

SUPPLEMENT to the Solomon Islands GazetteMonday 26th August, 2013

S.I. No.39

[Legal Notice No. 68]

**SANTA ISABEL PROVINCE COMMUNITY ASSISTANCE
ORDINANCE 2013**

1. Title and commencement

- (1) This Ordinance may be cited as the Santa Isabel Province Community Assistance Ordinance 2013.
- (2) This Ordinance:
 - (a) is made under section 31 of the Provincial Government Act 1997; and
 - (b) comes into force on the day it is published in the *Gazette*.

2. Purpose

The purpose of this Ordinance is to support communities in Isabel Province by providing assistance to community groups to carry out community development projects to promote the social, economic and environmental wellbeing of the Province.

3. Application

This Ordinance applies to any person or persons who carries out, or intend to carry out, work on projects that support the social, economic and environmental wellbeing of the Province.

4. Definitions

In this Ordinance, unless context otherwise requires:

Act means the Provincial Government Act 1997.

Assembly means the Santa Isabel Provincial Assembly, as established under section 7 of the Act.

Community means a person or persons who all reside within defined geographical area of the Province and who share a common local interest.

Executive means the Santa Isabel Provincial Executive, as established under section 19 of the Act.

Minister means the Provincial Minister for Finance.

- 5. Any person or persons may apply for funding for community assistance**
 - (1) Any person or persons may apply to the Executive for financial assistance to carry out development projects in their community.
 - (2) The level of assistance provided by the Executive shall not be more than 75 percent of the total estimated cost of the project.

- 6. Form of assistance**
 - (1) Where possible and practicable, assistance to approved projects will be provided in the form of materials equal to the approved dollar amount.
 - (2) Direct financial assistance will only be provided where it is impossible, impracticable, or unreasonable to provide materials.

- 7. Applications for funding**
 - (1) Applications for funding shall be in the form prescribed in Schedule 1 to this Ordinance.
 - (2) Applications must be:
 - (a) in writing;
 - (b) delivered to the Provincial Secretary; and
 - (c) accompanied by the prescribed fee, if any.
 - (3) If an application does not meet the required criteria, it will be returned to the applicant.
 - (4) The application must include a detailed estimate of the total cost of the project.

- 8. Decisions about applications**
 - (1) Applications for funding are referred to the Executive for a decision at its next available meeting.
 - (2) The Executive may:
 - (a) approve the application;
 - (b) decline the application; or
 - (c) refer the application back to the application for further information.
 - (3) The Executive has full discretion to determine the level and type of assistance provided to the project.

- 9. Executive may approve application subject to terms and conditions**
 - (1) The Executive may approve an application subject to any terms and conditions that it thinks reasonable in the circumstances.

 - (2) For example, the Executive may impose a term and condition that:
 - (a) requires the applicant to complete the project within an agreed time frame;
 - (b) an interim report must be provided by the applicant at a particular point in the project;
 - (c) materials must be from a supplier approved by the Executive under section 10.

Schedule 1

Form for application for funding under section 7

APPLICATION FOR FUNDING ASSISTANCE BY AN INDIVIDUAL

I wish to apply for the financial assistance under section 5 of the Isabel Community Assistance Ordinance 2012.

Name: _____

Community: _____

Electoral ward: _____

Contact Information: _____

Instructions:

1. Please answer all questions below and attach copies of invoices and quotes for your project.
2. Give the completed application form to the Provincial Secretary who will give it to the Executive to consider at their next meeting.
3. The Executive will make a decision about your application and the Provincial Secretary will contact you to let you know what will happen next.

What is your proposed project?

Who will benefit from this project?

What do you hope to achieve by this project?

Will your project have any negative environmental impacts? If so, what do you plan to do about this?

How much will your project cost?

Please give us a summary of how you will spend your money:

What do you need?	How much will this cost?
Transport	\$
Materials (for example: timber, leaf, metal, concrete)	\$
Diesel/Petrol	\$
Hire/rental fees	\$
Administration (for example: printing, paper, typing)	\$
Other (please provide detail in attached budget breakdown	\$
TOTAL:	\$

1. Please attach copies of invoices, quotes for the above amount.
If you cannot provide an invoice or quote, please tell us why.
2. Please attach a detailed breakdown of all expenditure for this project.
The detailed breakdown should tell us the exact cost of each time.

How much money are you seeking under this Ordinance? (enter dollar amount)

Where is the remainder of this money coming from? For example, have you fundraised in your community, is your MPA assisting, or are you contributing personal funds.

If your application is approved how would you like the assistance provided to you? Please note, the preference of the Executive is to provide materials, however, it will consider requests for cash assistance so long as a clear reason for this type of assistance is given.

