No. 9 of 1972.

GUYANA

REGULATIONS

Made Under

VALUATION FOR RATING PURPOSES ACT 1969.

UNDER SECTION 41 OF THE VALUATION FOR RATING PURPOSES ACT 1969, I HEREBY MAKE THE FOLLOWING REGULATIONS :

1. These Regulations may be cited as the Valuation for Rating Purposes Regulations 1972. Citation.

2. A notice served by the Chief Valuation Officer under section 5 of the Act shall be in the form set out as Form 1 in the Schedule. Form of notice.

3. (1) Where under the provisions of subsection (8) of section 5 of the Act the Chief Valuation Officer requires a plan to accompany the particulars to be given in pursuance of a notice under regulation 2, the plan shall be prepared in the manner required by the Chief Valuation Officer. Preparation of plans.

(2) The Chief Valuation Officer may, upon the request of any person who is required to prepare a plan pursuant to section 5 (8) of the Act, prepare or cause to be prepared such plan for the sum of two dollars which shall be paid into the Consolidated Fund.

4. Where there is any defect in any return or plan, the person making the return or plan shall remedy the defect within seven days after the service upon him of a written notice in the form set out as Form 2 by the Chief Valuation Officer requiring him to do so. Defects in returns or plans.

5. The Chief Valuation Officer upon receipt of a return and plan, where required, and after inspection of the property, where necessary, shall complete an assessment sheet in the appropriate form set out as Form 3 or Form 4 in the Schedule. Determination of the assessed value of property.

6. The notice required for the purposes of section 7 of the Act shall be in the form set out as Form 5 in the Schedule. Notice of entry.

Price : $1.20 (5/-). To be purchased from the Guyana Information Services, Georgetown, Guyana, and from the Crown Agents for Oversea Governments and Administrations, 4, Millbank, London, S.W.1.

Draft list for each area administered by a local government authority.

7. The Chief Valuation Officer shall, in respect of each area administered by a local authority, prepare a draft list in pursuance of section 10 of the Act showing each ward or section separately in the form set out as Form 6 in the Schedule, which shall list in numerical order the particulars of every property in that area including the assessment calculated in the assessment sheet for that property.

Fee to be charged for copies of assessment sheets.

8. On the publication of a notice that a draft list has been completed or where in connection with a proposal the Chief Valuation Officer has completed an assessment sheet in respect of a property, the owner of that property shall be entitled on payment of the sum of fifty cents to receive from the Chief Valuation Officer a certified copy of the assessment sheet relating thereto.

Objection to draft list or proposal for alteration of a list.

9. Every objection to a draft list or a proposal for the alteration of a list shall be in the form set out as Form 7 in the Schedule.

Notification of objection to draft list.

10. Every notification of objection to a draft list shall be in the form as set out as Form 8 in the Schedule.

Notification of alteration of draft list.

11. Every notification of an alteration of a draft list shall be in the form as set out as Form 9 in the Schedule.

Proposal for alteration of a list.

12. Every proposal for any alteration of a list shall be in the form as set out as Form 10 in the Schedule.

Form to accompany proposal to a list.

13. Every proposal for any alteration of a list shall be accompanied by a document in the form set out as Form 11 in the Schedule.

Forms for correcting clerical and arithmetical errors.

14. Every form for the correction by the Chief Valuation Officer of any clerical or arithmetical error in a list shall be in the form as set out as Form 12 in the Schedule.

Appeals to Local Rating Valuation Appeals Committee.

15. Every notice of appeal to a Local Rating Valuation Appeals Committee shall be in the form as set out as Form 13 in the Schedule and shall be delivered to the clerk of the appeals panel for the area together with eight copies thereof.

Notice of appointment of day of hearing.

16. Every notice of appointment of the day of hearing shall be in the form as set out as Form 14 in the Schedule.

Request for hearing and determination.

17. Every request for hearing and determination of an objection to a proposal shall be in the form as set out as Form 15 in the schedule and shall be delivered to the clerk of the appeals panel for the area together with eight copies thereof.

18. Every appeal to the High Court against the decision of a Local Rating Valuation Appeals Committee shall be in the form set out as Form 16 in the Schedule. Appeals to the Court.

Reg. 2

SCHEDULE

Form 1

VALUATION FOR RATING PURPOSES REGULATIONS 1972.

NOTICE TO MAKE A RETURN

To .....

of .....

Description of Property .....

