

[Legal Notice No. 14]

**PROVINCIAL GOVERNMENT ACT 1981**

(No. 7 of 1981)

**THE CENTRAL PROVINCE (RATING OF LAND)  
ORDINANCE 1994**

**AN ORDINANCE TO REPEAL THE LOCAL GOVERNMENT  
(RATING OF LAND) REGULATION 1969.**

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**PART I  
PRELIMINARY**

1. This Ordinance may be cited as the Central Province (Rating of land) Ordinance 1994 and shall apply to Tulagi Town or other centres and rural registered lands within the Provincial boundary and shall be enacted by being passed by the Central Provincial Assembly and assented to by the Minister of Provincial Government and Rural Development and published in the Solomon Islands gazette.

Citation and  
and commence-  
ment.

2. (1) In this Ordinance except where the context otherwise interpretation requires -

“Act” means the Provincial Government Act 1981.

“Province” or refer to Central Province.

“Provincial Assembly” means the Central Provincial Assembly established in accordance with Section 6 of the Act.

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

“Land” means registered land consisting of public land, perpetual estate, fixed term estate and shall include lease, sublease and tenancy whether registered or not.

“Rateable Land” means registered land within the boundaries of Central Province other than land exempted from rating by or under Section 82 (2) of the local government Act and Section 22 of this Ordinance.

“Valuer” means a Valuer appointed under Section 5 of this Ordinance.

“Improvement” In relation to land means all the work done or materials used at any time or in or under or for the benefit of such land by the expenditure of labour or money or both by any owner or occupiers thereof or and predecessor in title is so far as the effect of such work done or material used is to increase the value of the land the benefit thereof is unexhausted at the time of valuation, but except in the case of land owned and occupied by the Central government or Province does not include work done or material used on or for the benefit of the land by the Central government or Province, except to the extent that the name has been paid for contributed to by the person who is the owner of occupier of the land at the time of valuation.

“Unimproved value” In relation to land means the sum which a perpetual estate, fixed Term estate, a lease and sublease therein possession free of encumbrance might be expected to realize at the time of valuation if offered for sale on such reasonable terms and condition a bonafide seller might be expected to impose and if no improvement had been made on, in or under the land.

“Valuation Roll” means a valuation roll prepared under Section 6 of this Ordinance.

“Rate Book” means rate book kept in pursuance of Section 8 of this Ordinance.

“Owner” in relation to:-

- (i) Public land not subject to or unencumbered by any fixed term estate lease, sublease or licence granted by the Commissioner of Land for and on behalf of the government; or
- (ii) Public land which is subject to or encumbered by a fixed term estate lease, sublease or licence granted by the Commissioner of Lands for and on behalf of the government means the holder of the fixed term estate, the lease, sublease or licence.
- (iii) Perpetual estate transfer by Commissioner of Lands which is not subject to or unencumbered by a lease or sublease means the person or persons in whose name or name the perpetual estate is for the time being registered and shall include the class of persons set out under section 102 (4) of the Land and Title Act.
- (iv) The holder of a lease or sublease registered or not encumbered upon a perpetual estate registered under Part V Section 69 and in accordance with the provision of Part VI of the Lands and Titles Act. Cap. 93.

“Rent” means rent payment made by a Tenant by means of a tenancy agreement or verbal.

“Charitable” means an organization registered in Solomon Islands under the charitable Act and have in possession a certificate or document of the organization from Registrar general office.

(2) In this Ordinance except where the context otherwise requires the expressions “estate” fixed term estate, joint ownership lease, Perpetual estate, public land and registered in relation to land shall have the respective meanings ascribed to them in the Land and Title Act Cap. 93.

## PART II ADMINISTRATION

3. This Ordinance shall be administered by the Provincial Secretary, his deputy who shall delegate any of its function under this Ordinance to the Provincial Treasurer and the Provincial Treasury staff.

The Provincial Secretary and his officer.

## ART III VALUATION

4. (1) For the purpose of ascertaining and determining the unimproved value of rateable land within the boundary of Central Province the Valuer General or his deputy acting upon the request of the Province, shall cause a valuation of all such land to be made at least once in every five years in accordance with this Ordinance.

Valuation.

(2) A valuation under the preceding paragraph shall not be invalid by reason or the fact that any rateable land been erroneously omitted from valuation.

5. (1) The Valuer General or his Deputy shall appoint a suitable qualified person to be the valuer in respect of rateable land within the boundary of the Province and the Valuer shall exercise such power and perform such duties as conferred and imposed upon him by this Ordinance.

