

WESTERN PROVINCE RATING ORDINANCE 1989

[Consolidation: This is a consolidation of the principal Ordinance and amendments or intended amendments as at 1 October 1995. Errors in spelling or grammar or omissions of words in the Gazetted Ordinance have been corrected in this Consolidation. This is not an authorised version of the Ordinance.

The principal Ordinance came into effect on 29 December 1989 upon Gazettal under LN 102/89.

The enactments consolidated are:

WP Rating Ordinance 1989

Proposed - WP Rating (Amendment) Ordinance 1995

AN ORDINANCE to provide for the levying and collection of rates in Western Province.

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PART I PRELIMINARY

1. Short Title and Commencement - This Ordinance may be cited as the Western Province Rating Ordinance 1989-and shall come into force upon approval -by the Minister in accordance with section 32 of the Provincial Government Act 1981 and publication in- - the Solomon Islands Gazette. -

2. Interpretation - In this Ordinance except where the context requires otherwise: Act" means the Provincial Government Act 1981.

"Area Councils" means the Area Councils established by the Western Province Area Council Ordinance 1989.

"Assembly" means the Western Provincial Assembly, established in accordance with section of the Act.

"Basic Rate" means the rate defined and imposed by section 5. Employer: includes a public body, company, association, co-operative, Provincial Government and the Solomon Islands Government.

"Executive" means the Western Provincial Executive established in accordance with, sections 21 and 22 of the Act.

"Financial Year" means the twelve months ending on 31st March.

"General Property Rate" means the rate defined and imposed by section 10.-

"Rate Collectors" mean the persons appointed by the Western Provincial Government to collect rates in accordance with section 7.

"Resident" means any person who lives in Western Province and includes a person temporarily living in Western Province for a period of three (3) months or more in any financial year.

"Treasury" means the Treasury Division of the Western Provincial Government.

(2) In this Ordinance, except where the context requires otherwise, the expressions "improvements", 'Owner', "Rateable Land" 'Rate Book' and "Unimproved Valued' have the respective meaning ascribed to them in the Local Government (Rating of Land) Regulations.

3. Repeal of basic rate enactments and transitional provisions - (1) Subject to section 3(2), the basic rate and the rating provisions prescribed in Part VIII of the Local Government Act 1964, the Local Government (Basic Rate) Regulations as amended and the Local Government (Exemptions from Basic Rates) Regulations are hereby repealed as from 31st March 1990.

(2) The repeals made by section 3(1) do not excuse any person who is or has been liable for payment of basic rate in accordance with those enactments from payment of that basic rate or any part of it for the transitional period as defined in section 3(3), for any previous year or part of a year and from payment of all penalties payable as a result of unpaid basic rate or late payment of basic rate.

(3) The basic rate payable under the Local Government (Basic Rate) Regulations as amended for the period from 1st January 1990 to 31st March 1990 ("the transitional period") is set out in Schedule I.

(4) Treasury must make such arrangements as it deems fit to collect payment of the basic rate for the transitional period.

4. Repeal of general property rate enactments and transitional provisions - (1) Subject to section 4(2) the rating of land provisions proscribed in Part VIII of the Local Government Act 1963 and Part III of the Local Government (Rating of Land) Regulations 1969 are hereby repealed as from 31st March 1990.

(2) The repeals made by Section 4(1) do not excuse any person who is or has been liable for payment of the general property rate in accordance with those enactments from payment of -that general property rate or any part of it for the transitional period as defined in section 3(3), for any previous year or part of a year and from payment of all penalties and interest payable as a result of unpaid general property rate or late payment of general property rate.

(3) The general property rate payable under Part III of the Local Government (Rating of Land) Regulations for the transitional period is two and a half percent (2.5%) of the unimproved value of the rateable land within the townships of Western Province.

(4) Treasury must make such arrangements as it deems fit to collect payment of the general property rate for the transition period.

