

I assent.

**D. J. G. ROSE**

Governor-General.

28th June, 1969.

ACT NO. 11 OF 1969.

VALUATION FOR RATING PURPOSES ACT, 1969.

Arrangement of Sections.

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## FIRST SCHEDULE.

## SECOND SCHEDULE.

An Act to make provision for the Valuation of Property for Rating Purposes and for matters connected therewith.

Enacted by the Parliament of Guyana:—

## PART 1 — PRELIMINARY

1. This Act may be cited as the Valuation for Rating Purposes Act, 1969, and shall come into operation on such day, as the Minister may, by order, appoint.

2. (1) In this Act, unless the context otherwise requires —

“appeals committee” means a local rating valuation appeals committee;

“appeals panel” means a local rating valuation appeals panel;

“assessed value” means the value of any property as shown in a draft list or valuation list;

“City” means the City of Georgetown;

“City Council” means the municipal council in and for the City;

“clerk” means the chief executive officer of a local authority;

“Court” means the High Court;

“draft list” means the list which the Valuation Officer is required to prepare under section 10;

“Judge” means a judge of the Court;

“local authority” means the Mayor and City Council of Georgetown, the Mayor and Town Council of New Amsterdam and any local authority constituted under the Local Government Ordinance and includes any local authority which may hereafter be constituted under any law relating to local government;

“Minister” means the Minister to whom responsibility for local government is for the time being assigned;

“objection” means an objection to a draft list or to a proposal;

“owner” means the person for the time being receiving the rent of the lands, buildings or erections in connection with which the word is used, whether on his own account or as agent or trustee for any other person, or who would so receive that rent if the lands, houses, buildings

A.D. 1969.

Short title and commencement.

Interpretation.

or erections were let at a rent, and where the lands, houses, buildings or erections are not let includes any person in possession of the lands, houses, buildings or erections;

“property” means any separate parcel of land, or any house or building or other erection, where such parcel of land, house, building or other erection is either owned or capable of being owned separately and includes plant, machinery and equipment;

“proposal” means a proposal for the amendment of a valuation list;

“rate” means any rate which may be levied by a local authority pursuant to any law;

“Registrar” means the Registrar of the Court;

“Town” means the Town of New Amsterdam, or any other area declared to be a Town by order of the Minister for the purposes of this Act;

“valuation list” means a valuation list as settled in accordance with section 13 and amended under any other provisions of this Act.

(2) Where in this Act there is a reference to a Part, section or schedule by number only and not in conjunction with the title of an Act or Ordinance, such reference shall be construed as a reference to the Part, section or schedule of that number contained in this Act.

(3) Where in any section of this Act there is a reference to a subsection or paragraph by number or letter only and not in conjunction with the number of this or any other Act or of an Ordinance, such reference shall be construed as a reference to the subsection or paragraph of that number or letter contained in the section in which such reference appears.

3. (1) There shall be a Valuation Officer and such number of valuers as may be requisite for the purposes of this Act.

Valuation  
Officer and  
valuers.

(2) The functions of the Valuation Officer under this Act may, subject to any instructions he may give, be exercised by any valuer.

## PART II — VALUATION

4. (1) The Minister may, by order, direct the Valuation Officer to prepare a valuation list in any area of Guyana administered by a local authority and he may in such order appoint a day when the preparation of the valuation list shall commence; and he may, by a further order, appoint a day on which such valuation list shall come into operation.

Preparation  
of valuation  
lists.

(2) The Minister shall by order fix, in respect of any and every valuation of property in any area as aforesaid, a date at which all property in that area shall be valued:

Provided that if the Minister deems it necessary or expedient to do so he may alter, from time to time, any dates fixed by him under this subsection.

(3) The Minister may by the first-mentioned order in subsection (1) or any subsequent order designate any area which is not for the time being administered by a local authority, as an area proposed to be amalgamated with a local authority to be named in the order and with effect from the coming into operation of such an order the area so designated shall for the purposes of subsection (1) be deemed to be part of the area administered by the local authority.

(4) Where an area has been designated under subsection (3) the references in sections 10, 11, 12, 13, 14, 15, 22, 24 and 25 to a local authority shall be construed as references to the District Commissioner within whose district the area so designated is situated.

(5) Subsequent valuation lists in respect of any such area shall be prepared by the Valuation Officer and shall come into operation on the 1st January in every fifth year after the year in which the list for the area has come into operation pursuant to subsection (1).

(6) The Minister may, by order, extend the period during which a valuation list may remain in force:

Provided that no such order shall have the effect of extending the period during which a list shall remain in force beyond ten years from the day on which it first came into operation.

(7) Every valuation list shall remain in force until it is superseded by a new list.

(8) In subsection (4), the word "district" means the district administered by a District Commissioner under the District Government Ordinance.

5. (1) In every case where a valuation list is to be made under this Act for any area, the Valuation Officer may serve a notice on the owner, lessee or occupier of any property in the area, or on any one or more of them requiring him or them to make a return containing such particulars as may be reasonably required for the purpose of enabling the Valuation Officer accurately to compile the list.