Office Ref. .....

TAKE NOTICE

That pursuant to the provisions of section 5 of the Valuation for Rating Purposes Act 1969, I hereby require you to answer the questions set out in this form, sign it and return it to me (together with a plan if required and submitted in accordance with the instructions) at the address set out hereunder within twenty-one days after the date of service of this notice on you.

N/B Plan requested/not requested.

Date .....

Address : Chief Valuation Officer.
Valuation Division,
Ministry of Local Government,
Sea Wall Flats No. 2,
Rabbit Walk.
Kingston.

Particulars of Buildings

1. Number of storeys

(including ground floor)

.....

2. Area of square feet of each storey

Ground Floor .....

First Storey .....

Second Storey .....

Third Storey .....

3. Construction of building .....

4. Use or purpose for which building is employed .....

5. Where use or purpose under 4 is industrial, state number of full-time employees. .....

6. Age of building .....

7. Estimated value of building .....

8. Amount for which building is insured .....

9. Where house, etc., or any subdivision thereof is actually let, the full year's rent of the house, etc. or subdivision thereof calculated from the monthly rent payable at the date of making the return or the annual rent reserved under any contract or agreement

(a) Unaffected by the Rent Control Ordinance, or the Rent Control Regulations 1970.

(b) As affected by the Rent Control Odinance or the Rent Control Regulations 1970.

10. Amount of any premium or other sum paid by the tenant periodically or otherwise, or other obligation agreed to be discharged by tenant in relation to the tenancy. Where premises are let furnished, give estimates of rent attributable to furnishings.

11. Where house etc., or any subdivision thereof is not actually let the estimated full year's rent at which it might reasonably be expected to let.

Particulars of Land

12. Area of land in square feet or acres.

13. Purpose for which used.

14. If the answer to 13 is Agricultural —

(a) is irrigation water necessary?

(b) is the land reasonably drained?

(c) what types of agriculture can the land be used for?

15. Has the land a frontage to any road or street? .....

16. If the answer to 15 is 'No' —

(a) what is the distance to the nearest road or street? .....

(b) is vehicular access available? .....

17. What is the date of the last sale of the property (within the last ten years) and the selling price thereof? .....

(h) If land was only purchased what was the price and date of purchase? .....

PARTICULARS OF PLANT AND MACHINERY

18. Nature and general description of any plant, machinery or other equipment permanently installed or fitted. .....

(a) date acquired .....

(b) Value of date of acquisition or installation .....

DECLARATION

I (or we) declare that I (or we) have read each and every of the foregoing answers and prescribed particulars relating to the above property and that the said answers and particulars are in every respect fully and truly stated to the best of my (our) judgement and belief.

Date ....

Signature

BEFORE COMPLETING THIS FORM PLEASE READ THE INSTRUCTIONS

INSTRUCTIONS

1. This form should be completed in ink or be typewritten.

2. In the Case of Question 3, where the building is of several types of construction, mention the various types. (e.g. first storey, concrete block, second storey, timber).

3. In the case of Question 4, where the building is used for several purposes, state all those purposes and indicate the area in square feet used for the different purposes.

(e.g. ground floor	Retail shop	400 square feet;
	Office	.200 square feet;
First Floor	Residential	600 square feet:

4. In the case of question 6, where the building is over 30 years, state 'over 30 years'. Where it is under 30 years, state age or date of construction. Where the building has been reconstructed or added to, state the date of the reconstruction or the addition.

5. The person subscribing to the above declaration must take care to read carefully every page of this form filled in before he makes the declaration.

Section 5 of the Valuation for Rating Purposes Act 1969, provides inter alia that—

Information and returns

(1) In every case where a valuation list is to be made under this Act for any area, the Chief 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 Chief Valuation Officer accurately to compile the list.

(2) The Chief 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 Chief 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 Chief 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 Chief Valuation Officer may in any particular case authorise, make and deliver to the Chief 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 imprisonment for a term not exceeding six months.

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

INSTRUCTIONS FOR PREPARATION OF PLAN TO ACCOMPANY RETURN OF PARTICULARS.

1. The plan shall be a site plan of the property which is the subject of the return and must be delivered to me together with the return.

2. The plan shall be clearly drawn in ink on tracing cloth or durable drawing paper measuring thirteen inches by eight inches, and the scale of the plan shall be one inch to every thirty feet.

