



ORDINANCE NO. 5 OF 1959.
LOCAL GOVERNMENT (VALUATION OF PROPERTY)
ORDINANCE, 1959.



I assent.

P. M. Leveson

Governor

24th April, 1959.

BRITISH GUIANA.

Arrangement of Sections.

Section	
1	Short title.
2	Interpretation.
3	Appointment of valuation officer.
4	Valuation lists.
5	New valuation lists.
6	Transitional provisions.
7	Transfer of records.
8	Information and returns.

- 10 Draft valuation list.
- 11 Objection to draft valuation list.
- 12 Revision of draft valuation list.
- 13 Appeals.
- 14 Constitution of local valuation panels.
- 15 Local valuation committees.
- 16 Sitings, procedure and powers of local valuation committees.
- 17 Staff, expenses, etc., of local valuation panels and committees.
- 18 Arbitration.
- 19 Appeal to the Supreme Court and to the Federal Supreme Court.
- 20 Settling of the valuation list.
- 21 Duty of local authority as respects the valuation list.
- 22 Proposals for alteration of valuation list.
- 23 Proceedings on proposals.
- 24 Effect of alterations made in pursuance of proposals.
- 25 Clerical and arithmetical errors.
- 26 Expenses of the valuation officer.
- 27 Contributions by local authorities.
- 28 Use of local authority premises.
- 29 Notification of new buildings, alterations, etc.
- 30 Service of notices.
- 31 Authentication of notices and other documents.
- 32 Evidence of lists to be proved by copy thereof or extract therefrom certified by valuation officer.
- 33 Inclusion in one proceeding of separate properties.
- 34 Publication of notices.
- 35 Performance of duties not to be a disqualification.
- 36 Assessment of Crown and Colony property.
- 37 Special provision concerning stellings near properties.
- 38 Power of Governor in Council to remove difficulties.
- 39 Power to make regulations.
- 40 Regulations to be laid before the Legislative Council.
- 41 Forfeiture of security for costs in certain cases.
42. Prosecutions.

SCHEDULE

AN ORDINANCE to provide for valuation of property for rating purposes and for purposes connected therewith.

A.D. 1959.

Enacted by the Legislature of British Guiana :—

Short title.

1. This Ordinance may be cited as the Local Government (Valuation of Property) Ordinance, 1959.

Interpretation.

2. (1) In this Ordinance, unless the context otherwise requires—
 “assessed value” means the value of any property as shown in a draft list or lists;
 “draft list” means the draft valuation list which the valuation officer is required to prepare under section 10;
 “land” shall not include any house, building, or other

- "list" means the valuation list as settled in accordance with section 20 and amended under any other provisions of this Ordinance;
- "local authority" means the Mayor and Town Council of Georgetown, the Mayor and Town Council of New Amsterdam and any local authority constituted under the Local Government Ordinance and shall include any local authority constituted after the passing of this Ordinance under any Ordinance for the time being in force relating to local government; Cap. 150.
- "local government area" means the area of any local authority;
- "local valuation panel" means the local valuation panel established under section 14 for an area in which a local government area is situated;
- "local valuation committee" means a local valuation committee as constituted under section 15 from the local valuation panel;
- "objection" means an objection made to a draft list under section 11 or an objection to a proposal under section 23;
- "owner" means the person for the time being receiving the rent of the lands, houses, 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 or erections were let at a rent, and, where the lands, houses, buildings or erection are not let includes any person in possession of the lands, houses, buildings or erection;
- "property" means any separate parcel of land, or any house or building or other erection, where such parcel or land, house, building, or other erection is either owned or capable of being owned separately;
- "proposal" means a proposal for the amendment of a valuation list made in accordance with section 22;
- "rate" means the rates to be assessed, levied and raised in each year under the Georgetown Sewerage and Water Ordinance, the Georgetown (Valuation and Rating) Ordinance and the Local Government Ordinance and taxes assessed, levied and raised in each year under the Georgetown Town Council Ordinance and the New Amsterdam Town Council Ordinance, and also rates and taxes levied under any future Ordinance by any local authority; Cap. 153
Cap. 154
Cap. 150.
- "valuation list" means any valuation list or appraisalment in force in any local government area at the date when an order is made by the Governor in Council under section 4; Cap. 152.
Cap. 161.
- "valuation officer" means the officer appointed under sec-

(2) References to sections and the schedule in this Ordinance shall, unless the context otherwise requires, be to sections and the schedule of this Ordinance.