(2) The Valuation Officer may at any time require the landlord, tenant or any other person in possession of receipts, rent books or other books of account or any other document relating to the rents paid or received, the expenses incurred in the administration of any property or the purchase price of any property or any other matter



connected with any property to produce those receipts, books or other documents for inspection; and any such person who without reasonable excuse refuses to produce any of those receipts, books or any other such document when so required shall be guilty of an offence.

(3) The owner of any property in or upon which is installed any plant, machinery or equipment shall include in the return required to be made a full and complete statement of all such plant, machinery and equipment.

(4) The Valuation Officer may at any time, in connection with a proposal, serve a notice on the owner, lessee or occupier of any property in the area, or on any one or more of them, requiring him or them to make a return containing such particulars as may be reasonably required for the purpose of enabling the Valuation Officer to decide whether or not to make, or, as the case may be, to object to the proposal.

(5) Every person upon whom a notice to make a return is served in pursuance of this section shall within twenty-one days after the date of the service of the notice, or within such extended period as the Valuation Officer may in any particular case authorise, make and deliver to the Valuation Officer a return in the form required by the notice.

(6) If any person on whom a notice has been served under this section fails without reasonable excuse to comply with the notice, he shall be guilty of an offence and on summary conviction thereof shall be liable to a fine not exceeding one hundred dollars, and to a further penalty of ten dollars for each day during which the default continues after such conviction.

(7) If any person knowingly makes or causes to be made a return required under this section which is false in any material particular, he shall be guilty of an offence and on summary conviction thereof shall be liable to a fine not exceeding five hundred dollars or to imprisonment for a term not exceeding six months.

(8) For the purposes of this section a return of particulars shall be deemed to include a plan if so required by the Valuation Officer.

(9) The local authority shall by its officers give such assistance to the Valuation Officer with regard to the delivery and collection of returns as he may request, and in default thereof any expenses incurred by the Valuation Officer in performing such functions shall be payable by the local authority.

6. The Registrar of Deeds and the Commissioner of Lands and Mines shall furnish to the Valuation Officer such information as he may require for the purposes of this Act.

Supply of  
information  
by Registrar  
of Deeds  
and Com-  
missioner  
of Lands  
and Mines.

Power of entry.

7.(i) The Valuation Officer shall have power at all reasonable times after giving not less than forty-eight hours' notice in writing to the owner or occupier to enter on and survey or inspect any property in any area in respect of which he has been directed to prepare a valuation list pursuant to section 4.

(2) If any person wilfully delays or obstructs the Valuation Officer in the exercise of his powers under this section he shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding two hundred dollars.

Apportionment of property between areas.

8. Where property in respect of which one valuation would otherwise have been made under this Act is situated partly in one area and partly in another area, the valuation shall first be made of the property as a whole and the value so determined shall be apportioned between the respective areas in such ratio as the Valuation Officer may, after consultation with the local authorities administering the respective areas, determine.

Property to be included in one valuation.

9. (1) Unless the Valuation Officer otherwise directs, there shall be included in one valuation several properties which are contiguous to each other and are owned by the same person.

(2) Plant, machinery and equipment situated on one or more properties may be aggregated for the purposes of valuation if the plant, machinery and equipment and the properties on which they are situated are contiguous, in the ownership of the same person and form part of one industrial unit.

### PART III — VALUATION

#### PROCEDURE — OBJECTIONS AND PROPOSALS

10. (1) Where a valuation list is to be made for an area, the Valuation Officer shall not later than six months prior to the day on which the list is to come into operation —

- (a) if the list is for the City or a Town, or part thereof, prepare a draft list of the properties therein and the annual rental value of such properties determined in accordance with the first schedule;
- (b) if the list is for any other area than is mentioned in paragraph (a), prepare a draft list of the properties therein and the capital value of such properties determined in accordance with the second schedule;
- (c) transmit three copies of the draft list when completed to the appropriate local authority;
- (d) forthwith publish notice that the draft list has been completed.

Draft list.

First Schedule.

Second Schedule.

(2) For the period beginning with the date on which the copies of the completed draft list are received by the local authority and ending twenty-one days after the date on which the notice of the completion of the draft list is published as aforesaid, one of the said copies shall be open to public inspection at all reasonable hours at the offices of the local authority, and the said notice shall include a statement of the right of objection under section 11.

11. (1) The owner of any property which appears on the draft list, whether or not he is the owner of the property affected by the objection, and the local authority within whose area the property is situated, may at any time before the expiration of twenty-one days after the day on which the notice under section 10 was first published lodge with the Valuation Officer an objection in the prescribed form to the draft list in respect of any property. Objection to draft list.

(2) The following objections and no others may be taken namely, that —

- (a) the assessed value of any property is incorrect or unfair;
- (b) any matter has been inserted therein or omitted therefrom which ought not to have been inserted or omitted;
- (c) one assessed value has been included in the draft list in respect of properties separately assessable.

(3) Every objection shall specify the grounds on which it is made and the amendment desired to remove the objection.

(4) It shall not be competent for any person lodging an objection to rely upon any ground not specified therein.

(5) Where a person other than the owner of the property to which the objection relates lodges an objection to the draft list, notice thereof shall be given by the Valuation Officer to the owner of the property the subject of the objection.

(6) The Valuation Officer shall give notice to the local authority of all objections made, other than objections by the local authority.