Comment from the Member of the Provincial Assembly for your ward:

SIGNED

Applicant:

Date:

Witness:

Date:

Hon. Member:

Date:

Schedule 2

Form of final report required under section 9

REPORT ON PERFORMANCE OF COMMUNITY PROJECT

This report is made under section 9 of the Isabel Community Assistance Ordinance 2012.

Name: _____

Community: _____

Electoral ward: _____

Instructions:

1. Please answer the questions below and complete the attached financial report and then give both to the Provincial Secretary.
2. The Provincial Secretary will give the report to the Executive who may want to ask you some more questions about your project and its performance.

PART ONE – PERSONAL REFLECTIONS

What parts of your project went well?

What parts of your project did not go as well?

What did you learn from your project?

Would you do something different next time?

PART TWO – COMMUNITY REFLECTIONS

How= did your community benefit from this project?

Where there any unintended benefits or drawbacks to the project?

What did you learn from this project?

PART THREE – FINANCIAL REPORTING

Please tell us how you spent your money:

Expenditure item	Estimated cost	Actual Cost
Transport		
Materials (for example: timber, leaf, metal, concrete)		
Diesel/Petrol		
Hire/rental fees		
Administration (for example: printing, paper, typing)		
Other (please provide detail in attached budget breakdown		
TOTAL:		

1. Please attach copies of invoices, quotes for the above amount. If you cannot provide an invoice or quote, please tell us why.
2. Please attach a detailed breakdown of all expenditure for this project. The detailed breakdown should tell us the actual cost of each item.

SIGNED

Applicant:

Date:

Witness:

Date:

Hon. Member:

Date:

[Legal Notice No. 69]

ISABEL PROVINCE BUSINESS LICENCE ORDINANCE 2013

1. Title and commencement

- (1) This Ordinance may be cited as the Isabel Province Business Licence Ordinance 2013.
- (2) This Ordinance:
 - (a) is made under section 31 of the Provincial Government Act 1997; and
 - (b) comes into force on the day that it is published in the Solomon Islands *Gazette*.

2. Interpretation

In this Ordinance, unless context otherwise requires:

Act means the Provincial Government Act 1997.

Assembly means the Isabel Provincial Assembly constituted under section 7 of the Act.

Authorised Officer means any officer authorised by the Executive in accordance with section 19 of this Ordinance.

Business means any activity carried out in order to make a profit, including:

- (a) provision of services;
 - (b) manufacturing;
 - (c) retailing;
 - (d) wholesaling;
 - (e) harvesting or collection of natural resources;
 - (f) farming;
 - (g) purchasing goods within the Province for sale outside the Province;
 - (h) working on contract for another business;
- but does not include being an employee or activities on or in a local market, or hawking.

Executive means the Isabel Provincial Executive established under section 19 of the Act.

Person means any person, persons, company, or other group association or co-operative but does not include any government department or the Assembly.

Premises means any structure, building, the land on which it is situated and any adjoining land used in connection with the structure or building.

Province means Isabel Province as defined under section 3 of the Act.

Provincial means relating to Isabel Province.

Religious material means items directly related to the carrying out of religious services, such as wine, candles, lectionaries, and bibles.

3. **Purpose**

The purpose of this Ordinance is to regulate and control the operation of businesses in Isabel Province for the purpose of protecting and promoting the people, culture, and environment of Isabel Province.

4. **Businesses must be licensed**

No person shall operate any business in the Province unless they hold a current business licence.

5. **Exemptions**

(1) This Ordinance does not apply to:

- (a) the Isabel Investment Corporation and Government Departments;
- (b) hawking or trading in a local market or local garden produce, prepared custom foods, custom handicrafts and similar local produce;
- (c) fundraising where the proceeds are used solely for charitable, religious, educational, sporting or other community purposes; or
- (d) selling of religious books and other religious material or paraphernalia.

6. **Form of application**

(1) An application for a first time business licence must be:

- (a) in the form prescribed in Schedule 1;
- (b) sent to the Provincial Secretary; and
- (c) accompanied by the fee prescribed in Schedule 5.

(2) An application for renewal of a business licence must be:

- (a) in the form prescribed in Schedule 2;
- (b) sent to the Provincial Secretary; and
- (c) accompanied by the fee prescribed in Schedule 5.

(3) Subject to section 18, each type of business operating within or on premises must be separately licensed.

- (4) No person may apply for a business licence if:
- (a) they have outstanding business licence fees owing to the province;
 - (b) they have not obtained the required national licenses, permits, or permissions;
 - (c) in the case of foreign investment, they are carrying out business in a reserved or prohibited area; or
 - (d) they are conducting business in contravention of any National or Provincial law or policy.

