

# **Property Tax (Collection and Recovery) Regulations**

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## **Legislative History**

### **PROPERTY TAX ACT (CHAPTER 254, SECTION 68)**

### **PROPERTY TAX (COLLECTION AND RECOVERY) REGULATIONS**

**Rg 1**

**G.N. No. S 153/1961**

**REVISED EDITION 1990**

(25th March 1992)

[1st January 1961]

## **Citation**

1. These Regulations may be cited as the Property Tax (Collection and Recovery) Regulations.

2. [*Deleted by S 627/2002 wef 01/01/2003*]

3. [*Deleted by S 627/2002 wef 01/01/2003*]

## **Warrant of attachment**

4. Every warrant of attachment under section 39(1) of the Act shall be in such form as the Comptroller may direct.

## **Copy to be affixed to premises**

5. The officer to whom the warrant of attachment is addressed shall affix a copy thereof to a conspicuous part of the premises in which the seizure is effected.

### **Seizure and inventory**

6. The attachment of movable property shall be executed by actual seizure, and an inventory shall forthwith be taken of the property by the attaching officer, who shall be responsible for the safe custody thereof. The attaching officer may employ one or more persons as he may consider necessary to prevent the property from being unlawfully removed.

### **Attachment of crops**

7. The attachment of crops shall be effected by notice prohibiting the person in possession from removing or dealing with the crops. The notice shall be in such form as the Comptroller may direct, and shall be posted up on the land in which the crops are growing and a copy thereof at a police station or other public place in the vicinity.

### **Time limit after seizure for payment or cause to be shown**

8. The attaching officer shall immediately after seizure serve a notice on the person from whom the property was seized or if this is not practicable, affix a notice on the property, to the effect that if the amount due is not paid within 10 days, or cause shown why the property should not be sold, the property will be sold by public auction.

### **Sale by auction**

9. On the expiration of 10 days, if no good cause to the contrary has been shown, and the arrears and costs are still unpaid, the property may be sold by public auction:

Provided that when the property seized is of a perishable nature, or when the expense of keeping it in custody is likely to exceed its value, it may be sold forthwith.

### **Costs of attachment**

10. The expense of the maintenance of live-stock and the custody of movable property, while under attachment, shall be costs of the attachment.

### **Property not to be sold to public officers**

11. No officer in the service of the Government nor any person having any duty to perform in connection with any sale under the Act shall, either directly or indirectly, bid for, acquire or attempt to acquire any interest in any property sold at the sale.

### **Adjournment of sale**