



TRINIDAD AND TOBAGO – June 2017

VALUATIONS COMMISSIONER STEERS CLEAR 1

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Valuations Commissioner steers clear

COMMISSIONER of Valuations Baldeo Ramoutar has distanced himself from media releases and the website of the Ministry of Finance which provided information to property owners on requirements for the Property Tax data collection exercise. Ramoutar has gone on affidavit in support of his office in the legal challenge of former UNC minister Devant Maharaj. Ramoutar’s affidavit was sworn to and filed on June 21. Ramoutar said the press release of the Ministry in April, which set out the process for property owners to submit the Valuation Return Forms (VRF), was issued by the ministry’s communications department and not his office.

He added that neither he nor anyone in his office was the administrator of the ministry’s website, which also set out the process.

Ramoutar admitted that valuers from his office went on an early morning television programme where they referenced a \$500 fine for failing to submit the VRFs. He said these valuers were not briefed by him and did not speak on his behalf or authority.

The Commissioner of Valuations made it clear that the public can be under no misapprehension or confusion that the data collection exercise was wholly voluntary in nature and failure to supply the information contained in the VRFs did not attract any sanctions. “I have never purported to exercise any mandatory or coercive power to require property owners to submit a VRF or supply any supporting documents or other information.

“I have never threatened or intimated any intention to cause criminal proceedings to be initiated against any property owner to cause criminal proceedings to be initiated against any property owner who has not supplied same to the office,” he said in his affidavit.

The submission of the VRFs were challenged by Maharaj in his lawsuit against the state. The matter will be heard by Justice Frank Seepersad on September 19 and 21st. Two interim orders granted by Seepersad, which put a temporary halt to the data collection exercise, were eventually dismissed by the Court of Appeal which held that the submission of the VRFs were voluntary and will not attract a \$500 fine. In their ruling, the judges also made it clear that the data collection exercise (submission of the VRFs) was the statutory responsibility of the Commissioner of Valuations alone.

Justice Seepersad overruled again: Property Tax forms can be submitted/collected

THE Court of Appeal has overturned another ruling of Justice Frank Seepersad, this one involving whether the State could continue to accept Property Tax valuation forms from citizens.

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This morning, the Appeal Court ruled that Seepersad should not have granted an interim stay on the collection process but that the substantive matter for judicial review is still on. It will be heard on September 21.

The Court ruled that the Ministry of Finance could continue to collection the forms, but that the public had to be informed it would be on a voluntary basis, and not mandatory.

The Appeal Court, in its ruling, also made it clear that the State had to inform the public that even if citizens did not submit the forms, no sanctions could be imposed.

The Appeal Court instructed that the Ministry of Finance publish notices in the newspapers, once a week for three weeks, informing the public that the submission of the forms were voluntary and no fines could be imposed.

The Justices of Appeal Peter Jamadar, Gregory Smith and Judith Jones heard submissions on Tuesday, and asked for time to consider if Justice Seepersad was correct in law when he granted a recent injunction that brought a halt to the requirement of property owners to complete and submit valuation return forms (VRFs) as Government seeks to implement the collection of the tax.

Former agriculture minister Devant Maharaj had made an application last month calling for the court to grant the stay on the collection and processing of the forms by the Commissioner of Valuations, saying such a move was illegal.

Maharaj is claiming the State “ambushed” citizens when it decided to proceed with the implementation of the property tax without the necessary legislative adjustments first being made.

Senior Counsel Anand Ramlogan, who is leading a team of attorneys on Maharaj's behalf, argued that the Ministry of Finance is seeking to impose the tax under the 2009 Act.

Under the act, the deadline for the filing of any VRF was April 1, 2010, and if citizens had failed to do so by that time, then the commissioner had six months to forewarn them they could be prosecuted for non-compliance, he is contending.

However, no amendment has since been made to the act and as such, the State cannot simply impose a new deadline for the filing of the VRF, said Ramlogan.

On May 19, Seepersad granted the injunction and extended the original deadline of May 22 for citizens to complete and submit the forms to May 31.

During a subsequent hearing that day, the judge again extended the deadline, this time to June 22.

Gov't to appeal court injunction on Property Tax

The government reveals that it will appeal the injunction of the court relating to matters surrounding the Property Tax.

Media reports on Wednesday said that Justice Frank Seepersad sitting in the San Fernando High Court ordered that the Commissioner of Valuations be restrained from accepting property tax forms.

This follows claims made by Lawyers for former Agriculture minister Devant Maharaj that the property tax documents are illegal.

The order continues to June 22nd.

The Finance Ministry had informed citizens that they can continue to submit their property tax valuation forms on a voluntary basis.

However, Stuart Young, Minister in the Office of the Prime Minister confirmed at the weekly post cabinet meeting briefing at the Diplomatic Center, St Ann's that the state plans to challenge the injunction.

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