7. Decisions about applications

- (1) All applications shall be referred to the Provincial Executive who shall:
- (a) approve the application;
 - (b) decline the application; or
 - (c) approve the application subject to any terms and conditions imposed under section 18.
- (2) When considering any application under subsection (1), the Executive may take into account:
- (a) the extent of involvement in the business by the people indigenous to Isabel Province and resident in the locality where the business is intended to be carried out;
 - (b) the contribution to services to the people of Isabel Province;
 - (c) the geographical area served by the business; or
 - (d) any other matter or matters affecting the interests of the people of Isabel and their environment.
- (3) If the Executive is considering declining an application under subsection 1(b), it must first give the applicant:
- (a) notice of the reasons that the application might be declined; and
 - (b) a reasonable opportunity to make a submission or be heard on the matter.

8. Executive may impose terms and conditions

- (1) The Executive may impose any terms and conditions on a business licence that it considers reasonable in the circumstances.
- (2) If the Executive is considering imposing a term and condition under subsection (1), it must first give the applicant:
- (i) notice of the reasons why the terms and condition might be imposed; and
 - (ii) a reasonable opportunity to make a submission or be heard on the matter.
- (3) The Executive may by written notice remove, amend, revoke, or add to any term and condition imposed under subsection (1).

9. Person deemed to hold a licence from receipt of application
An applicant is deemed to hold a licence from the date that their application is received by the Provincial Secretary or Authorised Officer.
- 10. Duration of licence**
A licence has effect from the date that it is issued until 31 March following date of issue.
- 11. Classification of business**
- (1) The Provincial Secretary shall in the first instance determine the classification of business to which the application relates.
 - (2) If the applicant disputes the determination made by the Provincial Secretary under subsection (1), the applicant may apply to the Executive for reconsidering of the determination and may make written or oral submissions in support of their application.
- 12. Form of licence**
- (1) Upon approval by the Executive or a person authorised under section 19, the applicant shall be issued a business licence in the form prescribed in Schedule 3.
 - (2) The production of this document or a certified copy issued under section 16, shall be proof that the licence has been properly granted.
- 13. Register of business licences**
- (1) The Provincial Treasurer shall keep a register of all:
 - (a) application for a business licence;
 - (b) decisions made in respect of each application; and
 - (c) licences issued under this Ordinance.
 - (2) The register must be open for public inspection during normal working hours at the place where it is kept.
- 14. Display of licence**
- (1) A business licence must be:
 - (a) displayed in a prominent position in or on the business premises; and
 - (b) available for public inspection during normal working hours.

15. Transfer of licence

A business licence is personal to the applicant and not transferable.

16. Lost, stolen or damaged licences

A licence holder whose licence has been lost, stolen or damaged may, on payment of the prescribed fee, obtain a certified copy of the licence from the Provincial Treasurer.

17. Suspension, cancellation, or revocation of licence

- (1) The Executive may suspend, cancel or revoke a business licence if it has reason to believe that the business:
 - (a) has not complied with a term and condition of their licence; or
 - (b) is carrying out their business in a manner that brings the province into disrepute.
- (2) If the Executive is considering suspending, cancelling or revoking a licence under subsection (1), it must first give the applicant:
 - (a) notice of the reasons why the suspension, cancellation, or revocation is being considered; and
 - (b) a reasonable opportunity to make a submission and be heard on the matter.

18. Application for additional premises

- (1) Any licence holder may apply to the Provincial Executive for permission to operate their business in additional premises.
- (2) Any application under subsection (1) must:
 - (a) be addressed to the Provincial Secretary;
 - (b) be in the form prescribed in Schedule 4;
 - (c) be accompanied by the prescribed fee.
- (3) If a fee is not prescribed, the Provincial Executive may fix a fee, being a fee reasonable in the circumstances.

19. Executive may authorise persons

- (1) The Executive may authorise a person (“Authorised Officer”) to perform functions, duties, and exercise powers under and in accordance with the Ordinance.
- (2) The Executive may impose any restrictions, limitation, or requirements on an authorisation issued under subsection (1).
- (3) The Executive may suspend, cancel or revoke an authorisation issued under subsection (1) at any time.
- (4) Any authorisation issued under subsection (1), or suspension, cancellation or revocation issued under subsection (3), must be:
 - (a) in writing; and
 - (b) served on the Authorised Officer

20. Enforcement of fees, fines and costs

Every fee imposed under this Ordinance, fines incurred under section 21, or costs incurred in the enforcement of this Ordinance, shall be recoverable in any court of competent jurisdiction as a debt due to the Province.

