



BERMUDA

LAND VALUATION AND TAX AMENDMENT ACT 2014

2014 : 29

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WHEREAS it is expedient to amend the Land Valuation and Tax Act 1967 and to make consequential amendments;

Be it enacted by The Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and the House of Assembly of Bermuda, and by the authority of the same, as follows:

Citation

1 This Act, which amends the Land Valuation and Tax Act 1967 (the "principal Act"), may be cited as the Land Valuation and Tax Amendment Act 2014.

Amends section 20

2 Section 20 of the principal Act is amended by inserting after subsection (3) the following—

"(4) Fees may be prescribed under the Government Fees Act 1965 with respect to the hearing of an objection by the Tribunal."

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Amends section 62

3 Section 62(1) of the principal Act is amended—

(a) in paragraph (c) by deleting the full-stop and substituting a semicolon;

(b) by inserting after paragraph (c) the following—

“(d) for the making of a deposit as a condition precedent to the lodging of an objection to a draft valuation list, or an objection to a proposal made by the Director, and for the disposal of such deposit.”.

Amends section 63

4 Section 63(1) of the principal Act is amended—

(a) in paragraph (a) by inserting after “paid” the words “to any court”;

(b) by repealing paragraph (g).

Consequential amendment to the 1967 Rules (SR&O 16/1967)

5 The Second Schedule to the Land Valuation and Tax (Objections and Appeals) Rules 1967 is amended by deleting the words “FEES PAYABLE BY AN OBJECTOR UNDER PART I on the hearing of an appeal before the Tribunal \$15.00”.

Consequential amendment to Government Fees Regulations 1976

6 The Schedule to the Government Fees Regulations 1976 is amended by inserting after Head 34 the following—

“  
\_\_\_\_\_  
Head 34A  
\_\_\_\_\_  
Land Valuation and Tax Act 1967  
\_\_\_\_\_  
(1) On the hearing of an objection by the Tribunal under section 20 \$545 ”.

[Assent Date: 30 July 2014]

[Operative Date: 30 July 2014]