



Tax Administration Jamaica

PROPERTY TAX

Tax Administration Jamaica





Tax Administration Jamaica



Property Tax 2022/ 2023 are now due

**Taxpayers you have until April 30 to pay
before penalty or interest may be applied.**

Property Tax and You

Tax is everybody's business and tax compliance is a civic responsibility and critical component in nation-building. Property Tax is a tax levied on property owners to provide revenue for the provision of public & community amenities provided by the local government.

Against this background, Tax Administration Jamaica (TAJ) is advising all property owners that Property Tax payment for the 2022/2023 fiscal year, which remains unchanged, becomes due on April 1, 2022, however persons will have until April 30, to make their payment without any penalty being applied.

The TAJ system has been updated to reflect the liabilities for the period and is now available for online payments. Property owners are being encouraged to avail themselves of a wide range of payment options for their convenience.

TAJ continues to work together

to serve EVEN better and will be providing information to thousands of property owners. This Property Tax Campaign is geared specifically towards home owners to guide them in making their payments before interest and penalties are applied.

Payment Options

There are many options that YOU can CHOOSE to pay Property Tax.

Paying Online: The most convenient option is to pay online via the Tax Portal. It is recommended that property owners use this alternative as it gives them access, both locally and overseas, to make payments on a 24-hour basis from their homes, offices and elsewhere using a credit card or debit card with credit card features, e.g. Visa debit card. This means NO MORE WAITING IN LINE.

To log on to the Tax Portal, persons need to enter their username and password or create one if they are a first-time user. Once logged into the system, persons should then select the option Pay Property Tax and follow the instructions to make payment. A Statement of Payment will be generated at the end of the transaction, which can be saved or printed for your records. Online users should ensure that they have the valuation number(s) of the property(s) available. This can be seen on a property tax notice, even an old one, a payment reminder or on a previous property tax receipt. The information may also be provided by calling the TAJ's Customer Care Centre at 888-TAX-HELP.

Paying via TAJ Mobile App: Property owners also have the added on-the-go convenience of the TAJ Mobile Application at their fingertips. The mobile application, which can be downloaded on the Google Play Store platform, is available only to users of Android devices at this time. The app allows users to conduct several Property Tax related transactions to include;

- Payments
- Search for property details by Valuation and Strata numbers
- View and share your payment history
- Locate the closest Tax Office
- View TAJ headlines, and set personal reminders for important dates.

Paying through NCB Online: National Commercial Bank clients are able to pay their Property Taxes via their bank's online platform by adding Tax Administration Jamaica as a payee. The valuation number of the property and the customer's TRN are required to make the payment. The reference number generated may then be used to subsequently print an official receipt from the TAJ website.

Electronic Funds Transfer: Scotia bank clients can also make payments using the electronic fund transfer process via TAJ's website.



Persons utilizing any of the digital service channels are advised that they should have the valuation number of the property on hand when making payments.

Paying via Mobile Tax Collection Unit: The Ministry of Local Government and Community Development, in partnership with Tax Administration Jamaica, operates two (2) Mobile Tax Collection Units. They are available based on a published schedule of parish and location. Receipts are given for all transactions.

Paying at outstations: During the months of April to June, TAJ normally conducts "out-station" operations, particularly in the rural areas. Details of schedules and venues are available from the local tax offices. However,

"out-station" operations only accommodate non-cash transactions; therefore, ONLY Credit or Debit cards will be accepted. A receipt will be given for ALL payments made.

Paying Inline: Customers may visit any of the 29 tax offices located across the island to make payments using cash, cheques, credit or debit cards. Additionally, the Kingston, Cross Roads, Constant Spring and Spanish Town Tax Offices are equipped with electronic drop boxes which may be used to make payments by cheque. Please note the Valuation number(s) is also necessary when using this option.

NB: CHEQUES DRAWN ON OVERSEAS BANKS ARE NO LONGER ACCEPTED FOR THE PAYMENT OF PROPERTY TAX AS SEVERAL OF THESE BANKS HAVE STOPPED HONOURING THEM.

Our offices are open from 8:30 am – 4:00 pm Mondays to Wednesdays and from 8:30 am – 3:00 pm Thursday and Fridays. Additionally, the Portmore Tax Office opens on Saturdays between the hours of 9:00am to 2:00pm.