21. Offences

- (1) Any person who operates a business without a current business licence commits an offence and shall be liable to a fine not exceeding:
 - (a) \$500.00 in the case of a first time offence; or
 - (b) \$2,000 in the case of a second, or repeat, offence.
- (2) Any person operating a business after receiving notification that their business licence has been suspended, cancelled or revoked shall be guilty of an offence and liable to a fine not exceeding \$200.00.
- (3) Any person who continues to operate a business having been found guilty of an offence under either subsection (1) or (2), commits an offence and shall be liable to a fine not exceeding \$2,000.00.
- (4) Any person who obstructs a Police Officer or Authorised Officer commits an offence and shall be liable to a fine not exceeding \$200.00.

22. Revocation

- (1) This Ordinance revokes the following Ordinances:
 - (a) The Isabel Province Business Licence Ordinance 1984
 - (b) The Isabel Province Business Licence (Amendment) Ordinance 1986
 - (c) The Isabel Provincial Business Licence (Amendment) Ordinance 1988
 - (d) The Isabel Province Business Licence (Amendment) Ordinance 1989
 - (e) The Isabel Province Business Licence (Amendment) Ordinance 1994

Schedule 1*Form of application for a business licence*

1. Name of business:

2. Name of person completing this form, including position in the business:

3. Description of type of business you wish to obtain a licence for:

4. If you intend to operate a petroleum, Kerosene, Gas sales business, how many 200 litre drums or kg do you estimate you will sell per year?
Please circle one.
1 – 5 200
6 – 10 200
11 – 30 200
31 and above
5. Where will your business be located? If on a vessel or vehicle, please give detail of the area where it will operate and a description, including registration information, of the vehicle or vessel.

6. Will your business be operating in or near a conservation area? If so, please describe the conservation area.

7. Contact address for business:

8. Is there any other information that you think might be relevant? For example, have you previously held a business licence?

9. If you do not own the land where your business will operate, have you obtained the permission of the landowner to run the business?
Yes / No (please circle one)

Signature of applicant:

Date:

Signature of landowner

Date:

Schedule 2*Form for application for renewal of a business licence*

Explanatory note: Please use this form if you currently hold a business licence. If you do not apply for renewal of your licence before 31 March of the year that your licence expires, you must apply for a new business licence, using the form prescribed in Schedule 1.

It is **recommended** that you submit your application for renewal at least 28 days before it expires.

1. Name and address of business:

2. Licence number: _____

3. Name of the person completing this form and their position in the business: _____

4. Have there been any changes to your business since your last licence was granted? *If so, please explain what those changes are.*

Signature of applicant:

Date:

Schedule 3

Form of Business Licence

Licence No: _____ Receipt No: _____

Date Licence Issued: _____ Date Licence Expires: _____

Business Owner: _____

Address: _____

Business Name: _____

Location of Premises: _____

Description of Vehicles or Vessels to be used by the Business to separate licence for each vehicle or vessels.

LICENCE CONDITIONS

1. This licence must be displayed at all times on the business premises or on the vehicle or vessel.
2. This licence does not give any rights to enter land to operate the licensed business. You must get the landowners permission.
3. The licence holder must comply with the laws of the Solomon Islands and Isabel Province.
4. The licence holders must produce this licence on the request of any Police Officer, Community Officer or Authorised Officer.
5. If the licence is lost or destroyed, a duplicate licence may be applied for from the Provincial Treasurer and will be provided on payment of the appropriate fee.
6. If you wish to use additional premises, vehicles or vessels for your business, you must apply for additional business licence.
7. The holder of petroleum business licence shall not store and sell petroleum products within fifty metres from residential area.
8. The licence is not transferable.

Provincial Treasurer: _____

Date: _____

Schedule 4

Form of application for a licence for additional premise, vehicle or vessel

1. Full name of the holder of the business licence.

2. Name of business licence: _____

3. Give details of the additional premises, vehicle or vessel to be licensed (for example, the location of the premises or the type of vehicles or vessels).

