



Tax Administration Jamaica
Working together to serve you EVEN better

The VALUE BANDS are as follows:

Values < \$400,000 is \$1000

The next \$400,001 to \$800,000 is 0.50%

The next \$800,001 to \$1,500,000 is 0.55%

The next \$1,500,001 to \$3,000,000 is 0.60%

The next \$3,000,001 to \$4,500,000 is 0.65%

The next \$4,500,001 to \$7,000,000 is 0.70%

The next \$7,000,001 to \$12,000,000 is

The next \$12,000,001 to \$30,000,000 is

Greater than \$30,000,001 is 0.90%

There are mechanisms in place by which persons may object to their property valuation or to seek relief from Property Tax, where special circumstances apply. Property owners may serve a **Notice of Objection** to the **Commissioner of Land Valuation** in respect of their valuation. Persons may also apply for a **Special Discretionary Relief** based on hardship; for statutory relief where the potential use of the land differs from its current use; or for **Agricultural De-rating** in respect of agricultural lands.

Details of the various relief options are available in a special information hub on the TAJ website at www.jamaicatax.gov.jm

FOR MORE INFORMATION

Call: **1-888-TAX-HELP (829-4357)**

1-888-GO-JA-TAX (465-2829)

Email: taxhelp@taj.gov.jm

Website: www.jamaicatax.gov.jm

Facebook: www.facebook.com/jamaicatax

Twitter: [@jamaicatax](https://twitter.com/jamaicatax)

or

Visit any tax office nearest you

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What is Property Tax?

Property Tax is a tax levied on property owners to provide revenue for the provision of public & community amenities provided by the local government.

It is charged on the unimproved value of the land.

What is meant by unimproved value of land?

- (a) In relation to unimproved land the capital sum which the land might be expected to realize if offered for sale on such reasonable terms and conditions as a bona fide seller would require;
- (b) In relation to improved land the capital sum which the land might be expected to realize if offered for sale on such reasonable terms and conditions as a bona fide seller would require, assuming that at the time the value is to be determined the improvements do not exist.

When should I pay my Property Tax?

Property Tax is due and payable on the 1st of April in each year. Payments can be made annually, biannually or quarterly as follows:

Payment Options	Dates for Payment			
Annually	April 1st			
Biannually	April 1st		October 1st	
Quarterly	April 1st	July 1st	October 1st	January 1st

NB. Payments made **after** the 30th of April are considered late. Such payments will attract a ten percent (10%) penalty. Amounts unpaid **after** thirty (30) days from the 30th of April will attract a further fifteen percent (15%) interest per annum.

Properties Exempt from Property Tax:

- ◆ All buildings and lands 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 used as churchyards or burial grounds
- ◆ All buildings and lands belonging to any church used as rectories, caretaker cottages or church halls together with the lands immediately attached to them so long as the area of the so exempt does not exceed one (1) acre.
- ◆ All buildings and lands used solely for charitable or educational purposes and supported solely by charitable or missionary funds.
- ◆ All buildings and lands belonging to and used by the University of the West Indies and the Council of Legal Education.
- ◆ All buildings and lands belonging to Primary Schools; Secondary Schools receiving any payment out of the Consolidated Fund; and Commercial Schools or Preparatory Schools with not less than twelve scholars in average attendance.
- ◆ All buildings and lands belonging to schools approved by the Ministry of Education.
- ◆ All buildings and lands belonging to the Government of Jamaica.

- ◆ All buildings and lands belonging to private hospitals approved by the Minister.
- ◆ All buildings and lands belonging to any social, charitable or cultural organization approved by the Minister.

How do I Calculate My Property Tax?



As a result of the reform of the property tax system, the number of value bands has been expanded to nine (9), with reduced tax rates ranging from a flat rate of \$1,000 on properties valued at \$400,000 or less, up to high of 0.9% on properties valued over \$30,000,000. The lowered rates are being applied against 2013 property valuations and will also now apply on a graduating scale allowing property owners to benefit from the rate applicable to each preceding value band.

