

PROCEDURE FOR APPEAL AGAINST ANY ASSESSMENT

- 1- Tax assessment shall be done by the tax assessment committee
- 2- The Municipality shall have a tax assessment appeals tribunal of 5 members.
- 3- 3- Any person;
 - A) assessed to pay any tax which he or she is not liable;
 - B) assessed to pay a rate higher than the standard rate of tax;
 - C) refused exemption from the payment of a particular tax; or
 - D) whose complete exemption or partial exemption from the payment of a tax has been revoked or varied by a tax assessment committee May appeal to the tax assessment appeals tribunal, and the tax assessment tribunal may confirm or vary the decision.
- 4- Where a town clerk in an urban council in which any person resides is satisfied that a person.
 - A) Has not been required to pay tax for which he or she is liable:
 - B) Has been required to pay tax at a lower rate than he or she should pay; or
 - C) Has been granted partial or complete exemption from the payment of particular tax unreasonably, That officer may appeal to the tribunal, and the tribunal may confirm or vary the decision appealed against.
 - D) Any appeal shall be brought within thirty days after the decision of the assessment committee has been made known to the tax payer, the SATC, the Town clerk respectively of the Municipal Council as the case may be.
 - E) The Town clerk shall make known to the tax payer the decision of the appeal tribunal within ninety days from the date of receipt of the complaint/appeal.
 - F) Any person aggrieved by the decision of the tax appeals tribunal may appeal to the Minister of Local government.
 - G) For more information you can contact either; SATC of any division near you.

MANAGEMENT