

THE PAROCHIAL RATES AND FINANCE ACT

ARRANGEMENT OF SECTIONS

1. Short title.
2. Interpretation.
3. Parish Council estimates.
4. Minister to approve estimates.
5. Further expenditure.
6. The Minister may frame rules.
- 6A. The Parochial Revenue Fund.
- 6B. Payments out of Fund.
7. Parish Rate.
8. Parish Rate to be gazetted.
9. Rates payable on each 1st April.
10. Payment of Rate.
11. Appropriation of Rate and other payments.
12. Joint and several liability of persons in possession
13. Exemptions from rates.
14. Local Rates.
15. Publication of Local Rate.
16. Remission of rates.
17. Computation of rates on property consisting solely of a house and curtilage.
18. Special parochial funds.
19. Rents, fees, etc.
20. Reimbursement to the Consolidated Fund for collection of rates.
21. Incorporation of Acts.
22. Corporation to act under Kingston and St. Andrew Corporation Act.
23. Appropriation.

SCHEDULE

THE PAROCHIAL RATES AND
FINANCE ACT

Cap. 276. S. 6,
Laws 12 of 1985,
29 of 1954 Sch.,
S. 4, 23 of 1996,
54 of 1954, 19 of 2003
3 of 1956, S. 23
24 of 1959,
14 of 1961
S. 3.
Acts
2 of 1963
30 of 1965,
7 of 1974

[29th June, 1900.]

1. This Act may be cited as the Parochial Rates and Finance Act. Short title.

2. In this Act—

“curtilages” means the out offices and ground lying near and used with a dwelling-house as a yard, garden, or for other purposes in connection with such dwelling-house, but shall not include an area of land exceeding one acre;

Interpreta-
tion.
24/1959
S. 2(1).

“house” means any dwelling-house, shop, store, wharf, warehouse, office, or place of business;

“property” means any property shown on the valuation roll made and settled, or from time to time duly altered and amended under the authority of the Valuation Act, and any enactment amending the same, or in substitution therefor;

“person in possession of property” means and includes the owner, occupier, mortgage in possession, or other person in actual possession of such property;

“the Fund” means the Parochial Revenue Fund established under section 6A;

23/1996
S. 2.

“the value of property” means the gross value of any property as shown in the valuation roll:

In any case in which new properties are added to the valuation roll by means of the Collectors’ assessment or counter-assessment, after the first day of April in any year,

such assessment or counter-assessment shall be deemed to be an assessment for the purposes of the Tax Collection Act and any enactment amending the same:

Provided that the minimum value of any property for the purposes of this Act shall be in the case of property consisting of land only, or of a house without land, or with land not exceeding a quarter of an acre in extent, forty dollars:

Provided also, that where one and the same person is in possession of more than one lot of property in the same parish, each of which consists of land without house, such separate properties up to and not exceeding forty dollars gross value, may be taken together and reckoned as one property.

24/1959
S. 2 (2).

(2) In this Act reference to the unimproved value of property in whatever terms shall be deemed to be a reference to the unimproved value of land within the meaning of the Land Valuation Act.

Parish Council
estimates.
3/1956
S. 4.

3. On or before the first day of December in each year each Parish Council shall forward to the Minister for his approval—

- (a) an estimate in detail showing the probable parochial expenditure for all purposes for the financial year beginning on the first day of April next ensuing;
- (b) a statement showing the financial position of the Council;
- (c) a statement showing how it is proposed to meet the estimated expenditure.

Minister to
approve
estimates.
3/1956
S. 4.

4. The Minister may approve either with or without amendment estimates submitted to him for approval.

Further expen-
diture.
30/1965
S. 2.

5. Save with the prior approval of the Minister, it shall not be lawful for a Parish Council to incur during a finan-

cial year any expenditure not provided for in the approved estimate relating to such financial year:

Provided that the Council may at any time during a financial year authorize a saving under any recurrent subhead of expenditure in such estimate to be applied to meet an excess under another subhead, subject to such conditions and restrictions as the Minister may specify in writing:

Provided further that expenditure incurred without the approval required in that behalf by this section, or in contravention of any conditions or restrictions specified under the preceding proviso, may be subsequently approved by the Minister upon the application of the Council if such expenditure appears to him to have been necessarily incurred, and thereafter, without prejudice to any right or liability enforced prior to his approval of the expenditure, such requirement shall be deemed to have been fulfilled in relation to that expenditure or, where the expenditure was incurred in contravention of any such conditions or restrictions, observance thereof shall be deemed not to have been required in relation to the said expenditure.

