

Non Land Valuation Matters

Office of the Tax Commissioner

Please contact the Office of the Tax Commissioner to know your land tax amount payable, make changes to the taxpayer names and billing addresses and any other land tax enquiries.

Rent Control

Please contact the Rent Commissioner at the Department of Consumer Affairs for all rent control matters.

Department of Immigration

Please contact the Immigration Department for all enquiries relating to immigration ARV thresholds and policies.

Department of Planning

Please contact the Department of Planning for all planning enquiries.

Department of Transport Control

Please contact the Department of Transport Control for all vehicle registration enquiries.

T. (441) 295-5151



Contact Land Valuation

General Enquiries

Tel. 441-297-7964

Email Addresses

Landval@gov.bm (Department)

delliott@gov.bm (Ms. Diane Elliott, Director)

rjhall@gov.bm (Ms. Rachel Hall for Residential Enquiries)

jwneedham@gov.bm (Mr. James Needham for Commercial Enquiries)

Physical Address

Land Valuation Department
Second Floor, Global House
43 Church Street
Hamilton, HM 12
Bermuda

Mailing Address

Land Valuation Department
P O Box HM 1384
Hamilton HM FX

Hours of Operation

8.30 a.m. – 5:00 p.m.

Monday – Friday (Except Public Holidays)

“We value Bermuda”

www.landvaluation.bm

Please visit the Department’s website for additional information on Annual Rental Values.

Flyer # 4

Residential Property



The Proposal Letter



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GOVERNMENT OF BERMUDA

Important Information about the Proposal Letter

As a result of the recent site inspection by the Land Valuation Department, various changes have been identified since the Department last surveyed the property.

An inspection is usually triggered by receipt of a Certificate of Use and Occupancy Permit from the Department of Planning or notification to the Department of **physical alterations** to the property.

Property alterations can be to the **size of the property** (living accommodation), **ancillaries** (patios, garages, balconies etc.) or **amenities** (pools, docks, tennis courts etc.). These alterations have been significant enough to warrant a change in the **Annual Rental Value (ARV)** and the resulting service of the enclosed proposal letter.



Key Sections of the Proposal Letter

The proposed changes are clearly shown in the enclosed proposal letter and the key areas are:

1. The **effective date** of the changes.
2. The **existing (old)** entry in the Valuation List i.e. **your old ARV** which is shown in the first box titled “Existing Entry in the Valuation List”.
3. The **proposed entry** into the Valuation List i.e. **your NEW proposed ARV** which is shown in the second box titled “Proposed Entry in the Valuation List”.
4. The **Notes field** which will give you a brief explanation of the changes.
5. The **contact details** should you have any questions regarding the proposed changes.
6. **Right of objection** and timescales.

Questions regarding the Proposal Letter

Should you have any questions regarding:

- the ARV,
- the effective date,
- the survey/inspection, or
- any other Land Valuation matters,

please contact the person stated on the enclosed proposal letter, quoting the case number.

Highlighted Key Sections

Mr. E.G. Example
12 Example Street
Example Parish EX 01

3rd July 2016

Dear Sir/Madam

In accordance with Section 25 of the Land Valuation and Tax Act 1967, I hereby propose the following amendment to the Valuation List with an effective date of 1st May 2016.

EXISTING ENTRY IN THE VALUATION LIST

Assessment No.	Tax Code	Description	Address	Annual Rental Value
123456789	Residential	House	12 Example Street, Example Parish, EX 01	\$53,000

PROPOSED ENTRY IN THE VALUATION LIST

Assessment No.	Tax Code	Description	Address	Annual Rental Value
123456789	Residential	House	12 Example Street, Example Parish, EX 01	\$73,000

NOTES:

This proposal is a result of the recent resurvey of the property and the new addition of the pool, covered verandah and basement storage areas following the issue of building permit B0123/45.

Reason for proposal

Should you have any questions regarding the proposed change, please contact Mr. Damien Baxter quoting Case #123456 at 297-7967.

Contact Details

CC: LAND VALUATION APPEAL TRIBUNAL

Right of Objection

Should you wish to object to the proposed amendment, then you must do so within 28 days after the date of this notice (if service by hand delivery or email). If service of this notice is by pre-paid post, then you must do so within 31 days after the date of this notice. A form for making an objection can be obtained online or from the Department at the address below.

Land Tax Liability

Any queries about the effects of the proposal on your land tax liability should be directed to the Land Tax Officer on 297-7743 or 297-7537.

Planning Matters

This proposed amendment does not imply approval of any development (including change of use) or the granting of planning permission itself. Any questions regarding the planning status for this unit should be directed to the Planning Department on 297-7756.

Valid grounds for an objection to a proposal **do not include:**

- you are aggrieved with the land tax payable based on your new ARV
- you wish your valuation unit to be in or out of:
 - i) rent control or
 - ii) the non Bermudian market

These are not valid grounds for an objection