PAYING YOUR PROPERTY TAX ONLINE VIA TAJ WEB PORTAL

Tax Administration Jamaica (TAJ) continues to make it easier for persons to file and pay their taxes and fees online. Taxpayers using the online service to pay taxes will save time and money by conducting these transactions from the convenience of their office, home, mobile devices, at any time.

To pay property tax online persons need:

- An internationally accepted credit card e.g. (MasterCard or Visa)
- Email Address
- Taxpayer Registration Number (TRN)
- Valuation Number

To pay property tax online via the Jamaica Tax Portal persons can simply login, from the convenience of their home, office or anywhere and at any time and follow the steps below:

Go to Tax Administration Jamaica (TAJ) website at www.jamaicatax.gov.jm.

1. **LOGIN:** On the home page of the website www.jamaicatax.gov.jm click on the Login tab or the Client Login mini banner ad

2. **SIGN IN:** Enter username and password, if you already have an account to make payment. If you DO NOT have a login, create account to make payment (follow the instructions carefully).

3. **MAKE A PAYMENT:** Select option 'pay property tax',

4. **ENTER:**

- The Valuation number
- For Strata Properties you will be required to enter your Strata Lot # in the slot provided or zero if not a strata

5. Select "Fiscal Year" to be paid

6. Select "Show Amount"

7. Enter the payer's name in the "Paid By" space

8. You can now view information in the amount to be paid.

9. Select the option: "Add to Today's Tax Total" if you intend to pay the entire amount showing, if not you may adjust the amount to be paid and select "Recalculate" or "Add to Today's Tax Total"

NB. If you wish to add another Tax year or valuation # select "ADD OTHER TAXES" AND REPEAT STEPS 4-9

NOW YOU ARE AT THE SECTION ENTITLED DECLARATION OF REVIEW

Review the information on the page "TODAY'S TAX TOTAL" carefully,

then tick the "Declaration of Review" box to agree that the information is correct.

10. Select "Pay Taxes" to continue to the payment section.

11. You will be required to review and confirm the amount to be paid

12. Enter credit card information and make payment

13. **PROOF OF PAYMENT:** Once the payment is completed you may email or print the Statement of Payment for your records.

14. **SIGN OUT:** Once you have completed the transaction, remember to sign-out and close your browser.

NOW THAT WE HAVE OUTLINED THE STEPS TO ASSIST YOU IN COMPLETING YOUR ONLINE TRANSACTION. WE HOPE YOU

FIND PAYING YOUR PROPERTY TAX SO MUCH EASIER!

For further information persons may contact the Tax Administration's Customer Care Centre at 888-Tax-Help (888-829-4357) toll-free or visit the website at www.jamaicatax.gov.jm.

Tax Administration Jamaica: Working Together to Serve You EVEN Better!

PAY YOUR PROPERTY TAX ONLINE

Yes, you have choices!

TAJ website / TAJ Mobile App / NCB / Scotia Online Banking / Mobile Tax Collection Unit

WWW.JAMAICATAX.GOV.JM

APRIL / 2022						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

TAX DUE DATES

1. Pay Property Tax 2022/2023 due
14. Declare online & pay all Statutory Deductions for March (S01)
29. File online & pay GCT Return for March



Things to do

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

MAY



Tax Administration Jamaica

www.jamaicatax.gov.jm
888-829-4357

Property Tax Reliefs

The Government has put in place mechanisms by which persons may seek relief from Property Tax where special circumstances apply. There are three types of relief, namely Statutory Relief, Agricultural Derating and Special Discretionary Relief.

1. Statutory Relief: This is granted in cases where the valuation, based on the potential use of the land, is higher than the current use. For example; many persons own property and live in an area, which was originally classified as residential, but has now become commercial. In such a case, the valuation will reflect the potential of the highest and best use of the land.

2. Agricultural Derating: This is granted for land used exclusively or primarily for agriculture. The derating certificate may be granted for a maximum period of up to three years. However a new certificate may be granted upon expiration. This application should be sent to the Land Taxation Relief Board.

3. Special Discretionary Relief: This is granted by the Ministry of Finance in cases of hardship. For example; pensioners and other persons with fixed income, widow(er), as well as the aged and persons with disabilities. These applications should be sent to the Parish Review Committee through the local authorities. The Committee will make recommendations to the Ministry of Finance and this relief is applicable for one year only.

