

MINISTRY OF FINANCE Department of Inland Revenue

2022 Real Property Tax Bill Taxpayer Inquiry Form

Instructions: Taxpayers who wish to file an inquiry about their Real Property Tax bill are required to complete this form. The form must be filled out completely and accurately and all required supporting documentation must be attached before the Department of Inland Revenue will review the inquiry. 2022 real property tax inquiries must be filed by March 31, 2022.

Taxpayers can submit this inquiry form and required supporting documentation via email at PropertyTaxEnquiries@Bahamas.gov.bs or in person at the Department of Inland Revenue located at the Shops at Carmichael Plaza, Carmichael Road, Nassau. If you are submitting in person, please place this form and all supporting documentation in an envelope with "Real Property Tax Inquiry" marked clearly on the outside.

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Pro	pert	y lo	catio	_																								
	Address															5	Sett	lem	ent				ISI	Island				
Sub	Divi	sior											В	 Blocl	<								Lot					
Sub Division Property owner's name (First name, middle												\																
Pro	pert	y ov	vnei	S n	ame	(Firs	st na	me,	mia	aie	Initi	ıaı,	su	rna	me)	1		1				1						
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Idei	ntific	atio	on d	ocui	men	ts																						
Identification documents Taxpayer identification number (TIN) (If property owner is a business)																												
	National Insurance Number (NIB)																											
Passport number																												
Ma	rital	stat	us (if ov	vner	is ar	n ind	ividu	al)		□ N	⁄lar	rie	d			Sir	ngle				Divo	orcec	ł		Wi	dow	/ed
C:+i-	Citizenship of property owner (if owner is an individual) Bahamian Other:																											
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Year structure was built (leave blank if vacant land)													
Number of units on property													
Date of most recent renovations/improvements to property Date property was conveyed to current owner M M / D D / Y Y Y Y Y Y Y Y Y													
Date property was conveyed to current owner M M / D D / Y Y Y													
Is this property exclusively used as the owner's primary dwelling? Yes No Is there a mortgage on this property? Yes No													
Is there a mortgage on this property? ☐ Yes ☐ No													
Name of bank that holds mortgage	7												
Address of bank that holds the mortgage	_												
City Zip/Postal Code													
State / Territory Country	_												
Reason for 2022 real property tax bill inquiry (select one of A through I)													
Please select the reason for your inquiry. In addition to indicating the reason for your inquiry below, you are required to attach an explanation and documentation that establish the facts to support any claim. Please see													
annex 1 for an overview of the required documentation by inquiry type.													
Records and billing inquiry Inquiry types A-F are categorized as records and hilling inquiries. These inquiries can usually be resolved.													
Inquiry types A-F are categorized as records and billing inquiries. These inquiries can usually be resolved													
administratively by the Department of Inland Revenue, after the property owner submits the required documentation.													
Inquiry type A													
Inquiry type B													
to vacant land or certain land in the Family Islands)													
Inquiry type C													
Please list the exemption you are claiming:	_												
Inquiry type D The property is misclassified (vacant land, residential, owner-occupied, commercial, mixed-use)													
Current classification: □Vacant Land □Residential □Owner-occupied □Commercial													
Owner's opinion of classification: Vacant Land Residential Owner-occupied Commercial													
Inquiry type E													
Inquiry type F My accumulated arrears or surcharge was calculated incorrectly													
Valuation inquiry													
Inquiry types G-I are categorized as valuation inquiries. In response to the inquiry, DIR will perform an initial review. Persons who disagree with the outcome of the inquiry may choose to submit a formal objection to DIR.													
Inquiry type G ☐ The property is mixed-use, and the percentage of the property allocated to each classification is incorrect													
Inquiry type H ☐ I disagree with the assessed value of the property (land, improvements, or total value)													
Inquiry type I ☐ Other reason not listed above													