3. The person making the plan shall sign it at the foot thereof, and the plan shall show —

(i) the scale of the plan indicated thereon;

(ii) the magnetic north point;

(iii) the outline of the land, together with the length in feet and fractions of a foot of the lines of the boundaries and the number of square feet in the area thereof. In the case of agricultural land the area may be given in acres and decimals of an acre to two decimal places;

(iv) The names, number letter or other description of the lot and the number or letter of any lot adjacent to the property;

(v) the outline of the area covered by every building in its exact position on the land, every such building being identified on the plan by a capital letter of the alphabet, commencing from the letter "A" and described in a legend on the plan by reference to the purpose for which it is employed (e.g. A — Hose; B — Office);

(vi) the outline of every stelling or similar erection which is beyond the boundary of the adjoining land and which is used in conjunction with the land and buildings thereon for either of them, together with the details required by sub-paragraph (v) of instruction 3 above;

(vii) the position and names of all existing streets, roads and rivers adjoining the property.

Date.....

.....

Chief Valuation Officer,
Valuation Division,
Ministry of Local Government,
Kingston,
Seawall Flats,
Georgetown.

FORM 2

VALUATION FOR RATING PURPOSES REGULATIONS 1972
NOTICE OF DEFECT IN RETURN OR PLAN

To .....

of .....

in respect of .....

.....

Office Ref. .....

You are hereby required to remedy the defect stated below in the return/plan in respect of the abovementioned property and complete and deliver such amendment to me at the address set out below within seven days after the date of service of this notice on you.

.....

.....

.....

.....

.....

.....

.....

.....

Date .....

Chief Valuation Officer.

Address : Valuation Division,
Ministry of Local Government,
No. 2 Sea Wall Flats,
Kingston, Georgetown.

Reg. 5

FORM 3

VALUATION FOR RATING PURPOSES REGULATIONS 1972

ASSESSMENT SHEET (CAPITAL VALUE)

.....(Address and/or description of property, including purposes for which property is or may be used).

1	2	3	4	5	6	7	8
Area of building in square feet	Unit rate per square foot	Assessment of building	Area of land in square feet	Unit rate per square foot	Assessment of Land	Total Assessment	Remarks, notes or additional information.
Ground floor							
First Floor							
Second Floor							
Third Floor							

Date .....

.....
Chief Valuation Officer.

Reg. 5.

Form 4

VALUATION FOR RATING PURPOSES REGULATIONS 1972

ASSESSMENT SHEET RENTAL VALUE

..... (Address and/or description of property including purposes for which property is or may be used)

1	2	3	4	5	6	7	8		9	10
Area of building in square feet	Unit rate per square foot	Assess-ment of building	Area of land in square ft.	Rate per sq. foot	Assess-ment of land	Capital value of Plant and Machin-ery	Weighting for Plant and Ma-chinery		Total Assess-ment	Remarks, notes or additional information
							%	Value		
Ground Floor ...										
First Floof										
Second Floor ...										
Third Floor										

Date .....

.....
(Chief Valuation Officer)

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Reg. 6

FORM 5

VALUATION FOR RATING PURPOSES REGULATIONS 1972

NOTICE BEFORE ENTRY FOR THE PURPOSE OF SURVEY AND INSPECTION

To .....

of .....

Description of Property .....

.....

Office Ref. .....

TAKE NOTICE that in pursuance of Section 7 of the Valuation for Rating Purposes Act 1969 I intend on the ..... day of.....19....., and on subsequent days, during ordinary business hours, to enter the abovementioned property for the purpose of survey and inspection.

Date .....

.....
Chief Valuation Officer

SERVED ON.....

AT .....

DATE .....

TIME .....

SIGNATURE.....

VALUATION DIVISION,
Ministry of Local Government
Sea Wall Flat No. 2.
Rabbit Walk,
Kingston.

Phone No. 61553

NOTE

Section 7(2) of the Valuation For Rating Purposes Act, 1969 provides as follows —

7(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 guilty of an offence and shall be liable on summary conviction to a fine not exceeding TWO HUNDRED DOLLARS.

Reg. 7

FORM 6

VALUATION FOR RATING PURPOSES REGULATIONS 1972

DRAFT LIST

.....City, Town or District Council

.....Ward/Section

Assessment No.	Names of Owners	Address or other Description of the Property	Assessed Value of Property	Amended Assessed Value	Reference Number	Remarks
			$	$		

Date.....

.....
Chief Valuation Officer.