4. Give details of the type of business for which the additional premises, vehicle or vessel will be used.

5. Is there any other information you think is relevant to your application?

.....
Signature of business licence holder

Schedule 5*Prescribed annual business licence fees*

CATEGORY	FEES (\$)
Abattoir/butchery	150
Accountancy Firm	600
Air Transport	3,000
Bakery	with machinery & electricity 300 without machinery & electricity 200
Banking	Per branch 3,000
Beach Trading	Per Ship 2,000 Canoe 500
Bir Wing Sale	300
Bookshop	500
Botany	100
Boat and canoe hire	300
Broadcasting services	300
Brick or Cement Work	300
Building construction	National/foreigners 1,000 local 500
Building rental	300
Canteen	300
Catering	Local 100 Unprocessed 80
Chainsaw/Frame	200
Cinema	150
Cocoa bean purchasing	Processed 200 Unprocessed 300
Coconut purchasing	100
Commercial bee keeping	200
Computer sales, maintenance	500
IT services	
Consultancy services	500
Contractors	Building/Maintenance 500
Copra crushing mill	1,500
Copra exporting	2,000
Copra purchasing	Buying Agent 300 Buying Centres 1,000 Buying Point 500
Diving services	2,000
Doughnut Cooking	80
Electronic and electrical services	500
Engineering services	Road Construction/Maintenance (Local) 1,000 Road Construction/Maintenance (National) 2,000
Exotic product	Buying and Re-Selling 800
Fibreglass manufacture	1,200
Fibreglass repair	500
Fish market	1,200
Fish Purchase for resale	Commercial 5,000 Individual (Esky) 500
Fisheries (commercial)	Per foreign registered ship 6,000 Per local registered ship 1,000
Furniture	500
Hardware	800

Herbal products		500
Hiring services	Plants, Machines, and etc	700
	Bicycle Hires	100
Ice block/Ice-Cream processing		100
Kerosene	1 – 5 x 200 litres drum	250
	6 – 10 x 200 litres drum	500
	11 – 30 x 200 litres drum	1,500
	31 – and above	2,000
Liquor licence	Retail Full	1,200
	Retail Beer	900
	Publican Beer	900
	Publican/Restaurant Beer	1,200
	Occasional Beer - 24 hrs	\$300 (first day)
		\$100 (each additional) day)
	Wholesale/Retail Beer	1,200
Livestock		500
Lockup shops		300
Manufacturer	Per factory	3,000
Log application processing		2,000
Marine resources – local buyer	Trochus & Bech-de-mer	800
Mining	Alluvial prospecting	30,000
	Gold dealers	20,000
	Mining	1,000,00
Mining/per Tenement	Prospecting	150,000
Mining	Reconnaissance	30,000
	Specified mining	20,000
Motel Licence	Rural	700
	Urban	1,500
Money Lending		500
Museum		150
Music production		500
Petroleum	1 – 5 drums	360
	6 – 10 drums	420
	11 – 20 drums	780
	21 – 30 drums	1,320
	31 – 50 drums	2,520
	51 & above	3,120
Fuel Storage Licence	113 drums and above	2,000
Pest control and fumigation		300
Photography		500
Plumbing services		300
Port services		200
Postal Services		500
Professional Services/Legal Services		500
Cafeteria	Rural	100
	Urban	450
Research Permits		2,000
Resort Licence	Local	2,000
	International	5,000
Rest Houses	Rural	200
	Urban	1,500
Retail Stores	Rural	500
	Urban	1,500

Road Transport Service	Per truck	300
	Per taxi	300
	Per bus	500
Sea Transport Service		200
Secretarial Services		500
Security services		200
Sewing (including tailoring)		200
Shipping Services	Foreing freighter per boat	2,000
Shipping Services (Own Fleet)	Per boat per year	3,000
Shipping Services (Charter)	Per year	6,000
Snacks Foods Sale		150
Gas Sales	1 – 100kg	350
	101 – 200kg	450
	201 – 300kg	650
	301 – 500kg	850
Souvenir Sales		200
Stevedore Service		1,500
Telecommunication	Two way radio	150
	Internet cafe	500
	Companies	7,000
Telecomm. Ex-change Tower	Per Tower	1,000
Timber Felling - Logging Contractor	Per concession area	100,000
Timber Felling - Subcontractor	Per concession area	100,000
Timber Felling - Local Contractor		75,000
Timber Milling	Foreign/Joint Venture	5,000
Timber Milling	Wakabaot/Local	500
Timber Yards		1,500
Tourist Site Licence	Bird Watching	500
	Fishing (sports)	500
	Surfing	500
	Anchorage	1,000
Tourist Vessel Service Licence		3,000
Tour Guide Licence		100
Used Clothes Sales	Rural	500
	Urban	1,000
Vehicle Hire		200.00
Video Show/Hire		150.00
Village Stay/Home Stay		100.00
Wholesale		2,000.00
Other fees:		
Certified copy of licence (section 16)		100
Additional premises (section 18)		100

[Legal Notice No. 70]

THE MAKIRA ULAWA PROVINCE PROPERTY RATES 2013

PASSED BY THE MAKIRA ULAWA PROVINCIAL ASSEMBLY

THIS DAY OF 2013

This printed impression has been carefully compared by me with the bill passed by the Assembly and found by me to be a true and correct copy of the bill.

