. *RELIEF.*

THE ACT PROVIDES FOR RELIEF FROM PAYMENT OF TAX ON GROUNDS OF POVERTY. IF YOU WISH TO APPLY FOR SUCH RELIEF YOU SHOULD OBTAIN AN APPLICATION FORM FROM EITHER THE PUBLIC TREASURY OR THE CHIEF VALUATION OFFICER. APPLICATIONS FOR RELIEF ON THESE GROUNDS ARE NOT SUBJECT TO A STATUTORY TIME LIMIT.

<sup>2</sup> Please delete as necessary

<sup>3</sup> Please delete as necessary

<sup>4</sup> Please delete as necessary

4. *ENFORCEMENT.*

IN THE EVENT OF NON-PAYMENT, THE TREASURER HAS POWER TO SUE SUMMARILY FOR THE TAX, OR TO GARNISHEE RENTS, WAGES, ETC. THE TAX IS A FIRST CHARGE ON THE PROPERTY WHICH RANKS BEFORE ANY OTHER LEGAL CHARGE OR MORTGAGE AND REMAINS IN FORCE EVEN IF THE PROPERTY IS SOLD. *PLEASE QUOTE YOUR ASSESSMENT NUMBER IN ALL ENQUIRIES OR CORRESPONDENCE.*

**FORM B (Regulation 3)**

ASSESSMENT LISTS

ASSESSMENT NO. ....

NAME .....

ADDRESS .....

LOCATION .....

    ISLAND .....

    MAP .....

    BLOCK .....

    PARCEL .....

    IMP .....

    LAND \$ .....

STRUCTURE \$ .....

EXEMPTION \$ .....

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**FORM C (Regulation 4)**  
 RETURN OF REAL PROPERTY  
 THE GOVERNMENT OF THE BAHAMA ISLANDS  
 MINISTRY OF FINANCE  
 (VALUATION SECTION)

Real Property Tax Act, (Section 8(1))

DATE: .....

PROPERTY CODE NO: .....

PROPERTY OWNER’S NAME: .....

PROPERTY LOCATION: .....

OTHER IDENTIFICATION: .....

POSTAL ADDRESS: .....

OWNER OCCUPIED OR RENTED: .....

TO WHOM RENTED: .....

I hereby declare that the above return is true and correct.

.....  
SIGNATURE

.....  
DATE

In the presence of— .....

AUTHORIZED PERSON

.....  
TITLE

NOTE: One Return is required for each lot, parcel or acreage of property.

**FORM D (Regulation 5)**  
 REAL PROPERTY TAX ACT

*SI 74/1973*

Notice pursuant to section 7(2) of the Real Property Tax Act

Pursuant to section 7(2) of the Real Property Tax Act, as amended, the Chief Valuation Officer hereby gives notice:

- (a) that copies of the assessment lists are available as required by subsection (4) of section 7 of the Real Property Tax Act (hereinafter in this notice referred to as the Act);

- (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)<sup>5</sup> of the Act) the tax in respect of property will be due 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  
.....

SI 12/1978

**REAL PROPERTY TAX (PRESCRIBED FORM) REGULATIONS**

(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.

<sup>5</sup> 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”