6. The Minister may from time to time make, alter and amend rules—

The Minister may frame rules. 3/1956 S. 4.

- (a) as to the form in which Parish Councils are to prepare and submit their estimates;
- (b) as to the receipt and expenditure of moneys and accounting for the same by the Parish Councils;
- (c) as to any matter or thing which the Minister may consider desirable for carrying out this Act.

6A.—(1) For the purposes of this Act, there shall be established, under the control and management of a public officer designated for that purpose by the Minister, a fund to be called "The Parochial Revenue Fund".

The Parochial Revenue Fund. 23/1996 S. 3.

(2) There shall be paid into the Fund—

- (a) an amount equivalent to the total amount of property tax paid pursuant to the Property Tax Act, including penalty and interest payable thereon;
- (b) an amount equivalent to sixty-six and two-thirds per cent of the amount paid pursuant to the Road Traffic Act or regulations made thereunder as licence duties on motor vehicles;
- (c) investment or other income derived from the assets of the Fund;
- (d) such other amount as the Minister may specify subject to affirmative resolution of the House of Representatives.

(3) Any moneys and investments forming part of the Fund may from time to time be invested or realized, as the case may be, in accordance with the directions of the Minister.

(4) Accounts of the Fund shall be prepared within four months after the end of a financial year in such form and in such manner as the Minister may direct and the Auditor-General shall examine and certify such amounts and report thereon to the House of Representatives.

Payments out
of Fund.
23 1996
S. 3.

6B.—(1) Subject to subsection (3), there shall be paid out of the Fund to each Parish Council, not later than the last day in each month in respect of amounts received by the Fund as property tax and licence duties in the preceding month, an amount equivalent to—

- (a) ninety per cent of the amount of property tax paid in the relevant parish; and
- (b) twenty-five per cent of the amount paid in the relevant parish as licence duties on motor vehicles.

(2) The remaining—

- (a) ten per cent of property tax shall be distributed to each Parish Council on the basis of the needs of the parish upon an application made to the Minister by the Parish Council and after consultation by the Minister with the Parish Council;
- (b) seventy-five per cent of licence duties shall be distributed to each Parish Council on the basis of the number of miles of parochial roads in the parish expressed as a percentage of the total number of miles of parochial roads in the Island.

(3) Where a Municipality is established pursuant to an order under section 3 of the Municipalities Act, the Minister shall, by order subject to negative resolution, specify the percentages to be paid out of the Fund in relation to a relevant Parish Council and the Municipality, respectively. 19/2003
S. 23.

(4) In subsection (3) "relevant Parish Council" means the Parish Council in the parish in which a Municipality is established. 19/2003
S. 23.

7.—(1) There shall be raised, levied, collected and paid, in each parish, an annual Parish Rate on the unimproved value of property in the parish, and such rate, in any year, may be either a uniform rate, or a graduated rate varying with the unimproved value of the property in respect of which the rate is to be paid or a rate which is partly uniform and partly graduated as aforesaid. Parish Rate.
23/1996
S. 4 (a).
23/1996
S. 4 (a).
23/1959
S. 3 (a).

(2) *[Deleted by Act 23 of 1996.]*

(3) *[Deleted by Act 23 of 1996.]*

(4) On or before the 1st day of December in each year, every Parish Council shall submit to the Minister for his approval the rate or rates to be raised, levied, collected and paid as the Parish Rate for the parish for the financial year beginning on the 1st day of April next ensuing. 3/1956
S. 7.

(5) The Minister may alter, amend, vary, increase or decrease any rate or rates so submitted as the annual Parish Rate for any parish.

(6) Where, in any year, any Parish Council fails to submit the Parish Rate for the parish as, or by the date,

required by this section, the Minister may fix such Parish Rate and the details relating to such Rate, as he may think fit.

(7) The provisions of this section shall not apply to the Corporate Area as defined in the Kingston and St. Andrew Corporation Act.

(8) [*Deleted by Act 23 of 1996.*]

Parish Rate to
be gazetted.
14/1961
S. 3.

8. In each year, the Parish Rates for each parish, as approved by the Minister, shall be published in the Gazette on or before the 23rd day of March and shall, for the ensuing year, be the Parish Rates for the respective parishes.

Rates payable
on each 1st
April.

9. The Parish Rate shall be due and payable on the first day of April in every year in respect of the twelve calendar months beginning on such date, and notwithstanding anything contained in the Tax Collection Act every person liable to pay such Rate shall, on or before the thirtieth day of April in each year, make a return in respect of his property on which the Rate is payable, to the Collector of Taxes of the parish wherein the property is situated, and such return shall be in the form required by the Commissioner of Inland Revenue:

12/1985
Sch.