Stanley Waisi
Clerk to the Makira Ulawa Provincial Assembly
Makira Ulawa Province

Hon. Silas Vangara Tausinga
Minister of Provincial Government and Institutional Strengthening
Solomon Islands

THE PROVINCIAL GOVERNMENT ACT 1997

(NO. 7 OF 1997)

**THE MAKIRA ULAWA PROVINCE PROPERTY RATES
ORDINANCE 2013**

ENACTED by the Makira Ulawa Provincial Assembly.

ARRANGEMENT OF SECTIONS

SECTIONS

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2. Purpose
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5. Determination of Property Rate
6. Owner of ratable land must pay Property Rates
7. Period of payment of Property Tax
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9. Revision and amendment of Valuation Roll
10. Amendment of the Rate Book
11. Valuation Roll and Rate Book Open for inspection by the Public
12. Notice of Property Rates
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14. Overdue Property Rates
15. Penalties for Late Payment
16. Failure to pay Property Rates
17. Recovery of debt owed to the Province
18. Executive may amend, vary or reduce amount of Property Rates
19. Provincial Secretary may delegate duties, powers and functions.

MAKIRA ULAWA PROVINCE PROPERTY RATES ORDINANCE 2013

1. Title and Commencement

- (1) This Ordinance may be cited as the Makira Ulawa Property Rates Ordinance 2013.
- (2) This Ordinance is made under Section 31 of the Provincial Government Act 1997, and comes into force on the day it is published in the *Gazette*.

2. Purpose

The purpose of this Ordinance is provide for the payment of property rates in Makira Ulawa Province.

3. Application

This Ordinance applies to all lands declared under the Town and Country Planning Act to be Local Planning areas or Controlled areas in Makira Ulawa Province.

4. Definitions

In this Ordinance, unless context otherwise requires:

Act means the Provincial Government Act 1997,

Assembly means the Provincial Assembly of Makira Ulawa Province.

Executive means the Provincial Executive of Makira Ulawa Province.

Improvement means the making of any material change to land including construction of buildings and other permanent or semi-permanent structures.

Owner has the same meaning as under the Land and Titles Act.

Property Rate means the amount of property tax payable by an owner under Section 6 of this Ordinance.

Province or Provincial means Makira Ulawa Province.

Ratable land means land declared to be a Local Planning Area or Controlled Area in the Province and lands to which Part IV of the Town and Country Planning Act apply.

Rate Book means the book held by the Provincial Secretary containing the names of properties, their values and the applicably property rate.

Unimproved value means the value of the land without consideration of the improvements to that land, whether permanent or semi-permanent.

Valuation roll means the list, kept by the Provincial Secretary, describing properties in the Province, the owners of that property, and the value of that property.

5. Determination of Property Rate

The Province determines property rates on the basis of the unimproved value of the ratable land shown in the Provincial Valuation Roll and the Rate Book.

6. Owner of ratable land must pay Property Rates

- (1) Every owner of ratable land in the Province shall pay to the Provincial Treasurer the property rate at the following level:
 - (a) 5% of the unimproved value of the land for industrial or commercial properties;
 - (b) 3% of the unimproved value of the land for residential properties;
 - (c) 1% of the unimproved value of the land for undeveloped sites.

7. Period of payment of Property Tax

- (1) Property rates are payable in each financial year beginning 1 April to 31 March of the following year.
- (2) Property rates must be paid before 30 September of the year for which it falls due, or as soon as possible after the property rate notice is received.
- (3) Where land is entered in the Rate Book during the last quarter of the year, the property tax shall be one half of the full rate for the year.

8. Payment of Property Tax

- (1) All property tax shall be paid into the Provincial Fund by:
 - (a) the Provincial Treasurer; or
 - (b) a person authorised by the Provincial Treasurer in accordance with the Makira Ulawa Financial Management Ordinance.

9. Revision and Amendment of Valuation Roll

- (1) The Valuation Roll for ratable land shall be revised every 5 years by the Government Valuer as advised by the Provincial Executive.
- (2) The Provincial Secretary shall amend the Valuation Roll accordingly following valuation by the Government Valuer.
- (3) The changes made under (2) must be reported to the Executive at its next meeting following the change being made.

10. Amendment of the Rate Book

- (1) The Provincial Secretary shall amend the Rate Book as and when required to ensure accuracy and relevance.
- (2) All changes made under (1) must be reported to the Executive at its next meeting following the change being made.

11. Valuation Roll and Rate Book open for inspection by the public

The Valuation Roll and Rate Book are available for inspection by any person during working hours, provided that inspection does not reasonably interfere with Provincial operations.