Application Forms for Property Tax Relief are available on the TAJ website at www.jamaicatax.gov.jm.

The Land Taxation Relief Act

Any person liable to pay land tax may apply to the Board for a relief certificate if:-

- The land was at the time of valuation and is being used as agricultural land and the valuation takes into account the potentialities of the land use other than as agricultural land; or

- A building on the land at the time of valuation was, then and is being used bona fide as a private dwelling house and the valuation of the land takes into account the potentialities of that land as a suitable site for any of the following types of development purposes; -

- (i) a hotel or guest house;
- (ii) a shop, office or other commercial building;
- (iii) an industrial building,
- (iv) a block of residential flats, or
- (v) a type of residence which would necessitate re-development of the

land and involve substantial capital expenditure; or

- The land was at the time of

valuation and is being used bona fide for an approved purpose by an approved organization and the valuation thereof takes into account

the potentialities of that land as a suitable site for subdivision or for any of the types of development purposes mentioned above.



 **Tax Administration Jamaica**
jamaicatax.gov.jm
 888-829-4357

Property Owners!

Property Tax 2022/ 2023
Due April 1

Taxpayers you have until April 30 to pay before penalties may apply. Payments can be made in full, half-yearly or quarterly instalments.

Choose the property tax payment option that works best for you:

- ➔ **Online @www.jamaicatax.gov.jm**
(Use a valid credit card or other payment products with credit card features such as visa debit card)
- ➔ **NCB Online Banking by selecting TAJ as a payee**
- ➔ **TAJ Mobile App** *(For Android users)*
- ➔ **Mobile Tax Collection Unit**

View Property Tax Query
 @www.jamaicatax.gov.jm

Discovering new ways to #TaxSmart!



Frequently Asked Questions about Property Tax

Do you have questions about Property Tax? If the answer is YES then here are some Frequently Asked Questions about Property Tax.

1. What is property tax?

Ans. Property Tax is a charge levied on property listed on the Valuation Roll in Jamaica.

2. Who pays property tax?

Ans. All persons in possession of land; such a person is defined by the Property Tax Act as the owner, occupier, mortgagee in possession or other person in actual possession of such property.

3. When does Property Tax payment become due?

Ans. Property Tax payment becomes due on April 1, at the start of each Financial Year. However, property owners or persons in possession of the property have until April 30 to make payment.

4. Are any property owners exempt from paying property tax?

Ans. Yes. Please see Property Tax Exemption article on Page 7.

5. How is land valued?

Ans. Valuation in Jamaica is based on the unimproved value of the land, that is, the price which the owner would expect to receive if he were selling the land alone disregarding the value of any improvements such as buildings and crops. Several factors determine the (unimproved) value of land, including: size of the parcel of land, zoning and type of land, potential for development, topography (elevation & other surface features), soil classification, access to municipal & commercial services, and neighbourhood characteristics.

6. Which agency is responsible for land valuation?

Ans. The National Land Agency is responsible for valuation of properties on the Tax Roll. The last exercise was done in 2013.

7. How do persons check previous balances on their property tax?

Ans. Property tax balances may be checked using the TAJ's online query feature via www.jamaicatax.gov.jm. Property owners must have their valuation and strata lot number ready, to check status of their property tax, going back seven (7) years.

8. What if you disagree with the assessed value of your property?

Ans. You may serve a Notice of Objection on the prescribed form at the Commissioner of Land Valuation within 60 days after receiving the Notice of Valuation. You may also complete a Declaration of Value form indicating the amount that they believe is the more accurate value of the land. The landowner should pay 75% of the tax liability while the objection is being considered.

9. What actions can the Government take to recover unpaid property taxes?

Ans. Under the Tax Collection Act the Tax Collector may take the following actions:

- Issue summons for taxes and penalties owed. If persons fail to attend Court, a Warrant of Disobedience may be issued by the Court or an Ex Parte order can be made (i.e. an order for payment made in the person's absence).

- Where the Court makes an order for payment (Ex Parte or otherwise), in the case of non-payment of the tax the defaulter may be imprisoned for up to three (3) months.

- Levy Warrant or Distrain on Goods/ Chattel - seizure of goods and auction of same to recover outstanding property tax

- Levy Warrant or Distrain on Securities, etc. - seizure of money, bonds, securities, etc. and disposal of same to recover outstanding

Property Tax.