100

FORM 7

VALUATION FOR RATING PURPOSES REGULATIONS 1972

FORM OF OBJECTION TO DRAFT LIST OR A PROPOSAL

To The Valuation Officer

Re: .....
(Address and description of property; assessment number)

.....

.....
(Name and address of owner)

I/We submit herewith my/our objection to the draft list/proposal dated.. .... in respect of the above property.

I/We submit that the assessment should be .....

.....

The grounds for the making of this objection or proposal are —

.....

.....

.....

.....

.....

.....

Date ....
Signature of objector/proposer.

.....
(Name and address of objector if other than the owner)

Reg. 7

FORM 6

VALUATION FOR RATING PURPOSES REGULATIONS 1972

DRAFT LIST

.....City, Town or District Council

.....Ward/Section

Assessment No.	Names of Owners	Address or other Description of the Property	Assessed Value of Property	Amended Assessed Value	Reference Number	Remarks
			$	$		

Date.....

.....
Chief Valuation Officer.

100

FORM 7

VALUATION FOR RATING PURPOSES REGULATIONS 1972

FORM OF OBJECTION TO DRAFT LIST OR A PROPOSAL

To The Valuation Officer

Re: .....
(Address and description of property; assessment number)

.....

.....
(Name and address of owner)

I/We submit herewith my/our objection to the draft list/proposal dated.. .... in respect of the above property.

I/We submit that the assessment should be .....

.....

The grounds for the making of this objection or proposal are —

.....

.....

.....

.....

.....

.....

Date ....
Signature of objector/proposer.

.....
(Name and address of objector if other than the owner)

NOTE

Section 11 of the Valuation for Rating Purposes Act 1969 provides that the following objections and no others may be taken, namely that:—

(i) The assessed value of any property is incorrect or unfair;

(ii) Any matter has been inserted therein or omitted therefrom which ought not to have been inserted or omitted;

(iii) One assessed value has been included in the draft list in respect of properties separately assessable.

FOR OFFICIAL USE

Date of Receipt | Date of acknowledgement

Date of Service of Notice on —

Local Authority | Owner of Property where he is not the objector

---

Date of Service of copy on the maker of the proposal

Reg. 10

FORM 8

VALUATION FOR RATING PURPOSES REGULATIONS 1972

NOTIFICATION OF OBJECTION TO DRAFT LIST

To: .....

.....

(Address and description of property; assessment number)

.....

(Name and address of Owner)

I hereby notify you that an objection to the draft list in respect of the above property has been lodged with me by .....

of .....

Date .....

.....
Chief Valuation Officer

Address: Valuation Division,
Ministry of Local Government,
Sea Wall Flats,
Kingston,
Georgetown.

Reg. 11

FORM 9

VALUATION FOR RATING PURPOSES REGULATIONS 1972

NOTIFICATION OF ALTERATION OF DRAFT LIST.

To: ....

Re: .....
(Address and description of property, assessment number)

I hereby notify you that the assessment shown in the draft list in respect of the above property has been revised from: $ .....to $ ..... has not been revised.

Your attention is directed to section 22(1) of the Valuation For Rating Purposes Act under the provisions of which you may appeal to an appeals committee against the revised assessment/my refusal to revise the assessment.

Date .....

.....
Chief Valuation Officer.

Address: Valuation Division,
Ministry of Local Government,
P.O. Box 58,
Sea Wall Flats,
Kingston,
Georgetown.

Reg 12

FORM 10

VALUATION FOR RATING PURPOSES REGULATIONS 1972

PROPOSAL FOR ALTERATION OF LIST

To .....

Re .....
(Address and description of property, assessment number)

.....
(Name and address of owner)

I/We hereby notify you that I/We make the following proposal in respect of the assessment of the above property:—

PROPOSAL

(i) Present assessment.....

(ii) Proposed assessment.....

(iii) Grounds for proposed amendment.....

.....

.....

.....

.....

.....

.....

.....

Date .....

(Signed) .....
(address of person making proposal
if other than owner).

105

Reg 13

FORM 11

DOCUMENT TO ACCOMPANY COPY OF A PROPOSAL

To .....

.....
(Address and description of property; assessment number)

.....
(Name and address of owner)

In pursuance of the provisions of the Valuation for Rating Purposes Act 1969 attach a copy of a proposal for alteration to the list made by..... ..... in respect of the above property.

Your attention is directed to section 16(3) of the abovementioned Act under the provisions of which you may object to the proposal.