Provided that where a return has been made under the Property Tax Act, the return so made under, and for the purposes of, the Property Tax Act shall be deemed to be the return required by this Act:

Provided further that any person who makes any payment during the month of April in any year in respect of such Rate (whether such payment is in full, or as a moiety or instalment) shall be deemed to have made a return for the purposes of this section, and of the Tax Collection Act.

Payment of
Rate.

10—(1) In each parish, the Parish Rate shall be payable to the Collector of Taxes for the parish by the person who,

on the date when such Rate becomes payable, is in possession of the property which is liable to the Rate.

(2) Until the Parish Rate is paid it shall, in every case, be a first charge and lien upon the real property liable to such Rate, but subject always to any claim for property tax due to the Fund.

11. The Parish Rate, when received by the Collector of Taxes or other proper officer, and the amounts of property tax and licence duties payable pursuant to section 6B (1) shall be paid to the Secretary of the Parish Council and shall be placed by the Secretary of the Parish Council to the credit of a fund, to be established in each parish, which shall be known as the General Fund.

Appropriation of Rate and other payments.
3/1956
S. 4.
23/1996
S. 6 (c).

12. If any property charged with the Parish Rate shall be in the possession of more than one person, the Collector of Taxes or other officer as aforesaid may, to enforce payment, proceed against all or any of the persons in possession or distrain on the goods of all or any of them wherever found.

Joint and several liability of persons in possession.

13.—(1) There shall be exempt from the Parish Rate, and from any local rate levied under this Act—

Exemptions from rates.

- (a) all buildings held in trust exclusively for public religious worship or for religious worship and for use as schoolrooms, together with the lands immediately attached to them used as Churchyards or Burial Grounds;
- (b) all buildings and lands used solely for charitable or educational purposes, and supported solely by charitable or missionary funds;
- (c) all buildings and lands belonging to and used by the University of the West Indies;

2/1963
S. 2.

- 29/1954
S. 4 (a).
3/1956
S. 4.
24/1959
S. 4.
23/1996
S. 7 (b) (i).
Schedule.
- (d) all buildings and lands belonging to Primary Schools, inspected by an officer designated by the Minister responsible for education, or to Agricultural, Industrial or Vocational Schools approved by the Minister, or to the endowed schools specified in the Schedule;
- (e) all buildings and lands belonging to Secondary Schools receiving any payment out of the Consolidated Fund;
- 29/1954
S. 4 (b) (c).
- (f) all buildings and lands belonging to Secondary Schools, Commercial Schools or Preparatory Schools with not less than twelve scholars, in average attendance, each such Secondary, Commercial or Preparatory School being certified by an officer designated by the Minister responsible for education to be efficient;
- 54/1954
S. 2 (a) (b).
- (g) all unoccupied property belonging to, and all property belonging to and in the actual occupation of, the Crown, the Government of this Island, or any Parish Council;
- 54/1954
S. 2 (c).
- (h) all freehold property vested in the Commissioner of Lands and in the actual occupation of the Crown, the Government of this Island, a Parish Council, the Kingston and St. Andrew Corporation or the holder of a public office by virtue of his employment;
- 7/1974
S. 6.
- (i) all buildings and lands belonging to and used by the Council of Legal Education;
- 23/1996
S. 7 (d).
- (j) all buildings belonging to any church which are used as church rectories, caretaker cottages or church halls, together with the lands immediately attached to them and belonging to such church, so, however, that the area of land so exempt in each case shall not exceed one acre;

- (k) all buildings and lands belonging to and used solely for the purposes of any private hospital approved by the Minister responsible for finance; 23/1996
S. 7 (d).
- (l) all buildings and lands belonging to any social, charitable or cultural organization approved by the Minister responsible for finance and used solely for the purpose of such organization: 23/1996
S. 7 (d).

Provided nevertheless that exemption under this section of buildings and lands belonging to a school shall not extend to any such building or land unless the same is used primarily for school purposes.

(2) For the purposes of this section the expression "Preparatory School" means a school providing an education designed to prepare pupils of age eight to twelve years specifically for entry to a recognized Secondary School, and giving a progressive course of general education (with the requisite organization, curriculum, teaching staff and equipment) suitable for that purpose.