- Lien on the Property - This blocks the person from transacting any business with the property, such as sale or collateral.

- Forfeiture of Property - The property may be seized and sold to recover property tax owed.

- Collect from persons in possession - payments may be demanded from persons in possession of or occupying the property. e.g. owner, occupier, renter, mortgagee, lessee or other person in actual possession of the property.

- Garnishment - Here the Commissioner General of TAJ issues a Notice of Garnishment (without going to Court) and serves it on a third party who has funds for the taxpayer, instructing that the payments be made to TAJ instead.

10. What are the laws that relate to property tax?

Ans. The Property Tax Act; Land Taxation (Relief) Act; The Land Valuation Act; The Tax (Collection) Act.

11. What is Property Tax intended for?

Ans. Property taxes are intended to finance property related services in communities throughout Jamaica. Property Tax pays for:

- Maintenance and expansion of

street lighting,

- Collection and disposal of solid waste,

- Community infrastructure and civil improvements,

- Administration of Local Authorities,

- Repairs to fire stations, and rehabilitation of parochial/farm roads.

12. Where can you get additional information?

Ans. For more information, forms and guidance on Property Tax operations, persons may contact the Tax Administration Jamaica Customer Care Centre at 888-TAX-HELP (888-829-4357) - local; 1-888-GO-JATAX (1-888-465-2829) - USA or visit the Property Tax Hub on the TAJ website at www.jamaicatax.gov.jm or email taxhelp@taj.gov.jm

Persons can also contact TAJ on our social media pages:

- Facebook : www.facebook.com/jamaicatax

- Instagram: @jamaicataxonline

- Twitter: @jamaicatax

- YouTube : www.youtube.com/user/watchtaj



Calculating Property Tax

Property Tax Rate Schedule (as at April 1, 2017)

	Rates
All parishes:	
On property the unimproved value of which is \$400,000.00 or less	\$1,000.00
On property the unimproved value of which exceeds \$400,000.00 but does not exceed \$800,000.00:	
(a) for the first \$400,000.00	\$1,000.00
(b) for every dollar thereafter	0.50%
On property the unimproved value of which exceeds \$800,000.00 but does not exceed \$1,500,000.00:	
(a) for the first \$400,000.00	\$1,000.00
(b) for the next \$400,000.00	0.50%
(c) for every dollar thereafter	0.55%
On property the unimproved value of which exceeds \$1,500,000.00 but does not exceed \$3,000,000.00:	
(a) for the first \$400,000.00	\$1,000.00
(b) for the next \$400,000.00	0.50%
(c) for the next \$700,000.00	0.55%
(d) for every dollar thereafter	0.60%
On property the unimproved value of which exceeds \$3,000,000.00 but does not exceed \$4,500,000.00:	
(a) for the first \$400,000.00	\$1,000.00
(b) for the next \$400,000.00	0.50%
(c) for the next \$700,000.00	0.55%
(d) for the next \$1,500,000.00	0.60%
(e) for every dollar thereafter	0.65%
On property the unimproved value of which exceeds \$4,500,000.00 but does not exceed \$7,000,000.00:	
(a) for the first \$400,000.00	\$1,000.00
(b) for the next \$400,000.00	0.50%
(c) for the next \$700,000.00	0.55%
(d) for the next \$1,500,000.00	0.60%
(e) for the next \$1,500,000.00	0.65%
(f) for every dollar thereafter	0.70%
On property the unimproved value of which exceeds \$7,000,000.00 but does not exceed 12,000,000.00:	
(a) for the first \$400,000.00	\$1,000.00
(b) for the next \$400,000.00	0.50%
(c) for the next \$700,000.00	0.55%
(d) for the next \$1,500,000.00	0.60%
(e) for the next \$1,500,000.00	0.65%
(f) for the next \$2,500,000.00	0.70%
(g) for the next \$2,500,000.00	0.75%
(g) for every dollar thereafter	0.75%
On property the unimproved value of which exceeds \$12,000,000.00 but does not exceed \$30,000,000.00:	
(a) for the first \$400,000.00	\$1,000.00
(b) for the next \$400,000.00	0.50%
(c) for the next \$700,000.00	0.55%
(d) for the next \$1,500,000.00	0.60%
(e) for the next \$1,500,000.00	0.65%
(f) for the next \$2,500,000.00	0.70%
(g) for the next \$5,000,000.00	0.75%
(h) for every dollar thereafter	0.80%
On property the unimproved value of which exceeds \$30,000,000.00:	
(a) for the first \$400,000.00	\$1,000.00
(b) for the next \$400,000.00	0.50%
(c) for the next \$700,000.00	0.55%
(d) for the next \$1,500,000.00	0.60%
(e) for the next \$1,500,000.00	0.65%
(f) for the next \$2,500,000.00	0.70%
(g) for the next \$5,000,000.00	0.75%
(h) for the next \$18,000,000.00	0.85%
(i) for every dollar thereafter	0.90%



