

I assent.

RICHARD E. LUYT

Governor.

17th February, 1966.

ORDINANCE NO. 5 OF 1966.

GEORGETOWN (TAXATION AND RATING CONCESSIONS) ORDINANCE, 1966.

Arrangement of Sections.

Section

- 1. Short title.
- 2. Interpretation.
- 3. Power of Council to grant exemption from the payment of rates and taxes in certain circumstances.
- 4. Power to grant total exemptions in certain cases.
- 5. Power to grant partial exemptions in cases of buildings replacing old ones.
- 6. Power to grant partial exemptions in cases of additions to existing buildings.
- 7. Duty of owner to notify City Engineer after completion of building.
- 8. Duration of Ordinance.

AN ORDINANCE to confer power on the Mayor and Town Council of Georgetown to exempt certain properties in the City of Georgetown from liability for rates and taxes for a limited period.

[19th February, 1966]

Enacted by the Legislature of British Guiana:—

A.D. 1966.

1. This Ordinance may be cited as the Georgetown (Taxation and Rating Concessions) Ordinance, 1966. Short title.

2. In this Ordinance — Interpretation.

“building” includes any structure whatsoever or for whatever purpose used;

“rate” means the rate assessed, levied and raised under the Georgetown (Valuation and Rating) Ordinance; Cap. 154.

“specified period” means the period which commenced on the 1st January, 1965, and will end on the 31st December, 1967;

Cap. 152.

"tax" means the tax assessed, levied and raised by the Council under section 132 of the Georgetown Town Council Ordinance;

"the City" means the City of Georgetown as defined by the Georgetown Town Council Ordinance;

"the Council" means the Mayor and Town Council of the City.

Power of Council to grant exemption from the payment of rates and taxes in certain circumstances.
Cap. 152.

3. Anything to the contrary in section 145 of the Georgetown Town Council Ordinance notwithstanding, the Council may grant exemption from the payment of rates and taxes in the circumstances hereinafter prescribed.

Power to grant total exemptions in certain cases.

4. Where during the specified period any building is erected in the City on land which is vacant, the Council may exempt such building from rates and taxes from the date of completion thereof until the expiration of this Ordinance.

Power to grant partial exemptions in cases of buildings replacing old ones.

6. Where any building is made to an existing building in the City period in replacement of another building, the Council may exempt such building from the date of completion thereof until the expiration of this Ordinance from rates and taxes in excess of the amount payable on the replaced building in respect of the year 1964 or the amount payable in respect of the year 1961 on such other building as then occupied the site on which the replaced building was erected, whichever is the greater.

Power to grant partial exemptions in cases of additions to existing buildings.

6. Where any addition is made to an existing building in the City during the specified period, the Council may exempt such building from the date of the completion of the addition thereof until the expiration of this Ordinance from rates and taxes in excess of the amount payable on the building in respect of the year 1964.

Duty of owner to notify City Engineer after completion of building.

7. (1) The owner of any building referred to in sections 4, 5 or 6 of this Ordinance shall, not later than one month after the completion of the building or addition, as the case may be, send by registered post, a notice in writing to the City Engineer stating the date of completion thereof.

(2) Failure to comply with the requirements of subsection (1) of this section shall, unless the Council order otherwise, disqualify any such building for exemption under this Ordinance from rates and taxes.

Duration of Ordinance.

8. This Ordinance shall continue in force until the 31st December, 1969.

Passed by the House of Assembly on the 20th of January, 1966.

E. V. VIAPREE
Clerk of the Legislature.

(Bill No. 37/1965).
(M.P. 79/12/1).