

LAWS OF GUYANA

VALUATION FOR RATING PURPOSES ACT

CHAPTER 28:04

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11 of 1969

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**Note on Revision**

The following Orders have been omitted from this publication:

O. 45/ 1969; 52/ 1972; 53/1972; 59/1973; 98/1974; 68/1975; 111/1975; 2/1976; 20/ 1976; 63/1976; 17/1977; 83/1977; 1/1978; 2/1978; 16/1978; 83/1978; 84/1978; 86/1978; 134/1978; 136/1978; 137/1978; 68/1979; 69/1979; 70/1979; 92/197997/1979; 99/1979; 100/1979; 44/1980; 45/1980; 46/1980; 92/1980; 5/1981; 21/1981; 62/1981; 62/1981; 63/1981; 64/1981; 70-78/1982.

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**VALUATION FOR RATING PURPOSES ACT**

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**CHAPTER 28:04**

**VALUATION FOR RATING PURPOSES ACT**

11 of 1969

**An Act to make provision for the Valuation of Property for Rating Purposes and for matters connected therewith.**

[1<sup>ST</sup> JULY, 1969]

**PART I  
PRELIMINARY**

Short title.

1. This Act may be cited as the Valuation for Rating Purposes Act.

Interpretation.

2. In this Act—

“appeals committee” means a local rating valuation appeals committee;

“appeals panel” means a local rating valuation appeals panel;

“assessed value” means the value of any property as shown in a draft list or valuation list;

“City” means the City of Georgetown;

“City Council” means the municipal council in and for the City;

“clerk” means the chief executive officer of a local authority;

“Court” means the High Court;

“draft list” means the list which the Valuation Officer is

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required to prepare under section 10;

“Judge” means a judge of the Court;

c. 28:02

“local authority” means the Georgetown City Council, the New Amsterdam Town Council and any local authority constituted under the Local Government Act and includes any local authority which may hereafter be constituted under any law relating to local government;

“objection” means an objection to a draft list or to a proposal;

“owner” means the person for the time being receiving the rent of the lands, buildings or erections in connection with which the word is used, whether on his own account or as agent or trustee for any other person, or who would so receive that rent if the lands, houses, buildings or erections were let at a rent, and where the lands, houses, buildings or erections are not let includes any person in possession of the lands, houses, buildings or erections;

“property” means any separate parcel of land, or any house or building or other erection, where such parcel of land, house, building or other erection is either owned or capable of being owned separately and includes plant, machinery and equipment;

“proposal” means a proposal for the amendment of a valuation list;

“rate” means any rate which may be levied by a local authority pursuant to any law;

“Registrar” means the Registrar of the Court;

“Town” means the Town of New Amsterdam, or any other

area declared to be a Town by order of the Minister for the purposes of this Act;

“valuation list” means a valuation list as settled in accordance with section 13 and amended under any other provisions of this Act.

Chief Valuation Officer etc. [8 of 1971]

3. (1) There shall be a Chief Valuation Officer, a Deputy Chief Valuation Officer and such number of valuers as may be requisite for the purposes of this Act.

(2) The functions of the Chief Valuation Officer under this Act may, subject to any instructions he may give, be exercised by the Deputy Chief Valuation Officer or any valuer.

## PART II VALUATION

Preparation of valuation lists. [8 of 1971 9 of 2005]

4. (1) The Minister may, by order, direct the Chief Valuation Officer to prepare a valuation list in any area of Guyana administered by a local authority and he may in such order appoint a day when the preparation of the valuation list shall commence; and he may, by a further order, appoint a day on which the valuation list shall come into force.

(2) The Minister shall by order fix, in respect of any and every valuation of property in any area as aforesaid, a date at which all property in that area shall be valued:

Provided that if the Minister deems it necessary or expedient to do so he may alter, from time to time, any dates fixed by him under this subsection.

(3) The Minister may by the first-mentioned order in subsection (1) or any subsequent order designate any area that is not for the time being administered by a local

authority, as an area proposed to be amalgamated with a local authority to be named in the order and with effect from the coming into force of such an order the area so designated shall for the purposes of subsection (1) be deemed to be part of the area administered by the local authority.

(4) Where an area has been designated under subsection (3), the references in sections 10, 11, 12, 13, 14, 15, 22, 24 and 25 to a local authority shall be construed as references to the Regional Executive Officer within whose district the area so designated is situated.

(5) Subsequent valuation lists in respect of any such area shall be prepared by the Chief Valuation Officer and shall come into force on the 1st January in every fifth year after the year in which the list for the area has come into force pursuant to subsection (1).

(6) The Minister may, by order, extend the period during which a valuation list may remain in force:

Provided that no such order shall have the effect of extending the period during which a list shall remain in force beyond ten years from the day on which it first came into force.

(7) Every valuation list shall remain in force until it is superseded by a new list.

(8) In subsection (4), the word "district" means the district administered by a Regional Executive Officer under the Local Democratic Organs Act.

c. 28:09

Information  
and returns.  
[8 of 1971  
9 of 2005]

5. (1) In every case where a valuation list is to be made under this Act for any area, the Chief Valuation Officer may serve a notice on the owner, lessee or occupier of any property in the area, or on any one or more of them requiring



him or them to make a return containing such particulars as may be reasonably required for the purpose of enabling the Chief Valuation Officer accurately to compile the list.

(2) The Chief Valuation Officer may at any time require the landlord, tenant or any other person in possession of receipts, rent books or other books of account or any other document relating to the rents paid or received, the expenses incurred in the administration of any property or the purchase price of any property or any other matter connected with any property to produce those receipts, books or other documents for inspection; and any such person who without reasonable excuse refuses to produce any of those receipts, books or any other such document when so required shall be guilty of an offence.

(3) The owner of any property in or upon which is installed any plant, machinery or equipment shall include in the return required to be made a full and complete statement of all such plant, machinery and equipment.

(4) The Chief Valuation Officer may at any time, in connection with a proposal, serve a notice on the owner, lessee or occupier of any property in the area, or on any one or more of them, requiring him or them to make a return containing such particulars as may be reasonably required for the purpose of enabling the Chief Valuation Officer to decide whether or not to make, or, as the case may be, to object to the proposal.

(5) Every person upon whom a notice to make a return is served in pursuance of this section shall within twenty-one days after the date of the service of the notice, or within such extended period as the Chief Valuation Officer may in any particular case authorise, make and deliver to the Chief Valuation Officer a return in the form required by the notice.

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(6) If any person on whom a notice has been served under this section fails without reasonable excuse to comply with the notice, he shall be liable on summary conviction to a fine of eight thousand dollars and to a further penalty of eight hundred dollars for each day during which the default continues after such conviction.

(7) If any person knowingly makes or causes to be made a return required under this section which is false in any material particular, he shall be liable on summary conviction to a fine of forty thousand dollars or to imprisonment for six months.

(8) For the purposes of this section a return of particulars shall be deemed to include a plan if so required by the Chief Valuation Officer.

(9) The local authority shall by its officers give such assistance to the Chief Valuation Officer with regard to the delivery and collection of returns as he may request, and in default thereof any expenses incurred by the Chief Valuation Officer in performing such functions shall be payable by the local authority.

Supply of  
information by  
Registrar of  
Deeds and  
Commissioner  
of Lands.  
[8 of 1971]

6. The Registrar of Deeds and the Commissioner of Lands shall furnish to the Chief Valuation Officer such information as he may require for the purposes of this Act.

Power of entry.  
[9 of 2005]

7. (1) The Chief Valuation Officer shall have power at all reasonable times after giving not less than forty-eight hours' notice in writing to the owner or occupier to enter on and survey or inspect any property in any area in respect of which he has been directed to prepare a valuation list pursuant to section 4.

(2) If any person wilfully delays or obstructs the Chief Valuation Officer in the exercise of his powers under this section he shall be liable on summary conviction to a fine of sixteen thousand dollars.

Apportionment  
of property  
between areas.  
[8 of 1971]

8. Where property in respect of which one valuation would otherwise have been made under this Act is situated partly in one area and partly in another area, the valuation shall first be made of the property as a whole and the value so determined shall be apportioned between the respective areas in such ratio as the Chief Valuation Officer may, after consultation with the local authorities administering the respective areas, determine.

Property to be  
included in one  
valuation.  
[8 of 1971]

9. (1) Unless the Chief Valuation Officer otherwise directs, there shall be included in one valuation several properties which are contiguous to each other and are owned by the same person.

(2) Plant, machinery and equipment situated on one or more properties may be aggregated for the purposes of valuation if the plant, machinery and equipment and the properties on which they are situated are contiguous, in the ownership of the same person and form part of one industrial unit.

### PART III VALUATION PROCEDURE – OBJECTIONS AND PROPOSALS

Draft list.  
[8 of 1971  
16 of 1992  
9 of 2005]

10. (1) Where a valuation list is to be made for an area, the Chief Valuation Officer shall not later than six months prior to the day on which the list is to come into operation—

- (a) if the list is for the City or a Town, or part thereof, prepare a draft list of the

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Schedule.

properties therein and the capital value of such properties determined in accordance with the Schedule:

Provided that where property, in respect of which one valuation has been made, has more than one part and parts are used for different purposes, the Chief Valuation Officer shall apportion the value among the respective parts in such proportion as the Chief Valuation Officer after consultation with the City Council may determine;

- (b) if the list is for any other area than is mentioned in paragraph (a), prepare a draft list of the properties therein and the capital value of such properties determined in accordance with the Schedule;

Schedule.