Appoint-
ment of
valuation
officer.

3. The Governor shall appoint a valuation officer who shall exercise such powers and perform such duties as are conferred and imposed upon him by this or any other Ordinance or by any regulations made under this Ordinance.

Valuation
lists.

4. (1) After an order has been made by the Governor in Council as hereinafter provided in this Ordinance in relation to any local government area, the list to be used in such local government area for rating purposes after a date to be fixed in the order by the Governor in Council shall, instead of being prepared and amended by assessment committees or appraisers, be prepared and amended by the valuation officer under the provisions of this Ordinance and save as hereinafter provided in this Ordinance a local authority shall notwithstanding the provisions of any other enactment have no functions in relation to the preparation and amendment of the list.

(2) Nothing in this section shall affect any right of a local authority as a person aggrieved by anything done or omitted to be done by the valuation officer in a list or draft list in relation to any property.

New valu-
ation lists.

5. (1) The Governor in Council shall by order direct the date on which the valuation officer shall commence the preparation of the first list in each local government area and shall also fix a date when the list shall come into operation.

(2) The Governor in Council may by the same 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 after the date of such an order the area so designated shall for the purposes of the preceding subsection be deemed to be a local government area.

(3) Where an area has been so designated and an order of the Governor in Council has been made directing the preparation by the valuation officer of a list for such area under subsection (1) the references in sections 10, 11, 12, 13, 16, 20 and 21 to a local authority shall be deemed to be a reference to the District Commissioner within whose district the area so designated is amalgamated with the area of a local authority.

(4) Subsequent lists in respect of any local government area shall be made so as to come into operation on the first day of January in each fifth subsequent year.

(5) The Governor in Council may by order extend the period for which the 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 date when it first came into operation.

(6) Every list shall remain in operation until it is superseded by a new list.

Transitional
provisions.

6. From the date of the commencement of this Ordinance until the date fixed by an order of the Governor in Council under subsection (1) of the last preceding section for the commencement of the operation of this Ordinance

in any local government area, the valuation list in force at the commencement of this Ordinance in that local government area shall continue to be in force and to be amended from time to time as if this Ordinance had not been enacted.

7. After the date of the order of the Governor in Council requiring a list to be prepared under the provisions of this Ordinance, all records, plans and information dealing with valuation for rating purposes in the custody of any assessment committee, appraisers, or local authority shall be handed over to and be under the control of the valuation officer subject to the right of the assessment committee, appraisers, or local authority to inspect and make use of them for the purposes of any amendments to the valuation list in accordance with the provisions of the preceding section.

Transfer of records.

8. (1) In every case where a new list is to be made for any local government 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.

Information and returns.

(2) 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 him to decide whether or not to make, or, as the case may be, to object to the proposal.

(3) Every person upon whom a notice to make a return is served in pursuance of the provisions of this section shall within twenty-one days after the date of the service of the notice make and deliver to the valuation officer a return in the form required by the notice.

(4) If any person on whom notice has been served under the provisions of this section fails without reasonable excuse to comply with the notice, he shall be guilty of an offence against this Ordinance and on summary conviction thereof shall be liable to a fine of one hundred dollars, and to a further penalty of ten dollars for each day during which the default continues after such conviction.

(5) If any person knowingly makes or causes to be made a return under subsection (3) which is false in any material particular, he shall without prejudice to any liability under any other enactment, be guilty of an offence against this Ordinance and on summary conviction thereof shall be liable to a fine of five hundred dollars or to imprisonment for a term not exceeding six months.

(6) For the purposes of this section a return of particulars shall be deemed to include a plan if so required by the valuation officer.

(7) The local authority shall by their 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.

(8) In this section and the following section 'valuation officer' shall be deemed to include any person authorised in writing by the valuation

officer to exercise such powers and perform such duties as are imposed upon the valuation officer by these sections.