12. (1) After the expiration of the period limited for the lodging of notices of objection to a draft list the Valuation Officer shall, after considering the objections submitted to him, revise the draft list and may, on that revision, make such alterations in the draft list as he thinks proper, whether for the purpose of meeting an objection or for any other reason. Revision of draft list.

(2) Where, on his revision, the Valuation Officer makes an alteration in the draft list, he shall forthwith serve notice of the alteration on the owner of the property to which the alteration relates and on the person who lodged the objection if not the owner thereof; and if no alteration is made, he shall inform such owner and such person accordingly.



(3) The Valuation Officer shall give notice to the local authority of all alterations made by him in respect of any property.

(4) Any notice served under this section shall be in the prescribed form and shall include a statement of the rights of appeal conferred by section 22 and shall be accompanied by a prescribed form of appeal.

Settling of  
the valuation  
list.

13. (1) The Valuation Officer shall, not later than twenty-one days before the day on which a valuation list is to come into operation, settle, sign and transmit such list to the local authority and shall at the same time notify the clerk of the appeals panel that such list has been settled, signed and transmitted to the local authority.

(2) Before settling and signing the valuation list, the Valuation Officer shall make such alterations therein as are necessary to give effect to any decisions pursuant to an appeal under section 22 and where a notice of appeal has been withdrawn as the result of an agreement made between the Valuation Officer, the appellant and any other person entitled to be heard on the appeal, he shall include such alterations in the valuation list as are necessary to give effect to the agreement.

(3) Save as aforesaid, and subject to any alterations made for the purpose of correcting any clerical or arithmetical error, the valuation list as settled and signed shall be identical with the draft list revised as hereinbefore provided.

(4) The Valuation Officer shall not be required to await the hearing and determination of all appeals pursuant to section 22 before settling and signing the valuation list, and if any such appeal is not heard and determined before the valuation list is settled and signed, it shall, unless withdrawn, be heard and determined as soon as possible thereafter and the decision shall be deemed to have had effect from the day on which the list came into operation.

(5) The valuation list as transmitted to the local authority shall as from the date when it comes into operation and subject to any alterations made in accordance with this Act be the valuation list for the area to which it relates and any failure on the part of the Valuation Officer to complete any proceedings with respect to the preparation and settling of the valuation list within the time required by this Act or the omission from the list of any matters required by this Act to be included therein or the non-compliance with any of the provisions of this Act shall not of itself render the valuation list, or the levy of any rate upon the assessed values of the properties inserted therein invalid.

(6) The Valuation Officer shall give notice of the settling of the valuation list and the notice shall state that a copy thereof is on deposit at the offices of the local authority for public inspection.

14. (1) A local authority on receiving a valuation list shall deposit it in its offices.

Duty of  
local  
authority  
as respects  
valuation  
list.

(2) The local authority shall give effect to any directions which the Valuation Officer may give pursuant to the provisions of this Act authorising or requiring the Valuation Officer to make alterations in a valuation list.

15. (1) Any person, who, being the owner of any property included in the valuation list, is aggrieved by any value ascribed in such list to his property may make a proposal — Proposals for alteration of valuation list.

- (a) after such list has been in force for not less than two years;
- (b) at any time by reason of an alteration to any house, building or other erection constituting such property or by reason of a material change of use of such property;
- (c) at any time by reason of any sub-division of property which may necessitate the apportionment of the assessed value of that property.

(2) The Valuation Officer may at any time make a proposal in respect of any property.

(3) A local authority may at any time make a proposal in respect of any property not owned by it.

16. (1) Every proposal shall —

Proceedings on proposals.

- (a) be made in accordance with paragraph (c) and, except where it is made by the Valuation Officer, be served on the Valuation Officer;
- (b) specify the grounds on which the proposal is based;
- (c) comply with the requirements of any regulations made by the Minister with respect to the form of proposals or otherwise with respect to the making thereof.

(2) The Valuation Officer shall within seven days after the date on which a proposal is made by or served on him transmit a copy thereof together with a statement in writing of their rights of objection to each of the following parties not being the maker of the proposal —

- (a) the owner of the property to which the proposal relates;
- (b) the local authority.

(3) The owner of the property to which a proposal relates or the local authority, not being the person making the proposal, may within twenty-one days from the date on which a copy of a notice is served under subsection (2) serve on the Valuation Officer a notice

of objection to the proposal in the prescribed form together with such number of copies as may be prescribed; and the Valuation Officer shall within seven days thereafter serve one copy on the maker of the proposal.

(4) Where the proposal is made otherwise than by the Valuation Officer, the Valuation Officer may, within twenty-one days from the date on which the proposal is served on him, serve on the maker of the proposal notice of objection in the prescribed form to the proposal.

(5) Upon the expiration of the times limited by subsections (3) and (4), if a notice of objection in the prescribed form has not been served or if a notice after being served is unconditionally withdrawn, the Valuation Officer shall cause such alteration to be made in the valuation list as will give effect to the proposal.

(6) No alteration shall be made in the valuation list in pursuance of a proposal where notice of objection has been given and not been withdrawn under subsection (5) unless the matter has been referred to the appeals committee under section 23 and then only either --

- (i) in pursuance of the decision of the appeals committee or arbitrator or of the Court or of the Court of Appeal on an appeal from such committee; or
- (ii) by agreement between all the persons entitled to be heard by the appeals committee.