14. For the purpose of providing for any improvement or public service for the benefit of a particular town or district in any parish, it shall be lawful for the Parish Council of such parish, with the approval of the Minister to impose a rate to be styled the "Local Rate for the Town [or District] of _____"; such rate shall be in addition to the Parish Rate, and shall be assessed and raised in the same manner as such Rate, and the proceeds thereof shall be applied to the construction, maintenance, and up-keep of any useful local work or undertaking, or other useful local purpose, within the locality in which the local rate is raised, approved by the Minister. If at any time the rate submitted by any Council for such special purpose is found after enquiry and explanation given by the Council to be excessive or insufficient, the Minister may alter and amend, decrease or increase such rate. Local Rates.
3/1956
S. 4.

Publication
of Local
Rate.
3/1956
S. 4.
14/1961
S. 3.

15. The Local Rate for any town or district as fixed by the Minister shall be published in the *Gazette* on or before the 23rd day of March in each year, and shall be the rate for the ensuing financial year leviable and enforceable within the limits of such town or district in addition to the Parish Rate for the parish. The limits of any town or village within which such Local Rate shall be levied, shall be ascertained and defined in accordance with the Parish Councils Act.

Remission
of rates.

12/1985
Sch.

3/1956
S. 4.

16. Whenever it shall come to the knowledge of the Collector of Taxes that any person in possession of property whether as owner or otherwise, is poor and indigent and unable to pay the whole of the Parish Rate assessed upon such property, he shall transmit to the Commissioner of Inland Revenue a full statement of the circumstances of the case, and any evidence he may have of the property of such person, or his inability to pay the whole of the said rate, and it shall be lawful for the Minister to remit the whole of such rate or such portion thereof as he may deem advisable.

Computa-
tion of
rates on
property
consisting
solely of a
house and
curtilage.

17. When any property consisting solely of a house and its curtilages is unoccupied on the first day of April in any year, it shall be liable to one-half only of the rates fixed under this Act, but if it subsequently becomes occupied it shall be liable to the rates under this Act in accordance with the provisions of section 8 of the Licence and Registration Duties Act dealing with duties in respect of property acquired during the term and after the first day of April. When any such property on which a first moiety or any instalment has been paid becomes unoccupied the Collector shall accept payment of the remaining moiety or instalment at one-half of the full rates, provided that notice of discontinuance of occupation shall have been given to him in terms of the section of the Tax Collection Act

providing for the assignment of property after payment of instalment of taxes thereon.

18. Any sum which the Accountant-General by order of the Minister is directed to place to the credit of any special parochial fund other than the General Fund of a parish, shall be placed to the credit of such special fund and shall be applied solely for the purposes of such fund :

Special
parochial
funds.

Provided that the purposes for which any such special parochial fund may be applied may at any time be altered, amended or varied by the Minister.

19. All moneys received by any Parish Council or any officer for the Council for rents, fees or otherwise, shall be paid to the Secretary of such Council and by him placed to the credit of the parish.

Rents,
fees, etc.
3/1956
S. 4.

20. The Minister shall determine what reimbursement, to be computed at a rate not exceeding three *per centum* on the total amount of Parochial Revenue collected, shall be made by the parishes to the Consolidated Fund towards the cost of collecting, accounting for, disbursing and auditing the parochial moneys. The sum so determined in the case of each parish, shall be paid to the Accountant-General and carried to the credit of the Consolidated Fund.

Reimburse-
ment to the
Consolidated
Fund
for col-
lection of
rates.
3/1956
S. 4.

21. The Tax Collection Act, or any enactments in aid of or incorporated with the same are hereby incorporated and shall be read as one with this Act.

Incorporation
of
Acts.

22. The provisions of this Act relating to the powers and duties of Parish Councils of parishes shall not apply to the Kingston and Saint Andrew Corporation constituted under the Kingston and Saint Andrew Corporation Act.

Corporation
to act
under
Kingston
and St.
Andrew
Corporation
Act.

PAROCHIAL RATES AND FINANCE

Appropriation.

23. There shall be appropriated in each year from the Consolidated Fund—

- (a) to the Parish Councils and to the Kingston and St. Andrew Corporation the sum of \$24,000, in replacement of revenue lost by the Councils and the Corporation by virtue of the Taxation Amendment Law, 1937; and
- (b) to the Parish Councils and to the said Corporation a sum not exceeding \$33,000 to supplement the revenues of the Councils and the said Corporation in such proportions and on such terms and conditions as the Minister may determine.

SCHEDULE

(Section 13 (1) (d))

24/1959 S. 5.	St. Jago High School	Spanish Town.
	Munro and Dickenson's Schools	St. Elizabeth.
	Manchester Secondary School	Manchester.
	Manning's School	Savanna-la-Mar.
	Rusea's School	Lucea.
	Titchfield School	Port Antonio.