



Established 1996

# SurView

## The Newsletter by Surveyors for Surveyors

### SurView is back ..... Again!

After a lengthy absence, of a number of years (since 2012), the first edition of the revived SurView for 2018 is finally completed. In this edition we feature three articles from members regarding the Property Tax and the Registration of Titles to Land suite of acts.

**Members are urged to pay their 2018 membership dues promptly when it becomes due at the beginning of the year.** This can be paid by cash or cheque to the Treasurer of the ISTT and delivered via any member of the Management Committee. A special appeal is once again made for members to contribute any articles on matters of interest to the profession. These can be submitted to our Secretariat's email contact at [info@instituteofsurveyors.com](mailto:info@instituteofsurveyors.com) or mailed to the ISTT Module, The Professional Centre, 11, Fitzblackman Drive, Woodbrook, Port of Spain

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### A Note from the President - Mr. Kamal J. Sant (T.T.L.S.)

As the current President, for the period October 2017 to September 2018, it is a pleasure to get an opportunity to have contact with the membership. In existence for twenty-two years, the ISTT has served as a beacon to the surveying professionals in Trinidad and Tobago. It provides an avenue for members to have their views expressed as a group with the backing of their peers. The amalgamation of the three disciplines lends a wider perspective to matters and engenders acceptance.

The passing of some founding members has focused our attentions on the importance of our senior members passing on our knowledge through continued training and mentorship of Graduates and Associate Members. This has been a key focus of the ISTT's Committee of Management. The significant contribution of our members in areas of national importance such as the Property Tax and Land Registration continue to both educate and inform the public of the technical and practical implications of these legislative changes on the national agenda.

Our recent Memorandum of Understanding with the RICS has entitled our Members to obtain automatic Associate Membership with that organization. This brings an international option to our members. Our continued review of training programs ensure the maintenance of entry standards for membership in the ISTT. This ensures quality control and recognition of the membership in the ISTT as a much sought after professional qualification.

As a part of improving our services to members, the ISTT expresses our appreciation to the services of the past Office Manager, Ms. Oneika Bushnell and welcomes her replacement in the form of Mr. Ricardo Sullivan. We hope that members take advantage of the services offered by the Secretariat in the form of office space for meetings and support the visibility of the organization by purchasing our new long sleeved Oxford Shirts with our logo.

In addition to the achievements of the ISTT in the past, we must look forward to providing independent leadership in the field of surveying and serve as a model organization to new professionals.

Kamal J. Sant (T.T.L.S.)

## Editorial

Another edition is here finally after a six (6) year hiatus. A word of thanks to my two colleagues Dr. Sunil Laloo and Dr. Charise Griffith-Charles for contributing two interesting articles on work in which they have been involved.

The profession is grappling with an economy in negative growth, falling employment opportunities, under employment and challenges from various sectors for the conduct of our members. SurView provides a means for members to express their views and seek wider member participation in healthy discussions. We are not islands, our public presentations are enriched after peer reviews and discussions. As such, we encourage the attendance and participation at ISTT events both formal and informal. The planned reintroduction of the Surveyors .vs. Students match at UWI is being organized and your participation and support is anticipated.

We welcome and encourage members who feel that they have constructive criticism to write to the Management Committee expressing their concerns so that they may be addressed. Without knowledge of the problems how can we come up with solutions?

In conclusion, I wish to thank the past Editor Mr. Darren Hamid and seek to encourage ISTT members to take a leading role in the ISTT.

Enjoy reading friends and colleagues and look forward to your comments.

Kamal J. Sant  
Editor

## ISTT News

### Congratulations are extended to the following members:

- Mr. Ryan Rique (L) on the acquisition of his TTLS license and registration from December 2017.
- Dr Michael Sutherland (V) on his appointment as the Head of the Department of Geomatics and Land Management, UWI in September 2017.
- Dr. Charise Griffith-Charles on her appointment as Deputy Dean Undergraduate Student Affairs , UWI
- Dr. Sunil Laloo (V) on the acquisition of F.R.I.C.S. registration in April 2018.
- Deon Daley (V), Tracey, Emeris Garraway-Howell (V) and Shiva Kissoon (V) on the acquisition of M.R.I.C.S. registration in April 2018.
- Victor Hall (Q) and Mc Leod–Celestine (Q) and on the acquisition of M.R.I.C.S. registration in May and December 2017.

