

AS TABLED IN THE HOUSE OF ASSEMBLY

A BILL

entitled

LAND VALUATION AND TAX AMENDMENT ACT 2025

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WHEREAS it is expedient to amend the Land Valuation and Tax Act 1967 to modernize and enhance the Act for the next quinquennial revaluation;

Be it enacted by The King's Most Excellent Majesty, by and with the advice and consent of the Senate and the House of Assembly of Bermuda, and by the authority of the same, as follows:

Citation

1 This Act, which amends the Land Valuation and Tax Act 1967 ("the principal Act"), may be cited as the Land Valuation and Tax Amendment Act 2025.

Repeals and replaces section 9

2 Section 9 of the principal Act is repealed and replaced as follows—

"Notification of draft valuation list

9 The Director shall cause a notice to be published in the Gazette notifying members of the public that the draft valuation list has been prepared and that the draft valuation list may be inspected by the public."

Repeals and replaces section 10

3 Section 10 of the principal Act is repealed and replaced as follows—

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“Draft valuation list to be open to public inspection

10 (1) Any person may inspect a copy of the draft valuation list at the office of the Director free of charge during normal business hours.

(2) A copy of the draft valuation list shall remain accessible for inspection on the website of the Department of Land Valuation, namely, “www.landvaluation.bm”.

Amends section 29

4 Section 29 of the principal Act is amended in subsection (2) by inserting after the words “business hours” the words “and shall be made available to the public on the website of the Department of Land Valuation, namely, “www.landvaluation.bm”.

Repeals and replaces section 71

5 Section 71 of the principal Act is repealed and replaced as follows—

“Service of notices and documents on Director and Tax Commissioner

71 Where in pursuance of this Act any document is required to be served on or deposited with the Director or the Tax Commissioner, such document may be—

- (a) handed to that officer, or any person duly authorized by that officer to accept service;
- (b) forwarded to him by prepaid registered post;
- (c) left at his office;
- (d) delivered by email addressed to him; or
- (e) delivered in a manner as specified in the notice referred to in section 7(2).”

Amends section 72

6 Section 72 of the principal Act is amended—

- (a) in subsection (1) by deleting the words “Without prejudice” and substituting the words “Subject to subsection (1A), and without prejudice”; and
- (b) by inserting after subsection (1) the following new subsection—

“(1A) A notice issued pursuant to section 7 shall be deemed to be duly served where—

- (a) the notice is published once in the Official Gazette; and
- (b) the notice is published daily in a newspaper printed and circulating in Bermuda for two consecutive weeks.”

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Commencement

7 This Act comes into operation on such day as the Minister may appoint by notice published in the Gazette.

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EXPLANATORY MEMORANDUM

This Bill seeks to amend the Land Valuation and Tax Act 1967 (“the principal Act”) to enhance and modernize provisions of the Act with regard to removal of hardcopy deposits of the draft valuation list, electronic service of documents on the Director, and introduction of digital methods for collecting information; and to clarify methods of issuing notices for the next quinquennial revaluation.

Clause 1 is self-explanatory.

Clause 2 amends section 9 to remove the requirement to deposit a hardcopy of the draft valuation list at each Post Office in Bermuda and to clarify that the Director shall publish a notice in the Gazette that the draft valuation list has been prepared and can be inspected by the public.

Clause 3 amends section 10 to remove the requirement to deposit a hardcopy of the draft valuation list at each Post Office in Bermuda and to clarify that the draft valuation list can also be inspected on the website of the Department of Land Valuation.

Clause 4 amends section 29 to add that the valuation list can be inspected on the website of the Department of Land Valuation.

Clause 5 amends section 71 to allow service of documents on the Director of Land Valuation and Tax Commissioner by electronic means.

Clause 6 amends section 72 to clarify that a notice issued under section 7, which is published once in the Gazette and in a daily newspaper for two consecutive weeks, is deemed to be proper service of that notice.

Clause 7 provides for the commencement of the Act.