12. Notice of Property Rates

- (1) The Provincial Secretary shall serve a notice of property rates on the owner of the property advising them of the property rates for the following financial year.
- (2) The notice of property rates shall be served on the owner between 1 January and 31 March and shall be in the form prescribed in Schedule 1 of this Ordinance.

- (3) The notice of property rates shall set out;
 - (a) the property subject to the tax;
 - (b) the period of time to which the property tax relates;
 - (c) the amount of property tax due;
 - (d) detail about where and how to pay the tax;
 - (e) the consequences, including penalties, of late payment;
 - (f) the consequences, including penalties, of non payment.

13. Late payment of Property Rates

- (1) Property rates are late if they have not been paid in full by 30 September of the year that they fall due.
- (2) The Provincial Secretary shall issue a reminder notice to the owner of the property if no payment has been received by one month before the property rates are due to be paid.
- (3) The reminder notice issued under (2) shall be in the form prescribed in Schedule 2 to this Ordinance.
- (4) If payment of property rates has not been received by close of business 30 September, the Provincial Secretary shall issue a notice of late property rates in the form prescribed in Schedule 3.
- (5) The notice of late property rates must set out, for each parcel of ratable land:
 - (a) the property subject to the tax;
 - (b) the period of time to which the property tax relates;
 - (c) the amount of property tax outstanding;
 - (d) detail about where and how to pay the tax;
 - (e) the penalty for late payment;
 - (f) what will happen if payment is not made before 31 March of the period for which the property rates fall due.

14. Overdue Property Rates

- (1) Property rates are overdue if they have not been paid in full, including any penalty fees or charges, by 31 March of the time period or which they fall due.
- (2) The Provincial Secretary shall issue a notice of overdue rates to the owner of the property.
- (3) The notice of overdue rates issued under (2) shall be in the form prescribed in Schedule 4.
- (4) The notice of overdue property rates must set out, for each parcel of ratable land:
 - (a) a property subject to the tax;
 - (b) the period of time to which the property tax relates;
 - (c) the amount of property tax outstanding;
 - (d) detail about where and how to pay the tax;
 - (e) the penalty that will be imposed if payment is not made by 31 March.

15. Penalties for late payment

- (1) Any owner who fails to pay the property tax due in respect of their property shall, in addition to the standard rate of property tax, be required to pay a penalty interest of 2% of the full amount of the property tax due and owing by that person.
- (2) If an owner fails to pay the property rate for the land and the property is currently being tenanted, the Province may direct the tenant to pay rent directly to the Province until such time as any outstanding rates have been cleared.

- (3) Before the Province makes any direction under (2), they must first serve on the owner of the property a notice explaining their intention to make such a direction, and provide the owner with a reasonable period of time to make submissions on that matter.

16. Failure to pay property rates

- (1) If an owner does not make full payment, including any penalty fees and charges, of overdue property rates, then the Province will place a caveat over the land in accordance with Section 220 of the Land and Title Act.
- (2) Is offence to fail to pay within a given timeframe any taxes, fees or charges due under this Ordinance, punishable by a fine note exceeding \$5,000.00.

17. Recovery of debt owed to the Province

Any property rates, penalties and other fees, charges and costs imposed under this Ordinance are recoverable in any Court of competent jurisdiction as a debt owed to the Province.

18. Executive may amend, vary or reduce amount of property rates

- (1) The Executive may, upon application by the owner of the property, amend, vary or reduce payment of property rates due in respect of each parcel of ratable land.
- (2) Any application made under (1) must:
- (a) be in writing;
 - (b) include a statement that the applicant is unable to pay the required property rates; penalty fees or charges; and
 - (c) explain why the applicant is unable to or should not be required to pay the due amount.
- (3) The Executive must make reasonable enquiries to ensure the statement(s) made under (2) is true.

19. Provincial Secretary may delegate duties, powers, and functions

- (1) The provincial Secretary may delegate any of the duties, functions, and powers, either generally or specifically, to any other public official employed within the Provincial Administration.
- (2) Any delegation must –
- (a) be in writing;
 - (b) identify the duty, power, or function delegated;
 - (c) identify the scope of that delegation; and
 - (d) state whether that delegation is subject to any terms and conditions.
- (3) No delegation under this Section –
- (a) affects or prevents the performance of any function or duty, or the exercise of any power by the Provincial Secretary;
 - (b) affects the responsibility of the Provincial Secretary for the actions of that public official acting under the delegation;
 - (c) is affected by any change in the person holding the

Schedule 1 – Form for notification for property rates

(Date)

To: The Owner

NOTICE OF PROPERTY RATES

This notice is made under Section 9 of the Makira Ulawa Property Rates Ordinance 2013 (“the Ordinance”).