We wish to welcome the following as ISTT Members for 2018:

### New Members :

Martika Mapp (L) ; Victor Hall—(Q); Michel Haldane (Q); Marcus Jackson (L); Monique Smith (Q); Ricky Samaroo (Q); Ross Darlington (V); Vishal Balraj (L); Roger Folks (Q);

### New Associate Member(s) :

Dale Narine (V); Robindranath Ramdhanie (Q);

### Passing of our members:

With sorrow, we advise of the passing of the following members:

**Land Surveyors:** Mr. Paul Williams (Left) ; Mr. Leslie Akum Lum; Mr. Michael Awang and Mr. Winston Sylvester

**Quantity Surveyor:** Mr. Cleveland Leonard (Right)  
Our sincere condolences to the families for their loss.



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## **PROPERTY TAX 2018 (by Dr. Sunil Laloo F.R.I.C.S. — President Elect )**

After being dormant for several months, Property Tax was back on the heated discussion round table with the Government's introduction of new legislative amendments. Earlier in March 2018, the Valuation of Land Amendment Bill and the Property Tax Amendment Bill were placed before Parliament and have since been passed. These bills made several noteworthy changes to the roll-out of Property Tax in Trinidad and Tobago; critical elements of which are discussed below.

### **Valuation of Land Act 2018 Amendment Bill:**

**Minimum Annual Rental Value (ARV).** A new minimum ARV is set at \$18,000. This means that at the least, the tax on a residence would be \$486 per annum (provided discretionary voids have been subtracted). The respective minimum tax for commercial property would be \$810 per annum. It is not uncommon for a minimum tax to be stipulated as it is a feature of many property taxation systems. Otherwise, the revenue generated from properties that have a very low value may not even cover the costs of administering the assessments to those properties. Interestingly, this would become the highest minimum property tax in the Caribbean.

**Declaration by Minister that valuation roll is in effect** The amendment states that once 50% of the valuation roll is complete, the Minister can declare that the roll is in effect. The implication of this is that once half of the country is assessed, property tax can be rolled out. What is unclear is what would happen to the properties that were not yet assessed. Would they be charged based on old rates? Would the assessments of neighbouring properties be interpolated to arrive at an ARV? Would they be charged based on minimum ARV? Or would these properties not be taxed at all until they are assessed? All of these options seem inequitable. Furthermore, if the first rollout only applies to the 50% who were assessed, and those were the owners who diligently and dutifully filed the valuation return in 2017 (when many others did not), this could be viewed as the State punishing the citizens who actually complied with the law.

### **Valuation Tribunal**

A Valuation Tribunal to replace the appeal responsibilities of the Tax Appeal Board for matters concerning the valuation of land is to be established. The composition of the Tribunal includes a chair who is an attorney at law with over 10 years' experience, appointed by the President on the advice of the Judicial and Legal Services Commission; two persons who have qualifications and experience in Valuation and two other persons. The legislation is silent on how the President would appoint the valuation members of the Tribunal. Much in the same way that the chair is appointed on the advice of the JLSC, the valuation members ought to be appointed on the advice of the Institute of Surveyors of Trinidad and Tobago (ISTT) which is the only professional institution responsible locally for the validation of valuation surveying qualifications and experience.

### **New Return form**

The bill introduces a new valuation return form for property owners to submit. This form is significantly longer than the previous one, but is more thorough and less ambiguous. The penalty for failing to file the return has increased from \$500 to \$5,000 which is more likely to dissuade property owners from neglecting to file the return. It is expected that when the State is ready for individual property owners to file the new return, the public would be duly notified.