Appointment of Valuer and Assistant Valuer.

(2) The Valuer General or his Deputy may appoint an Assistant Valuer and the Assistant Valuer is subject to the control and direction of the Valuer, the Assistant Valuer may exercise the power and perform the duties of the Valuer.

(3) Renewmeration for performance of the Valuation shall be made by the Valuer General subject to Provincial Executive approval.

6. The Valuer shall prepare, sign and submit to the Valuer General a complete valuation roll in his opinion in respect of all rateable land within Provincial boundaries:-

Preparation of Valuation Roll.

- (a) the approximate area and location of the land valued,
- (b) the legal description thereof,
- (c) the interest, name and address of the owner thereof and,
- (d) the unimproved value.

Provided that the validity of the valuation roll shall not be affected by:-

- (i) the inclusion of the additional information or of land other than rateable land.

- (ii) any omission or any inaccuracy in the information required by paragraph (b) and (c).

Power of Valuer.

7. (IA) The Valuer shall for the purpose of preparing the Valuation roll upon his appointment under Section 5 (1) of this Ordinance shall have the power to enter at all reasonable hours during the day time upon rateable land and its improvements within the Provincial Boundary.

(IB) The Valuer shall also have power at all reasonable hours in the day time to inspect and make extract from the land register, and deed, instrument and any other records belonging to or in the custody or possession of any public office or the owner and any person in which are contained particulars of all rateable land, whether such person is or is not interested in such land.

(IC) Provided that, except where the owner or his agent and the occupier requirement of such notice, no rateable land and its improvement shall be entered and inspected unless the owner or his agent or the occupier for that time being during the period of the valuation be given twenty-four hours oral or written notice of the intention so to do.

(2) Any person who shall willfully obstruct a valuer in the the exercise of the power conferred upon him by this Ordinance shall be guilty of an offence and liable to a fine of one hundred dollar or to imprisonment for three month or both such fine and such imprisonment.

(3) It shall be lawful for any Valuer to put to any person in occupation or agent of or being the owner of rateable land which such Valuer shall have been authorised under the provision of this Ordinance to value question upon all such matters as may be necessary to enable him correctly prepare the valuation roll. And it after being informed by such valuer of his purpose in putting such question and of his authority under this Ordinance any such person in occupation or agent or any such owner shall refuse or wilfully omit to answer the same to the best of his knowledge and belief or shall wilfully make any false or misleading answer or statement in reply to such question such person shall be guilty of an offence and liable to a fine of one hundred dollars or to three month imprisonment or to both such fine and such imprisonment.

Provided that no person convicted of an offence under Section 7 (3) shall thereby become exempt from liability to answer any such question put by the Valuer.

8. (1) Upon receipt of the valuation roll the Valuer General, his deputy or Commissioner of Lands shall provide the Province with copy of the Valuation roll relating to rateable land within Provincial boundary and copy of every addition thereto and alteration thereof made under Section 13 of this Ordinance where upon the Province shall cause every valuation in the valuation roll and every such addition or alteration be entered in a ratebook kept for that purpose together with such particulars of the land as the Province may determine; and where any such valuation, addition or alteration so provided has been omitted from the ratebook, Province may at any time cause it to be entered in the rate book.

Valuation and  
assessment to be  
entered in Rate-Book.

(2) Subject to Section 10, 11, 12, and 13 a valuation when entered in the rate book shall be rateable value of the land upon which all rate made by Province shall be assessed and shall remain in force until the land is again valued under the provision of this Ordinance.

(3) The rate book shall be open for inspection on working hours and the owner, his agent or occupier of rateable land may obtain copies of the entries relating to such land without fee.

9. Upon entering in the rate book all valuation in the Notice of valuation roll, Province shall publish in such manner as appears to be adequate or most effective for the purpose of bringing it to the attention of all person who are required to pay property rate notice:-

Notice of  
General Valuation.

- (i) that a general valuation has been made and entered in the ratebook.
- (ii) of the place and time at which the ratebook maybe inspected and copies of entries taken; and
- (iii) that appeals may be brought against the valuation of any rateable land within 1 month of the date of such publication.

10. The Valuer General or Commissioner of Land may at any time either on his own initiative or at the request of the Province cause a valuation to be made of rateable land where:-

- (a) Such land has been erroneously omitted from the most recent valuation and has not been valued since;
- (b) Such land was not rateable land at the date of the most recent valuation,
- (c) Such land is sub-divided or consolidated with other rateable land.