Power of entry.

9. (1) The valuation officer shall have power, at all reasonable times after giving not less than seventy-two hours' notice in writing to the owner or occupier to enter on and survey or inspect any property in a local government area.

(2) If any person wilfully delays or obstructs the valuation officer in the exercise of any of his powers under this section he shall be liable on summary conviction to a fine of fifty dollars.

Draft valuation list.

10. (1) Where a new list is to be made for a local government area, the valuation officer shall not later than six months prior to the date when the new list is to come into operation —

- (a) prepare a draft list showing the capital value computed under the provisions of the schedule in respect of every property;
- (b) transmit three copies of the draft list when completed to the local authority; and
- (c) forthwith publish in the prescribed manner notice that the draft list has been completed.

(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 inspection during ordinary business hours at the offices of the local authority, and the said notice shall include a statement that a copy of the draft list is open to inspection as aforesaid and a statement of the right of objection conferred by the next succeeding section.

Objection to draft valuation list.

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, may at any time before the expiration of twenty-one days after the day on which the notice under the preceding section was first published lodge with the valuation officer an objection in writing to the draft list in respect of any property.

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

- (a) the assessed value of any property is incorrect or unfair; or
- (b) any matter has been inserted therein or omitted therefrom where such matter ought not to be inserted or omitted; or
- (c) one 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 otherwise than by that authority, as soon as possible after each objection is made.

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, whether for the purpose of meeting an objection or for any other reason as he thinks proper.

Revision of
draft valuation
list.

(2) Where, on his revision, the valuation officer makes any alteration in the draft list, whether for the purpose of meeting an objection or for some other reason, 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:

Provided that no notice need be served on the owner under this subsection where the owner has not served notice of objection under the last preceding section with respect to the property and the alteration consists only in a reduction of the value of a property shown in the draft list.

(3) Where notice of objection has been served under the last preceding section, then whether or not the valuation officer makes on his revision any alteration in the draft list for the purpose of meeting the objection, he shall on the completion of the revision forthwith serve on the owner and on the person who made the objection if not the owner, a notice stating whether he has made any and if so what alteration in the draft list with respect to the property to which the objection relates:

Provided that no notice need be served under this subsection on any person on whom a notice with respect to the property falls to be served under subsection (2) of this section.

(4) The valuation officer shall give notice to the local authority of all alterations made by him in respect of any property as soon as possible after each alteration is made.

(5) Any notice served under subsections (2), (3) and (4) of this section shall be in writing and shall include a statement of the rights of appeal conferred by the next succeeding section.

13. (1) Any person on whom a notice is served under subsections (2) and (3) of the preceding section and the local authority within whose area the property is situated, may by notice of appeal served on the valuation officer as respondent appeal to the local valuation committee with respect to the property in question.

Appeals.

(2) A notice of appeal under this section shall be in writing and shall be served before the expiration of fourteen days following that of the service on the appellant of the notice under the preceding section.

(3) Every such notice of appeal shall contain a statement of the grounds of appeal relied upon and, except with the leave of the local valuation committee, it shall not be competent for the appellant to rely on any ground of appeal not set out therein or where he was the objector any ground other than those included in the objection.

(4) The valuation officer shall within seven days after the last date on which a notice of appeal may be served upon him under this section transmit a copy thereof to each of the following bodies or persons not being the appellant, that is to say —

- (a) to the owner of the property in question;
- (b) to the person who made the objection under section 11 if not the owner of the property in question;
- (c) to the valuation committee; and
- (d) to the local authority.

Constitution
of local
valuation
panels.

14. (1) The Governor in Council shall from time to time establish such number of local valuation panels as he considers necessary and shall determine —

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

(2) The Governor shall appoint the members of local valuation panels and may at any time revoke such appointments.

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

(4) The Governor shall appoint one of the members of a local valuation panel to be the chairman thereof and may, at any time, revoke such appointment. Where the chairman is on leave or temporarily absent or rendered incapable of acting in any proceedings under this Ordinance by reason of the provisions of subsection (1) of section 35, the Governor may appoint a person, whether or not a member of the local valuation panel, to act as chairman for such period as he may determine.

