



I assent.

C. C. Woodley

Governor.

22nd March, 1951.

BRITISH GUIANA.

ORDINANCE No. 7 of 1951.

AN ORDINANCE to confer power on the Georgetown Town Council to exempt the owners of certain properties in the city from the liability to pay rates or taxes for a limited period.

BE IT ENACTED by the Governor of British Guiana, with A.D. 1951. the advice and consent of the Legislative Council thereof, as follows:—

1. This Ordinance may be cited as the Georgetown (Taxa- Short title. tion and Rating Concessions) Ordinance, 1951.

Interpretation.

2. In this Ordinance —

“building” means any dwelling house, but does not include —

(a) any building used wholly or partly for the purposes of any trade or business; or

(b) any building consisting of rooms to be let separately.

No. 30 of 1942.

“rate” means the rate assessed, levied and raised under the Georgetown (Valuation and Rating) Ordinance, 1942;

“specified period” means the period which commenced on the first day of June, nineteen hundred and fifty, and will end on the thirty-first day of December, nineteen hundred and fifty-two;

“tax” means the tax assessed, levied and raised by the Council under section one hundred and thirty of the Georgetown Town Council Ordinance;

“the city” means the city of Georgetown;

“the Council” means the Mayor and Town Council of the city of Georgetown.

Cap. 86.

Power of the Council to exempt from taxation in certain circumstances.

3. Anything to the contrary in section one hundred and forty-five of the Georgetown Town Council Ordinance notwithstanding, the Council may grant exemption from taxation in the circumstances hereinafter prescribed.

Power of Council to grant partial exemption from rates and taxes.

4. Where any building has been or is hereafter erected in the city within the specified period in replacement of another building, the Council may exempt such building from any rates and taxes in excess of those paid on the old property in respect of the year nineteen hundred and forty-nine.

Power of the Council to grant total exemption.

5. Where any building has been or is hereafter erected on vacant land in the city within the specified period, the Council may exempt such building from the payment of rates and taxes.

Commencement and duration.

6. This Ordinance shall be deemed to have come into force on the first day of June, nineteen hundred and fifty, and shall continue in operation until the thirty-first day of December, nineteen hundred and fifty-six.

Passed by the Legislative Council this 9th day of March, 1951.

J. A. Spence
Clerk of the Legislative Council.

(M.P. 79|12|1).