	-	elected <u>Inquiry type</u>		=	-							
	propert	y (check all that ap	ply) You are red	quired to	attacl	h docume	ntat	ion that s	upports youi	justification).	
		The recent sale val of at least 3 compa						-				
		I have an appraisal		•				-		within the l	ast	
	_	three years, and it	-					=				
		This property was materially differen			-	-		market sa	le, and the s	ale price was	5	
		This property suffe						ho curron	taccoccmon	is incorrect		
	_											
		The square footage										
		The square footage	e of the improv	/ements	tnat w	as used to	o cai	culate my	property va	lue is incorre	ect	
		Other					_					
		If you sel	ected <u>Inquiry t</u>	type G o	r <u>Inqui</u>	ry type H	, ple	ase comp	lete this bo	K:		
	1	t assessed value on	_							n of value o		<u>-</u>
	Vacant	Residential	Owner Occ	Comm	ercial		Va	cant	Residentia	l Owner	Осс	Commercial
Land						Land						
Imprv						Imprv						
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					Resid	dential		Owner C	ccupied	Commerci	al '	TOTAL
-		f improvements										
		(include basement	below ground	floors)								
-		plit-level properties										
	er of bedro											
		athrooms (with a sh		`								
Numbe		eathrooms (without footage of land	a snower/bath	1)								
	·	is property have an	attic? □ Yes	□ No	D	nes this n	ron	erty have	central air?	□ Yes □ I	No	
						_	-	-		_	••	
	•	roperty bounded by			⊔ 1	Beachtron	ıτ	⊔ Canai	property	□ No		
		r materials of the pi	-									
	⊔ Alum	ninum / vinyl 🗆 S	teel ⊔ Block	< ⊔ St	ucco	⊔ Wood	d l	⊔ Brick	☐ Mixed	☐ Other: _		
	Other B	uildings in Yard: Fo	r each of the fo	ollowing	, pleas	e list the	qua	ntity of ea	ach on the p	roperty		
	Generat	tor houses		Gazeb	os				Sheds			
	Garages	5				Pool	ls					
	List qua	ntity and for each indicat d and b) the number of c	,,,,,		age			uantity and nd or above-		e if the pool is ii	n-	_
	Other: L	ist quantity and typ	e of any other	structur	es on p	roperty_						_
	ATTEST	ATION (please chec	k one)									
	own the prop property by r Department	ne property owner or leg perty that is the subject of this in representatives of the relevant ar of Inland Revenue in reviewing the person who was listed	quiry or that I am legally uthorities for the purpose in inquiry.	the authority e of verificatio	in charge o	of the property. In the provided	Further in this	r, by submission inquiry and to g	of this inquiry, I agre ather additional info	ee to allow access to rmation that will sup	the port the	
		ereby attest that the information					-	•	• • • • • • • • • • • • • • • • • • • •			
	Name o	f owner/agent		Signat	ure					 Date		_

Annex 1: List of required documentation taxpayers must submit by inquiry type

The taxpayer is required to attach an explanation and documentation that establish the facts to support any claim made in this inquiry. The following provides an overview of the information the taxpayer is required to provide based on the type of inquiry.

RECORDS AND BILLING INQUIRY

A. Inquiry type A – I am not the owner of this property

If you have ever owned the property in question, you must furnish the following with your inquiry:

- Date you sold the property, a copy of the record of sale / conveyance
- Name of person/entity to which you sold the property
- Name of current property owner (if known)
- Mailing address, phone number, and email address for the current property owner (if known)

If you have never owned the property in question, you must furnish the following with your inquiry:

- A signed affirmation form certifying that you have never owned the property in question, which
 includes the assessment number and property location
- Name of current property owner (if known)
- Mailing address, phone number, and email address for the current property owner (if known)

B. Inquiry type B – I am entitled to an exemption from Real Property Tax as a Bahamian citizen (applies only to vacant land or certain land in the Family Islands)

- A copy of the property owner's passport photo page, birth certificate, NIB card, or naturalization document
- A signed affirmation form certifying that the property owner is the current lawful owner of the property and is a citizen of The Bahamas

C. Inquiry type C – I am entitled to an exemption for another reason (other than being a Bahamian citizen) that was not reflected on my Real Property Tax bill

 A signed affirmation form articulating the exemption the property owner is qualified for and attesting to that the conditions for eligibility are met by the current lawful owner of the property

D. Inquiry type D – The property is misclassified (vacant land, residential, owner-occupied, commercial, mixeduse)

- For all claims, a signed affirmation form certifying the classification of the property
- If owner is claiming the property is vacant land, you must submit photos taken within the last 60 days, showing the entirety of the property in question (to the extent possible)
- If owner is claiming the property is owner-occupied, a signed affirmation form certifying that the property is exclusively used as the owner's primary dwelling

E. Inquiry type E – My tax liability was calculated incorrectly (error with line items R1, R2, R3, credits, discount applied, or rebate applied on your tax bill)

- Taxpayer must attach a statement describing what they believe is the calculation error and what the correct calculations should be
- Taxpayer must attach records of all real property tax payments made

- **F. Inquiry type F** My accumulated arrears or surcharge was calculated incorrectly
 - Taxpayer must attach a statement describing what they believe the correct arrears or surcharge amount should be
 - Taxpayer must attach records of all real property tax payments made from October 2020 to present