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

(6) Any matter on which a vote is taken at a meeting of a local valuation 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 a local valuation panel shall receive any remuneration in respect of his services as a member of such panel, 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 local valuation panel or a local valuation committee, and such allowances shall be in accordance with such scale as the Governor may determine.

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

Local valuation
committees.

15. (1) Local valuation committees constituted as hereinafter provided shall be convened as often as may be necessary for the purpose of hearing and determining appeals under the provisions of this Ordinance against draft lists and against objections to proposals for the alteration of lists.

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

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

16. (1) Where notice of appeal to a local valuation committee is served under section 13 by or on the valuation officer, the valuation officer shall forthwith notify the clerk of the local valuation panel from the members of which the local valuation committee which is to hear the appeal falls to be constituted or where the clerk of the local valuation panel receives a notice of appeal under section 23 it shall be the duty of the chairman of that panel to arrange for the convening of such a committee.

Sittings, procedure and powers of local valuation committees.

(2) The local valuation 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 a magistrate's court possesses under the Summary Jurisdiction (Petty Debt) Ordinance 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.

Cap. 25.

Cap. 16

(3) At the hearing of an appeal by a local valuation 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 in question is situated, when that authority is not the appellant; and
- (e) in case of an appeal against an objection, the objector, where 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 the last preceding subsection, or such of them as desire to be heard, the local valuation 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 list as the case may be as appears to them 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 incorporate in the draft list or, as the case may be cause to be made in the list, such alterations as are necessary to give effect to those directions.

(5) Where on an appeal under this Ordinance the decision of a local valuation committee is not unanimous the decision of the com-

mittee shall be the decision of the majority of the members thereof.

Cap. 16.

(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) An appellant not being the local authority or owner of the property to which the appeal relates shall at the time of lodging the appeal deposit the sum of fifteen dollars with the clerk of the local valuation panel as security for the costs of the appeal.

(8) The committee shall cause notice of its decision on each objection to be published at the office of the local authority of the area in which the property is situated.

(9) Any person entitled to appeal from the decision of a local valuation committee under section 19 shall on payment of a fee of twelve cents per folio of one hundred and twenty words be entitled to receive a copy of the record of the proceedings of the local valuation committee including the notes of evidence taken and the memorandum of reasons for the committee's decision.

Staff, expenses, etc., of local valuation panels and committees.

17. (1) The Governor shall appoint a person to be clerk of the local valuation panel who shall assist the chairman thereof and the local valuation committees in the performance of their functions under this Ordinance.

(2) The expenses of every such panel including the expenses of the local valuation committees shall be defrayed by the Financial Secretary out of moneys provided by the Legislature.

Arbitration.

18. (1) Notwithstanding anything in the preceding provisions of this Ordinance, the persons who would be entitled to appear and be heard before a local valuation 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 valuation committee and the matter shall be referred to arbitration accordingly.

Cap 38.

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

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

Appeal to the Supreme Court and to the Federal Supreme Court.

19. (1) Any person who in pursuance of section 16 appears before a local valuation committee on the hearing of an appeal and is aggrieved by the decision of such committee may appeal to the Supreme Court in the manner and subject to the conditions hereinafter provided.

(2) The appellant shall within fourteen days after the decision of the local valuation committee has been published, serve the clerk of the local valuation panel with 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, shall lodge with the clerk the sum of twenty-five dollars as security for costs.

(3) Within twenty-one days thereafter, the clerk of the local valuation panel shall lodge with the Registrar of the Supreme Court —

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

(4) The Registrar shall 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 local valuation committee.

(5) Every appeal under this section shall be heard by a judge of the Supreme Court sitting in chambers who shall have power —

- (a) to order that evidence be adduced before the judge on a day to be fixed for the purpose;
- (b) to refer the matter to the local valuation committee to make a fresh investigation subject to such direction of law, if any, as the judge thinks fit to give; and
- (c) to affirm, increase or decrease the assessed valuation.

(6) Where upon appeal the assessed valuation is either increased or decreased, the valuation as determined by the judge shall become effective as from the date on which the decision of the local valuation committee was given under section 16.