- (c) transmit three copies of the draft list when completed to the appropriate local authority;
- (d) forthwith publish notice that the draft list has been completed.

(2) For the period beginning with the date on which the copies of the completed draft list are received by the local authority and ending twenty-one days after the date on which the notice of the completion of the draft list is published as aforesaid, one of the said copies shall be open to public inspection at all reasonable hours at the offices of the

local authority, and the said notice shall include a statement of the right of objection under section 11.

Objection to  
draft list.  
[8 of 1971]

**11.** (1) The owner of any property which appears on the draft list, whether or not he is the owner of the property affected by the objection, and the local authority within whose area the property is situated, may at any time before the expiration of twenty-one days after the day on which the notice under section 10 was first published lodge with the Chief Valuation Officer an objection in the prescribed form to the draft list in respect of any property.

(2) The following objections and no others may be taken namely, that—

- (a) the assessed value of any property is incorrect or unfair;
- (b) any matter has been inserted therein or omitted therefrom which ought not to have been inserted or omitted;
- (c) one assessed value has been included in the draft list in respect of properties separately assessable.

(3) Every objection shall specify the grounds on which it is made and the amendment desired to remove the objection.

(4) It shall not be competent for any person lodging an objection to rely upon any ground not specified therein.

(5) Where a person other than the owner of the

property to which the objection relates lodges an objection to the draft list, notice thereof shall be given by the Chief Valuation Officer to the owner of the property the subject of the objection.

(6) The Chief Valuation Officer shall give notice to the local authority of all objections made, other than objections by the local authority.

Revision of  
draft list.  
[8 of 1971]

**12.** (1) After the expiration of the period limited for the lodging of notices of objection to a draft list the Chief Valuation Officer shall, after considering the objections submitted to him, revise the draft list and may, on that revision, make such alterations in the draft list as he thinks proper, whether for the purpose of meeting an objection or for any other reason.

(2) Where, on his revision, the Chief Valuation Officer makes an alteration in the draft list, he shall forthwith serve notice of the alteration on the owner of the property to which the alteration relates and on the person who lodged the objection if not the owner thereof; and if no alteration is made, he shall inform such owner and such person accordingly.

(3) The Chief Valuation Officer shall give notice to the local authority of all alterations made by him in respect of any property.

(4) Any notice served under this section shall be in the prescribed form and shall include a statement of the rights of appeal conferred by section 22 and shall be accompanied by a prescribed form of appeal.

Settling of the  
valuation list.  
[8 of 1971]

13. (1) The Chief Valuation Officer shall, not later than twenty-one days before the day on which a valuation list is to come into operation, settle, sign and transmit the list to the local authority and shall at the same time notify the clerk of the appeals panel that the list has been settled, signed and transmitted to the local authority.

(2) Before settling and signing the valuation list, the Chief Valuation Officer shall make such alterations therein as are necessary to give effect to any decisions pursuant to an appeal under section 22 and where a notice of appeal has been withdrawn as the result of an agreement made between the Chief Valuation Officer, the appellant and any other person entitled to be heard on the appeal, he shall include such alterations in the valuation list as are necessary to give effect to the agreement.

(3) Save as aforesaid, and subject to any alterations made for the purpose of correcting any clerical or arithmetical error, the valuation list as settled and signed shall be identical with the draft list revised as herein before provided.

(4) The Chief Valuation Officer shall not be required to await the hearing and determination of all appeals pursuant to section 22 before settling and signing the valuation list, and if any such appeal is not heard and determined before the valuation list is settled and signed, it shall, unless withdrawn, be heard and determined as soon as possible thereafter and the decision shall be deemed to have had effect from the day on which the list came into operation.

(5) The valuation list as transmitted to the local authority shall as from the date when it comes into operation and subject to any alterations made in accordance with this Act be the valuation list for the area to which it relates and any failure on the part of the Chief Valuation Officer to

complete any proceedings with respect to the preparation and settling of the valuation list within the time required by this Act or the omission from the list of any matters required by this Act to be included therein or the non-compliance with any of the provisions of this Act shall not of itself render the valuation list, or the levy of any rate upon the assessed values of the properties inserted therein invalid.

(6) The Chief Valuation Officer shall give notice of the settling of the valuation list and the notice shall state that a copy thereof is on deposit at the offices of the local authority for public inspection.

Duty of local authority as respects valuation list. [8 of 1971]

14. (1) A local authority on receiving a valuation list shall deposit it in its offices.

(2) The local authority shall give effect to any directions which the Chief Valuation Officer may give pursuant to this Act authorising or requiring the Chief Valuation Officer to make alterations in a valuation list.

Proposals for alteration of valuation list. [8 of 1971]

15.(1) Any person, who, being the owner of any property included in the valuation list, is aggrieved by any value ascribed in such list to his property may make a proposal—

- (a) after such list has been in force for not less than two years;
- (b) at any time by reason of an alteration to any house, building or other erection constituting such property or by reason of a material change of use of such property;



- (c) at any time by reason of any subdivision of property which may necessitate the apportionment of the assessed value of that property.

(2) The Chief Valuation Officer may at any time make a proposal in respect of any property.

(3) A local authority may at any time make a proposal in respect of any property not owned by it.

Proceedings on  
proposals.  
[8 of 1971]

16. (1) Every proposal shall—

- (a) be made in accordance with paragraph (c) and, except where it is made by the Chief Valuation Officer, be served on the Chief Valuation Officer;
- (b) specify the grounds on which the proposal is based;
- (c) comply with the requirements of any regulations made by the Minister with respect to the form of proposals or otherwise with respect to the making thereof.

(2) The Chief Valuation Officer shall within seven days after the date on which a proposal is made by or served on him transmit a copy thereof together with a statement in writing of their rights of objection to each of the following parties not being the maker of the proposal—

- (a) the owner of the property to which the proposal relates;

(b) the local authority.

(3) The owner of the property to which a proposal relates or the local authority, not being the person making the proposal, may within twenty-one days from the date on which a copy of a notice is served under subsection (2) serve on the Chief Valuation Officer a notice of objection to the proposal in the prescribed form together with such number of copies as may be prescribed; and the Chief Valuation Officer shall within seven days thereafter serve one copy on the maker of the proposal.

(4) Where the proposal is made otherwise than by the Chief Valuation Officer, the Chief Valuation Officer may, within twenty-one days from the date on which the proposal is served on him, serve on the maker of the proposal notice of objection in the prescribed form to the proposal.

(5) Upon the expiration of the times limited by subsections (3) and (4), if a notice of objection in the prescribed form has not been served or if a notice after being served is unconditionally withdrawn, the Chief Valuation Officer shall cause such alteration to be made in the valuation list as will give effect to the proposal.

(6) No alteration shall be made in the valuation list in pursuance of a proposal where notice of objection has been given and not been withdrawn under subsection (5) unless the matter has been referred to the appeals committee under section 23 and then only either—

(i) in pursuance of the decision of the appeals committee or arbitrator or of the Court or of the Court of Appeal on an appeal from such committee; or

- (ii) by agreement between all the persons to be entitled heard by the appeals committee.

Effect of alterations made in pursuance of proposals. [8 of 1971]

17.(1) Subject to this section, an alteration made in the valuation list in pursuance of a proposal shall in relation to any rate current on the day when the proposal in pursuance of which the alteration so made was served on the Chief Valuation Officer, or where the proposal was made by the Chief Valuation Officer, current at the date when notice of the proposal was served on the owner of the property in question, be deemed to have had effect as from the commencement of the period in respect of which the rate was made, and shall subject to the provisions of this section, have effect for the purposes of any subsequent rate.

(2) Notwithstanding anything to the contrary in subsection (1), an alteration in the valuation list which either—

- (a) arises from the inclusion in the list of a newly erected or reconstructed property; or
- (b) is made by reason of a change in the value of a property caused by the making of structural alterations or by the total or partial destruction of any building or other erection by fire or any other physical cause;
- (c) is made by reason of the changes in value of a property from any other cause,

shall have effect only as from such day as the Chief Valuation Officer is satisfied is the day when the new or altered property is completed or occupied, or as from such day as he is satisfied is the day when the event occurred by reason of which the alteration is made, as the case may be.

(3) Where in pursuance of a proposal an alteration is made in the valuation list which affects the amount of any rate levied in respect of any property in accordance with such list, the difference, if too much has been paid, shall be repaid or allowed or, if too little has been paid, shall be paid and may be recovered as if it were arrears of the rate whether or not the year in respect of which the rate is levied has expired.

Clerical and  
arithmetical  
errors.  
[8 of 1971]

18. The Chief Valuation Officer may at any time make or cause to be made any alteration in a valuation list which may be necessary to correct any clerical or arithmetical error therein and the list shall have effect and be deemed always to have had effect accordingly; but if the alteration is made in respect of any matter other than totals, the Chief Valuation Officer shall, before making or causing any such alterations to be made, send notice thereof to the owner of the property and to the local authority not being the owner and shall allow fourteen days to elapse during which period the owner of the property or the local authority may object to the proposed alteration in the same manner as if the objection had been an objection to a proposal under section 16 and it shall be dealt with accordingly.