Effect of alterations made in pursuance of proposals.

17. (1) Subject to the provisions of this section, an alteration made in the valuation list in pursuance of a proposal shall in relation to any rate current on the day when the proposal in pursuance of which the alteration so made was served on the Valuation Officer, or where the proposal was made by the Valuation Officer, current at the date when notice of the proposal was served on the owner of the property in question, be deemed to have had effect as from the commencement of the period in respect of which the rate was made, and shall subject to the provisions of this section, have effect for the purposes of any subsequent rate.

(2) Notwithstanding anything to the contrary in subsection (1), an alteration in the valuation list which either --

- (a) arises from the inclusion in the list of a newly erected or reconstructed property, or
- (b) is made by reason of a change in the value of a property caused by the making of structural alterations or by the total or partial destruction of any building or other erection by fire or any other physical cause; or
- (c) is made by reason of the changes in value of a property from any other cause,

shall have effect only as from such day as the Valuation Officer is satisfied is the day when the new or altered property is completed or occupied, or as from such day as he is satisfied is the day when the event occurred by reason of which the alteration is made, as the case may be.

(3) Where in pursuance of a proposal an alteration is made in the valuation list which affects the amount of any rate levied in respect of any property in accordance with such list, the difference, if too much has been paid, shall be repaid or allowed or, if too little has been paid, shall be paid and may be recovered as if it were arrears of the rate whether or not the year in respect of which the rate is levied has expired.

18. The Valuation Officer may at any time make or cause to be made any alteration in a valuation list which may be necessary to correct any clerical or arithmetical error therein and the list shall have effect and be deemed always to have had effect accordingly; but if the alteration is made in respect of any matter other than totals, the Valuation Officer shall, before making or causing any such alterations to be made send notice thereof to the owner of the property and to the local authority not being the owner and shall allow fourteen days to elapse during which period the owner of the property or the local authority may object to the proposed alteration in the same manner as if the objection had been an objection to a proposal under section 16 and it shall be dealt with accordingly.

Clerical and  
arithmetical  
errors.

## PART IV

### APPEALS

19. (1) The Minister shall from time to time establish such number of local rating valuation appeals panels as he considers necessary and shall determine—

Appeals  
panels.

- (a) the area which shall be served by any such panel;
- (b) the number of members of each such panel;
- (c) the tenure of office of members.

(2) The Minister shall appoint the members of the appeals panels and may at any time revoke such appointments.

(3) The Minister may grant leave of absence to any member of an appeals panel and may appoint any person to act in place of a member who has been granted leave of absence.

(4) The Minister shall appoint one of the members of an appeals panel to be the chairman thereof and may, at any time, revoke such appointment; and where the chairman is on leave or temporarily absent or incapable by reason of any provision of subsection (1) of section 37, of acting in any proceedings under this Act, the Minister may appoint a person whether or not a member of the appeals



panel to act as chairman for such period as he may determine, and if the person so appointed is not a member he shall be deemed to be a member for such period.

(5) An appeals panel shall meet at such time and place as the chairman may deem expedient for the purpose of selecting members to sit on appeals committees and for the consideration of any other relevant matters.

(6) Any matter on which a vote is taken at a meeting of an appeals panel shall be decided by a majority of the votes of those present and voting, and where the vote is equal the chairman shall have a second or casting vote.

(7) No member of an appeals panel shall without the approval of the Minister receive remuneration in respect of his services, but he shall be entitled to be paid a subsistence allowance and a travelling allowance to meet expenses actually incurred by reason of his attendance at meetings of the appeals panel or of an appeals committee, and such allowances shall be as prescribed by the Minister.

(8) No appeal against the decision of an appeals committee shall fail by reason of any vacancy in the appeals panel from which the members of the appeals committee were selected.

Appeals  
committees.

20. (1) Local rating valuation appeals committees constituted as provided in this section shall be convened as often as may be necessary for the purpose of hearing and determining appeals against draft lists and in respect of objections to proposals.

(2) The appeals committee which hears and determines an appeal with respect to a property shall consist of members of an appeals panel constituted under subsection (3) being the panel for the area within which that property is situated.

(3) Every appeals committee shall consist of the chairman of the appeals panel and two members thereof to be selected by the panel.

Staff and  
expenses  
of appeals  
panels and  
committees.

21. (1) The Minister shall appoint a person to be clerk of the appeals panel who shall assist the chairman thereof and the appeals committees in the performance of their functions under this Act.

(2) The expenses of every appeals panel including the expenses of appeals committees shall be defrayed out of moneys provided by Parliament.

Appeal  
against  
draft list.

22. (1) Any person on whom a notice is served under subsection (2) of section 12, and the local authority within whose area the property is situated, may appeal to an appeals committee with respect to the property in question; and the Valuation Officer shall be the respondent to the appeal.

(2) A notice of appeal under this section shall be in the prescribed form and shall be delivered to the clerk of the appeals panel for the area, together with such number of copies as may be prescribed, not later than fourteen days after service of the notice under subsection (2) of section 12 and shall, where the appellant is neither the owner of the property to which the appeal relates nor the local authority, be accompanied by a sum of twenty-five dollars as security for costs.