PART .111
BASIC RATE

5. Basic Rate - (1) Every resident who, at 1 April in any year

- (a) has attained the age of eighteen (18) years
- (b) is not exempt under Section 5(4)

is liable to pay the basic rate set out in Schedule U

- (2) The basic rate becomes payable on the 1st of April in each year.
- (3) The basic rate must be paid by 30th September in each year.
- (4) The following persons are exempt from liability for payment of basic rate:

- (a) Residents over sixty (60) years of age.
- (b) Full time bona fide students.
- (c) Residents who submit a certificate to Treasury signed by a Medical Practitioner registered under the Medical and Dental Practitioner Act or by a Nurse registered under the Nurse and Midwives Act certifying that the person named in the certificate is unable to work or incapable of work by reason of that person suffering from a serious disease or illness or mental or physical disability and which illness, disease or disability continues for a period exceeding three (3) months in a financial year.
- (d) Prisoners.
- (e) Women who are not working in paid employment.

[Note: Section 5(4)(a) intended to be amended by the Western Province Rating (Amendment) Ordinance 1995 by inserting the words "who are not working in paid employment" after the word "age"]

- (5) A person must, upon demand being made by an authorised person, provide such information as is necessary to enable Treasury to ascertain whether that person is liable to pay basic rate.
- (6) Any person liable to pay basic rate who fails to pay basic rate or part of it prior to 30th September in any year is liable to pay to Treasury in addition to basic rate a penalty of twenty dollars (\$20.00).
- (7) The basic rate and the penalty imposed by section 5(6) and the legal costs and

disbursements incurred in enforcing payment of basic rate and penalty are recoverable as a civil debt in the Magistrate's Court.

6. Rating Notice - (1) Treasury must publish a notice prior to 1st April each year setting out:

- (a) The amount(s) of basic rate for the financial year commencing 1st April next following;
 - (b) Who is liable to pay basic rate;
 - (c) Who is exempt from paying basic rate;
The time and place for payment of basic rate;
 - (e) The consequences of non payment or late payment of basic rate.
- (2) Treasury must arrange for copies of the Notice prescribed in section 6(1) to be sent to every employer and posted on public notice boards in townships in Western Province and at every administrative headquarters and substations.
- (3) Failure to publish, send or post the notice or copies of the notice described in section 6(1) does not effect or derogate from the liability of residents to pay the basic rate or the requirement that employers deduct the basic rate in accordance with section 8.

7. Rate Collectors - (1) The Executive must appoint in writing suitable persons to collect basic rate and any other rates or fees specified by the Executive in the letter of appointment (rates').

- (2) Rates collectors may be public officers, Provincial employees or private contractors.
- (3) The letter of appointment must specify the area from which the rate collector is to collect rates.
- (4) The letter of appointment is identification that the person named in the letter is authorised to collect rates on behalf of Treasury.
- (5) A rate collector must upon demand, produce and show the letter of appointment to any person from whom the rate collector is demanding payment of rates:
- (6) A rate collector must carry out the following duties:
- (a) Regularly forward to Treasury the names of all residents liable to pay basic rate in the area assigned to that rate collector;
 - (b) Collect basic rate from every resident liable to pay basic rate in the area

assigned to that rate collector

(c) Collect any other rates or fees specified in the letter of appointment of the rate collector;

(d) Write and deliver a receipt to every person from whom rates are collected;

(e) Promptly and regularly: Either: Deposit the rates collected into the Provincial Bank Account and forward a copy of each bank deposit form and the duplicate copies of the issued receipts to Treasury.

OR: Deliver in person to Treasury the amount of rates collected and the duplicate copies of the issued receipts.

(f) Prior to 31st October in each year compile and forward to Treasury a list of all persons who have failed to pay basic rate or other rates or fees before 30th September.

(g) Do any other act or thing required by Treasury and/or the Executive relating to the implementation and enforcement of this Ordinance or any other Provincial Ordinance imposing rates or fees.

(7) The Executive may appoint an Area Council to supervise the collection of rates within the area of authority of an Area Council.