#### PART IV APPEALS

Appeals  
panels.

19.(1) The Minister shall from time to time establish such number of local rating valuation appeals panels as he considers necessary and shall determine—

- (a) the area which shall be served by any such panel;
- (b) the number of members of each such panel;
- (c) the tenure of office of members.

(2) The Minister shall appoint the members of the appeals panels and may at any time revoke such appointments.

(3) The Minister may grant leave of absence to any member of an appeals panel and may appoint any person to act in place of a member who has been granted leave of absence.

(4) The Minister shall appoint one of the members of an appeals panel to be the chairman thereof and may, at any time, revoke such appointment; and where the chairman is on leave or temporarily absent or incapable by reason of any provision of section 37(1), of acting in any proceedings under this Act, the Minister may appoint a person whether or not a member of the appeals panel to act as chairman for such period as he may determine, and if the person so appointed is not a member he shall be deemed to be a member for such period.

(5) An appeals panel shall meet at such time and place as the chairman may deem expedient for the purpose of selecting members to sit on appeals committees and for the consideration of any other relevant matters.

(6) Any matter on which a vote is taken at a meeting of an appeals panel shall be decided by a majority of the votes of those present and voting, and where the vote is

equal the chairman shall have a second or casting vote.

(7) No member of an appeals panel shall without the approval of the Minister receive remuneration in respect of his services, but he shall be entitled to be paid a subsistence allowance and a travelling allowance to meet expenses actually incurred by reason of his attendance at meetings of the appeals panel or of an appeals committee, and such allowances shall be as prescribed by the Minister.

(8) No appeal against the decision of an appeals committee shall fail by reason of any vacancy in the appeals panel from which the members of the appeals committee were selected.

Appeals  
committees.

**20.** (1) Local rating valuation appeals committees constituted as provided in this section shall be convened as often as may be necessary for the purpose of hearing and determining appeals against draft lists and in respect of objections to proposals.

(2) The appeals committee which hears and determines an appeal with respect to a property shall consist of members of an appeals panel constituted under subsection (3) being the panel for the area within which that property is situated.

(3) Every appeals committee shall consist of the chairman of the appeals panel and two members thereof to be selected by the panel.

Staff and  
expenses of  
appeals panels  
and commit-  
tees.

**21.** (1) The Minister shall appoint a person to be clerk of the appeals panel who shall assist the chairman thereof and the appeals committees in the performance of their functions under this Act.

(2) The expenses of every appeals panel including the expenses of appeals committees shall be defrayed out of moneys provided by Parliament.

Appeal against  
draft list.  
[8 of 1971  
9 of 2005]

**22.**(1) Any person on whom a notice is served under section 12 (2), and the local authority within whose area the property is situated, may appeal to an appeals committee with respect to the property in question; and the Chief Valuation Officer shall be the respondent to the appeal.

(2) A notice of appeal under this section shall be in the prescribed form and shall be delivered to the clerk of the appeals panel for the area, together with such number of copies as may be prescribed, not later than fourteen days after service of the notice under section 12(2) and shall, where the appellant is neither the owner of the property to which the appeal relates nor the local authority, be accompanied by a sum of two thousand dollars as security for costs.

(3) A notice of appeal under this section shall contain a statement of the grounds of appeal relied upon, and except with the leave of the appeals committee, it shall not be competent for the appellant to rely on any grounds of appeal not set out therein, or where the appellant was the objector, any grounds other than those in the objection.

Objection to  
proposal to be  
determined by  
appeals  
committee.  
[8 of 1971]

**23.** (1) Where notice of objection to a proposal is given under section 16(3) or (4) and such notice is not unconditionally withdrawn, the Chief Valuation Officer shall refer the matter to the appeals committee with a request for hearing and determination, and in such a case the person making the proposal shall be the appellant and the person objecting to such proposal shall be the respondent.

(2) A request under this section shall be in the prescribed form and shall be delivered to the clerk of the

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appeals panel for the area, together with such number of copies as may be prescribed, within twenty-one days after the day when notice of objection was served under section 16(3) or (4).

Service of  
notice of appeal  
on persons  
entitled to be  
heard.

24. The clerk of the appeals panel shall not later than seven days after delivery to him of a notice of appeal or a request, under section 22 or section 23, respectively, transmit a copy to each of the persons (other than the appellant) entitled under section 25(3) to be heard on the appeal.

Hearing and  
determination  
of appeals.  
[8 of 1971  
9 of 2005]

25.(1) Where notice of appeal under section 22 or a request under section 23 is delivered to the clerk of an appeals panel, he shall notify the chairman of the panel who shall convene an appeals committee and the clerk of the appeals panel shall send to the appellant and to the persons entitled under subsection (3) of this section to be heard, not less than three days before such day as shall be fixed for the hearing, notice of the time and place appointed for the hearing of the appeal.

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c. 7:01

(2) The appeals committee shall hear the appeal and may adjourn the hearing from time to time until it has disposed of all the appeals lodged and for that purpose shall be deemed to be a court within the meaning of the Evidence Act and shall have the same power of summoning witnesses, enforcing their attendance and compelling them to give evidence and produce documents as has a magistrate's court under the Summary Jurisdiction (Petty Debt) Act and any rules in force in that court; and every such committee shall, unless the committee otherwise orders, on the application of any party to the appeal and upon being satisfied that the interests of either party would be prejudicially affected, sit in public.



(3) At the hearing of an appeal by an appeals committee—

- (a) the appellant;
- (b) the Chief Valuation Officer;
- (c) the owner of the property to which the appeal relates (when he is not the appellant);
- (d) the local authority for the area in which the property is situated (when that local authority is not the appellant); and
- (e) in case of an appeal against a draft list, the objector (when he is not one of the persons previously mentioned in this subsection),

is entitled to appear and be heard, either personally or by counsel or solicitor, and to call witnesses.

(4) After hearing the persons mentioned in subsection (3) or such of them as desire to be heard, the appeals committee shall give such directions with respect to the manner in which the property in question is to be treated in the draft list or the valuation list, as the case may be, as appears to it to be necessary to give effect to the contention of the appellant if and so far as that contention appears to the committee to be well founded and the Chief Valuation Officer shall cause the draft list or the valuation list, as the case may be, to be altered accordingly.

(5) Where on an appeal the decision of an appeals

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committee is not unanimous the decision of the committee is the decision of the majority of the members thereof.

c. 7:01

(6) The costs of the appeals shall be awarded in such manner as the committee determines and shall be recoverable in the manner provided by section 35 of the Summary Jurisdiction (Petty Debt) Act.

(7) The appeals committee shall cause notice of every decision to be published at the offices of the local authority of the area in which the property is situated and a copy thereof to be sent to the Chief Valuation Officer.

(8) Any person entitled to appeal from the decision of an appeals committee under section 22 or section 23 shall on payment of a fee of one thousand dollars per folio of one hundred and twenty words be entitled to receive from the clerk of the appeals panel a copy of the record of the proceedings of the appeals committee including the notes of evidence taken and the memorandum of reasons for the committee's decision.

Arbitration.

26. (1) Notwithstanding anything in the preceding provisions of this Act, the persons who would be entitled to appear and be heard before an appeals committee may by agreement in writing refer to arbitration any matter which would but for the agreement fall to be heard or determined by that appeals committee and the matter shall be referred to arbitration accordingly.

c. 7:03

(2) The Arbitration Act applies, *mutatis mutandis*, to any such arbitration.

(3) The award in any such arbitration may include any directions including directions as to costs which might

under this Act have been given by the appeals committee and effect shall be given to those directions as if they had been given by that committee.

Appeal to the  
Court.  
[8 of 1971  
9 of 2005]

27. (1) Any person who in pursuance of section 25 appears before an appeals committee on the hearing of an appeal and is aggrieved by a decision of such committee may appeal to the Court in the manner and subject to the conditions hereinafter provided.

(2) The appellant shall within fourteen days after the decision of the appeals committee has been published in accordance with section 25(7) deliver to the clerk of the appeals panel a written notice of appeal setting out the grounds therefor, and where the appellant is not the local authority or the owner of the property to which the appeal relates or the Chief Valuation Officer, shall lodge with the clerk of the appeals panel the sum of two thousand dollars as security for costs.

(3) Within twenty-one days after receipt of the notice of appeal, the clerk of the appeals panel shall lodge with the Registrar —

- (a) one copy of the evidence given before the appeals committee;
- (b) a copy of the decision of the committee and the reasons therefore signed by the chairman;
- (c) the notice of appeal;
- (d) any sum deposited as security for costs.

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(4) The Registrar shall, not less than three days before such day as shall be fixed for the hearing, cause notice of the day and the hour fixed for the hearing of the appeal to be sent by registered post to the persons who appeared as parties to the proceedings before the appeals committee.

(5) Every appeal under this section shall be heard by a Judge sitting in chambers who shall have power —

- (a) to order that evidence be adduced on a day to be fixed for the purpose;
- (b) to refer the matter to the appeals committee to make a fresh investigation subject to such direction of law, if any, as the Judge thinks fit to give; and
- (c) to confirm, increase or decrease the assessed valuation.

