



GUYANA

ACT No. 16 of 1992

MUNICIPAL AND DISTRICT COUNCILS (RATING) (AMENDMENT) ACT 1992

I assent.

**H. D. Hoyte,
President.**

1992—07—29

ARRANGEMENT OF SECTIONS

SECTION

1. Short title and commencement.
2. Amendment of section 204 of the Municipal and District Councils Act.
3. Amendment of section 10 of the Valuation for Rating Purposes Act.

PRICE \$18.00 — To be purchased from the Office of the President, Georgetown.

AN ACT to amend the Municipal and District Councils Act and the Valuation for Rating Purposes Act.

Enacted by the Parliament of Guyana :—

Short title
and com-
mencement,
Cap. 28:01
Cap. 28:04

1. This Act, which amends the Municipal and District Councils Act and the Valuation for Rating Purposes Act, may be cited as the Municipal and District Councils (Rating) (Amendment) Act 1992 and shall be deemed to have come into operation on 1st January, 1992.

Amend-
ment of
section 204
of the
Municipal
and District
Councils
Act.
Cap. 28:01

2. Section 204 of the Municipal and District Councils Act is hereby amended by substituting for subsection (2) of the following subsections as subsections (2) and (3) —

“(2) A council may make and levy —

- (a) a separate rating percentage on the value of land and of any building or other erection thereon;
- (b) having regard to 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 suited, if the council thinks it justifiable in view of all the circumstances to do so —
 - (i) a different rate percentage on the value of property or part thereof in the same part of the rating area (even in respect of adjacent properties) or in different parts of the rating area;
 - (ii) a different rate percentage on the value of different parts of the same property whether or not separately assessed; but where different parts of the same property are not separately assessed the Chief Valuation Officer shall apportion the value of each part to enable the Council to make and levy the rate:

Provided that the exercise by a council (other than the City Council)

*Municipal and District Councils
(Rating) (Amendment)*

A.D. 1992]

[No. 16

or the Town Council) of the power conferred upon it by this subsection shall be subject to the approval of the Minister.

- (3) In this part "rate percentage", in relation to the rental value of property or part thereof, includes a rate percentage representing a multiple of the annual rental value of the property or part thereof."

3. Section 10 (1) (a) of the Valuation for Rating Purposes Act is hereby amended by the substitution for the semi-colon of a colon and by the insertion immediately thereafter of the following proviso thereto—

**Amend-
ment of sec-
tion 10 of
the Valua-
tion for
Rating Pur-
poses Act,
Cap. 28:04**

"Provided that where property, in respect of which one valuation has been made, has more than one part and parts are used for different purposes, the Chief Valuation Officer shall apportion the value among the respective parts in such proportion as the Chief Valuation Officer after consultation with the City Council may determine;"

Passed by the National Assembly on 17th July, 1992.

F. A. Narain,
Clerk of the National Assembly.

(BILL No. 16/1992)