(3) A notice of appeal under this section shall contain a statement of the grounds of appeal relied upon, and except with the leave of the appeals committee, it shall not be competent for the appellant to rely on any grounds of appeal not set out therein or, where the appellant was the objector, any grounds other than those in the objection.

23. (1) Where notice of objection to a proposal is given under subsection (3) or (4) of section 16 and such notice is not unconditionally withdrawn, the Valuation Officer shall refer the matter to the appeals committee with a request for hearing and determination, and in such a case the person making the proposal shall be the appellant and the person objecting to such proposal shall be the respondent.

Objection to proposal to be determined by appeals committee.

(2) A request under this section shall be in the prescribed form and shall be delivered to the clerk of the appeals panel for the area, together with such number of copies as may be prescribed, within twenty-one days after the day when notice of objection was served under subsection (3) or (4) of section 16.

24. The clerk of the appeals panel shall not later than seven days after delivery to him of a notice of appeal or a request, under section 22 or section 23, respectively, transmit a copy to each of the persons (other than the appellant) entitled under subsection (3) of section 25 to be heard on the appeal.

Service of notice of appeal on persons entitled to be heard.

25. (1) Where notice of appeal under section 22 or a request under section 23 is delivered to the clerk of an appeals panel, he shall notify the Chairman of the panel who shall convene an appeals committee and the clerk of the appeals panel shall send to the appellant and to the persons entitled under subsection (3) of this section to be heard, not less than three days before such day as shall be fixed for the hearing, notice of the time and place appointed for the hearing of the appeal.

Hearing and determination of appeals.

(2) The appeals committee shall hear the appeal and may adjourn the hearing from time to time until it has disposed of all the appeals lodged and for that purpose shall be deemed to be a court within the meaning of the Evidence Ordinance and shall have the same power of summoning witnesses, enforcing their attendance and compelling them to give evidence and produce documents as has a magistrate's court under the Summary Jurisdiction (Petty Debt) Ordinance.

Cap. 25  
Cap. 16

nance and any rules in force in that court; and every such committee shall, unless the committee otherwise orders, on the application of any party to the appeal and upon being satisfied that the interests of either party would be prejudicially affected, sit in public.

(3) At the hearing of an appeal by an appeals committee —

- (a) the appellant;
- (b) the Valuation Officer;
- (c) the owner of the property to which the appeal relates (when he is not the appellant);
- (d) the local authority for the area in which the property is situated (when that local authority is not the appellant); and
- (e) in case of an appeal against a draft list, the objector, (when he is not one of the persons previously mentioned in this subsection),

shall be entitled to appear and be heard, either personally or by counsel or solicitor, and to call witnesses.

(4) After hearing the persons mentioned in subsection (3) or such of them as desire to be heard, the appeals committee shall give such directions with respect to the manner in which the property in question is to be treated in the draft list or the valuation list, as the case may be, as appears to it to be necessary to give effect to the contention of the appellant if and so far as that contention appears to the committee to be well founded and the Valuation Officer shall cause the draft list or the valuation list, as the case may be, to be altered accordingly.

(5) Where on an appeal the decision of an appeals committee is not unanimous the decision of the committee shall be the decision of the majority of the members thereof.

(6) The costs of the appeals shall be awarded in such manner as the committee determines and shall be recoverable in the manner provided by section 35 of the Summary Jurisdiction (Petty Debt) Ordinance.

(7) The appeals committee shall cause notice of every decision to be published at the offices of the local authority of the area in which the property is situated and a copy thereof to be sent to the Valuation Officer.

(8) Any person entitled to appeal from the decision of an appeals committee under section 22 or section 23 shall on payment of a fee of twelve cents per folio of one hundred and twenty words be entitled to receive from the clerk of the appeals panel a copy of the record of the proceedings of the appeals committee including the notes of evidence taken and the memorandum of reasons for the committee's decision.

26. (1) Notwithstanding anything in the preceding provisions of this Act, the persons who would be entitled to appear and be heard before an appeals committee may by agreement in writing refer to arbitration any matter which would but for the agreement fall to be heard or determined by that appeals committee and the matter shall be referred to arbitration accordingly. Arbitration.

(2) The Arbitration Ordinance shall apply, *mutatis mutandis*, to any such arbitration. Cap. 38.

(3) The award in any such arbitration may include any directions including directions as to costs which might under this Act have been given by the appeals committee and effect shall be given to those directions as if they had been given by that committee.

27. (1) Any person who in pursuance of section 25 appears before an appeals committee on the hearing of an appeal and is aggrieved by a decision of such committee may appeal to the Court in the manner and subject to the conditions hereinafter provided. Appeal to the court.

(2) The appellant shall within fourteen days after the decision of the appeals committee has been published in accordance with subsection (7) of section 25 deliver to the clerk of the appeals panel a written notice of appeal setting out the grounds therefor, and where the appellant is not the local authority or the owner of the property to which the appeal relates or the Valuation Officer, shall lodge with the clerk of the appeals panel the sum of twenty-five dollars as security for costs.

(3) Within twenty-one days after receipt of the notice of appeal, the clerk of the appeals panel shall lodge with the Registrar—

- (a) one copy of the evidence given before the appeals committee;
- (b) a copy of the decision of the committee and the reasons therefor signed by the chairman;
- (c) the notice of appeal;
- (d) any sum deposited as security for costs.