8. Collection of basic rate by employers - (1) Every employer must prior to 30th April in each year compile and forward to Treasury a list of the names of all resident employees of that employer as at 1st April of that year.

(2) Every employer who fails to comply with section 8(1) is liable to pay to Treasury a penalty of \$25.00 per day for each day such failure continues after 30th April

(3) Every employer must prior to 30th September in each year:

(a) Deduct from the salary or wages of every resident employee basic rate.

(b) Promptly remit to Treasury the amount of basic rate so collected.

(c) Compile and forward a list of the names of the resident employees from whose salary or wages the basic rate was collected.

(4) Every employer who fails to comply with section 8(3) (a) is liable to pay to Treasury a penalty of \$50.00 in respect of each resident employee from whose salary or wages the employer fails to deduct basic rate.

(5) Every employer who fails to comply with section 8(3)(b) is liable to pay to

Treasury a penalty of \$100.00 per day for each day such failure continues after 30th September.

(6) Every employer who fails to comply with section 8(3)(c) is liable to pay to Treasury a penalty of \$50.00 per day for each day such failure continues after 30th September.

9. Offences - (1) Any rate collector who:

- (a) Fails to promptly pay to Treasury rates collected by that rate collector;
- (b) Demands from any person an amount in excess of the prescribed rates
- (c) Knowingly or recklessly renders:
 - (i) a false return of the list of persons liable to pay basic rate;
 - (ii) a raise return of the amount of rates collected;
 - (iii) a false return of the persons who have paid rates;

is guilty of an offence am] is liable to a fine not exceeding \$500.00 or six months imprisonment or both such fine and imprisonment.

(2) Any person who:

- (a) refuses to give the information required by section 5(5);
- (b) wilfully misleads or gives false information to avoid liability or reduce the amount of liability for basic rate;
- (c) without authority of Treasury or the Executive collects or attempts to collect rates;
- (d) incites or assists any person:
 - (I) to refuse to pay any rates;
 - (ii) to give false information-

is guilty of an offence and is liable to a fine not exceeding \$500.00 or to six months imprisonment or to both such fine and imprisonment,

**PART III
GENERAL PROPERTY RATE**

10. General property rate - (1) Every owner of rateable land within the townships of Western Province must pay the general property rate.

(2) The general property rate is as follows:

(a) For rateable land zoned residential an amount equal to five percentum (5%) of the unimproved value of that land.

(b) For rateable land zoned commercial an amount equal to seven and a half percentum (7 ½%) of the unimproved value of that land.

(c) For rateable land zoned industrial an amount equal to ten percentum (10%) of the unimproved value of that and.

(3) The unimproved value of rateable land is the unimproved value of the rateable land shown, in the rate book on the 1st of April in each year Or where such value is first entered in the rate book after such day, the value at the time it is so entered.

(4) The general property rate becomes payable on 1st April in each year.

(5) The general property rate must be paid to Treasury.

(6) The general property rate may be paid a once, prior to 30th September in each year or by two equal half yearly instalments, the first such instalment being due by 30th June and the second such instalment being due by 31st December in each year.

(7) Any person liable to pay the general property rate who fails to pay the general property rate or an instalment of general property rate by the due dates specified in section 10(6) is liable to pay to Treasury in addition to the general property rate a penalty equivalent to ten percentum, (10%) of the amount of general property rate due and owing by that person.

(8) The general property rate and the penalty payable pursuant to section 10(7) and the legal costs and disbursements incurred in enforcing payment of the general property rate and penalty are recoverable as a civil debt it, the Magistrates Court.

11. Rating Notice - (1) Treasury must publish a notice prior to 1st April in each year setting out:

(a) Particulars of the general property rate.

(b) The time and place for payment of the general property rate.

(2) Treasury must arrange for copies of the Notice described in section 11(1) to be posted on public notice boards in the townships of Western Province.