- (d) In his opinion the unimproved value of the land has increased since the most recent Valuation:-
  - (i) by reason of the construction of new roads or the introduction of new service by the government or Province which since the time of such Valuation have raised the unimproved value of land in the locality or
  - (ii) by virtue of the provision of paragraph (b) of the proviso to the definition of improvements in section 2 or,
- (e) In his opinion the unimproved Value of the Land has decreased or increased since the most recent Valuation by reason of the division of the town or Rural area in which such land is situated into zone or the inclusion of such land in any zone under the Town and Country Planning Act any may add to or alter the Valuation roll accordingly provided that any valuation made between the Valuation roll shall be made on the basis of value subsisting on the date of the last preceding Valuation Roll.
- (2) The Valuer General or the Province may at any time alter the valuation roll for any of the purpose specified in Section 13 as to reflect the amendment of the rate book made or ordered to be made through the process in Section 11 of this Ordinance.

Appeal against  
Valuation etc.

11. (1) The owner or his agent or the occupier if aggrieved by the the inclusion or the value ascribed in Valuation Roll or any statement made there in with respect to rateable land may within the date of publication of notice under Section 9 lodge an appeal.
- (2) The owner, his agent or occupier aggrieved by an addition or alteration of the rate book consequent upon the exercise by the Valuer General, his deputy or Commissioner of Lands, of power under Section 10 (1) or for any of the purpose specified in paragraph (a) (b) (c) or (d) of Section 13 may within the date of service of the notice under section 13 (2) lodge an appeal.
- (3) Appeal made under this Section shall be lodge within one month of the date of publication of the notice under Section 9 or Section 13 (2). An appeal can be made to:-
- (a) Valuer General who shall investigate and made report to the Provincial Executive and in any one meeting the Executive shall make decision as it considers just.
  - (b) the decision of the Provincial Executive is final and conclusive and shall not be question in any proceeding whatsoever.



(4) Appeals under this section shall be in writing specifying the following:-

- (a) the Valuation, entry appealed against;
- (b) the ground upon which the appeal is made; and
- (c) the applicants address for services.

12. An appeal shall not preclude the recovery of any rate pending determination thereof, but when alteration in the rate book is made by the Valuer General which affects the amount of any rate levied, any excess paid shall be refund or allowed and any deficiency shall be paid and maybe recovered as if it were arrears.

Rate maybe Levied  
pending Appeal.

13. (1) The rate book maybe altered by the Province at any time for the purpose of:-

- (a) correcting an error as to the area, ownership or occupation of land.
- (b) correcting any arithmetical error which the Valuer in writing certifies he has made.
- (c) recording any change of ownership.
- (d) apportioning any unpaid rate in respect of land which has been sub-divided and interest, therein acquired by separate owners.
- (e) correcting any error as to the address of the owner.
- (f) correcting any clerical error not affecting any Valuation.
- (g) recording and change in the address of the owner.
- (h) correcting any error in the description of any land.
- (i) correcting any amount or figure as certified by the Valuer General on appeals.

(2) Notice of every addition to or alteration of the ratebook made by the Province consequent upon the exercise by the Valuer General, his Deputy or Commissioner of Lands of the power under this Section for any purpose specified in paragraph (a) (b) (c) or (i) of this section shall be served by the Province upon the owner, his agent or occupier.

**PART IV  
RATING**

General property rate.

14. Central Province may from time to time as it thinks fit and subject to the approval of the Provincial Executive make levy a general property rate not exceeding in any one year ten per centum of the unimproved value of all rateable land within the Provincial boundary assessed in accordance with the Ordinance.

Rate to be assessed on unimproved value of rateable land.

15. (1) All rate made and levied by Province under these Ordinance shall assessed at a per centum on the unimproved value of all rateable land within the Provincial boundary as set out in schedule A of this Ordinance.

(2) For the purpose of this section the unimproved of rateable land shall subject to Section 10, 11 and 13 be the unimproved value thereof shown in the rate book on the first day of the period for which the rate is made or where such value is first entered in the rate book after such day the value so entered.

Demand Notice to be served upon Rate payers.

16. After a rate has been assessed under Section 15 it shall be the duty of the Province to serve upon every owner of rateable land a demand notice setting out:-

- (a) a description of the land upon which the rate is assessed;
- (b) the unimproved value and the assessed per centum;
- (c) the period in respect of which the rate is made; and
- (d) the total amount payable, the amount of each quarterly instalment and the time of payment of each such instalment, the earliest such time - being not less than thirty days after the service of the demand notice.