(4) The Registrar shall, not less than three days before such day as shall be fixed for the hearing, cause notice of the day and the hour fixed for the hearing of the appeal to be sent by registered post to the persons who appeared as parties to the proceedings before the appeals committee.

(5) Every appeal under this section shall be heard by a Judge sitting in chambers who shall have power—

- (a) to order that evidence be adduced on a day to be fixed for the purpose;
- (b) to refer the matter to the appeals committee to make a fresh investigation subject to such direction of law, if any, as the Judge thinks fit to give; and



(c) to confirm, increase or decrease the assessed valuation.

(6) The decision of the Judge shall be endorsed on the record of the decision of the appeals committee together with the date of the decision of the Judge, and shall be signed by the Registrar.

(7) The Registrar shall transmit to the Valuation Officer one copy of the decision endorsed and signed in accordance with subsection (6).

(8) In any appeal under this section the award of costs, if any, and the amount of any such award shall be in the discretion of the Judge hearing the appeal:

Provided that costs shall not be awarded against any person to whom notice is given under subsection (4) who prior to the day of hearing gives notice to the Registrar that he does not propose to oppose the appeal.

(9) An appeal shall lie on any question of law from an order of the Judge hearing the appeal to the Court of Appeal in accordance with any law for the time being having application in that behalf.

## PART V

### MISCELLANEOUS AND TRANSITIONAL

28. (1) All expenses incurred by the Valuation Officer in the performance of his functions under this Act (including the costs of any appeal awarded against or incurred by him) shall be payable out of moneys provided by Parliament.

(2) Any costs of appeal awarded to the Valuation Officer shall be paid to the Government of Guyana

29. The Minister may fix charges according to a scale which shall be paid by a local authority as a contribution to the Government of Guyana towards the expenses incurred under the provisions of this Act within the area administered by the local authority.

30. (1) The Valuation Officer may request the use by him of premises belonging to the local authority and the local authority shall not unreasonably refuse the request.

(2) The chairman of any appeals panel may request the use of premises belonging to the local authority for a meeting of the appeals panel or of any appeals committee constituted from members of such panel or for the use by himself or the clerk of the panel and the local authority shall not unreasonably refuse the request.

(3) Where a request is made under subsection (1) or subsection (2), any dispute as to whether the request has been unreasonably refused shall be determined by the Minister.

Expenses of  
Valuation  
Officer.

Contribu-  
tions by  
local  
authorities.

Premises.

(4) Where premises are made available under subsections (1) and (2) the local authority shall not make any charge for the use of such premises.

31. When in the course of the exercise of any of its functions any information comes to the notice of a local authority that a valuation list requires alteration in respect of a property, it shall be the duty of that local authority to inform the Valuation Officer.

Notification  
of need  
to alter  
valuation  
list.

32. (1) Any notice or other document required or authorised to be given to or served on any person under the provisions of this Act may be given or served either —

Service of  
notices.

- (a) by delivering it to the person; or
- (b) by leaving it at the usual or last known residence of that person, or in the case of a company at its registered office; or
- (c) by forwarding it by registered post addressed to that person at his usual or last known residence, or in the case of a company at its registered office; or
- (d) by delivering it to some person at the premises to which it relates or if there is no person on the premises to whom it can be so delivered, then by affixing it to some conspicuous part of the premises; or
- (e) without prejudice to the foregoing provisions of this subsection, where the property to which the document is to be sent is a place of business of the person to or on whom it is to be given, or served, by leaving it, or forwarding it by registered post addressed to that person, at the said place of business.

(2) If it is not practicable after reasonable inquiry to ascertain the name and address of the person to or on whom it should be given or served, any notice or other document by this Act required or authorised to be given or served on the owner, lessee or occupier of any premises may be addressed to the person concerned by the description of "owner", "lessee" or "occupier" of the premises, as the case may require, and delivered to some person on the premises or if there is no person on the premises to whom it can be delivered by affixing it to some conspicuous part of the premises.

(3) Any notice or other document required or authorised by or under the provisions of this Act to be given to or served on a local authority, an appeals panel, an appeals committee or the Valuation Officer shall be deemed to be duly given or served if in writing and delivered or sent by registered post—

- (a) in the case of a local authority to the clerk thereof;

(b) in the case of an appeals panel or appeals committee to the clerk of the appeals panel;

(c) in the case of the Valuation Officer to the Valuation Officer.

Authentic-  
ation of  
notices and  
other  
documents

33. Any notice or other document or any extract therefrom required by or under the provisions of this Act to be given to or served by a local authority, an appeals panel, an appeals committee or the Valuation Officer shall be sufficiently authenticated if signed—

(a) in the case of a local authority, by the clerk thereof;

(b) in the case of an appeals panel or committee, by the clerk of the appeals panel;

(c) in the case of the Valuation Officer, by the Valuation Officer.

Evidence  
of lists.

34. Any valuation list in force or any extract therefrom, may be proved by the production of a copy of the list or of an extract therefrom, purporting to be certified by the Valuation Officer as a true copy or extract; and the certificate shall state that all alterations required to be made in pursuance of this Act in such list or in the part of such list extracted have been correctly made in the copy or extract so produced.