(7) Such decision shall be endorsed on the back of the decision of the valuation committee together with the date of the decision of the judge, and shall be signed by the Registrar.

(8) The Registrar shall transmit to the valuation officer one copy of the decision endorsed and signed in accordance with the provisions of subsection (7) of this section.

(9) 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.

(10) An appeal shall lie from an order of the judge hearing the appeal to the Federal Supreme Court in pursuance of the provisions of the Federal Supreme Court (Appeals) Ordinance, 1958.

No. 19 of
1958.

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

Settling of the
valuation
list.

(2) Before settling and signing the list, the valuation officer shall make such alterations therein as are necessary to give effect to any decisions given on appeal 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 list as are necessary to give effect to the agreement.

(3) Save as aforesaid, and subject to any alteration made for the purpose of correcting any clerical or arithmetical error, the list as settled and signed shall be identical with the draft list as revised under the preceding sections.

(4) The valuation officer shall not be required to await the hearing and determination of all appeals before settling and signing the list, and if an appeal is not heard and determined before the list is settled and signed, it shall unless withdrawn be heard and determined as soon as possible thereafter with the like consequence as if it had been an appeal against an objection to a proposal duly made in accordance with the subsequent provisions of this Ordinance for the alteration of the current list.

(5) The list as transmitted to the local authority shall as from the date when it comes into force and subject to any alterations made in accordance with this Ordinance be the list for the area of that local authority and any failure on the part of the valuation officer to complete any proceedings with respect to the preparation and settling of the list within the time required by this Ordinance, or the omission from the list of any matters required by this Ordinance to be included therein or the non-compliance with any of the provisions of this Ordinance shall not of itself render the 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 list in the prescribed manner and the notice shall state that a copy thereof is on deposit at the offices of the local authority for inspection by any interested persons.

Duty of local authority as respects the valuation list.

21. (1) The local authority on receiving a list shall deposit it at the office of the authority.

(2) The local authority shall give effect to any directions which the valuation officer may from time to time give to them in pursuance of the provisions of this Ordinance which authorise or require the valuation officer to cause alterations in a valuation list.

Proposals for alteration of valuation list.

22. (1) Any person who being the owner of any property included in the list is aggrieved by any value ascribed in such list to such property may —

- (a) after such list has been in force for not less than two years; or
- (b) at any time if by reason of the alteration to any house, building or other erection constituting such property or material changes if such property consists of land,

make a proposal.

(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 them.

Proceedings on proposals.

23. (1) Every proposal shall —

- (a) be made in writing 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; and

(c) comply with the requirements of any regulations made by the Governor in Council 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 the right 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; and

(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 notice is served under subsection (2) of this section serve on the valuation officer a notice in writing of objection to the proposal and the valuation officer shall within seven days thereafter transmit a copy to 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 in writing of objection to the proposal.

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

(6) Where a notice of objection is made and not unconditionally withdrawn the person making the proposal may appeal against the objection to the local valuation committee and the respondent on such appeal shall be the person who made the objection.

(7) A notice of appeal under this section shall be in writing and served within twenty-one days from the date when a copy of the notice of objection is received by the appellant on the clerk of the local valuation panel and copies of the notice of appeal shall be served on the following persons not being the appellant —

(a) the owner;

(b) the local authority; and

(c) the valuation officer.

(8) No alteration shall be made in the list in pursuance of a proposal where notice of objection has been given and not been withdrawn under subsection (5) except where notice of appeal is given as aforesaid and then only either —

(i) in pursuance of the decision of the local valuation committee or arbitrator or of the Supreme Court or of the Federal Supreme Court on an appeal from such valuation committee; or

(ii) by agreement between all the persons entitled to be heard by the local valuation committee.

Effect of alterations made in pursuance of proposals.

24. (1) Subject to the provisions of this section, an alteration made in the list in pursuance of a proposal shall in relation to any rate current at the date 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) of this section, an alteration in the list which either —

- (a) consists of 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 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 property consisting of land,

shall have effect only as from the date when the new or altered property is in the opinion of the valuation officer completed, or as from the happening of the event 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 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.

Clerical and arithmetical errors.

