

*Repealed by Ord 16 of 1933.*

## CHAPTER 151.

### ACREAGE TAX.

[No. XXIII of 1898.]

[10th December, 1898.]

Short title.

1. This Ordinance may be cited as the Acreage Tax Ordinance.

Annual  
return of  
acreage of  
plantation or  
land liable  
to tax ;  
  
schedule ;  
forms 1 and 2.

2.—(1) The proprietor of a plantation or of land in respect of which any acreage tax is payable shall on or before the thirtieth day of April, and the thirty-first day of October, in each year, furnish to the Commissioner of Lands and Mines (hereinafter in this Ordinance called the Commissioner), a return in the form contained in the schedule hereto, or in any other form from time to time authorised and approved by the Governor in Council, duly filled up and signed by the proprietor, with a declaration signed by him that the statements contained in the return are to the best of his knowledge and belief true and accurate.

(2) When the proprietor is absent from the colony his attorney in the colony, and when any plantation or land is occupied by anyone other than the proprietor or his agent that occupant, shall furnish the return in manner aforesaid.

(3) The return to be furnished in April shall give the information required for the six months ending on the thirty-first day of March in that year, and the return to be furnished in October shall give the information required for the six months ending on the thirtieth day of September in the same year.

Land in cane  
cultivation.

3. When an acreage tax is levied specifically on lands under cane cultivation, the land to be deemed under cane cultivation and liable for the payment of the tax shall include all the land lying between the cane plants and the land occupied by the small drains and parapets in a cane field.

Supply of  
forms.

4. Printed forms of every return required to be furnished under this Ordinance shall be supplied by the Commissioner to everyone reasonably requiring the same.

5. Everyone who fails or omits to furnish to the Commissioner, within the time prescribed by this Ordinance, any return required hereby to be so furnished, duly and fully filled up so far as he is able to do so, shall be guilty of an offence and on conviction thereof shall be liable to a penalty not exceeding twenty-four dollars, and to a like penalty for each period of seven days during which the failure or omission may continue after that conviction.

Failure to  
make return.

Penalty.

6. Everyone who wilfully states in any return under this Ordinance what he knows to be false shall be guilty of an offence and on conviction thereof shall be liable to a penalty of two hundred and forty dollars.

Making  
false return.

Penalty.

7.—(1) The Commissioner, or any surveyor employed by the department of lands and mines, and anyone employed with him, may enter at all reasonable times upon any lands in respect of which any acreage tax is payable, after giving seven days' previous notice in writing to the proprietor of those lands or his attorney, or, where the lands are not occupied by the proprietor or his agent, to the occupant thereof, and may survey and measure them.

Entry of  
Commissioner on  
lands liable  
to tax, and  
survey.

(2) Everyone who obstructs the Commissioner, or any surveyor employed by the department of lands and mines, or anyone employed with the Commissioner or with the surveyor, shall be guilty of an offence, and on conviction thereof shall be liable to a penalty not exceeding fifty dollars.

Penalty for  
obstructing.

8.—(1) On receiving any return required by this Ordinance to be furnished to the Commissioner, the Commissioner shall give a certificate to the proprietor or his attorney, or the other occupant, (as the case may be), of the plantation or land in respect of which acreage tax is payable, stating the number of acres in respect of which it is payable, and, where it is payable at different rates in respect of different parts of the plantation or land, stating the acreage of each part and the rate at which it is payable thereon, and while that certificate remains in force the number of acres stated therein shall be deemed the number in respect of and for which the tax specified is payable.

Settlement of  
number of  
acres liable  
to tax.

(2) If the certificate is given after the first day of April, and before the thirtieth day of September in any year, it shall remain in force until the thirtieth day of

September then next ensuing and no longer, and if it is given after the thirtieth day of September in any year and before the thirty-first day of March then next ensuing, it shall remain in force until the thirty-first day of March then next ensuing and no longer.

(3) If the proprietor of any plantation or land in respect of which acreage tax is payable, or his attorney, or the occupant, (as the case may be), considers that the number of acres stated in the certificate of the Commissioner is not the correct number, he may require the plantation or land to be surveyed and thereupon, as soon as it is practicable to do so, the land shall be surveyed by the department of lands and mines at his expense, if the certificate is found to be correct within a limit of error not exceeding three acres, and that expense, in default of payment, may be recovered by parate execution.

