

**MINISTRY OF FINANCE
DEPARTMENT OF INLAND REVENUE**

REAL PROPERTY TAX NOTICE for 2017

In accordance with the Real Property Tax Act, Chapter 375 as amended, the Chief Valuation Officer hereby gives notice:-

- (a) that copies of the assessment lists are available as required by Section 7 subsection 7 of the Act, and may be inspected at the Office of the Chief Valuation Officer;
- (b) that a notice of assessment addressed to each owner of property liable to tax under the Real Property Tax Act is available at the Valuation Office, located at rear of the shops at Carmichael Plaza, Carmichael Road and may be collected therefrom by or on behalf of the owner of such property during normal working 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 provision 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;
- (e) that pursuant to Section 11(1) of the Act, 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;
- (f) that pursuant to Section 18 of the Act, the tax is due and payable by the owners of property not later than sixty days after the date on which notice of assessment is deemed to have been served. Accordingly, it is the duty of each taxpayer to ensure that he receives a Notice of Assessment;
- (g) that the exemption has been allowed for 2017 on those which have been declared as owner-occupied residences, and have satisfied the conditions. However, under Section 43 of the Act, the owners are required to disclose to the Chief Valuation Officer any change in the circumstances which does not entitle the property for the exemption allowed;
- (h) that pursuant to Section 10 of the Act, 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 authorized person.

**Controller of Inland Revenue/
Chief Valuation Officer**