Date.. ....

.....
Chief Valuation Officer.

Address: Valuation Division,
Ministry of Local Government,
P.O. Box 58,
Sea Wall Flats,
Kingston,
Georgetown,
Guyana.

Reg. 14

FORM 12

VALUATION FOR RATING PURPOSES REGULATIONS 1972

FORM FOR ALTERATION OF VALUATION LIST DUE TO CLERICAL OR ARITHMETICAL ERRORS.

To: .....

Re: .....

(Address and description of property; assessment number)

.....

(Name and address of owner)

I submit herewith that the assessment which appears in the list dated..... ..... in respect of the abovementioned property has a clerical or arithmetical error.

I submit that the assessment should be

.....

The grounds for the making of this correction are:

.....

.....

.....

.....

.....

.....

Date ....
Chief Valuation Officer.

Address: Valuation Division,
Ministry of Local Government,
No. 2 Sea Wall Flats,
Kingston,
Georgetown.

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FORM 13

VALUATION FOR RATING PURPOSES REGULATIONS 1972

NOTICE OF APPEAL TO LOCAL RATING VALUATION APPEALS COMMITTEE

To:—

The Clerk,
The Local Rating Valuation Appeals Panel,
Valuation Division,
Ministry of Local Government,
Sea Wall Flats,
Kingston.

Re: .....
(Address and Description of Property, assessment number)

.....
(Name and address of owner)

I/We .....

of .....

hereby give notice of appeal against the decision of the Chief Valuation Officer, given on the .....day of .....19..... in respect of the property described above.

The grounds for the making of this appeal are:—

.....

.....

.....

.....

.....

.....

Date .....

.....
Signature of person making appeal.

Note :

Eight (8) copies to be supplied :—

IMPORTANT

Section 22(2) of the Act provides as follows —

"22 (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".

Reg. 16

FORM 14

VALUATION FOR RATING PURPOSES REGULATIONS 1972

NOTICE OF APPOINTMENT OF DAY OF HEARING

To: .....

of .....

In the matter of an appeal between

.....

and .....

against the decision .....

Re: .....

I hereby give notice that the hearing will be on the .....day of

.....19 at.....o'clock.

The hearing will take place at .....

.....

.....

.....

Date ....

Clerk, Appeals Panel.

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Reg. 17

FORM 15

VALUATION FOR RATING PURPOSES REGULATIONS 1972

REQUEST FOR HEARING AND DETERMINATION BY LOCAL RATING VALUATION APPEALS COMMITTEE.

To: The Chairman,

The Local Rating Valuation Appeals Committee

Re: .....

(Address and description of property, assessment No.)

.....

(Name and address of owner)

I, the Chief Valuation Officer

Of Valuation Division,
Ministry of Local Government,
Sea Wall Flats,
Kingston.

being a party to a dispute as to a proposal made in respect of the property described above hereby apply for the hearing and determination by the Local Rating Valuation Appeals Committee of the objection of which particulars are set out below.

PARTICULARS

.....

(name and address of person making the proposal)

Reason for proposal.....

.....

.....

Name and address of Local Authority.....

.....

Date..... .....

Chief Valuation Officer,
Valuation Division,
Ministry of Local Government,
Sea Wall Flats,
Kingston.

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Reg. 18

FORM 16

VALUATION FOR RATING PURPOSES REGULATIONS 1972

NOTICE OF APPEAL AGAINST THE DECISION OF THE LOCAL RATING VALUATION APPEALS COMMITTEE.

To: The Clerk,
The Local Rating Valuation Appeals Panel,
Valuation Division,
Ministry of Local Government,
Sea Wall Flats,
Kingston.

Re: .....
(Address and description of property, assessment number)

.....
(Name and address of owner)

I/We .....

.....

of .....

hereby give notice of appeal against the decision of the Local Rating Valuation Appeals Committee, given on the .....day of .....19..... in respect of the property mentioned above.

The grounds for the making of this appeal are .....

.....

.....

.....

.....

.....

Date ....
(Signature of person making the appeal)

IMPORTANT:

S. 27 (2) of the Act povides that the appellant shall within fourteen days after the decision of the appeals committees 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 Chief Valuation Officer, shall lodge with the clerk of the appeals panel the sum of twenty-five dollars as security for costs.

Made this 19th day of April, 1972.

C. V. MINGO,
Minister of Local Government.

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