Persons may use the TAJ Property Tax Online Query to show current land value and property tax assessment status for seven (7) years. Please make sure to have the valuation number(s) at hand to access information using the property tax online query.



Properties Exempt from Property Tax

1. All buildings held in trust exclusively for public religious worship or for religious worship and for use as classrooms, together with the lands immediately attached to them and used as churchyards or burial grounds;

2. All buildings and lands belonging to and used by a registered charitable organisation, and not falling within the description of any other paragraph in this list;

3. All buildings and lands belonging to and used by the University of the West Indies and the Council of Legal Education.

4. All buildings and lands belonging to Primary Schools, Agricultural, Industrial or Vocational Schools approved by the Minister Responsible for Education.

5. All buildings and lands belonging to Secondary Schools receiving any payment out of the Consolidated Fund;

6. All buildings and lands, belonging to Secondary Schools, Commercial Schools or Preparatory Schools with not less than twelve

scholars in average attendance and certified by the Minister responsible for Education to be efficient;

7. All property belonging to the Crown, the Government of Jamaica or any Parish Council, or the Kingston and St. Andrew Corporation;

8. All freehold property vested in the Commissioner of Lands and in the occupation of the Crown, the Government of Jamaica, a Parish Council, the Kingston and St. Andrew Corporation or the holder of a public office by virtue of his employment;

9. All buildings belonging to any church used as rectories, caretaker cottages or church halls, together with the lands immediately attached and belonging to them, so long as the area of land so exempt does not exceed one (1) acre;

10. All buildings and lands belonging to and used solely for the purposes of any private hospital approved by the Minister;

11. All buildings and lands belonging

to any social, cultural organization approved by the Minister and used

solely for the purposes of such organization.



Commission of

Strata Corporations

Who we Are?

The Real Estate Board

The functions of the Real Estate Board are to regulate and monitor persons or entities who engage in the practice of real estate business in the areas of sales, rentals, leases, auctioneering, property management and appraisals as well as developer who dispose of land/or units in development schemes. The Board also registers and licenses real estate dealers and salesmen, and grant registration to developers. The Board monitors the activity of developers to ensure a trust account is maintained in relation to purchaser's deposits/payments, these funds are utilized in compliance with the Act and that prepayment contracts executed have been reported to the Board.

The Commission of Strata Corporations

The main function of the Commission of Strata Corporations, as created under the Registration (Strata Titles) Act, is to monitor, regulate and supervise strata corporations. The Commission also maintains a register of such Corporations, facilitates the resolution of disputes, considers complaints about the amount of contributions charged, and enforces by-laws.

The Real Estate Training Institute

The Real Estate Training Institute, which is owned and operated by the Real Estate Board, offers pre-licensing courses for dealers and salesmen. It also offers training in Local Land Law, the Proceeds of Crime Act and Property Management.

Contact:

The Real Estate Board/Commission of Strata Corporations
24 Trafalgar Road, Kingston 10
876-926-9748-9, 876-920-2950, 876-960-9287
Email: info@reb.gov.jm or rhdsupport@reb.gov.jm