### **Taxing Squatters**

The definition of "owner" has been altered and can now facilitate the application of property tax to illegal occupants of land (squatters). This is, conceptually and practically, a bad idea. Despite the fact that paying the tax does not, in itself, create a legal entitlement to land, it would complicate an already contentious area of land disputes. Taxing a squatter on the basis of his/her occupation of a specific parcel of land is an acknowledgement by the state that that asset (the squatter's interest) is assessable for the purposes of taxation and therefore legitimate. This would then create a new grey area in the formal/informal divide of property rights; and considering the constraints already faced in land administration, it would add a further layer of unwelcomed complexity. It should therefore be discouraged at all costs.

### **Property Tax Act 2018 Amendment Bill:**

#### **Townhouses, condominiums, apartments and single commercial units**

The amendment brings these types of property under the definition of 'land' for the purposes of taxation. The reason for this amendment is that under the previous definition, multiple individual ownership of real estate on a single (communal) parcel of land was not clearly covered. Therefore, in an effort to capture these types of property in the taxation system, the definition of land had to be altered. This seems to be a quick fix to a conceptual matter that

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that should have been addressed properly at the onset. The fact is that the new Property Tax legislation was designed to move away from the “land and building” concept of real estate toward a more accurate “Property” definition. Therefore, it would have been more logical to create a definition of “Property” that would encompass all real estate types instead of adding to the already overreaching definition of “land”.

### Tax Waiver

The general waiver on property tax has been extended to December 2017. Reference should be made to section 17 of the Property Tax Act that requires a notice of assessment to be served by March 31st of the year that property tax become due. As this date has already passed for 2018, it is likely that the next assessment notice would have to include dues for 2019 and 2018 (retroactively).

On the point of specific waivers, statements have been made recently that certain property owners such as those who are disabled, retired, in receipt of public welfare grants or earning an income of less than \$3,500 per month are entitled to a waiver. In so far as the legislation goes, this is incorrect. Instead, such persons may apply for a deferral under section 23 of the Property Tax Act. Deferrals operate in a similar manner to arrears on a utility bill. It adds up and must be paid off in total at some point. The initial deferral applies for two years and then the owner would have to apply for extensions if necessary. The only real relief provided by this is that the owner would not have to pay property tax right now and would not be charged interest. However, the tax accumulates as a debt and for the latest, would have to be settled when the property is disposed (transferred, inherited or sold).

### Other Matters

#### Valuation considerations

There has been no official word on the methodology that would be utilised by the State to assess Annual Rental Value. The method that is generally used in the private sector is a direct rental comparable approach. In this method, the property to be assessed would be compared to other properties that are currently being rented on the market. Doing a direct comparable approach for every property in the country would no doubt be laborious. It is therefore anticipated that the State would employ a simpler method. Whereas Computer-Aided Mass Appraisals (CAMA) is the modern approach to valuation for taxation purposes, property in Trinidad and Tobago lack the level of homogeneity needed to make automated models like CAMA effective. A tier-based system that categorises property based on simple variables such as location, accommodation and size, with market-derived rental bands would be the ideal approach for this country. The key concern however, is the evidentiary basis of rental value. Unlike sales, most rental transactions are not registered. It is therefore unclear what would be the source of data used by the State to guide the methodology employed and whether that data source would stand to scrutiny if challenged. In a recent High Court Judgment (*Antoine v McKenzie*), expert testimony on rental value was disregarded due to the lack of comparable evidence.

#### Online property database

Statements made in 2009 and reiterated in 2018 made reference to an online database that would record all properties in the country, their assessment and tax liability; which would be accessible to the general public. This database is exceedingly important to allow for transparency and public confidence in the system. It is hoped that the State follows through on this promise.

### Conclusion

In summary, the amendments are generally innocuous and have helped to add some much needed clarity. Notwithstanding this, one of the key concerns is the lack of public education campaigns. Site visits have already begun and there has been no press release from the Ministry of Finance advising home owners on what to expect when the assessors come to their home. An essential aspect of transparency and good governance is public education and access to information. This is severely lacking and has caused widespread speculation, fear mongering and the promulgation of inaccurate information. It is therefore imperative that the State makes a greater effort to educate the general public and utilise a variety of communication mediums to do so.