(6) The decision of the Judge shall be endorsed on the record of the decision of the appeals committee together with the date of the decision of the Judge, and shall be signed by the Registrar.

(7) The Registrar shall transmit to the Chief Valuation Officer one copy of the decision endorsed and signed in accordance with subsection (6).

(8) In any appeal under this section the award of costs, if any, and the amount of any such award shall be in the discretion of the Judge hearing the appeal:

Provided that costs shall not be awarded against any

person to whom notice is given under subsection (4) who prior to the day of hearing gives notice to the Registrar that he does not propose to oppose the appeal.

(9) An appeal shall lie on any question of law from an order of the Judge hearing the appeal to the Court of Appeal in accordance with any law for the time being having application in that behalf.

#### PART V MISCELLANEOUS AND TRANSITIONAL

Expenses of  
Valuation  
Officer.  
[8 of 1971]

**28.** (1) All expenses incurred by the Chief Valuation Officer in the performance of his functions under this Act (including the costs of any appeal awarded against or incurred by him) shall be payable out of moneys provided by Parliament.

(2) Any costs of appeal awarded to the Chief Valuation Officer shall be paid to the State.

Contributions  
by local  
authorities.

**29.** The Minister may fix charges according to a scale which shall be paid by a local authority as a contribution to the State towards the expenses incurred under this Act within the area administered by the local authority.

Premises.  
[8 of 1971]

**30.** (1) The Chief Valuation Officer may request the use by him of premises belonging to the local authority and the local authority shall not unreasonably refuse the request.

(2) The chairman of any appeals panel may request the use of premises belonging to the local authority for a meeting of the appeals panel or of any appeals committee constituted from members of such panel or for the use by himself or the clerk of the panel and the local authority shall not unreasonably refuse the request.

(3) Where a request is made under subsection (1) or subsection (2), any dispute as to whether the request has been unreasonably refused shall be determined by the Minister.

(4) Where premises are made available under subsections (1) and (2) the local authority shall not make any charge for the use of such premises.

Notification of  
need to alter  
valuation list.  
[8 of 1971]

31. When in the course of the exercise of any of its functions any information comes to the notice of a local authority that a valuation list requires alteration in respect of a property, it shall be the duty of that local authority to inform the Chief Valuation Officer.

Service of  
notices.  
[8 of 1971]

32.(1) Any notice or other document required or authorised to be given to or served on any person under this Act may be given or served either —

- (a) by delivering it to the person; or
- (b) by leaving it at the usual or last known residence of that person, or in the case of a company at its registered office; or
- (c) by forwarding it by registered post addressed to that person at his usual or last known residence, or in the case of a company at its registered office; or
- (d) by delivering it to some person at the premises to which it relates or if there is no person on the premises to whom

it can be so delivered, then by affixing it to some conspicuous part of the premises; or

- (e) without prejudice to the foregoing provisions of this subsection, where the property to which the document is to be sent is a place of business of the person to or on whom it is to be given, or served, by leaving it, or forwarding it by registered post addressed to that person, at the said place of business.

(2) If it is not practicable after reasonable inquiry to ascertain the name and address of the person to or on whom it should be given or served, any notice or other document by this Act required or authorised to be given or served on the owner, lessee or occupier of any premises may be addressed to the person concerned by the description of "owner", "lessee" or "occupier" of the premises, as the case may require, and delivered to some person on the premises or if there is no person on the premises to whom it can be delivered by affixing it to some conspicuous part of the premises.

(3) Any notice or other document required or authorised by or under this Act to be given to or served on a local authority, an appeals panel, an appeals committee or the Chief Valuation Officer shall be deemed to be duly given or served if in writing and delivered or sent by registered post—

- (a) in the case of a local authority to the clerk thereof;
- (b) in the case of an appeals panel or

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appeals committee to the clerk of the appeals panel;

- (c) in the case of the Chief Valuation Officer to the Chief Valuation Officer.

Authentication of notices and other documents. [8 of 1971]

33. Any notice or other document or any extract therefrom required by or under this Act to be given to or served by a local authority, an appeals panel, an appeals committee or the Chief Valuation Officer shall be sufficiently authenticated if signed —

- (a) in the case of a local authority, by the clerk thereof;
- (b) in the case of an appeals panel or committee, by the clerk of the appeals panel;
- (c) in the case of the Chief Valuation Officer, by the Chief Valuation Officer.

Evidence of lists. [8 of 1971]

34. Any valuation list in force or any extract therefrom, may be proved by the production of a copy of the list or of an extract therefrom, purporting to be certified by the Chief Valuation Officer as a true copy or extract; and the certificate shall state that all alterations required to be made in pursuance of this Act in such list or in the part of such list extracted have been correctly made in the copy or extract so produced.

Inclusion in one proceeding of separate properties.

35. Any person may include in the same objection, appeal, proposal or other proceeding under this Act all or any properties of which he is the owner and which are attached or



adjacent to or contiguous with each other and particulars of which are inserted in the draft list or valuation list notwithstanding that the properties are separately assessed in the list.

Publication of notices.

36. Unless otherwise provided in this Act any notice or other matter required to be published under this Act shall be published by affixing the said notice or matter at the offices of the local authority and it may also be published in such other manner, if any, as is, in the opinion of the person required to publish it, expedient to give publicity thereto.

Performance of duties not to be disqualified.  
[8 of 1971]

37.(1) A member of an appeals panel or appeals committee or a Judge of the Supreme Court of Judicature shall not be incapable of acting in any proceedings on appeal or otherwise brought or taken pursuant to this Act by reason only of the fact that he is the owner of or interested in any property included in a draft list or valuation list other than that which is the subject of the proceedings.

(2) The Chief Valuation Officer shall not be incapable of fixing the value of any property, or of including such value in a draft list, or of making a proposal in respect of such property, by reason only of the fact that either he or his wife is the owner of the property or has any financial interest therein, but in any such case the Chief Valuation Officer shall give written notice thereof to the local authority when transmitting to it the draft list or the proposal.

Valuation of State property.  
[12 of 1982]

38. (1) Subject to this Act, any property of the State shall be valued in like manner to any other property and the State shall enjoy the same rights under this Act as any other owner.

(2) For the purposes of this Act any reference therein to an owner shall, in the case of any property being

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the property of the State, be deemed to be a reference to the Chief Buildings Officer:

Provided that, in exercise of any duties under this section, the Chief Buildings Officer is not liable to incur any penalty imposed under this Act.

Special provision concerning stellings.

39. For the purpose of determining the assessed value of any property abutting a stelling, the stelling together with the buildings or other erections thereon shall be deemed to be part of the property.

Power of Minister to remove difficulties.

40. (1) If at any time any difficulty arises in connection with the application of this Act or the preparation of the valuation lists or in bringing into operation any of the provisions of this Act, the Minister may, by order, make such provision as appears to him to be necessary or expedient for securing the due preparation of the said lists or for otherwise applying the provisions of this Act.

(2) Any such order may modify the provisions of this Act in respect of any particular matter or occasion so far as may appear to the Minister to be necessary or expedient for carrying the order into effect.

Power to make regulations.

41. Subject to negative resolution of the National Assembly, the Minister may make regulations generally for carrying this Act into effect and also for prescribing anything which by this Act is to be prescribed including the form of any return, list, objection, proposal or other document which is required or authorised to be used for the purposes of this Act.

Forfeiture of security for costs in certain

42. Where under the provisions of this Act an appeal is made either to an appeals committee or to the Court and

cases. such appeal is withdrawn otherwise than by agreement between all the parties entitled to be heard on such appeal or not prosecuted by the appellant before the appeals committee or Court, as the case may be, the sum deposited as security for costs shall be forfeited and shall be paid to the Government.

Prosecutions. [9 of 2005] **43.** (1) Save as otherwise expressly provided, all offences against this Act or against any regulations made under this Act shall be prosecuted under the Summary Jurisdiction Acts.

(2) A person guilty of an offence against this Act for which no special penalty is provided shall be liable to a fine of twenty thousand dollars or to imprisonment for three months.

Savings and transitional provisions. [8 of 1971 41 of 1974] **44.**(1) Notwithstanding the repeal of sections 96 to 104 (inclusive) of the Local Government Act, a local authority may, in accordance with the provisions of the said sections which shall apply *mutatis mutandis* for the purpose, appraise or reappraise lots and buildings or lots or buildings in the area administered by the local authority; and any appraisal or re-appraisal of lots and buildings or of lots or buildings made under the Local Government Act in relation to that area or part thereof and in force immediately before the commencement of this Act shall continue in force and have effect in relation to that area or part thereof until it is superseded by a subsequent appraisal or re-appraisal of lots and buildings or of lots or buildings made by virtue of this subsection, or by a valuation list for that area prepared pursuant to this Act.

c. 28:02 **(2)** Notwithstanding the repeal of sections 3 to 27 (inclusive) and sections 31 to 44 (inclusive) of the Georgetown (Valuation and Rating) Ordinance, the valuation list (including any supplementary list) made under that

Cap. 154  
1953 Ed.