Penalty for default and recovery of rate from tenant or occupiers.

17. (1) The amount due for any period in respect of a rate made by Province shall be payable to it not later than the times specified in the demand notice by the person so liable and where such person fails to pay instalment or before the time specified in the demand notice a penalty of five per centum shall accrue there on and shall be deemed to be part of the amount of the rate and such amount shall be a debit due to the Province.

(2) If the owner fails to pay the instalment due by him including penalty, the Province may serve upon any person liable to pay rent in respect of any rateable land or any part thereof to the person from whom the arrears are due a notice of the amount of such arrears the person paying the rent to pay direct to the Province such amount, such notice shall operate to transfer to Province the right to recover, receive and give a discharge for such rent.

18. Any owner of rateable land who fails to pay his rate arrears due, shall be guilty of an offence and liable to a fine of two hundred dollars or to imprisonment of three months or both such fine and imprisonment.

Offence.

19. If a owner fails to pay the property rate or the rateable land that he has, the Province may recover the unpaid rate as a civil debt together with legal costs incurred by the Province to enforce the payment.

Civil debt.

## PART V MISCELLANEOUS

20. Where any land becomes rateable land during a period for which a rate has been made:-

Where land becomes rateable.

- (a) it shall only be liable to such proportion of the rate as the number of complete months in that portion of the said period during which it is rateable, bears to the number of complete months in the whole of the said period; and
- (b) Section 16 shall apply *mutatis mutandis* but so however that the amount due shall be paid in one instalment except where the number of complete quarters then unexpired exceeds one in which case the amount due shall be paid in such number of instalment as equal the number of unexpired complete quarters.

21. (1) Every owner of rateable land who sell or transfer the land or any part thereof must given a notice in writing stating the name and address of the purchaser or tranfered to the Province and until he give such notice he shall remain liable for all rates payable in respect of such property.

Notice of change of ownership of rateable land.

(2) Such notice shall not release him from liability to pay rate due at the time such notice is given.

22. The following properties shall be exempted from assessment and rating under this Ordinance:-

Exemption from assessment and Rating.

- (a) Lands and buildings appropriated exclusively for the purpose of public workshop.
- (b) burial grounds and sport facilities.
- (c) charitable and educational institution.
- (d) All land being the property of Central Province.
- (e) All land settlement or resettlement previously established under the land and Title Act or any resettlement which

may be established for the purpose of Natural disaster or population over crowding.

- (f) perpetual estate holder who are descendent of a clan or tribe in Central Province where land conversion been made or transfer by Commissioner of Lands under the Lands and Title Act. Cap. 93.
- (g) Any other property specifically or generally exempted by the Provincial Executive by notice.

Owners to pay property Rate.

23. Where a rateable land is held under joint ownership the joint owners shall be jointly and severally liable to pay the property rate due and payable thereon.

Government to contribution.

24. The Government or the Commissioner of Lands for and on behalf of the Government shall not be liable to pay property rate but shall in lieu of payment of property rate make such contribution as approved by the Executive to be appropriate having regard to all relevant circumstance including the services provided by the Government within the Province particularly where the rateable land is situated and the amount the Government would have had to pay by way of property had it been so liable.

Revocation and saving.

25. (1) The Local Government (Rating of Land) Regulation 1969 are hereby revoked.

(2) Not with standing subsection (1) hereof every notice, letters, payment or demands or other things made, prepared, served as the case maybe under the Local Government (Rating of Land) Regulation 1969 shall be deem to have been made prepared, given done or served under the corresponding provision of this Ordinances.

Regulation or subsidiary legislation.

26. The Provincial Executive may make rules and regulation for the better carrying out of this Ordinance.

The Central Province (Rating of land) Ordinance 1994.

SCHEDULE A

Section 15 (1)

ZONE OF RATEABLE LAND INCLUDING PER CENTUM TO  
BE ASSESS ON UNIMPROVED VALUE OF LAND.

Rateable land zoned Residential - 6% of the unimproved value  
of the land.

Rateable land zoned Commercial- 7% of the unimproved value  
Agriculture of the

Rateable land zoned Commercial- 9% of the unimproved value  
and Industrial land.

Rateable land zoned mixed - 9% of the unimproved value  
development land use of the land.

Passed by the Central Provincial Assembly this twenty first day of  
September 1994.

M. MANU

Clerk to the Central Provincial Assembly

Assented to by the Honourable Minister for Provincial Government  
this eleventh day of January 1995.

A. QURUSU

Minister for Provincial Government