12. Rate Demand - (I) Treasury must serve a general property rate demand upon every owner of rateable and in the townships of Western Province setting out: -

- (a) The legal description of the rateable land.
- (b) The zoning of the rateable land.
- (c) The total amount of general property rate payable for that year.
- (d) The unimproved value of the rateable land.
- (e) The amount of each half yearly instalment of general property rate and the time for payment of each instalment.
- (f) The consequences of non payment or late payment of the general property rate or an instalment thereof.

[Note: 5.12(1) intended to be amended by the Western Province Rating (Amendment) (No. 2) Ordinance 1995, by inserting in subsection 12(1) the words "in the (on, set out in Schedule III of this Ordinance" after the word "demand".]

13. Recovery of unpaid general property rate -(1) If an owner of rateable land fails to pay the general property rate in accordance with section 10, Treasury may serve upon any person liable to pay rent in respect of that rateable land to the owner of the rateable a notice stating the amount of general property rate and penalty outstanding and requiring that all future payments of rent by the person liable to pay rent be paid direct to Treasury until all outstanding amounts have been paid.

(2) The Notice described in section 13(1) operates to transfer to Treasury the right to recover, receive and give a discharge for rent.

(3) "Rent" referred to in sections 13(1) and 13(2) includes any payments made by a lodger.

14. Land Charge Any general property rate or any penalty are charges against the rateable land and air registrable in accordance with Part XI of the Land and Titles Act.

PART IV MISCELLANEOUS

15. Regulations - The Executive may make such rules, regulations or orders as are necessary or expedient to carry out the objectives and provisions of this Ordinance.
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16. Limitation period - No demand can be made to any person for payment of any rate or penalty and no proceedings for recovery of any rate or penalty from any person

can be commenced after the expiry of three (3) years from the date when such rate became payable.

17. Reduction or remission of rates - The Executive is entitled to reduce or remit the amount or into payable by a person on account of the poverty of that person or for some other valid reason as the Executive thinks fit. The Executive must inform the person liable to pay rates and the rate collector in writing of such reduction or remission of rates.

SCHEDULE I

Basic rate for the transitional period from
1st January 1990 to 31st March 1990

Gross Salary/Wages per month	Annual Amount of Basic Rate
under \$80.00	\$2.50
\$81 - \$130.00	\$3.75
\$131 - \$170.00	\$5.00
\$171 - \$210.00	\$6.25
\$211 - \$270.00	\$7.50
\$271 - \$320.00	\$8.75
\$321 - \$370.00	\$10.00
\$371 - \$400.00	\$12.50
\$401 - \$600.00	\$15.00 Over \$601.00 \$17.50

Subject to the exemptions listed in section 5(4) residents' not in paid employment are liable to pay basic rate of \$2.50 per person.

SCHEDULE II

Gross Salary/Wages per month	Annual Amount of Basic Rate
Under \$80.00	\$10.00
\$81 - \$130.00	\$15.00
\$131 - \$170.00	\$20.00
\$171 - \$210.00	\$25.00
\$211 - \$270.00	\$30.00
\$271 - \$320.00	\$35.00
\$321 - \$370.00	\$40.00
\$371 - \$400.00	\$50.00
\$401 - \$6.00	\$60.00
Over \$601.00	\$70.00

Subject to the exemptions listed in Section 5(4) residents not in paid employment are liable to pay Basic Rate of \$10.00 per person.

[**Note:** Schedule II intended to be amended by the Western Province Rating (Amendment) (No. 2) Ordinance 1995, by repealing Schedule II and substituting therefore the following Schedule:]

SCHEDULE II

Gross Salary/Wages per month	Annual Amount of Basic Rate
Under \$80.00	\$20.00
\$81 - \$130.00	\$30.00
\$131 - \$170.00	\$40.00
\$171 - \$210.00	\$50.00
\$211 - \$270.00	\$60.00
\$271 - \$320.00	\$70.00
\$321 - \$370.00	\$80.00
\$371 - \$400.00	\$100.00
\$401 - \$600.00	\$120.00
Over \$601.00	\$140.00

[Subject to the exemptions listed in Section 5(4) residents not in paid employment are liable to pay the basic rate of \$2000 per person.]