Ordinance and in force immediately before the commencement of this Act shall continue in force and may be amended from time to time as if this Act had not been enacted and shall have effect until a valuation list for the City prepared pursuant to this Act comes into operation subject to the following modification, that is to say, the repeal of subsections (2) and (3) of section 100 of the Local Government Ordinance (in operation at 30th December, 1973 by virtue of this section) and the substitution therefore of the following subsections—

“(2) Notice of the completion of the appraisalment shall be published in the Gazette as soon as practicable after the appraisalment has been received by the overseer and on such publication the assessment book shall, subject to subsection (3), be kept open to inspection, without any charge, by any proprietor during the hours of business of the office of the local authority and he may make copies of any part of the appraisalment therein recorded.

(3) The local authority may if it deems fit post up in a conspicuous position in the village or country district at such places as may be designated by the local authority copies of the appraisalment signed by the Chairman thereof and on such posting up the requirement, in respect of that appraisalment, to keep the assessment book open imposed by subsection (2)

shall cease to apply”.

Cap. 161  
1953 Ed.

(3) Notwithstanding the repeal of sections 136 to 142 (inclusive) of the New Amsterdam Town Council Ordinance, the Town Council of New Amsterdam may, appraise or reappraise lots and buildings or lots or buildings as if this Act had not been enacted, and any appraisal or reappraisal made under that Ordinance in force immediately before the commencement of this Act shall continue in force and have effect until it is superseded by a subsequent appraisal or reappraisal of lots and buildings or of lots or buildings made by virtue of this subsection or a valuation list for the Town prepared pursuant to this Act comes into operation.

c. 28:02  
Cap. 154  
1953 Ed.  
Cap. 161  
1953 Ed.

(4) The provisions of the Local Government Act, the Georgetown (Valuation and Rating) Ordinance and the New Amsterdam Town Council Ordinance, as the case may be, shall, for the purpose of the assessment, levying and raising of taxes and rates, apply to a valuation list prepared pursuant to this Act and in force in any area.

(5) Notwithstanding the repeals effected by this Act, any regulations or orders made under any of the enactments so repealed and in operation at the commencement of this Act shall, in so far as they are not inconsistent with this Act, continue in operation until revoked by regulations made under this Act.

5 of 1959

(6) Any return made to the Valuation Officer pursuant to section 8 of the Local Government (Valuation of Property) Ordinance, 1959, shall have effect as if it were a return made to the Chief Valuation Officer pursuant to this Act, notwithstanding the revocation of any order made under section 5 of that Ordinance prior to the commencement of this Act.

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Transfer of records.  
[8 of 1973]

Cap. 152  
1953 Ed.

Cap. 154  
1953 Ed.

45.(1) On the commencement of this Act, all records, plans and information relating to valuation for the purpose of town taxes or rating within the boundaries of the City of Georgetown as defined in the Georgetown Town Council Ordinance in the custody of the City Council or of the assessment committee appointed under section 3 of the Georgetown (Valuation and Rating) Ordinance shall be handed over to and be under the control of the Chief Valuation Officer who may use any information therein for the purpose of the preparation of the valuation list.

(2) On the making of an order under section 4 for the preparation of a valuation list for any area, all records, plans and information relating to valuation for rating purposes in such area, in the custody of a local authority shall be handed over to and be under the custody of the Chief Valuation Officer who may use any information therein for the purposes of the preparation of the valuation list.

[9 of 2005]

**SCHEDULE**

**RULES FOR THE DETERMINATION OF CAPITAL VALUE**

Chief Valuation Officer to determine capital value.

1. The Chief Valuation Officer shall determine the annual rent of every property.

Definition of assessed value.

2. The Chief Valuation Officer shall in respect of every property fix the assessed value which shall be the capital value.

Definition of capital value.

3. The capital value shall be the amount which the

property, if sold in the open market by a willing seller, might be expected to realise.

Plant,  
machinery and  
equipment.

4. The Minister may by order provide for the manner in which the rateable value of plant, machinery and equipment used for industrial purposes shall be determined.

Exempted  
properties.

5. No land which is the site of—

- (a) a highway, bridge, dam or foot path;
- (b) a ditch, drain, canal, waterway;
- (c) a railway line the property of the State,

and no house, building or other erection with a superficial area of less than one hundred square feet if totally enclosed, or two hundred square feet if not totally enclosed, shall be assessed or included in the valuation list.

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SUBSIDIARY LEGISLATION

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**VALUATION FOR RATING PURPOSES**

9/1972,  
10/2005

*made under section 41*

Citation.

1. These regulations may be cited as the Valuation for Rating Purposes Regulations.

Form 1  
Schedule.

2. A notice served by the Chief Valuation Officer under section 5 of the Act shall be in Form 1 in the Schedule.

Preparation of  
plans.  
[Reg.10 / 2005]

3. (1) Where under section 5(8) of the act the Chief Valuation Officer requires a plan to accompany the particulars to be given in pursuance of a notice under regulation 2, the plan shall be prepared in the manner required by the Chief Valuation Officer.

(2) The Chief Valuation Officer may, upon the request of any person who is required to prepare a plan pursuant to section 5(8) of the Act, prepare or cause to be prepared the plan for the sum of two thousand dollars which shall be paid into the Consolidated Fund.

Defects in  
returns or  
plans.

4. Where there is any defect in any return or plan, the person making the return or plan shall remedy the defect within seven days after the service upon him of a written notice in Form 2 in the schedule by the Chief Valuation Officer requiring him to do so.



[Subsidiary]

*Valuation for Rating Purposes Regulations*

Determination of the assessed value of property.  
Form 3  
Schedule.  
[Reg. 10/2005]

5. The Chief Valuation Officer upon receipt of a return or plan, where required, and after inspection of the property, where necessary, shall complete an assessment sheet in Form 3 in the Schedule.

Notice of entry.  
Form 5  
Schedule.

6. The notice required for the purposes of section 7 of the Act shall be in Form 5 in the Schedule.

Draft list for each area administered by a local government authority.  
Form 6  
Schedule.

7. The Chief Valuation Officer shall, in respect of each area administered by a local authority, prepare in draft a listing pursuant to section 10 of the Act showing each ward or section separately in Form 6 in the Schedule, which shall list in numerical order the particulars of every property in that area including the assessment calculated in the assessment sheet for that property.

Fee to be charged for copies of assessment sheets.  
[Reg. 10/2005]

8. On the publication of a notice that a draft list has been completed or where in connection with a proposal the Chief Valuation Officer has completed an assessment sheet in respect of a property, the owner of that property is entitled on payment of the sum of four thousand dollars to receive from the Chief Valuation Officer a certified copy of the assessment sheet relating thereto.

Objection to draft list or proposal for alteration of a list.  
Form 7  
Schedule.

9. Every objection to a draft list or a proposal for the alteration of a list shall be in Form 7 in the Schedule.

Notification of objection to draft list.  
Form 8  
Schedule.

10. Every notification of objection to a draft list shall be in Form 8 in the Schedule.

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Valuation for Rating Purposes

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Notification of alteration to draft list.  
Form 9  
Schedule.

11. Every notification of an alteration of a draft shall be in Form 9 in the Schedule.

Proposal for alteration of a list.  
Form 10  
Schedule.

12. Every proposal for any alteration of a list shall be in Form 10 in the Schedule.

Form to accompany proposal to a list.  
Form 11  
Schedule.

13. Every proposal for any alteration of a list shall be accompanied by a document in Form 11 in the Schedule.

Forms for correcting clerical and arithmetical errors.  
Form 12  
Schedule.

14. Every form for the correction by the Chief Valuation Officer of any clerical or arithmetical error in a list shall be in Form 12 in the Schedule.

Appeals to Local Rating Valuation Appeals Committee.  
Form 13  
Schedule.

15. Every notice of appeal to a Local Rating Valuations Appeals Committee shall be in from 13 in the Schedule and shall be delivered to the clerk of the appeals panel for the area together with eight copies thereof.

Notice of appointment of day of hearing.  
Form 14  
Schedule.

16. Every appointment of the day of hearing shall be in Form 14 in the Schedule.

Request for hearing and determination.  
Form 15  
Schedule.

17. Every request for hearing and determination of an objection to a proposal shall be in Form 15 in the Schedule and shall be delivered to the Clerk of the appeals panel for the area together with eight copies thereof.

[Subsidiary]

Valuation for Rating Purposes Regulations

Appeals to the Court.  
Form 16  
Schedule.

18. Every appeal to the High Court against the decision of a Local Rating Valuations Appeals Committee shall be in Form 16 in the Schedule.

reg. 2  
[Reg. 10/2005]

**SCHEDULE**

**FORM 1**

**VALUATION FOR RATING PURPOSES REGULATIONS  
NOTICE TO MAKE A RETURN**

To .....  
Of .....  
Description of Property .....  
.....  
.....  
Office Ref .....

Take Notice that pursuant to the provisions of section 5 of the Valuation for the Rating Purposes Act, Cap. 28:04, I hereby require you to answer the questions set out in this form, sign it and return it to me (together with a plan if required and submitted in accordance with the instructions) at the address set out hereunder within twenty-one days after the date of notice of this notice on you.

N/B Plan requested/not requested.

Date .....

Address: Chief Valuation Officer,  
Valuation Division,  
Ministry of Finance,  
Camp Street,  
Georgetown.

