

***SUPPLEMENT*** to the Solomon Islands Gazette

Tuesday 3<sup>rd</sup> February, 2015

S.I. No.4

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[Legal Notice No. 6]

**THE PROVINCIAL GOVERNMENT ACT 1997  
(NO. 7 OF 1997)**

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

**ENACTED by the Makira Ulawa Provincial Assembly**

**THE MAKIRA ULAWA PROVINCE**

**PROPERTY RATES 2013**

**PASSED BY THE MAKIRA ULAWA PROVINCIAL ASSEMBLY**

THIS twenty-sixth day of March 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. Duddley Kopu

Minister of Provincial Government and Institutional Strengthening  
Solomon Islands

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**ARRANGEMENT OF SECTIONS**

**SECTIONS**

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## 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 to 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 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 at 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 applicable 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 is 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 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) It is an offence to fail to pay within a given timeframe any taxes, fees or charges due under this Ordinance, punishable by a fine not 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 Office of Provincial Secretary.

*Schedule 1 – Form for notification of property rates*

(Date)

TO: The Owner

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**NOTICE OF PROPERTY RATES**

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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 prevents 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 addition \$..... (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 additional, 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