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## LAND REGISTRATION BILL 2018 (by Dr. Charisse Griffith-Charles—UWI)

### The Larger Picture:

The Land Surveying members of the ISTT believe that, as representatives of one of the two major professions, law and land surveying, whose roles are instrumental in the construction of a complete land registration information system, we should present our position on the Land legislation 2000 and its amendments currently before parliament and expound upon its potential impacts on the profession and the wider society.

As of June 2017, the World Bank Group ranks Trinidad and Tobago's land registration system as 151st out of 187 economies in the world (<http://www.doingbusiness.org/rankings> ). Trinidad and Tobago ranks lower than many of the countries in the Caribbean including St. Lucia, Grenada, Jamaica, and Barbados who all have or are in the process of installing comprehensive title registration information systems. This status is a sorry state for our wealthy and progressive country.

Systematic adjudication and titling programmes, such as that anticipated to be initiated by said legislation potentially provide many economic, social and environmental benefits to a country. In Trinidad and Tobago's current economic depression, the benefit of the stimulation of the economy that can come from having a comprehensive land registration information system, containing all parcels and all their ownership rights, is immense. The system also provides a framework for equitable property taxation. The social benefits of a reduction in land conflict, and a perception of tenure security that result from all land rights being registered and supported are desirable. The clarified rights and boundary definitions will also provide decision making support for land management institutions, and lead to enhanced environmental protection.



The ISTT applauds the Government of Trinidad and Tobago for taking the initiative to conclude the process of instituting legislation to support the introduction of a comprehensive and complete land registration information system. This being said, the ISTT's views on the gaps, inconsistencies, and omissions in the legislation, from a cadastral surveying perspective, are presented below, collated as General Comments and then Legislation Specific Comments.

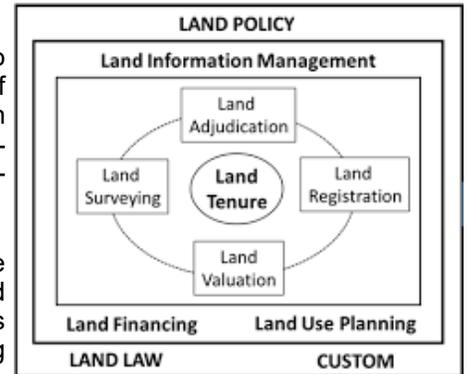
### General Comments:

- ◆ It is to be noted that, despite the undertaking of this process at the cost of the state, subsequent to the adjudication and titling exercises, for any redefinition or subdivision or any land transaction requiring land surveying, the costs will have to be borne by the landowner. This should be indicated to landowners, in the interest of full disclosure of impacts.
  - ◆ It is extremely important that linkages between the information at the Registrar General's Department and that at the Lands and Surveys Division be established and maintained for a complete picture of the nature, and physical extent of the interest of each parcel.
  - ◆ In many instances, existing conflicts will not be resolved by the process and in fact, new conflicts will arise where they did not previously exist. Cadastral surveyors who have a wealth of experience in resolving boundaries are well aware of how often conflicts occur over the redefinition of and initial location of boundaries. The land tribunal should therefore be properly set up and well-resourced to hear and resolve issues expeditiously as they arise during the adjudication and titling process. There should also be a larger role for cadastral surveyors as permanent members of the Land Tribunal since attorneys would need to be guided in these matters.
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## Specific Comments relating to the individual pieces of land legislation and their current amendments:

### The Land Adjudication Amendment Bill -

- ◇ Clause 4 of the Land Adjudication Amendment bill amends the Act to require the permission of the landowner, prior to entry for the purpose of surveying. This is inconsistent with current land surveying legislation since the Land Surveyors Act 1996 authorises the registered land surveyor to commence the cadastral, or boundary survey, even without permission, once notice is served.
- ◇ While this Land Adjudication Act may operate only within the limits of the adjudication area at any one time, surveying will continue to be carried out outside of the adjudication area with the land surveyor having this authority. The requirement for express permission, even after having given notice, has the potential to cause inordinate delay in the systematic adjudication and titling procedures. The adjudication and titling process for the entire country is already estimated to last for many years. The permission is required for the entry of the legal personnel since they do not enjoy this authority elsewhere in legislation.
- ◇ Clause 10(3) of the Land Adjudication Amendment bill, while stating that it operates notwithstanding the Land Surveyors Act 1996, is also inconsistent with existing legislation since the Land Survey Board makes all rules by which Registered Land Surveyors, in this case Cadastral Surveyors or TTLS, perform their professional duties. This is stated in the Land Surveyors Act 1996.
- ◇ Since the year 2000, when the land package was being passed, a consultancy to revise the Land Surveyors Act 1996 was supported by the state to allow the land surveying legislation to be amended to take into consideration these other pieces of land legislation. To date, the amendments to the land surveying legislation have not gone beyond the proposals presented by the consultancy and revised and agreed on by the Land Survey Board of Trinidad and Tobago. It is an appropriate time to push through these amendments as well for consistency and to allow the land surveyors legislation to specifically prescribe for the lowered survey precisions required of the systematic adjudication and titling process.
- ◇ The 7 days' notice required in the Land Adjudication Act 2000 is inconsistent with the existing requirements for redefinition.



### The Registration of Titles to Land Amendment bill -

- ◇ Clause 20 is inconsistent with the requirement of land surveyors to search the cadastre and the registry prior to performing surveys as it now is amended to state that only attorneys at law may request an official search. Land surveyors are required by law under the Land Surveyors Act 1996 to search the records of the Land and Surveys Department and the office of the Registrar General prior to commencing any survey. It is hoped that land surveyors will not be excluded from accessing any information that will impact on the placement of boundaries to define the extent of rights that landowners possess.

### The Land tribunal Amendment bill -

- ◇ Cadastral Surveying and photogrammetry are two key disciplines that are not specifically mentioned but which should be Included in the legislation. The bill now states lay assessors referred to in subsections (1) and (2), shall be selected from persons who are qualified in architectural, engineering or surveying. This Clause should be amended to more grammatically and specifically state that the qualifications should be in architecture, engineering, cadastral surveying or photogrammetry.

As a key stakeholder and as the sole professional body involved in the land registration process, the ISTT expresses these ideas for consideration as the legislation is implemented.

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## Introducing the Role of Geodesy in T&T (by Kamal J. Sant TTLS)

This article is geared towards the introduction of the role of Geodesy in National Development. Our rural and urban assets are currently not inventoried, analyzed, developed or managed in a sustainable manner. Adequate Geospatial Information is needed on the location and quality of the existing infrastructural network as a starting point for initiating improvements. Surveying and mapping which depend on geodesy, and geodetic infrastructure, precede every human/societal developmental activity. As such, the role of Geodesy in Trinidad and Tobago (T&T) holds particular significance in T&T's national development.

### What is Geodesy?

Geodesy is the science of accurately measuring and understanding three fundamental properties of Earth: its geometric shape, its orientation in space, and its gravity field, as well as the changes of these properties with time. *Geodetic measurements* are made using a variety of satellites, ground-based sensors and receivers, laser ranging devices, radio beacons, radio telescopes, and data-integration methods—a set of tools collectively known as the precise geodetic infrastructure. The *geodetic infrastructure* provides accurate information about fundamental properties of the Earth as they change over time. Accurate measurements of the Earth are essential to improving our understanding of and enhancing our ability to respond to or even predict the processes behind many natural disasters, as well as climate change, sea level rise, and landscape changes at the local scale. The four primary geodetic techniques are Very Long Baseline Interferometry (VLBI), Satellite Laser Ranging (SLR), Global Navigation Satellite System/Global Positioning System (GNSS/GPS), and Doppler Orbitography and Radio Positioning Integrated by Satellite (DORIS). Small States, such as Trinidad and Tobago, rely on international geodetic frameworks, including geoidal models, developed and maintained by international agencies while they develop their own national systems based primarily on conventional trigonometric and on GPS surveying techniques via overseas assistance.