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PARTICULARS OF BUILDINGS

1. Number of storeys (including ground floor)	..... .....
<hr/>	
2. Area of square feet of each story	Ground Floor ..... First Storey ..... Second Storey ..... Third Storey .....
<hr/>	
3. Construction of building	..... ..... .....
<hr/>	
4. Use or purpose for which building is employed	..... ..... .....
<hr/>	
5. Where use or purpose under 4 is industrial, state number of full-time employees	..... ..... ..... .....
<hr/>	
6. Age of building	..... .....
<hr/>	
7. Estimated value of building	..... .....
<hr/>	

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Valuation for Rating Purposes Regulations

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8. Amount for which building is insured .....

.....

.....

.....

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9. Where house, etc., or any subdivision is actually let, the full year's rent of the house, etc. or subdivision thereof calculated from the monthly rent payable at the date of making the return or the annual rent reserved under any contract or agreement-

(a) Unaffected by the Rent Control Act, or the Rent Control Regulations. ....

.....

.....

.....

(b) As affected by the Rent Control Act, or the Rent Control Regulations. ....

.....

.....

.....

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10. Amount of any premium or other sum paid by the tenant periodically or otherwise, or other obligation agreed to be discharged by tenant in relation to the tenancy. Where premises are left furnished, give estimates .....

.....

.....

.....

.....

.....

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.....

.....

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[Subsidiary]

Valuation for Rating Purposes Regulations

of rent attributable to furnishings.	..... .....
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11. Where house etc., or any subdivision thereof is not actually let the estimated full year's rent at which it might reasonably be expected to let.	..... ..... ..... ..... .....
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PARTICULARS OF LAND

12. Area of land in square feet or acres.	..... .....
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13. Purpose for which used.	..... .....
--------------------------------	----------------

14. If the answer to 13 is Agricultural - (a) is irrigation water necessary?  (b) is the land reasonably drained?  (c) what types of agriculture can the land be used for?	..... ..... ..... ..... ..... ..... ..... ..... .....
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15. Has the land a frontage to any road or street?	..... .....
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[Subsidiary]

Valuation for Rating Purposes Regulations

16. If the answer to 15 is 'No'-

(a) what is the distance to the nearest road or street?
(b) is vehicular access available?

17. (a) What is the date of the last sale of the property (within the last ten years) and the selling price thereof?
(b) If land was only purchased what was the price and date of purchase?

PARTICULARS OF PLANT AND MACHINERY

18. Nature and general description of any plant, machinery or other equipment permanently installed or fitted.
(a) date acquired
(b) Value of date of acquisition or installation.

DECLARATION

I (or we) declare that I (or we) have read each and every of the foregoing answers and prescribed particulars relating to the above property and that the said answers and particulars are in every respect fully and truly stated to the best of my (our) judgement and belief.

Date ..... Signature

Before Completing this Form, read the Instructions

INSTRUCTIONS

1. This form should be completed in ink or be typewritten.

2. In the case of Question 3, where the building is of several types of construction, mention the various types. (e.g. first storey, concrete block, second storey, timber).

3. In the case of Question 4, where the building is used for several purposes, state all those purposes and indicate the area in square feet used for the different purposes.

(e.g. ground floor – Retail shop .. 400 square feet
Office .. 200 square feet
First floor - Residential .. 600 square feet

4. In the case of Question 6, where the building is over 30 years, state 'over 30 years'. Where it is under 30 years, state age or date of construction. Where the building has been reconstructed or added to, state the date of the reconstruction or the addition.



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Valuation for Rating Purposes Regulations

5. The person subscribing to the above declaration must take care to read carefully every page of this form filled in before he makes the declaration.

Section 5 of the Valuation for Rating Purposes Act, provides *inter alia* that—

(1) In every case where a valuation list is to be made under this Act for any area, the Chief Valuation Officer may serve a notice on the owner, lessee or occupier of any property in the area, or on any one or more of them requiring him or them to make a return containing such particulars as may be reasonably required for the purpose of enabling the Chief Valuation Officer accurately to compile the list.

(2) The Chief Valuation Officer may at any time require the landlord, tenant or any other person in possession of receipts, rent books or other books of account or any other document relating to the rents paid or received, the expenses incurred in the administration of any property or the purchase price of any property or any other matter connected with any property to produce those receipts for inspection; and any such person who without reasonable excuse refuses to produce any of those receipts, books or any other such document when so required shall be guilty of an offence.

(3) The owner of any property in or upon which is installed any plant, machinery or equipment shall include in the return required to be made a full and complete statement of all such plant, machinery and equipment.

(4) The Chief Valuation Officer may at any time, in connection with a proposal, serve notice on the owner, lessee or occupier of any property in the area, or on any one or more of them, requiring him or them to make a return containing such particulars as may be reasonably required for the purpose of enabling the Chief Valuation Officer to decide whether or not to make, or, as the case may be, to object to the

proposal.

(5) Every person upon whom a notice to make a return is served in pursuance of this section shall within twenty-one days after the date of service of the notice, or within such extended period as the Chief Valuation Officer may in any particular case authorize, make and deliver to the Chief Valuation Officer a return in the form required by the notice.

(6) If any person on whom a notice has been served under this section fails without reasonable excuse to comply with the notice, he shall be liable on summary conviction to a fine of eight thousand dollars, and to a further penalty of eight hundred dollars for each day during which the default continues after such conviction.

(7) If any person knowingly makes or causes to be made a return required under this section which is false in any material particular, he shall be guilty of an offence and shall be liable on summary conviction to a fine of forty thousand dollars or to imprisonment for six months.

(8) For the purpose of this section a return of particulars shall be deemed to include a plan if so required by the Chief Valuation Officer.

#### INSTRUCTIONS FOR PREPARATION OF PLAN TO ACCOMPANY RETURN OF PARTICULARS

1. The plan shall be a site plan of the property which is the subject of the return and must be delivered to me together with the return.
2. The plan shall be clearly drawn in ink on tracing

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[Subsidiary]

*Valuation for Rating Purposes Regulations*

cloth or durable drawing paper measuring thirteen inches by eight inches, and the scale of the plan shall be one inch to every thirty feet.

3. The person making the plan shall sign it at the foot thereof, and the plan must show –

- (a) the scale of the plan indicated thereon;
- (b) the magnetic north point;
- (c) outline of the land, together with the length in feet and fractions of a foot of the lines of the boundaries and the number of square feet in the area thereof. In the case of agricultural land the area may be given in acres and decimals of an acre to two decimal places;
- (d) the name, number, letter or other description of the lot and the number or letter of any lot adjacent to the property.
- (e) the outline of the area covered by every building in its exact position of the land, every such building being identified on the plan by a capital letter of the alphabet, commencing from the letter "A" and described in a legend by the plan on reference to the purpose for which it is employed (e.g. A-House; B – Office);
- (f) the outline of every stelling or similar erection which is beyond the

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[Subsidiary]

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boundary of the adjoining land and which is used in conjunction with the land and buildings thereon for either of them, together with the details required by paragraph 3(e);

- (g) the position and names of all existing streets, roads and rivers adjoining the property.

Date .....

Chief Valuation Officer,  
Valuation Division,  
Ministry of Finance,  
Camp Street,  
Georgetown.

[Subsidiary]

Valuation for Rating Purposes Regulations

FORM 2

VALUATION FOR RATING PURPOSES REGULATIONS

NOTICE OF DEFECT IN RETURN OR PLAN

To .....
of .....
in respect of .....
Office Ref .....

You are hereby required to remedy the defect stated below in the return/plan in respect of the abovementioned property and complete and deliver the amendment to me at the address set out below within seven days after the date of service of this notice on you.

.....
.....
.....
.....
.....
.....
.....
.....
.....

Date .....

Chief Valuation Officer,
Address: Valuation Division,
Ministry of Finance,
Camp Street,
Georgetown.

FORM 3

VALUATION FOR RATING PURPOSES REGULATIONS  
ASSESSMENT SHEET (CAPITAL VALUE)

.....(Address and/or description of property, including purposes for which property is or may be used).

1 Area of building in square feet	2 Unit rate per square foot	3 Assessment of building	4 Area of land in square feet	5 Unit rate per square foot	6 Assessment of Land	7 Total Assessment	8 Remarks, notes or additional information
Ground floor..... First floor..... Second floor..... Third floor.....							

Date .....

.....

Chief Valuation Officer

[Subsidiary]

Valuation for Rating Purposes Regulations

FORM 4

[deleted by Reg. 10/2005]

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FORM 5

reg. 5  
[reg. 10/2005]

**VALUATION FOR RATING PURPOSES REGULATIONS**

**NOTICE BEFORE ENTRY FOR THE PURPOSE OF  
SURVEY AND INSPECTION**

To .....  
of .....  
Description of Property.....  
.....  
Office Ref.....

Take Notice that in pursuance of Section 7 of the Valuation For Rating Purposes Act, Cap. 28:04, I intend on the ..... day of ..... 20....., and on subsequent days, during ordinary business hours, to enter the abovementioned property for the purpose of survey and inspection.

Date .....  
Chief Valuation Officer.  
Valuation Division,  
Ministry of Finance,  
Camp Street,  
Georgetown.

