

What does not make a property uninhabitable on its own?

- Leaking roof
- Bathroom/kitchen renovations
- Rewiring
- Re-plumbing
- Boarded up windows
- Termites
- Mould
- Poor internal decoration
- Old fixtures and fittings

Each case is viewed on its own merits.



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

Contact Land Valuation

General Enquiries

Tel. 441-297-7964

Email Addresses

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

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Physical Address

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Bermuda

Mailing Address

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Hours of Operation

8.30 a.m. – 5:00 p.m.

Monday – Friday (Except Public Holidays)

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Flyer # 3

Uninhabitable Properties



Can I get relief from Land Tax if my property is in poor condition?



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GOVERNMENT OF BERMUDA

Uninhabitable Properties

If a property becomes **uninhabitable** for any reason, you can apply in **writing** to the Land Valuation Department requesting an inspection.

A case will be created, if warranted, and a member of staff will need **internal access** to the property in order to record the condition of the property and the **severity** of any **building defects**.

If a property is “**incapable of beneficial occupation**”, the unit affected will be granted an **Annual Rental Value** of **\$0**.

If a property is in such a state of disrepair where **the property could not possibly be lived in** and **major works** are required to restore the property to a **tenantable/habitable condition**, then these are cases where the Annual Rental Value **may** be reduced.

It can be **one defect**, such as the roof collapsing or floors collapsing or a **combination of smaller defects**,

that together, go beyond normal repairs. Replacing windows, kitchens, bathrooms, rewiring etc. by themselves **will not be enough to warrant relief**.

Each case is viewed on its own merits

HOWEVER, JUST BECAUSE A PROPERTY HAS NOT BEEN LIVED IN FOR SOME TIME, DOES NOT WARRANT A \$0 ANNUAL RENTAL VALUE.

Effective Date

Land Valuation Department can only apply an effective date of any changes to the Annual Rental Value no earlier than the beginning of the **current year**. The **onus of proof** is on the taxpayer to substantiate **when** the property



became incapable of beneficial occupation. Proof could include the contractor's bills, building permits, dated photos etc.

Written Authorisation

If you are not the owner of the property, your written request to the Department should also include written authorisation from the owner that you are acting on their behalf.

