

2024 Belize Land Tax Notice

As we approach the April 1st deadline for Belize land tax obligations, the Receivership Team is issuing this notice to offer general guidance regarding the handling of related payments for this 2024 collection cycle.

As done in prior years, the Receivership will make the 2024 land tax payments for the lots that are held in the names of the corporate entities in the Receivership estate, and which have not already been transferred to consumers. This will include the vast majority of lots in the Belize development areas.

The following provides an overview of the tax payments that will be facilitated by the Receivership Team, and serves as a reminder of the payment process for certain limited lot owners who bear the responsibility of satisfying corresponding land tax payments themselves.

- As a general matter, the Receivership Team intends to make land tax payments for parcels/lots that are held in the names of the corporate entities in the Receivership estate. Our staff is currently in the process of arranging for the payment of taxes in connection with the parcels/lots for which available government land records reflect that the Receivership estate maintains an ownership interest.
- Lot purchasers are responsible for land tax payments associated with their respective lot(s) only if title was transferred to them or they have proceeded to closing and are awaiting title transfer. Typically, title is not transferred unless the lot has been paid in full by the lot purchaser and the real estate closing has been completed.
- In instances where title has been transferred to a lot purchaser -- and, therefore, the lot purchaser has the responsibility for making land tax payments -- it is recommended that the following be considered:
 - Payment of land taxes must be made directly to the Belize Ministry of Natural Resources. The Receiver is unable to make payments on behalf of lot purchasers who have a land tax obligation. Guidance on available payment options is accessible through this [link](#).
 - Although the Ministry of Natural Resources maintains a web portal that provides land tax balance information (accessible through this [link](#)), lot purchasers are encouraged to validate the amount they owe by contacting the Ministry of Natural Resources directly to request a formal land tax statement in advance of April 1st.
 - Other inquiries regarding the payment of land taxes may be directed to the Ministry of Natural Resources using the contact information contained in this [link](#).
 - Any outstanding land taxes due and owing after the April 1st deadline may be subject to interest charges and other potential penalties.
 - Please be advised that the foregoing list of considerations is intended only as a reminder of potential Belize land tax obligations and protocols. It is not provided by the Receivership Team as tax or legal advice for individual lot purchasers who may have ongoing payment obligations. In those instances (as stated above), it is the responsibility of the lot purchaser to undertake necessary due diligence to determine outstanding land taxes due and owing, and to timely make necessary payments to the Ministry of Natural Resources.