



THE PROPERTY TAX ACT

The Property Tax (Amendment of Schedule) Order, 2017

In exercise of the powers conferred upon the Minister by section 2(2) of the Property Tax Act, and of every other power hereunto enabling, the following Order is made:-

1. This Order may be cited as the Property Tax (Amendment of Schedule) Order, 2017 and shall be read and construed as one with the Property Tax Act (hereinafter referred to as the “principal Act”) and all amendments thereto and shall come into operation on the 1st day of April, 2017.
2. The principal Act is amended by deleting the Schedule and substituting therefor the following -

“

SCHEDULE	(Section 2(1))
<i>Property Tax</i>	
Column 1	Column 2
Parish	Rate of Property Tax
_____	_____

All parishes

- | | |
|--|-------------------|
| 1. On property the unimproved value of which is \$400,000.00 or less | \$1,000.00 |
| 2. On property the unimproved value of which exceeds \$400,000.00 but does not exceed \$800,000.00 – | |
| (a) for the first \$400,000.00 | \$1,000.00 |
| (b) for every dollar thereafter | 0.80% |
| 3. On property the unimproved value of which | |

exceeds \$800,000.00 but does
not exceed \$1,500,000.00 –

- | | | |
|-----|-----------------------------|-------------------|
| (a) | for the first \$400,000.00 | \$1,000.00 |
| (b) | for the next \$400,000.00 | 0.80% |
| (c) | for every dollar thereafter | 0.85% |

On property the unimproved value of which
exceeds \$1,500,000.00 but does
not exceed \$3,000,000.00 –

- | | | |
|-----|-----------------------------|-------------------|
| (a) | for the first \$400,000.00 | \$1,000.00 |
| (b) | for the next \$400,000.00 | 0.80% |
| (c) | for the next \$700,000.00 | 0.85% |
| (d) | for every dollar thereafter | 0.90% |

5. On property the unimproved value of which
exceeds \$3,000,000.00 but does
not exceed \$4,500,000.00 –

- | | | |
|-----|-----------------------------|-------------------|
| (a) | for the first \$400,000.00 | \$1,000.00 |
| (b) | for the next \$400,000.00 | 0.80% |
| (c) | for the next \$700,000.00 | 0.85% |
| (d) | for the next \$1,500,000.00 | 0.90% |
| (e) | for every dollar thereafter | 1.05% |

6. On property the unimproved value of which
exceeds \$4,500,000.00 but does
not exceed \$7,000,000.00 –

- | | | |
|-----|-----------------------------|-------------------|
| (a) | for the first \$400,000.00 | \$1,000.00 |
| (b) | for the next \$400,000.00 | 0.80% |
| (c) | for the next \$700,000.00 | 0.85% |
| (d) | for the next \$1,500,000.00 | 0.90% |
| (e) | for the next \$1,500,000.00 | 1.05% |
| (f) | for every dollar thereafter | 1.10% |

7. On property the unimproved value of which exceeds \$7,000,000.00 but does not exceed \$12,000,000.00 –
- (a) for the first \$400,000.00 \$1,000.00
 - (b) for the next \$400,000.00 0.80%
 - (c) for the next \$700,000.00 0.85%
 - (d) for the next \$1,500,000.00 0.90%
 - (e) for the next \$1,500,000.00 1.05%
 - (f) for the next \$2,500,000.00 1.10%
 - (g) for every dollar thereafter 1.15%
8. On property the unimproved value of which exceeds \$12,000,000.00 but does not exceed \$30,000,000.00 –
- (a) for the first \$400,000.00 \$1,000.00
 - (b) for the next \$400,000.00 0.80%
 - (c) for the next \$700,000.00 0.85%
 - (d) for the next \$1,500,000.00 0.90%
 - (e) for the next \$1,500,000.00 1.05%
 - (f) for the next \$2,500,000.00 1.10%
 - (g) for the next \$5,000,000.00 1.15%
 - (h) for every dollar thereafter 1.25%
9. On property the unimproved value of which exceeds \$30,000,000.00 –
- (a) for the first \$400,000.00 \$1,000.00
 - (b) for the next \$400,000.00 0.80%
 - (c) for the next \$700,000.00 0.85%
 - (d) for the next \$1,500,000.00 0.90%
 - (e) for the next \$1,500,000.00 1.05%
 - (f) for the next \$2,500,000.00 1.10%
 - (g) for the next \$5,000,000.00 1.15%

- (h) for the next \$18,000,000.00 1.25%
- (i) for every dollar thereafter 1.30%

*Strata lots within the meaning of the
Registration (Strata Titles) Act*

In relation to property tax payable on strata lots within the meaning of the Registration (Strata Titles) Act, the unimproved value in respect of which the rate of tax is applied on each strata lot shall be determined by the total unimproved value of the parcel apportioned by the unit entitlement of each strata lot. ”.

Dated this 7th day of March, 2017.



Minister of Finance and the Public Service