

[Legal Notice No. 168]

THE PROVINCIAL GOVERNMENT ACT 1981

THE CHOISEUL PROVINCIAL RATING ORDINANCE 1993

AN
ORDINANCE
TO

PROVIDE FOR THE LEVYING AND COLLECTION OF
RATES IN CHOISEUL PROVINCE.

Passed by the Choiseul Provincial Assembly.

CHOISEUL PROVINCE RATING ORDINANCE 1993

Passed by the Choiseul Provincial Assembly this tenth day of March
1993.

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

V. PITAKAKA

Clerk to Choiseul Provincial Assembly

Assented to by the Honourable Minister for Provincial Government
this fifth day of July, 1993.

ERIC SERI

Minister for Provincial Government

CHOISEUL PROVINCE RATING ORDINANCE 1993

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SCHEDULE 1 - BASIC RATE

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Short title
and commence-
ment.

1. This Ordinance may be cited as the Choiseul Province Rating Ordinance 1993 and shall come into effect when assented to by the Minister for Provincial Government in accordance with Section 32 of the Provincial Government Act 1981 and publication in the Solomon Islands Gazette.

Interpre-
tation.

- 2.1 In this Ordinance; unless the context requires otherwise:
- “Act” means the Area Council, established by the Choiseul province Area Council Ordinance 1993.
 - “Assembly” means the Choiseul Provincial Assembly established in accordance with Section 7 of the Act.
 - “Basic Rate” means the rate defined and imposed by Section 4 of the Act.
 - “Employer” includes a public body, company, association, co-operative, Provincial Government and the Solomon Islands Government.

“Executive” means the Choiseul Provincial Executive established in accordance with Section 21 and 22 of the Act.

“Financial Year” means the twelve month period from 1st April to 31st March.

“General Property Rate” means the rate defined and imposed by Section 9 of the Act.

“Rate Collectors” means the persons appointed by the Choiseul Provincial Government to collect rates in accordance with Section 6 of the Act.

“Resident” mean any person who normally resides in Choiseul Province and includes a person temporarily resident in Choiseul Province for period of three (3) months or more in any financial year.

“Treasury” means the Treasury Divison of Choiseul Provincial Assembly.

2.2 In this Ordinance, unless the context requires otherwise, the expressions “Improvements”, “owner”, “ratable land”, “rate book”, and “unimproved Value” have the respective meanings ascribed to them in the Local Government (Rating of Land) Regulation.

3.1 Subject to Section 3.2, the Western Province thereto is hereby repealed in so far as it applies to Choiseul Province.

Repeal of
Western
Province
Rating
Ordinance
1989.

3.2 The repeal made by Section 3.1 does not exempt any person who is or has been liable for payment of basic rate or general property rate in accordance with that enactment from payment of that basic rate or general property rate or any part of it for any previous year or part of a year and from payment of all penalties payable as a result of unpaid basic rate or general property rate or late payment of basic rate or general property rate.

3.3 Treasury shall make such arrangements as it deems fit to collect payment of such basic rate or general property rate, as remain payable pursuant to Section 3.2.

PART II - BASIC RATE

- 4.1 Every resident who, at 1st April in any year
- (a) has attained the age of eighteen (18) years; and
 - (b) is not exempt under Section 4.4 is liable to pay the rate as set forth in Schedule 1 to this Ordinance.

Basic Rate.

4.2 The basic rate is for one year beginning 1st April in each year.

4.3 The basic rate shall be paid by the 30th September in each year.

4.4 The following persons are exempt from liability for payment of basic rate.

- (a) Residents over sixty (60) year of age who are not working in paid employment.
- (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 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 disease, illness 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.

4.5 A person shall upon demand being made by a rate collector, provide such information as is necessary to enable Treasury to ascertain whether that person is liable to pay basic rate.

4.6 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 four dollars (24.00).

4.7 The basic rate, any penalty imposed by Section 4.6 and legal costs incurred to enforce payment under this Ordinance are recoverable by Treasury as a civil debt.

Rating
Notice.

5.1 Treasury shall publish a notice on or before 1st April of each year setting out:

- (a) The amount of basic rates for the following financial year;
- (b) Who is liable to pay basic rates;
- (c) Who is exempt from paying basic rate;
- (d) The time and place for payment of basic rates.
- (e) The consequences of non payment or late payment of basic rates.

5.2 Treasury shall arrange for copies of the Notice described in Section 5.1 to be sent to every employer, and posted on public notice boards in townships in Choiseul Province and at every administrative headquarters and substations.

5.3 Failure to publish, send or post the notice or copies of the notice described in Section 5.1 does not affect 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 7.

6.1 The Executive shall appoint in writing suitable persons to collect basic rates and any other rates or fees specified by the Executive in the letter of appointment (“rates”).

6.2. Rate collectors may be Public Officers, Provincial employees or private contractors.

6.3 A specific area for rate collection shall be designated in the letter of appointment.

6.4 The letter of appointment shall be proof of identification of a rate collector.

6.5 A rate collector shall, upon demand, by a rate payer produce proof of identification.

6.6 A rate collector shall carryout shall carryout 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) Receipt 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.

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

Collection
of basic
rate by
employers.