VALUATION INQUIRY

G. Inquiry type G – The property is mixed-use, and the percentage of the property allocated to each classification is incorrect

- A signed affirmation form stipulating the total improved square footage of the property and the total square footage allocated to each property classification type
- If owner is claiming that part of the property is owner-occupied, a signed affirmation form certifying that the property is exclusively used as the owner's primary dwelling

H. Inquiry type H - I disagree with the assessed value of the property (land, improvements, or total value)

If the recent sale value (for an open market sale within the last three years) or assessed or appraised value of at least 3 comparable properties is materially different than the assessed value of your property, you must furnish the following:

- A completed "Annex 2: Comparable Market Data Information Table"
- Documentation and records to support the sale or appraised value and comparable features of at least
 3 properties

If you have an appraisal of the property that has been completed by a licensed appraiser within the last three years, and it is materially different than the assessed value of your property, you must furnish the following:

A copy of the appraisal, signed by a licensed appraiser. The date of appraisal must be stated.

If the property was sold within the last three years in an open market sale, and the sale price was materially different than the assessed value of your property, you must furnish the following:

A copy of the conveyance or bill of sale of the property

If the property suffered damage or is in a condition such that the current assessment is incorrect, you must furnish the following:

- A signed affirmation form that attests to the nature and date of the damage or condition of the property
- Photos of the property taken within the last 60 days showing the damage or condition of the property
- A copy of an appraisal of the value of the damage to the property conducted by a licensed appraiser or insurance agent, or a copy of an appraisal of the property signed by a licensed appraiser

If the square footage of the land that was used to calculate your property value is incorrect, you must furnish the following:

A signed affirmation form stipulating the square footage of the land

If the square footage of the improvements that was used to calculate your property value is incorrect, you must furnish the following:

 A signed affirmation form stipulating the square footage of the improvements and supporting documentation to corroborate these claims (e.g. bill of sale or conveyance, appraisal conducted by a licensed appraiser, copies of blueprints, inspection reports, or building permits)

If you disagree with the assessed value of the property based on another reason not articulated above, you must furnish the following:

You must clearly articulate the specific fact or issue which supports your opinion of the value of the land or improvements and provide a detailed explanation and documentation (including photos of the property taken within the last 60 days) that establishes the facts to support your claim. Please note,

the Department of Inland Revenue recently completed the first-ever full re-assessment of property valuations in New Providence. This process relied on experts who conducted thousands of field inspections, analyzed data, and leveraged the latest technology and global best practices. An increase in your assessed property value or tax liability from 2021 to 2022 alone is not a valid basis to dispute your assessment.

I. Inquiry type I – Other reason

 For any other inquiry type, you must clearly articulate the specific fact or issue to which you are disputing and provide a detailed explanation and documentation that supports your reason for dispute and establishes the facts to support your claim



MINISTRY OF FINANCE Department of Inland Revenue

Form 2022-RPT-01

Annex 2: Comparable Market Data Information Table

Taxpayers who are disputing the assessed value of their property (land, improvements, or total value) based on the recent sale value (for an open market sale within the last three years) or appraised or assessed value of at least 3 comparable properties are required to complete this table. Taxpayers are required to submit documentation that confirms the reported details for each record.

	I	Assessment #	Date of													
	Property Location	Sale price or												1		
		(if known)	most	assessed or	Square feet of	Square feet of	# of	# of	Year of	Year of	Is this	Does this		Number	Exterior	Other buildings in yard
			recent	appraised	land	improvements	bedrooms	bathrooms	construction	most-recent		property	property have	of floors	materials	
			sale /	value						renovations	bounded by	have an	central air?			See below
			appraisal								water?	attic?		See below	See below	
												(Y/N)	(Y/N)			
			(mm-dd-								See below					
			уууу)													
Subject																
property																
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2																
2																
3																
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Instructions for completing this table: Please use the following abbreviations when completing the above table

Is this property bounded by water? Waterfront (W) Beachfront (B) Canal Property (CP)

Number of floors Include basement/below ground floors. Indicate 1.5 for split-level properties

Exterior materials Aluminum / vinyl (A) Steel (SL) Block (BL) Stucco (SC) Wood (W) Brick (BK) Mixed (MX) Other (Please specify)

Other buildings in yard Please list the quantity and type of any other structures on the property, including but not limited to generator houses, gazebos, sheds, attached or detached

garages, pools, and any other structures on the property. For garages, indicate if they are attached or detached and the size of each garage (the number of cars

the garage fits, i.e. 2-car garage). For pools, indicate if the pool is in-ground or above-ground.