

Bill No. 36 of 1960

PUBLISHED 17TH DECEMBER, 1960.

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GEORGETOWN (VALUATION AND RATING) (SPECIAL PROVISIONS) BILL, 1960.

ARRANGEMENT OF SECTIONS

Section

1. Short title.
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3. Preparation and confirmation of draft list.
4. Preservation of right to lodge objections and to enter appeals.
5. Power to amend valuation list to give effect to any decision on any objection or appeal.
6. Adjustments to be made in cases of alteration of assessed values.
7. Taxes and rate to be assessed, levied and raised on assessed values in valuation list in force on the 1st January, 1961.
8. Provisions relating to the levying and collecting of taxes and rate for 1961.

A BILL

Intituled

AN ORDINANCE TO AUTHORISE THE GEORGETOWN TOWN COUNCIL TO PREPARE THE VALUATION LIST TO COME INTO FORCE IN 1961 AND FOR OTHER PURPOSES INCIDENTAL THERETO OR CONNECTED THEREWITH.

Enacted by the Legislature of British Guiana:—

1. This Ordinance may be cited as the Georgetown (Valuation and Rating) (Special Provisions) Ordinance, 1960. Short title.
2. In this Ordinance unless the context otherwise requires — Interpretation.
 - (a) the expressions “assessed value”, “Council”, “lot”, “rate”, “taxes”, and “valuation list” shall have the meanings respectively assigned to them in section 2 of the Principal Ordinance;
 - (b) “the committee” means the assessment committee appointed under section 3 of the Principal Ordinance;
 - (c) “the Principal Ordinance” means the Georgetown (Valuation and Rating) Ordinance. Cap. 154.
- 3.(1) Notwithstanding any failure to comply with the provisions of subsection (1) of section 9 of the Principal Ordinance, the draft list prepared by the committee immediately prior to the commencement of this Ordinance, shall be deemed to have been duly prepared under section 9 of the Principal Ordinance, and the said draft list shall be exhibited and notice published in accordance with section 10 of the Principal Ordinance. Preparation and confirmation of draft list.
 - (2) As soon as practicable after the provisions of the preceding subsection have been complied with, the committee shall, notwithstanding anything to the contrary contained in the Principal Ordinance, confirm the draft list and append thereto a declaration of confirmation and a certificate of compliance with the provisions of the Principal Ordinance as modified by this Ordinance.
 - (3) When the draft list has been duly confirmed, the said list shall, subject to the provisions of this Ordinance, be deemed to be the valuation list which shall come into force on the 1st January, 1961, and all the provisions of the Principal Ordinance which would be applicable to a draft list confirmed in accordance with the provisions of subsection (1) of section 17 of that Ordinance shall apply to the draft list confirmed under this section.

(4) In its application to the draft list confirmed under this section, subsection (3) of section 17 of the Principal Ordinance shall have effect as though the words "as modified by the Georgetown (Valuation and Rating) (Special Provisions) Ordinance, 1960," were added thereto.

Preservation of right to lodge objections and to enter appeals.

4. Notwithstanding the confirmation of the draft list under this Ordinance, objections to the draft list may be lodged and determined and appeals against decisions given on objections may be entered and prosecuted in accordance with the provisions of the Principal Ordinance.

Power to amend valuation list to give effect to any decision on any objection or appeal.

5.(1) Where by reason of a decision on any objection or appeal, the assessed value of any lot is altered, the draft list deemed to be the valuation list under subsection (3) of section 3 of this Ordinance shall be amended by entering in a supplemental list, in the same form as the said draft list, the assessed value as determined by the decision and a note of the amendment shall be made in the draft list deemed to be the valuation list.

(2) The assessed value entered in any supplemental list under this section shall have effect as from the 1st January, 1961, and the supplemental list shall be read as one with the draft list deemed to be the valuation list under section 3 of this Ordinance and shall remain in force for such time as the said valuation list remains in force.

Adjustments to be made in cases of alteration of assessed values.

6. Where as the result of any amendment made in accordance with the provisions of the preceding section, the amount of any taxes or rate payable in respect of any lot is affected, the difference if too much has been paid shall be repaid or allowed by the Council, or if a smaller amount has been paid, the difference shall be paid to the Council and may be recoverable by the Council as if it were arrears of taxes or rate, whether or not the year in respect of which the taxes or rate is levied has expired.

Taxes and rate to be assessed, levied and raised on assessed values in valuation list in force on the 1st January, 1961. Cap. 154.

7.(1) Notwithstanding the provisions of section 26 of the Georgetown (Valuation and Rating) Ordinance, the taxes and rate for the year 1961 shall be assessed, levied and raised on the assessed values set out in the valuation list coming into force on the 1st January, 1961.

Cap. 152.

(2) For the purposes of subsection (3) of section 134 of the Georgetown Town Council Ordinance, subsection (1) of this section shall be deemed to have come into operation on the 14th November, 1960.

Provisions relating to the levying and collecting of taxes and rate for 1961.

8. Where the Council consider it impracticable to assess, levy and raise the taxes and rate for the year 1961, within the time prescribed by subsection (1) of section 28 of the Principal Ordinance, the Council shall assess, levy and raise the said taxes and rate as soon as practicable thereafter, but not later than the 10th January, 1961.

OBJECTS AND REASONS

The valuation list for the City of Georgetown ceases to have effect after the 31st December, 1960, and under section 9 of the Georgetown (Valuation and Rating) Ordinance, Chapter 154, the Georgetown Town Council is required to prepare a draft valuation list not later than six months prior to the date on which a new valuation list is to come into force.

2. The Georgetown Town Council has not found it possible to comply with the requirements of the Ordinance because the assessment committee experienced great difficulty in obtaining the services of qualified staff to carry out the work. Because the draft valuation list has not been prepared within the time specified in the Ordinance, it has not been possible for objections to the draft list to be lodged or appeals against decisions given on objections to be prosecuted. This has prevented the draft list from being confirmed so as to enable the new valuation list to be brought into force for 1961.

3. Clause 3 of the Bill therefore seeks to provide for the preparation of the draft list and for its confirmation. Clause 4 preserves the right to lodge objections to the draft list and the right to appeal

against decisions given on objections. Clause 5 seeks to provide for amendments to be made to the valuation list where the assessed value of a lot has been altered as a result of a decision given on any objection or appeal. Clause 6 seeks to make provision for adjustments in payments to be made in cases where the assessed value of any lot has been altered.

4. Section 26 of the Ordinance provides that taxes and rate shall be assessed, levied, and raised on the assessed value set out in the valuation list for the time being in force and this is required to be done in December of the previous year. The taxes and rate for 1961 should therefore be based on the valuation list now in force. The Georgetown Town Council has requested that the taxes and rate for 1961 should be based on the valuation list to come into force in 1961. Clause 7 of the Bill seeks to provide accordingly.

5. Clause 8 of the Bill seeks to empower the Council to assess, levy and raise the taxes and rate for 1961 not later than the 10th January, 1961, where the Council finds it impracticable to do so in December, 1960, as required by section 28 of the Ordinance.

B. S. RAI,
Minister of Community Development and
Education.

(M.P. LG 79/12/23 II).
(Leg. Bill 36/1960).