- OR -

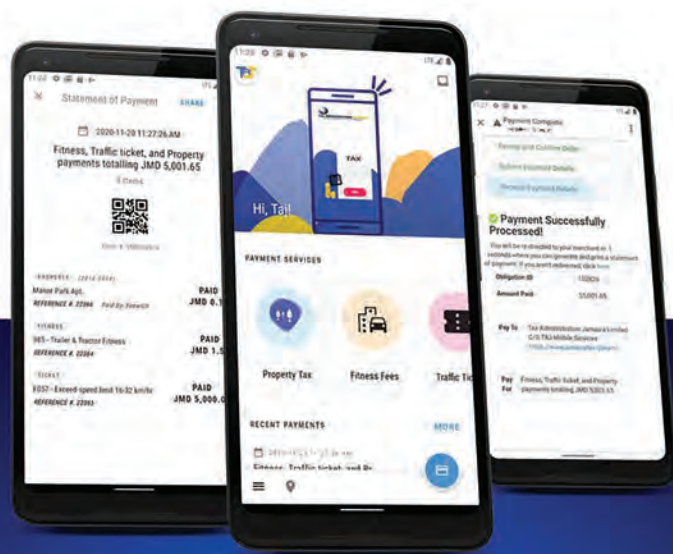
The Real Estate Training Institute
1 Surbiton Road, Kingston 10
876-633-1292, 876-350-6761


Tax Administration Jamaica
Changing The Way We Do Business

NEW

TAX ON THE GO!!

Download the TAJ Mobile App



Pay Taxes and More! Anytime! Anywhere!

➤ Pay & Query Property Tax ➤ Pay Traffic Ticket
➤ Pay Fitness Fee ➤ Get TAJ News

GET IT ON
Google Play

easy to use, saves time
Download app today!

jamaicatax.gov.jm / 888-829-4357
Discover more ways to #TaxSmart!

PROPERTY TAX MOBILE SCHEDULE: APRIL 13, 2022 - JUNE 30, 2022

PARISH	TIME	26-Apr-22	27-Apr-22	28-Apr-22	29-Apr-22
KSAMC	9:00 a.m. - 3:00 p.m.	Port Royal			
	9:00 a.m. - 3:00 p.m.				
			4-May-22	5-May-22	6-May-22
Portland	9:00 a.m. - 3:00 p.m.		Neville Antonio Park - Port Antonio	Shoppers Pride Supermarket- Buff Bay	Shoppers Pride Supermarket- Buff Bay
	9:00 a.m. - 3:00 p.m.				
			11-May-22	12-May-22	13-May-22
	9:00 a.m. - 3:00 p.m.				
	9:00 a.m. - 3:00 p.m.				
			18-May-22	19-May-22	20-May-22
	9:00 a.m. - 3:00 p.m.				
	9:00 a.m. - 3:00 p.m.				
			25-May-22	26-May-22	27-May-22
Manchester	9:00 a.m. - 3:00 p.m.		Manchester	Manchester	Manchester
St. Mary	9:00 a.m. - 3:00 p.m.		Richmond	Gayle	Belfield
			1-Jun-22	2-Jun-22	3-Jun-22
Clarendon	9:00 a.m. - 3:00 p.m.		Clarendon	Clarendon	Clarendon
	9:00 a.m. - 3:00 p.m.				
			8-Jun-22	9-Jun-22	10-Jun-22
	9:00 a.m. - 3:00 p.m.				
	9:00 a.m. - 3:00 p.m.				
			15-Jun-22	16-Jun-22	17-Jun-22
St. Elizabeth	9:00 a.m. - 3:00 p.m.		Treasure Beach	Petcom Service Station Southfield	Roye's Plaza Junction
St. Mary	9:00 a.m. - 3:00 p.m.			Pompano	Border
			22-Jun-22	23-Jun-22	24-Jun-22
St. Ann	9:00 a.m. - 3:00 p.m.		Blackstoneage	Runaway Bay	Ocho Rios
St. James	9:00 a.m. - 3:00 p.m.		St. James	St. James	St. James
			29-Jun-22	30-Jun-22	1-Jul-22
Manchester	9:00 a.m. - 3:00 p.m.		Manchester	Manchester	Manchester
St. Catherine	9:00 a.m. - 3:00 p.m.		St. Catherine	St. Catherine	St. Catherine



Ministry of Local Government and Rural Development

PROPERTY TAXES ARE NOW DUE AND PAYABLE

All persons in possession of land are liable to pay Property Taxes; such a person is defined by the Property Tax Act as the owner, occupier, mortgagee in possession or other person in actual possession of such property.

Property Tax is due on April 1st each year.

You can make your payment

- ☒ **In full**
- ☒ **Half-yearly on April 1 and October 1**
- ☒ **or Quarterly January 1, April 1, July 1 and October 1**

- ☒ You can choose to pay online via jamaicatax-online.gov.jm or TAJ App
- ☒ At the Mobile Tax Collection Unit
- ☒ NCB Online

Play Your Part...Pay Your Property Tax