25. The valuation officer may at any time make or cause to be made any alteration in a list which may be necessary to correct any clerical or arithmetical error therein and the list shall have effect accordingly. 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 23 and it shall be dealt with in accordance with the provisions of that section.

Expenses of the valuation officer.

26. (1) Any expenses incurred by the valuation officer in the performance of his functions under this Ordinance, including the costs of any appeal awarded against or incurred by the valuation officer, shall be deemed expenses incurred by the Financial Secretary and be payable out of moneys provided for the purpose by the Legislature.

(2) Any costs of an appeal awarded to the valuation officer shall be paid to the Financial Secretary for the use and benefit of the Government of British Guiana.

A.D. 1959] LOCAL GOVERNMENT (VALUATION OF PROPERTY) [No. 5

27. The Governor in Council shall fix charges according to a scale which shall be paid by a local authority as a contribution to the Government towards the expenses incurred within the area of a local authority under the provisions of this Ordinance.

Contributions by local authorities.

28. (1) The valuation officer may request the use by him of premises belonging to the local authority and the authority shall not unreasonably refuse the request.

Use of local authority premises.

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

(3) Where a request is made under subsection (1) or subsection (2) of this section, any dispute as to whether the request has been unreasonably refused shall be determined by the member of the Executive Council for the time being charged with the responsibility for Local Government.

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

29. If in the course of the exercise of any functions any information comes to the notice of any local authority that a list requires alteration in respect of a property, it shall be the duty of that authority to inform the valuation officer.

Notification of new buildings, alterations, etc.

30. (1) Any notice or other document required or authorised to be given to or served on any person under the provisions of this Ordinance 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 Ordinance re-

quired or authorised to be given or served on the owner of any premises may be addressed to the person concerned by the description of "owner" of the premises 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 to be given or served under the provisions of this Ordinance on any local authority, a local valuation panel or local valuation committee shall be deemed to be duly given or served if in writing and delivered at or sent by registered post to those bodies addressed to their clerk.

Authentication of notices and other documents.

31. Any notice or other document required or authorised to be given or served under this Ordinance by any local authority, local valuation panel or local valuation committee shall be sufficiently authenticated if signed by the clerk of such body.

Evidence of lists to be proved by copy thereof or extract therefrom certified by valuation officer.

32. Any 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. The certificate shall state that all alterations required to be made in pursuance of this Ordinance 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.

33. Any person may include in the same objection, appeal, proposal or other proceeding under this Ordinance 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 list, notwithstanding that the properties are separately assessed in the list.

Publication of notices.

34. Unless otherwise provided in this Ordinance any notice or other matter required to be published under this Ordinance shall be published by affixing the said notice or matter at the office of the local authority and, unless the contrary intention appears, by once publishing such notice or other matter in a daily newspaper circulating in the area of the local authority.

Performance of duties not to be a disqualification.

35. (1) A member of a local valuation panel or a judge of the Supreme Court shall not be incapable of acting in any proceedings on appeal or otherwise brought or taken pursuant to this Ordinance by reason only of the fact that he is the owner of or interested in any property included in the 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 he transmits copies of the draft list or makes a proposal.

Assessment of Crown and Colony property.

36. (1) Subject to the provisions of this section any property of the Crown or Colony shall be assessed in like manner to any other property and the Government shall enjoy the same rights under this Ordinance as any other owner.

A.D. 1959] LOCAL GOVERNMENT (VALUATION OF PROPERTY) [No. 5

(2) For the purposes of this Ordinance any reference therein to an owner shall, in the case of any property being the property of the Crown or Colony, be deemed to be a reference to the Director of Public Works:

Provided that, in exercise of any duties under this section, the said Director shall not be liable to incur any penalty imposed under this Ordinance.

37. For the purpose of fixing 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 stelling near properties.

38. (1) If at any time any difficulty arises in connection with the application of this Ordinance or the preparation of the lists or in bringing into operation any of the provisions of this Ordinance, the Governor in Council may, by order make provision which 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 Ordinance.

Power of Governor in Council to remove difficulties.

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

39. The Governor in Council may make regulations generally for carrying this Ordinance into effect and also for prescribing anything which by this Ordinance 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 Ordinance.