Served On .....  
At .....  
Date .....  
Time .....  
Signature .....

NOTE

Section 7(2) of the Valuation for Rating Purposes Act, Cap. 28:04, provides as follows-

- 7(2) If any person wilfully delays or obstructs the Chief Valuation Officer in the exercise of any of his powers under this section he shall be liable on summary conviction to a fine of SIXTEEN THOUSAND DOLLARS.



[Subsidiary]

Valuation for Rating Purposes Regulations

FORM 6

VALUATION FOR RATING PURPOSES REGULATIONS  
DRAFT LIST

reg. 7

..... City, Town or District Council  
..... Ward/Section

Assessment No.	Names of Owners	Address or other Description of the Property	Assessed Value of Property		Amended Assessed Value	Reference Number	Remarks
			\$	\$			

Date.....

.....  
Chief Valuation Officer

reg. 9

FORM 7

**VALUATION FOR RATING PURPOSES REGULATIONS**

**FORM OF OBJECTION TO DRAFT LIST OR A PROPOSAL**

To The Chief Valuation Officer

Re: .....  
(Address and description of property; assessment number)

.....  
.....  
(Name and address of owner)

I/We submit herewith my/our objection to the draft list/proposal dated ..... in respect of the above property.

I/We submit that the assessment should be.....  
.....

The grounds for the making of this objection or proposal are- .....  
.....  
.....  
.....  
.....

Date .....

Signature of  
objector/prosper

.....  
(Name and address of objector if other than the owner)

[Subsidiary]

Valuation for Rating Purposes Regulations

NOTE

Section 11 of the Valuation for rating Purposes Act provides that the following objections and no others may be taken, namely that-

- (a) the assessed value of any property is incorrect or unfair;
- (b) any matter has been inserted therein or omitted therefrom which ought not to have been inserted or omitted;
- (c) one assessed value has been included in the draft list in respect of properties separately assessable.

FOR OFFICIAL USE

Date of Receipt

Date of acknowledgement

Date of service of Notice on-

Local Authority

Owner of Property where he is not the objector

Date of Service of copy on the maker of the Proposal

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Valuation for Rating Purposes

[Subsidiary]

Valuation for Rating Purposes Regulations

reg. 10  
[reg. 10/2005]

FORM 8

**VALUATION FOR RATING PURPOSES REGULATIONS**

**NOTIFICATION OF OBJECTION TO DRAFT LIST**

To: .....

.....  
(Address and description of property, assessment number)

.....  
(Name and address of owner)

I hereby notify you that an objection to the draft list in respect of the abovementioned property has been lodged with me by..... of.....

Date .....

.....

Address: Chief Valuation Officer,  
Valuation Division,  
Ministry of Finance,  
Camp Street,  
Georgetown.

[Subsidiary]

Valuation for Rating Purposes Regulations

reg. 11  
[reg. 10/2005]

FORM 9

**VALUATION FOR RATING PURPOSES REGULATIONS**

**NOTIFICATION OF ALTERATION OF DRAFT LIST**

To .....

Re: .....  
(Address and description of property, assessment number)

I hereby notify you that the assessment shown in the draft list in respect of the above property has been revised from: \$..... to \$..... has not been revised.

Your attention is directed to section 22(1) of the Valuation For Rating Purposes Act, Cap. 28:04, under the provisions of which you may appeal to an appeals committee against the revised assessment/my refusal to revise the assessment.

Date .....

.....

Address: Chief Valuation Officer,  
Valuation Division,  
Ministry of Finance,  
Camp Street,  
Georgetown.

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Valuation for Rating Purposes

[Subsidiary]

Valuation for Rating Purposes Regulations

reg.12

FORM 10

VALUATION FOR RATING PURPOSES REGULATIONS

PROPOSAL FOR ALTERATION OF LIST

To .....

Re: .....

(Address and description of property, assessment)

.....

(Name and address of owner)

I/We hereby notify you that I/We make the following proposal in respect of the assessment of the above property-

PROPOSAL

(i) Present assessment .....

(ii) Proposed assessment .....

(iii) Grounds for proposed amendment.....

.....

.....

.....

.....

Date .....

(Signed).....

(address of person making proposal if other than owner)

[Subsidiary]

Valuation for Rating Purposes Regulations

reg. 13  
[reg. 10/2005]

FORM 11

DOCUMENT TO ACCOMPANY COPY OF A PROPOSAL

To .....

.....

(Address and description of property, assessment number)

.....

(Name and address of owner)

In pursuance of the provisions of the Valuation for Rating Purposes Act, Cap. 28:04, attach a copy of a proposal for alteration to the list made by ..... in respect of the above property.

Your attention is directed to section 16(3) of the abovementioned Act under the provisions of which you may object to the proposal.

Date .....

.....

Address: Chief Valuation Officer  
Valuation Division,  
Ministry of Finance,  
Camp Street,  
Georgetown.

reg. 14  
[Reg. 10/2005]

FORM 12

**VALUATION FOR RATING PURPOSES REGULATIONS**  
**FORM FOR ALTERATION OF VALUATION LIST DUE**  
**TO CLERICAL OR ARITHMETICAL ERRORS**

To: .....

Re: .....  
(Address and description of property, assessment number)

.....  
(Name and address of owner)

I submit herewith that the assessment which appears in the list dated ..... in respect of the abovementioned property has a clerical or arithmetical error.

I submit that the assessment should be  
.....

The grounds for the making of this correction are:  
.....  
.....  
.....  
.....

Date .....

Address: Chief Valuation Officer  
Valuation Division,  
Ministry of Finance,  
Camp Street,  
Georgetown.



[Subsidiary]

Valuation for Rating Purposes Regulations

reg. 15  
[reg. 10/2005]

FORM 13

**VALUATION FOR RATING PURPOSES REGULATIONS**  
**NOTICE OF APPEAL TO LOCAL RATING VALUATION**  
**APPEALS COMMITTEE**

To –

The Clerk,  
The Local Rating Valuation Appeals Panel,  
Valuation Division,  
Ministry of Local Government,  
Fort Street,  
Kingston,  
Georgetown.

Re: .....  
(Address and description of property, assessment number)

.....  
(Name and address of owner)

I/We .....  
of .....  
hereby give notice of appeal against the decision of the Chief  
Valuation Officer, given on the .....  
day of .....20..... in respect of the  
property described above.

The grounds for making this appeal are-

.....  
.....  
.....  
.....  
.....

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Valuation for Rating Purposes

[Subsidiary]

Valuation for Rating Purposes Regulations

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Date .....  
Signature of person  
making appeal

Note:

Eight (8) copies to be supplied –

IMPORTANT

Section 22(2) of the Valuation for Rating Purposes Act, Cap. 28:04, provides as follows –

“22(2) A notice of appeal under this section shall be in the prescribed form and shall be delivered to the clerk of the appeals panel for the area, together with such number of copies as may be prescribed not later than fourteen days after service of the notice under section 12(2) and shall, where the appellant is neither the owner of the property to which the appeal relates nor the local authority, be accompanied by a sum of two thousand dollars.”

[Subsidiary]

Valuation for Rating Purposes Regulations

reg. 16  
[reg. 10/2005]

FORM 14

**VALUATION FOR RATING PURPOSES REGULATIONS**

**NOTICE OF APPOINTMENT OF DAY OF HEARING**

To: .....

of .....

In the matter of an appeal between

.....

and .....

against the decision .....

Re: .....

I hereby give notice that the hearing will be on the  
..... day of .....20..... at  
.....o' clock

The hearing will take place at.....  
.....  
.....  
.....

Date .....

Clerk, Appeals Panel

reg. 17  
[reg. 10/2005]

FORM 15

**VALUATION FOR RATING PURPOSES REGULATIONS**

**REQUEST FOR HEARING AND DETERMINATION BY  
LOCAL RATING VALUATION APPEALS COMMITTEE**

To: The Chairman,  
The Local Rating Valuation Appeals Committee

Re: .....  
(Address and description of property, assessment No.)

.....  
(Name and address of owner)

I, the Chief Valuation Officer

Of Valuation Division,  
Ministry of Finance,  
Camp Street,  
Georgetown.

being a party to a dispute as to a proposal made in respect of the property described above hereby apply for the hearing and determination by the Local Rating Valuation Appeals Committee of the objection of which particulars are set out below.

PARTICULARS

.....  
(Name and address of person making the proposal)

Reason for proposal.....  
.....  
.....

Name and address of Local Authority .....

[Subsidiary]

Valuation for Rating Purposes Regulations

.....

Date .....  
Chief Valuation Officer,  
Valuation Division,  
Ministry of Finance,  
Camp Street,  
Georgetown.

reg. 18  
[10 of 2005]

FORM 16

**VALUATION FOR RATING PURPOSES REGULATIONS**

**NOTICE OF APPEAL TO LOCAL RATING VALUATION  
APPEALS COMMITTEE**

To –  
The Clerk,  
The Local Rating Valuation Appeals Panel,  
Valuation Division,  
Ministry of Local Government,  
Fort Street,  
Kingston,  
Georgetown.

