

**MINISTRY OF PUBLIC WORKS
THE LAND VALUATION AND TAX ACT 1967
2015 DRAFT VALUATION LIST**

Under the provisions of the Land Valuation and Tax Act 1967, the 2015 Draft Valuation List has been prepared and copies of the List have been placed on deposit on the 31st December 2015 at all Post Offices throughout the Island and in the Land Valuation Department's offices at Global House, 43 Church Street, Hamilton. Additionally, the entries in the List are also accessible through the Department's website at www.landvaluation.bm.

The 2015 Draft Valuation List may be inspected at any Post Office or the Land Valuation Department free of charge during normal business hours. Please note that no individual notices of the entries in this List will be sent to taxpayers. However, taxpayers will be notified of their individual ARVs in the Land Tax Demand Notices issued by the Office of the Tax Commissioner in late January or early February 2016. Additionally, taxpayers will be notified of any proposals to amend the 2015 Draft Valuation List on account of alterations to existing properties or new entries.

The entries in the 2015 Draft Valuation List, including the new annual rental values, will come into effect for land taxation purposes on 1st January 2016.

OBJECTIONS TO THE 2015 DRAFT VALUATION LIST

A person aggrieved by an entry in, or omission from, the 2015 Draft Valuation List may object on any one or more of the grounds specified in the above mentioned Act.

An objection shall be by way of written notice in the prescribed form setting out the grounds upon which it is made. No notice of objection shall be valid unless served on the Director not later than the **30th June 2016**.

If the objector is **not** the owner of the valuation unit, written authorization from the owner is required that the objector is permitted to act on the owner's behalf. This written authorisation must accompany the notice of objection at the time of submission. In addition to this, the final section of the prescribed form must also be completed by the objector. The onus of so serving the notice of objection on the owner and satisfying the Director of Land Valuation that it has been served is upon the person lodging the objection.

The prescribed form for making an objection can be obtained online at the Department's website or is available at the Land Valuation Department's offices.

Further information or assistance may be obtained from the Land Valuation Department on 297-7964 or visiting the Department's website.

Diane Elliott
Director
Land Valuation Department