



Land Valuation Department

18th November 2021

Taxpayer Details

Mr. Fictitious Taxpayer
12 Imaginary Way
Pembroke HM20

Dear Sir/Madam,

RE: Land Valuation & Tax Act 1967 – Section 8(1) Authority to enter, survey and value any valuation unit for land tax purposes.

Case #: 12345

Case number & property address

Address of Subject Property: 12 Imaginary Way, Pembroke HM20

Reason for Survey

Reason for Survey: Building permit B0000/21 – Addition of 2nd dwelling unit

I am writing to you about possible changes that may have been made to the above property at some point in time. These changes could be the result of alterations applied for through the Planning Department and/or have come to light as a result of the regular review of the Department's records.

Therefore, a staff member is required to visit the property to conduct a survey and establish if there should be an amendment to the Valuation List. The survey includes taking notes, measurements and photographs of the exterior and/or interior. It also provides an opportunity for the Department to update its records and pick up any additional changes which may have taken place at the property since our last survey. The site visit should occur within the next few weeks.

Staff member contact details

Mr./Ms. Staff Member from the Land Valuation Department will carry out the site visit and will present their photo identification card on arrival. Should you wish to be present or have any questions about this process, please do not hesitate to get in touch with Mr./Ms. Staff Member by phone on #297-7964 or by email at Staffmember@gov.bm. Please also note that it is vital that Mr./Ms. Staff Member is advised of dogs or other animals on the property to be secured. Should this be the case, please contact Mr./Ms. Staff Member to arrange a specific day for the site visit.

As part of the survey process, it is essential to note that internal access to commercial units is required. However, we typically do not need interior access to residential units. In the few instances when interior access to residential units is needed for obtaining measurements of below ground or upper levels, ascertaining division walls between apartments, tank walls etc., we will arrange access with you or the occupier prior to an internal survey.

Details regarding internal access

Due to the current COVID-19 health protocols, Mr./Ms. Staff Member will follow all relevant safety guidance if an internal survey of the property is required. This includes mask wearing, maintaining social distancing and hand sanitizing, to protect both the occupier and themselves from any possible spread of the virus. We therefore ask that you cooperate with the Department in this regard.

COVID-19 protocols

Department's contact details

Global House, 43 Church Street, Hamilton HM 12.
P.O. Box HM 1384, Hamilton HM FX, Bermuda
Phone (441) 297-7964 Website: www.landvaluation.bm
"We value Bermuda"

Please note that all information collected during the survey is **confidential** and used only for land taxation purposes. Upon completion of the survey, any proposed changes to the Valuation List will be mailed to you.

You will note that a brochure is included with this notification letter providing additional information and explaining the process in further detail. Please familiarize yourself with the process, and again, should you have any questions about the survey or the process, do not hesitate to contact Mr./Ms. Staff Member.

Additionally, you can view information on land tax assessments, your right of objection and other frequently asked questions on the Department's website www.landvaluation.bm. Also for your convenience, the Act in law that sets out the Department's authority to enter, survey and value your valuation unit for land tax purposes is provided below.

Yours faithfully,

D. Elliott

Diane Elliott
Director, Land Valuation Department

Details regarding survey, proposed changes, objections and the Department's web site address.

Land Valuation and Tax Act 1967

Extract from Land Valuation and Tax Act 1967 regarding powers of survey

Power to enter valuation unit

8 (1) The Director and any person authorized by him in writing in that behalf shall have power, at all reasonable times and after giving not less than twenty-four hours notice in writing, and, in the case of a person authorized as aforesaid, on production, if so required, of his authority, to enter, survey and value any valuation unit.

(2) If any person wilfully delays or obstructs any person in the exercise of any of his powers under this section, he commits an offence:

Punishment on summary conviction: a fine of \$5,000.

(3) It shall be the duty of every police officer, at the request of the Director, to render such assistance as may be necessary to enable any person duly authorized to exercise his powers under this section.