Re: .....  
(Address and description of property, assessment number)

.....  
(Name and address of owner)

I/We .....  
.....  
of .....  
hereby give notice of appeal against the decision of the Local

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Valuation for Rating Purposes

[Subsidiary]

Valuation for Rating Purposes Regulations

Rating Valuation Appeals Committee, given on the ..... day of ..... 20..... in respect of the property described above.

The grounds for making this appeal are-

.....  
.....  
.....  
.....  
.....

Date .....

Signature of person making appeal

IMPORTANT

S. 27(2) of the Valuation for Rating Purposes Act, Cap. 28:04, provides that the appellant shall within fourteen days after the decision of the appeals committee has been published in accordance with section 25(7) deliver to the clerk of the appeals panel a written notice of appeal setting out the grounds therefor, and where the appellant is not the local authority or owner of the property to which the appeal relates or Chief Valuation Officer, shall lodge with the clerk of the appeals panel the sum of two thousand dollars as security for costs.

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[Subsidiary]

Valuation for Rating Purposes (Preparation of Valuation List) (Rose Hall  
Town) Order

O. 2/2002

**VALUATION FOR RATING PURPOSES  
(PREPARATION OF VALUATION LIST)  
(ROSE HALL TOWN) ORDER**

*made under section 4*

1. This Order may be cited as the Valuation for Rating Purposes (Preparation of Valuation List) (Rose Hall Town) Order.

2. The Chief Valuation Officer is hereby directed to prepare a Valuation List for the area described in the Schedule.

3. The day on which the Chief Valuation Officer shall commence the preparation of the Valuation List shall be 1<sup>st</sup>, February, 2002, and the day at which all property in the aforesaid area shall be valued shall be 1<sup>st</sup>, February, 2002.

**SCHEDULE**

**BOUNDARIES OF THE TOWN OF ROSE HALL**

Being all that area situate in the County of Berbice and bounded as follows;

On the North --- By the Atlantic Ocean

On the South --- By the southern boundary  
of Grant 2914

On the East --- By the common boundary  
between Rose Hall and Port  
Mourant and its

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[Subsidiary] Valuation for Rating Purposes (Preparation of Valuation List)( Rose Hall  
Town ) Order

prolongation southwards to  
the south-eastern boundary  
of Grant 2914.

On the West --- By the eastern boundary of  
the Ketting between  
Williamsburg and Rose  
Hall and its prolongation  
southwards to the south -  
western boundary of Grant  
2914.

O. 3/2002

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**VALUATION FOR RATING PURPOSES  
(PREPARATION OF VALUATION LIST)  
(GEORGETOWN) ORDER**

*made under section 4*

1. This Order may be cited as the Valuation for Rating Purposes (Preparation of Valuation List) (Georgetown) Order.
2. The Chief Valuation Officer is hereby directed to prepare a Valuation List for the area described in the Schedule.
3. The day on which the Chief Valuation Officer shall commence the preparation of the Valuation List shall be 1<sup>st</sup> February, 2002, and the day at which all property in the aforesaid area shall be valued shall be 1<sup>st</sup> February, 2002.



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[Subsidiary]

*Valuation for Rating Purposes (Preparation of Valuation Lists)*  
*(Georgetown) Order*

**SCHEDULE**

**BOUNDARIES OF THE CITY OF GEORGETOWN**

Being all that area situate in the County of Demerara and bounded as follows;

- On the North --- By the Atlantic Ocean
- On the South --- The southern boundary of Georgetown, being the southern Boundary of Plantation Rome
- On the East --- The eastern boundary of Georgetown, being the eastern Boundary of the company path on the eastern side of Plantation Cummings Lodge, Plantation Houston, and Plantation Rome.
- On the West --- By the Demerara River.
-

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*Valuation for Rating Purposes*

[Subsidiary]

*Valuation for Rating Purposes (Preparation of Valuation List)  
(Corriverton) Order*

O. 9/2002

**VALUATION FOR RATING PURPOSES  
(PREPARATION OF VALUATION LIST)  
(CORRIVERTON TOWN) ORDER**

*made under section 4*

1. This Order may be cited as the Valuation for Rating Purposes (Preparation of Valuation List) (Corriverton Town) Order.

2. The Chief Valuation Officer is hereby directed to prepare a valuation list for the area described in the Schedule.

3. The day on which the Chief Valuation Officer shall commence the preparation of the valuation list shall be Monday, 4<sup>th</sup> March, 2002 and the date at the which all property in the aforesaid areas shall be valued shall be 4<sup>th</sup> March, 2002.

**SCHEDULE**

**BOUNDARIES OF THE TOWN OF CORRIVERTON**

Being all that area situated in the county of Berbice and bounded as follows –

On the North - by the northern boundaries of No. 75 and tracts held By Bookers Demerara Sugar Estates Limited, under Licence of Occupancy 2092, and Lease A 7664, respectively.

On the South - by the northern boundary

[Subsidiary]

*Valuation for Rating Purposes (Preparation of Valuation Lists)  
(Corriverton) Order*

of the Black Water Canal of  
the Crabwood Creek  
Empolder, and its  
prolongation westward;  
and the southern boundary  
of the tract held by the  
Bookers Demerara Sugar  
Estates Limited under Lease  
A 7664.

On the East - by the Corentyne River.

On the West - by the western boundary of  
the tract held by Bookers  
Demerara Sugar Estates  
Limited under Lease A 7664  
and the eastern and  
northern boundaries of tract  
held by the Skeldon  
Agriculture Co-operatives  
Land Society Limited,  
under Provisional Lease  
785/59.

O. 10/2002

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**VALUATION FOR RATING PURPOSES  
(PREPARATION OF VALUATION LISTS)  
(LINDEN TOWN) ORDER**

*made under section 4*

1. This Order may be cited as the Valuation for  
Rating Purposes (Preparation of Valuation Lists  
(Linden Town) Order.

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*Valuation for Rating Purposes*

[Subsidiary]

*Valuation for Rating Purposes (Preparation of Valuation List)  
(Linden) Order*

2. The Chief Valuation Officer is hereby directed to prepare a valuation list for the area described in the Schedule.

3. The day on which the Chief Valuation Officer shall commence the preparation of the valuation list shall be Monday, 1<sup>st</sup> April 2002 and the date at which all property in the aforesaid areas shall be valued shall be 1<sup>st</sup> April 2002.

### SCHEDULE

#### BOUNDARIES OF THE TOWN OF LINDEN

The area administered by the Mayor and Town Council of Linden and bounded as follows –

All that area commencing from the mouth of the Bamia River, right bank, Demerara River, and extending up the left bank of the Bamia River for a distance of one and a half miles from its junction with the Soesdyke/Mackenzie Road to its intersection with an imaginary line parallel to and one mile east of the center line of the Soesdyke/Mackenzie Road; thence by the said line to the junction of a line being the prolongation of the southern or upper boundary of Plantation Siberien or Lot 47, thence westwards along the prolongation of the southern boundary, and the southern boundary of Plantation Siberien or Lot 47 to its junction with the right bank of the Demerara River; thence by a straight line to the mouth of the Dakoura Creek on the left bank of the Demerara River, thence up the left bank of the Dakoura Creek to its junction with the western boundary of Block "C" shown on a plan by C.P. DeFreitas, Government Surveyor, dated 18<sup>th</sup> March, 1931, and recorded in the Department of Lands and Mines as Plan No. 3624; thence along the western boundary of Block "C" to the north-western corner of Block "C"; thence along the northern boundary of Block "C" for a distance of 2,500 feet to the

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**[Subsidiary]***Valuation for Rating Purposes (Preparation of Valuation Lists)**(Linden) Order*

western boundary of Block 22 shown on a plan by C.S. Spence, Government Surveyor, dated 15<sup>th</sup> May, 1948, and recorded in the Department of Lands and Mines as Plan No. 52.35; thence along the western boundary of Block 22 for a distance of 10,283.76 ft. to the southern boundary of Block "E" shown on a plan by C.S. Spence, dated 25<sup>th</sup> November, 1947, and recorded in the Department of Lands and Mines as Plan No. 5246; thence along the southern boundary of Block "E" for a distance of 4,278.79 ft. to the western boundary of Block "E"; thence along the western boundary of Block "E" for a distance of 2487.69 ft. to the northern boundary of Block "E"; thence along the northern boundary of Block "E" for a distance of 10,184.57 ft. to the western boundary of Block 30 shown on a plan by C.S. Spence, Government Surveyor, dated 20<sup>th</sup> March, 1959, and recorded in the Department of Lands and Mines as Plan No. 8941; thence along the western boundary of Block 30 for a distance of 3,672.07 ft. to the northern boundary of Block 30 for a distance of 3,672.07 ft. to the northern boundary of Block 30; thence along the northern boundary of Block 30 for a distance of 7,201.73 ft. to the western boundary of Block "F" shown on the aforementioned plan recorded as Plan No. 3624; thence along the western boundary of Block "F" for a distance of 6,500 ft. to the northern boundary of Block "F"; thence along the northern boundary of Block "F" for a distance of 4,500.00 ft. to the mouth of the Daliwala River (also known as the Dallawalla Creek) left bank, Demerara River; thence down the left bank Demerara River to a point opposite the Bamia River; thence by a straight line to the point of commencement, all such boundaries as aforesaid being shown on a plan on record with the Department of Lands and Mines as Plan No. 12390.

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