



**BERMUDA**  
**1995 : 29**

**LAND VALUATION AND TAX (SPECIAL PROVISIONS) ACT**  
**1995**

[30 June 1995]

WHEREAS it is expedient to extend the validity of the valuation list that is currently in force under the Land Valuation and Tax Act 1967 [title 14 item 31]:

*[Words of enactment omitted]*

**Short title and construction**

1 (1) This Act may be cited as the Land Valuation and Tax (Special Provisions) Act 1995.

(2) This Act shall be read and construed as one with the 1967 Act.

**Interpretation**

2 In this Act—

"the Minister" means the Minister responsible for Land Valuation;

"the 1967 Act" means the Land Valuation and Tax Act 1967 [title 14 item 31];

"the 1995 draft list" means the quinquennial draft valuation list that was placed on deposit on 31 March 1995;

"the new 1995 draft list" has the meaning assigned to that expression in subsection (2) of section 3.

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**Postponement of effective date of next revaluation**

3 (1) Notwithstanding anything to the contrary in, or done under, the 1967 Act, the date by which the quinquennial draft valuation list next due to be prepared pursuant to section 26(1) of the 1967 Act shall come into effect shall, instead of being 1 July 1995, as now appointed by law, be 1 July 1996; and, accordingly, the 1995 draft list is cancelled with effect from the time of its deposit and ceases to have effect as a quinquennial draft valuation list for any purpose.

(2) The list first mentioned in subsection (1) is in this Act called "the new 1995 draft valuation list".

(3) Notwithstanding the cancellation of the 1995 draft list by subsection (1), any objection that any person made under the 1967 Act to that list, unless withdrawn by him, continues valid and in force as an objection made by him to the new 1995 draft list.

**Treatment of supervening changes for purposes of new 1995 draft list**

4 For the avoidance of doubt, it is declared that—

- (a) any physical change occurring at any time in a valuation unit shall be taken into account; but
- (b) any rent agreed on or after 31 March 1995 in relation to a valuation unit shall be disregarded,

in the preparation of the new 1995 draft list.