Inclusion  
in one  
proceeding  
of separate  
properties.

35. Any person may include in the same objection, appeal, proposal or other proceeding under this Act all or any properties of which he is the owner and which are attached or adjacent to or contiguous with each other and particulars of which are inserted in the draft list or valuation list notwithstanding that the properties are separately assessed in the list.

Publication  
of notices.

36. Unless otherwise provided in this Act any notice or other matter required to be published under this Act shall be published by affixing the said notice or matter at the offices of the local authority and it may also be published in such other manner, if any, as is, in the opinion of the person required to publish it, expedient to give publicity thereto.

Perform-  
ance of  
duties not  
to be dis-  
qualific-  
ation.

37. (1) A member of an appeals panel or appeals committee or a Judge of the Supreme Court of Judicature shall not be incapable of acting in any proceedings on appeal or otherwise brought or taken pursuant to this Act by reason only of the fact that he is the owner of or interested in any property included in a draft list or valuation list other than that which is the subject of the proceedings.

(2) The Valuation Officer shall not be incapable of fixing the value of any property, or of including such value in a draft list, or of making a proposal in respect of such property, by reason only of the fact that either he or his wife is the owner of the property or has any financial interest therein, but in any such case the Valuation

Officer shall give written notice thereof to the local authority when transmitting to it the draft list or the proposal.

38. (1) Subject to the provisions of this Act any property of the Crown or of the State of Guyana shall be valued in like manner to any other property and the Government of Guyana shall enjoy the same rights under this Act as any other owner. Valuation of Crown and State property.

(2) For the purposes of this Act any reference therein to an owner shall, in the case of any property being the property of the Crown or the State of Guyana, be deemed to be a reference to the Chief Works and Hydraulics Officer:

Provided that, in exercise of any duties under this section, the said Chief Works and Hydraulics Officer shall not be liable to incur any penalty imposed under this Act.

39. For the purpose of determining the assessed value of any property abutting a stelling, the stelling together with the buildings or other erections thereon shall be deemed to be part of the property. Special provision concerning stellings.

40. (1) If at any time any difficulty arises in connection with the application of this Act or the preparation of the valuation lists or in bringing into operation any of the provisions of this Act, the Minister may, by order, make such provision as appears to him to be necessary or expedient for securing the due preparation of the said lists or for otherwise applying the provisions of this Act. Power of Minister to remove difficulties.

(2) Any such order may modify the provisions of this Act in respect of any particular matter or occasion so far as may appear to the Minister to be necessary or expedient for carrying the order into effect.

41. The Minister may make regulations generally for carrying this Act into effect and also for prescribing anything which by this Act is to be prescribed including the form of any return, list, objection, proposal or other document which is required or authorised to be used for the purposes of this Act. Power to make regulations.

42. (1) All regulations made by the Minister under this Act shall be laid before the National Assembly within fourteen days next after they are made and if the National Assembly within the period of thirty days beginning with the day on which the regulations are laid before it resolve that the regulations or any part thereof be annulled, they shall thereby be annulled to the extent set forth in the resolution, and the regulations or part thereof, so annulled shall thenceforth become void and of no effect but without prejudice to the validity of anything previously done under the regulations, or part thereof, as the case may be, or to the making of new regulations. Regulations to be laid.



(2) In reckoning for the purposes of subsection (1) any period of days, no account shall be taken of any time during which Parliament is dissolved or prorogued or during which the National Assembly is adjourned for more than seven days.

Forfeiture of security for costs in certain cases.

43. Where under the provisions of this Act an appeal is made either to an appeals committee or to the Court and such appeal is withdrawn otherwise than by agreement between all the parties entitled to be heard on such appeal or not prosecuted by the appellant before the appeals committee or Court, as the case may be, the sum deposited as security for costs shall be forfeited and shall be paid to the Government of Guyana.

Prosecutions.

44. (i) Save as otherwise expressly provided, all offences against this Act or against any regulations made under this Act shall be prosecuted under the Summary Jurisdiction Ordinances.

(2) A person guilty of an offence against this Act for which no special penalty is provided shall be liable on conviction to a fine not exceeding two hundred and fifty dollars or to imprisonment for a term not exceeding three months.

Repeal.

45. The following enactments are hereby repealed —

Cap. 150.

(a) sections 96 to 104 (both sections inclusive) of the Local Government Ordinance;

Cap. 154.

(b) sections 3 to 27 (both sections inclusive) and sections 31 to 44 (both sections inclusive) of the Georgetown (Valuation and Rating) Ordinance

Cap. 161.

(c) sections 136 to 142 (both sections inclusive) of the New Amsterdam Town Council Ordinance; and

No. 5 of 1959.

(d) the Local Government (Valuation of Property) Ordinance, 1959.

Savings and transitional provisions  
Cap. 150.

46 (1) Notwithstanding the repeal of sections 96 to 104 (both sections inclusive) of the Local Government Ordinance, a local authority may, until a valuation list in relation to the area administered by such local authority prepared pursuant to this Act comes into operation, continue to appraise new buildings or re-appraise old buildings in that area as if this Act had not been enacted, and any appraisal or re-appraisal of lots or buildings made under that Ordinance in relation to that area and in force immediately before the commencement of this Act shall continue in force and have effect in relation to that area until a valuation list for that area prepared pursuant to this Act comes into operation

Cap. 154.