1. Description of property to which this notice applies:
.....
.....

2. You are required to pay \$..... as property rates for the period 1 April 20 to 31 March 20

3. This amount must be paid by 30 September of this year.

4. Payment should be made in cash or cheque addressed to:

Provincial Treasurer
Makira Ulawa Provincial Administration
Kirakira

5. If your payment is received after 30 September, you will be required to pay an additional penalty fee of \$....., being 2% of the overdue property rate.

6. If you do not pay the property rates and any penalty fee by 31 March 20..... this will be charged against your land in accordance with Section 220 of the Land and Titles Act.

Please note that it is an offence under Section 12 of the Ordinance to fail to pay any rates and fees required under that Ordinance, and you may be liable to a fine not exceeding \$5,000.00, or a term of imprisonment not more than 3 months.

7. If you are unable to pay because of a disability that prevent you from working, you may not need to pay all of your property rates. Please contact the Provincial Secretary for more information regarding this waiver and the information that you need to provide.

Schedule 2 – Form for reminder for property rates

(Date)

To: The Owner

REMINDER NOTICE – PROPERTY RATES

This is a reminder notice regarding property rates due for your property at:

.....

The Province does not appear to have received payment of property rates of \$.....

A copy of the property rates notice for your property is enclosed, for your information.

If you have not already paid your property rates, please pay this amount immediately. If you do not pay your property rates in full, you will be charged a penalty fee of 2% of the total property rates and may also be required to pay a fine not more than \$5,000.00.

PLEASE PAY \$..... immediately to avoid being charged penalty fees.

Please make payment as soon as possible to:

The Provincial Treasurer
Provincial Headquarters
Kirakira

Bank account details;

.....

Payment can be made by either cash or by cheque addressed to the Provincial Treasurer. If you are not able to make payment in time or if you want to discuss this letter, please contact the Provincial Headquarters on (enter phone number).

Yours faithfully

(enter name of Provincial Secretary)
Provincial Secretary
Makira Ulawa Provincial Administration

Encl. Property rates notice

Schedule 3 – Form for notice regarding late property rates

(Date)

To: The Owner

URGENT NOTICE – LATE PROPERTY RATES

This is a notice regarding property rates that are now late for your property at:

.....

The Province does not appear to have received payment of property rates of \$..... (A).

Because you have not made payment before 30 September, you are now required to pay a penalty interest of 2% of the total property rate. This penalty interest works out to be an additional \$..... (B).

This means that the TOTAL DUE is \$..... (A + B).

Please make payment as soon as possible to:

The Provincial Treasurer
Provincial Headquarters
Kirakira

Bank Account details:

.....

Payment can be made by either cash or cheque addressed to the Provincial Treasurer.

Please note that if you do not pay the amount in full before 31 March 20....., you may be required to pay a fine of \$5,000.00, or a term of imprisonment not exceeding 3 months. In addition, the Province may lodge a caveat over your land under Section 220 of the Lands and Titles Act. This caveat is a restriction over your land and may prevent you from selling or dealing with your land.

If you are not able to make payment of this amount in time or if you want to discuss this letter, please contact the Provincial Headquarters on (enter phone number).

Yours faithfully

(enter name of Provincial Secretary)
Provincial Secretary
Makira Ulawa Provincial Administration

Encl. Property rates notice
Reminder notice regarding property rates

Schedule 4 – Form for notice regarding overdue property rates

(Date)

To: The Owner

URGENT NOTICE – OVERDUE PROPERTY RATES

This is a notice regarding property rates that are now overdue for your property at:
.....

The Province does not appear to have received payment of \$..... for property rates, including a late fee of 2% of the total property rate.

The TOTAL DUE is \$

Because you have not made payment in full before 31 March 20....., and you have not made any other arrangement regarding payment, the Province will now be applying to the Commissioner of Lands to lodge a caveat over your land under Section 220 of the Lands and Titles Act.

The caveat will not be removed until you have made full payment of the overdue amount and any penalty fines that may be imposed. If you do not make payment within 28 days of the date of this letter, the Province will apply to the Court to seek an order requiring you to pay a fine of \$5,000.00, or serve a term of imprisonment not exceeding 3 months.

If you are not able to make payment of this amount in time or if you want to discuss this letter, please contact the Provincial Headquarters on (enter phone number).

Yours faithfully

(enter name of Provincial Secretary)
Provincial Secretary
Makira Ulawa Provincial Administration

- Encl. Property rates notice
- Reminder notice regarding property rates
- Notice regarding overdue property rates