7.1 Every employer shall 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 of April of that year.

7.2 Every employer who fails to comply with Section 7.1 is liable to pay Treasury a penalty of \$25.00 per day for each day such failure continues after 30th April.

- 7.3 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.

7.4 Every employer who fails to comply with Section 7.3 (a) is liable to pay to Treasury penalty of \$50.00 in respect of each resident employee from whose salary or wages the employer fails to deduct basic rate.

7.5 Every employer who fails to comply with Section 7.3 (b) is liable to pay to Treasury a penalty of \$100.00 per day for each day such failure continues after 30th September.

7.6 Every employer who fails to comply with Section 7.3 (c) is liable to pay to Treasury a penalty of \$50.00 per day for each day such failure continues after 30th September.

8.1 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 rate;
- (c) Knowingly or recklessly renders:
 - (i) a false return of the list of persons liable to pay basic rate;
 - (ii) a false return to the amount of rates collected;
 - (iii) a false return to the person who have paid rates;

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

Offences.

8.2 Any person who:

- (a) refuses to give the information required by Section 4.5;
- (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

9.1 Every owner of rateable land within the township or Choiseul Province shall pay the general property rate.

General
Property
Rate.

9.2 The general property rate is as for 1st schedule.

- (a) For rateable land zoned residential an amount equal to five per centum (5%) of the unimproved value of that land.
- (b) For rateable land zone commercial an amount equal to seven and a half per centum (7½%) of the unimproved value of that land.
- (c) For rateable land zoned industrial an amount equal to ten per centum (10%) of the unimproved value of that land.

9.3 The unimproved value of rateable land is the unimproved value of rateable land shown in the Rate Book on the 1st April 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.

9.4 The general property rate becomes payable on 1st April in each year.

9.5 The general property rate must be paid to Treasury.

9.6 The general property rate may be paid in one sum prior to 30th September in each year or by two equal half yearly instalments, the first such instalment being due by 31st December in each year.

9.7 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 9.6 is liable to pay to Treasury in addition to the general property rate a penalty equivalent to ten per cent (10%) of the amount of general property rate due and owing by that person.

9.8 The general property rate and the penalty payable pursuant to Section 9.7 and the legal costs and disbursements incurred in enforcing payment of the general property rate and penalty are recoverable as a civil debt.

10.1 Treasury shall publish a notice prior to 1st April in each year 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.

10.2 Treasury shall arrange for copies of the Notice described in Section 10.1 to be on public notice boards in the townships of Choiseul Province.

11.1 Treasury shall prior to the first day of April each year serve a general property rate demand upon every owner of rateable land in the townships of Choiseul Province setting out for each parcel of rateable land:

- (a) A legal description.
- (b) Zone.
- (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.

12.1 If an owner of rateable land fails to pay the general property rate in accordance with Section 9, Treasury may serve upon any person liable to pay rent in respect of that rateable land a notice stating the amount of general property rate and penalty outstanding and requiring that all future payments of rent be paid direct to Treasury until all outstanding amounts have been paid.

Recovery of unpaid general property rate.

12.2 The Notice described in Section 12.1 operates to transfer to Treasury the right to recover, receive and give a discharge for rent.

12.3 "Rent" referred to in Section 12.1 and 12.2 includes any payments made by a lodger.

13. Any unpaid general property rate or any unpaid penalties are charges against rateable land and are registerable in accordance with Part XI of the Land Titles Act.

Land Charge.

PART IV - MISCELLANEOUS

14. The Executive may make such rules, regulations or orders as are necessary or expedient to carry out the objectives and provisions of this Ordinance.

Regulation.

15. 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 becomes payable.

Limitation period.

16 The Executive may reduce or remit the amount of rate payable by a person on account of the property of that person or for some other valid reason as the Executive thinks fit. The Executive shall inform the person liable to pay rates and the rate collector in writing of such reduction or remission of rates.

Reduction or remission of rates.

SCHEDULE 1

Gross Salaries or Wages Per Month	Annual Amount of Basic Rate
0 - 100	12
101 - 200	24
201 - 300	36
301 - 400	48
401 - 500	60
501 - 600	72
601 - 700	84
701 - 800	96
801 - 900	108
901 + up	120

Subject to Section 4.4 residents not in paid employment are liable to pay Basic Rate of \$12.00 per person.

APPENDIX I

CHOISEUL PROVINCE RATING ORDINANCE 1993

GENERAL PROPERTY RATE DEMAND

To:
.....
.....

Lot Number

Parcel Number:

Area:

Zoning of rateable land: *Residential/Commercial/Residential.

Unimprove value of rateable land: \$.....

General Property Rating year: 1st April.....to 31st
March.....

DEMAND si now made upon you for payment of the General
Property Rate in respect of the above described rateable land.
The General Property Rate payable by you is \$.....which
amount is equivalent to.....% of the unimproved value of
the rateable land.

The General Property Rate is to be paid in full by 30th
September..... Alternatively, the General Property Rate may
be paid by two instalments of \$..... such as follows:

1st instalment to be paid before 30th June.

2nd instalment to be paid before 31st December.

Penalty for late payment is 10% of the General Property Rate or
of the instalment whichever is applicable.

Payment is to be made to the Provincial Offices in.....
Or to any Choiseul Provincial Centre during Office hours or sent
to the Treasurer, P.O. Box 34, Choiseul Bay.