(2) Notwithstanding the repeal of sections 3 to 27 (both sections inclusive) and sections 31 to 44 (both sections inclusive) of the Georgetown (Valuation and Rating) Ordinance, the valuation list (including any supplementary list) made under that Ordinance

and in force immediately before the commencement of this Act shall continue in force and may be amended from time to time as if this Act had not been enacted and shall have effect until a valuation list for the City prepared pursuant to this Act comes into operation.

(3) Notwithstanding the repeal of sections 136 to 142 (both sections inclusive) of the New Amsterdam Town Council Ordinance, the Town Council of New Amsterdam may, until a valuation list in relation to the Town prepared pursuant to this Act comes into operation, continue to appraise new buildings and to re-appraise any lot or building as if this Act had not been enacted, and any appraisal or re-appraisal made under that Ordinance in force immediately before the commencement of this Act shall continue in force and have effect until a valuation list for the Town prepared pursuant to this Act comes into operation. Cap. 161.

(4) The provisions of the Local Government Ordinance, the Georgetown (Valuation and Rating) Ordinance and the New Amsterdam Town Council Ordinance, as the case may be, shall, for the purpose of the assessment, levying and raising of taxes and rates, apply to a valuation list prepared pursuant to this Act and in force in any area. Cap. 150.  
Cap. 154.  
Cap. 161.

(5) Notwithstanding the provisions of section 45 any regulations or orders made under any of the provisions repealed by the said section 45 and in operation at the commencement of this Act shall, in so far as they are not inconsistent with the provisions of this Act, continue in operation until revoked by regulations made under this Act.

(6) Any return made to the Valuation Officer pursuant to section 8 of the Local Government (Valuation of Property) Ordinance, 1959, shall have effect as if it were a return made to the Valuation Officer pursuant to this Act, notwithstanding the revocation of any order made under section 5 of that Ordinance prior to the commencement of this Act. No. 5 of 1959.

47. (1) On the commencement of this Act, all records, plans and information relating to valuation for the purpose of town taxes or rating within the boundaries of the City of Georgetown as defined in the Georgetown Town Council Ordinance in the custody of the City Council or of the assessment committee appointed under section 3 of the Georgetown (Valuation and Rating) Ordinance shall be handed over to and be under the control of the Valuation Officer who may use any information therein for the purpose of the preparation of the valuation list. Transfer of records.  
Cap. 152  
Cap. 154.

(2) On the making of an order under section 4 for the preparation of a valuation list for any area, all records, plans and information relating to valuation for rating purposes in such area, in the custody of a local authority shall be handed over to and be under the custody of the Valuation Officer who may use any inform-

ation therein for the purposes of the preparation of the valuation list.

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FIRST SCHEDULE

Section 10

RULES FOR THE DETERMINATION OF ANNUAL RENTAL VALUE.

1. The Valuation Officer shall determine the annual rent of every property.

2. The annual rent of every property shall be the rent at which it might reasonably be expected to let from year to year if the tenant undertook to pay all rates, and if the landlord undertook to bear the cost of the repairs and insurance, and the other expenses, if any, necessary to maintain the property in a state to command that rent.

3. In determining the annual rent the Valuation Officer shall in all cases have regard to:

- (a) the purpose for which the property is actually used or occupied, or if not actually used or occupied, the purpose for which it is reasonably suitable; and
- (b) the description, locality and condition of the lot and all its advantages, fitnesses, facilities and capacities.

4. The Valuation Officer shall in respect of every property fix the assessed value which shall be the annual rent.

5. The assessed value of any property shall be increased or reduced, as the case may be, to the nearest hundred dollars and such assessed value, increased or reduced shall be the value inserted in the draft list and the valuation list.

SECOND SCHEDULE

Section 10

RULES FOR THE DETERMINATION OF CAPITAL VALUE.

1. The Valuation Officer shall determine the capital value of every property.

2. The Valuation Officer shall in respect of every property fix the assessed value which shall be the capital value.

3. The capital value shall be the amount which the property, if sold in the open market by a willing seller, might be expected to realise.

4. The Minister may by order provide for the manner in which the rateable value of plant, machinery and equipment used for industrial purposes shall be determined.

Plant,  
machinery  
and equip-  
ment.

5. No land which is the site of —

Exempted  
properties.

- (a) a highway, bridge, dam or foot path;
- (b) a ditch, drain, canal, waterway;
- (c) a railway line the property of the Crown or of the State of Guyana,

and no house, building or other erection with a superficial area of less than one hundred square feet if totally enclosed, or two hundred square feet if not totally enclosed, shall be assessed or included in the valuation list.

6. The assessed value of any property as computed under the foregoing rules shall be increased or reduced, as the case may be, to the nearest hundred dollars and such assessed value, increased or reduced shall be the value inserted in the draft list and the valuation list.

Adjustment  
of assessed  
value.

*Passed by the National Assembly on the 19th of June, 1969.*

M. B. HENRY

*Acting Clerk of the National Assembly.*

(Bill No. 9/1969)  
(L.G. 20/6).