

CHAPTER 229B

LAND VALUATION AND LAND TAX (VALIDATION) 1975-38

This Act came into operation on 27th October, 1975.

Amended by:

This Act has not been amended

Law Revision Orders

The following Law Revision Order or Orders authorized the insertion and removal of pages as the case may be under the Law Revision Act Cap.2 now repealed:

1978

CHAPTER 229B

**LAND VALUATION AND LAND TAX (VALIDATION)
1975-38**

Arrangement of Sections

1. Short title
2. Validation provisions
3. Recovery of tax due

**BARBADOS**

LAND VALUATION AND LAND TAX (VALIDATION)

1975-38

An Act to validate certain matters respecting land valuation and land tax in Barbados.

[Commencement: 27th October, 1975]

Short title

1. This Act may be cited as the Land Valuation and Land Tax (Validation) Act.

Validation provisions

2.(1) Notwithstanding that no date was fixed by order under section 8 of the *Land Valuation Act*, Cap. 229A—

- (a) the 15th February, 1972 shall be deemed to be the date on and after which the first valuation made by the Commissioner of all parcels of land in Barbados became the valuation of all parcels of land required by that Act to be valued by the Commissioner;
- (b) the date referred to in paragraph (a) shall be deemed to be the date from which every valuation made under Part IV of the *Local Government Act*, Cap. 107 ceased to have effect and the provisions of that part of

that Act relating to valuation ceased to apply to every parcel of land included in such valuation; and

- (c) all demands for land tax made by the Collector of Taxes under the *Land Tax Act*, Cap. 78A, and all payments received by him of such tax shall be deemed to have been validly made and received.

(2) Notwithstanding that no date was fixed by order under section 10 of the Land Valuation Act—

- (a) the 17th March, 1975 shall be deemed to be the date on which the fresh valuation made by the Commissioner under that Act came into operation; and
- (b) the date referred to in paragraph (a) shall be deemed to be the date from which the previous valuation ceased to be in force.

Recovery of tax due

3. Non-compliance with any provision of the Land Valuation Act shall not prevent any land tax that remains due and owing under the *Land Tax Act*, Cap. 78A after the first valuation was deemed to have come into operation from being recovered in the manner provided by the Land Tax Act.