Payment  
of tax by  
instalments.

9. Unless otherwise directed by the Ordinance levying the tax, acreage tax shall be payable in two instalments, one of which shall become payable on the first day of September, and the other on the first day of March in the following year, the amount of each instalment being calculated according to the certificate in force.

Mode of  
payment  
of tax.

10. Every amount due for acreage tax shall be paid into the Treasury, and anyone paying the tax shall be bound to produce the certificate of the Commissioner then remaining in force, stating the number of acres in respect of which the tax is payable, and, unless the person produces the certificate, the officer to whom payment is tendered shall not receive from him any amount on account of the tax.

Recovery of  
amount due  
for tax.

11.—(1) Every amount due for acreage tax may be recovered at the instance of the Colonial Treasurer by parate execution against the proprietors of the plantation or land in respect of which it is payable without naming those proprietors, and a certificate purporting to be signed by the Commissioner, stating the number of acres liable to taxation and the amount due from the proprietors of the plantation or land mentioned therein for the tax shall be deemed, without proof of the signature, *primâ facie* proof in all courts of law that the sum so certified to be due is due and owing.

(2) That sum, except in the case of any plantation wholly or in part under cane cultivation, may be recovered

by levy and sale of the part or parts only of the lands in respect of which it is payable which suffice for its recovery, with costs.

(3) Any occupant, other than the proprietor or his agent, of any plantation or land in respect of which acreage tax is payable, may pay any acreage tax left unpaid by the proprietor or his attorney, and may deduct any amount so paid from any rent payable by him, or recover it from the proprietor.

(4) The Colonial Treasurer shall cause the Commissioner to be furnished, on or before the second Tuesday in April and October in each year, with a statement of the amount paid in by the proprietor of each plantation, or separate portion of land during the previous six months; and the Commissioner shall furnish to the Colonial Treasurer, on or before the third Tuesday in April and October in each year, a statement of all persons in default of payment of any acreage tax due by them.

12. This Ordinance shall not apply to any acreage rate imposed by any authority other than the Legislative Council.

Application of the Ordinance.

SCHEDULE.

(Section 2.)

FORM 1.

(To be used when lands are part of or worked with a plantation containing more than fifty acres under cane cultivation and on which sugar is manufactured.)

RETURN OF ACREAGE.

Return made by the [\*proprietor(s)] of plantation situate on the in the county of and colony of British Guiana, in compliance with the Acreage Tax Ordinance.

Acres in cane cultivation.

Acres in plantain cultivation.

Acres not cultivated.

Total area empoldered.

I, the undersigned, do hereby declare that, to the best of my knowledge and belief, the above is a true and correct statement of the acreage under cultivation or empoldered of plantation during the six months ended the day of , 1 .

Dated at this day of 1 .

(Signed)

A.B.

\* Or occupant.

NOTE.—The return is to be signed by the proprietor, or by the attorney of the proprietor, or by the occupant, as the case may be.

## FORM 2.

(Section 2.)

*(To be used in all other cases.)*

## RETURN OF ACREAGE.

Return made by the [\*proprietor(s)] of \_\_\_\_\_ acres of land  
 bounded by \_\_\_\_\_ and situate on the \_\_\_\_\_  
 in the county of \_\_\_\_\_ and colony of British Guiana, in compliance  
 with the Acreage Tax Ordinance.

Acres in cane cultivation.

Acres in plantain cultivation.

(1) Acres otherwise cultivated, and with what trees or shrubs planted.

(1) Acres not cultivated but otherwise beneficially occupied.

Acres neither cultivated nor otherwise beneficially occupied.

Total area.

I, the undersigned, do hereby declare that, to the best of my knowledge  
 and belief, the above is a true and correct statement of the acreage under  
 cultivation or beneficially occupied of the \_\_\_\_\_ acres of land to  
 which this return relates during the six months ended the \_\_\_\_\_ day of  
 \_\_\_\_\_, 1 \_\_\_\_\_.

Dated at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ 1 \_\_\_\_\_.

(Signed)

A.B.

\* Or occupant. (1) State how.

NOTE.—The return is to be signed by the proprietor, or by the attorney of the proprietor,  
 or by the occupant, as the case may be.