Power to make regulations.

40. (1) All regulations made by the Governor in Council under this Ordinance shall be laid before the Legislative Council within fourteen days next after they are made if the Council is sitting on the last day as aforesaid, and if the Council is not then sitting or constituted within fourteen days after the commencement of the next ensuing sitting.

Regulations to be laid before Legislative Council.

(2) If, within twenty-one days after the regulations are laid before the Legislative Council, a resolution is passed by the Legislative Council that the regulations or any part of them 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 any action in the meantime taken under the regulations, or part thereof, as the case may be.

(3) Any regulations, or any part thereof, which have not, within the period of twenty-one days after they are laid before the Legislative Council, been annulled by resolution of the Legislative Council, shall have effect as if enacted in this Ordinance.

41. Where under the provisions of this Ordinance an appeal is made either to a local valuation committee or to the Supreme 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 committee or court as the case may be the sum deposited as security for costs shall be forfeited and shall be paid to the Financial Secretary for the use and benefit of the Government of British Guiana.

Forfeiture of security for costs in certain cases.

Prosecutions.

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

(2) A person guilty of an offence against this Ordinance or any regulations made thereunder for which no special penalty is provided or who in any matter contravenes or fails to comply with the provisions of this Ordinance or any regulations made thereunder, shall be liable on conviction to a fine of two hundred and fifty dollars or to imprisonment for a term of three months.

 SCHEDULE

Sec. 10.

ASSESSMENT OF CAPITAL VALUE RULES.

PART I. PROPERTY WHICH CONSISTS OF ANY HOUSE, BUILDING OR OTHER ERECTION.

1. The capital value shall be the replacement value at costs ruling at the date of valuation of a house, building or other erection, similar in superficial area and type of construction to that of the house, building or other erection being assessed but excluding from such replacement value, the value of any abnormal or extraordinary foundations necessitated by the low loading capacity of the sub-soil on which the house, building or other erection stands.

2. The value as arrived at under the previous rule shall be reduced in accordance with the following table which shall represent an allowance in respect of the age of the house, building or other erection.

<i>Age</i>	<i>Rate per centum of allowance</i>
Over 5 years and under 15 years	10
" 15 " " " 30 "	20
" 30 "	30

Where a house, building or other erection has been altered by way of extension so that different parts thereof fall within different categories in the above table each part shall be treated separately and the total of all the parts so treated shall together constitute the value calculated under this rule.

3. No other allowance shall be made in respect of any house, building or other erection.

PART II. PROPERTY WHICH CONSISTS OF LAND.

4. The capital value shall be the market value of such land as ascertained from the prices at which comparable land is currently being sold or alternatively, if no such information is available by taking into account the following factors —

- (i) the purpose for which the land is or may be used;
- (ii) the situation and locality;
- (iii) the accessibility;
- (iv) the public services available in close proximity;
- (v) the freedom from or liability to flooding;

and in addition where the property consists of agricultural land —

- (vi) the availability of irrigation water; and
- (vii) the inherent soil fertility.

PART III. GENERAL PROVISIONS.

Exempted
properties.

5. No land which is the site of —
- (a) a highway, bridge, dam or footpath to which the public have access;
 - (b) ditch, drain, canal, waterway;
 - (c) railway line,

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

No account shall be taken of the superficial area under a house, building or other erection unless it is raised more than six feet from the ground and then only if the area is totally enclosed.

Industrial
weighting.

6. The valuation of any industrial property shall not take account of any machinery, plant or equipment installed in or upon such property, but the value as computed under Part I of this schedule shall be weighted by a percentage according to the category of the industrial property in accordance with the following table :

CLASSIFICATION OF PROPERTIES	Rate per centum
Heavy industrial	20
Light industrial	10
Workshops and similar premises of superficial area under 1,000 square feet employing not more than 10 full-time employees	5

Adjustment of
the assessed
value to the
nearest \$100.

7. 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 list.

Passed by the Legislative Council this nineteenth day of March, nineteen hundred and fifty-nine.

i. L. Summing
Clerk of the Legislature.

(M.P. 50/11).
(Leg. Bill 1/1959)