

SCHEDULES.

FOURTH SCHEDULE

Section 14.

CERTIFICATION OF ANNUAL VALUE OF LAND IN AGRICULTURAL HOLDING.

- 1 In this Schedule the expression " charged land " means ail land comprised in an agricultural holding exclusive of any part thereof in respect of which no annuity is charged.
- 2 If the owner of any charged land makes before the first day of March in any year to the surveyor of taxes for the parish in which the land is assessed or situate an application in the prescribed form for a certificate of the annual value of the charged land for the period of twelve months ending on the fifth day of April in that year, the surveyor shall—
- (a) if the charged land is land assessed for income tax purposes under Schedule B by reference to annual value for that period apart from other land, furnish to the owner and, if the annuity or annuities is or are under the management of the Commission, to the Commission, a statement in writing of the annual value as ascertained for the purposes of assessment;
 - (b) if the charged land is so assessed for that period together with other land, apportion the annual value in the assessment between the charged land and the other land and furnish as aforesaid a statement in writing of the annual value as ascertained for the purposes of the assessment and of the apportioned amounts;
 - (c) if the charged land is not so assessed for that period, estimate what, if it had been so assessed for that period apart from other land, would have been the annual value as ascertained for the purposes of the assessment and furnish as aforesaid a statement in writing of his estimate.
- 3 The annual value of charged land for the period in respect of which an application is made as aforesaid shall be taken to be the amount specified in a statement furnished under sub-paragraph (a) or (c) of the last foregoing paragraph or the amount specified as apportioned to the charged land in a statement furnished under sub-paragraph (b) thereof, as the case may be :

Provided that, if the owner or, in a case where the annuity or annuities is or are under the management of the Commission, the Commission, is or are dissatisfied with the correctness of a statement furnished by the surveyor of annual value as ascertained for the purposes of an assessment, or with an apportionment or estimate made by the surveyor, the owner, or the Commission, as the case may be, may within one month from the date on which the statement of the surveyor is furnished to him or them, appeal to the general commissioners of income tax for the division in which the charged land is assessed or situate, and the said annual value shall be taken to be such amount as, in the case of a statement furnished under sub-paragraph (a), may be found by those commissioners to be the value which ought to have been specified therein, or, in the case of a statement furnished under sub-paragraph (b) or (c), may be determined by those commissioners, after due notice to and hearing the parties or their agents and the surveyor if any of them wishes to be heard.

Status: This is the original version (as it was originally enacted).

- 4 Immediately after the expiration of the said period of one month, or, if an appeal is made, after the said annual value has been found or determined by the general commissioners, the surveyor or the general commissioners, as the case may be, shall issue to the owner by whom the application was made a certificate specifying the annual value which is by virtue of the last foregoing paragraph to be taken as the annual value of the charged land for the period to which the application relates.