### The Role Of GPS in Geodetic Infrastructure:

GPS is now pervasive in our day to day lives, but it also provides a critical component of the local geodetic infrastructure. There exist local and international GPS networks that have been installed to support engineering and surveying projects in T&T. The latency of data distribution from these networks varies between local real-time transmissions of data to post data download and processing. There are numerous dual frequency GPS receivers distributed in various organizations within T&T and these receivers are a significant resource base to be leveraged for Geodetic development. The Land Survey Board of Trinidad and Tobago and the Surveys and Mapping Division (SMD) are jointly responsible for the setting and implementation of standards required for stations that are to be part of its CORS network. Currently, there are total of 5 stations listed as SMD's CORS sites; several other sites exist and both provide sector or research systems. Real-time applications affect the cost of network operations because they require continuously-operating data streams and the archival of high-rate data streams. On the other hand, real-time data are valuable for multiple uses, providing a broad community that can support the costs of these networks. To date the SMD has provided free access to its real time and post recorded data, however, there are future allowances for the provision of access via cost.

### Adequate Geodetic Infrastructure:

All the geodetic controls, irrespective of the order, all CORS, and all the technologies and techniques (involved in their establishment) build up to what we call geodetic infrastructure. Geodetic Infrastructure therefore includes the passive ground marks, tidal stations and the active CORS to support positioning and mapping within a datum. For geodetic infrastructure to be sustainable and in turn support sustainable development, it has to be **adequate**. *A sustainable geodetic infrastructure has to be time and cost conscious, yet achieve the desired purpose*. Another important attribute of an adequate geospatial infrastructure is that it has to be precise. In being efficient, it must not sacrifice accuracy to cost efficiency. Development must be precise thereby avoiding duplication of efforts and short-term adjustment and re-establishment. The economy of accuracy needed for the geodetic networks must be adequate and the necessary laws for the protection of the infrastructure must be enforced by the agency with responsibility for the geodetic infrastructure (SMD).

A national geodetic infrastructure must meet the mission of modern geodesy, it must be dynamic, improving with improving technologies. In line with this, the geodetic infrastructure should be aiming at a transformation from classical to modern geodesy. Geodetic infrastructural development has the responsibility of developing both the horizontal as well as the vertical coordinate system. Whereas the horizontal system has historically been given a special attention, the vertical counterpart remains either undeveloped or poorly developed.

### Conclusion:

It is internationally recommended, that most developing economies look at the development of an adequate geodetic infrastructure as a very fundamental need of its development and adopt the GPS/Levelling method of Geoid Model realization in order to start solving the problems of geodesy in their localities. The impending launch of a National Spatial Data Policy, Property Tax and Land Registration hastens the need for sustainable Geodetic Infrastructure in T&T.

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## CPD Events: 2017 - present

- Launch of ISTT's Property Tax Position Paper: March 7th 2017 (2 hrs)
- Land Matters 2017— 27th April 2017, (4 hrs)
- Grand Challenges in Surveying — 29th August 2107 (8 hrs)
- 6th Annual Valuation and Construction Conference –2&3 November 2017 (13 hrs)
- ITTS's A.G.M. 2017— November 23rd 2017 (2½ hrs)
- Accounting for Surveyors—June 17th 2018 (8 hrs)



## FORTHCOMING EVENTS

- Surveyors .vs. UWI Students Sports and Fun Day (September 2018)
- CPD Valuation Event (Early September 2018)
- CPD event on Ethics (Late September 2018)
- ISTT 2018 AGM— October 2018 (2 CPD hrs)
- ISTT Annual Dinner 2018 (November 2018)

## Humour of the day



"For heaven's sake, Brian! Can't you forget for one minute that you're a chartered surveyor?"