RELATED DEPARTMENTS

Office of the Tax Commissioner

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

Rent Control

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

Department of Immigration

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

Department of Planning

Please contact the Department of Planning for all planning enquiries.

Department of Transport Control

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

T. (441) 295-5151

www.landvaluation.bm

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Contact Land Valuation

General Enquiries

Tel. 441-297-7964

Email Addresses

Landval@gov.bm (Department)

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

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

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

Physical Address

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

Mailing Address Land Valuation Department P O Box HM 1384 Hamilton HM FX

Hours of Operation 8.30 a.m. – 5:00 p.m. Monday – Friday (Except Public Holidays)

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

Flyer # 6

Maintaining the Valuation List

GOVERNMENT OF BERMUDA Department of Land Valuation

Property Alterations -The Process



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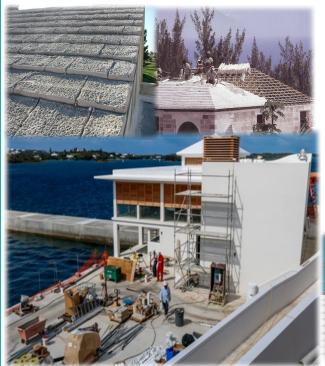


<u>Maintaining the</u> <u>Valuation List</u>

As existing properties are **altered**, **new properties built** or others **demolished**, the Director of Land Valuation has to make modifications to the **Annual Rental Values (ARVs)** in the Valuation List to reflect these changes.

The Office of the Tax Commissioner uses the **ARVs** set by the Land Valuation Department, for **land taxation purposes**.

A property inspection is usually triggered by receipt of a **Certificate of Completion and Occupancy** from the Department of Planning or notification to the Land Valuation Department.



The Process

Stage 1 – Notification

- You will receive written notification of the pending survey, with contact details of the staff member responsible for carrying out the inspection.
- For specific details of the pending inspection, please read the enclosed letter.

Stage 2 – Survey

- The majority of residential surveys **do not** need to be scheduled as measurements are taken externally.
- For commercial units, an internal inspection will need to be made by the Department.
- Site notes, measurements and photographs will be taken during the survey.

Stage 3 – Valuation

- The information collected on site is used in the calculation of the ARV in respect of alterations to the unit area, ancillaries and amenities etc.
- These alterations could be recent additions or historic changes, which have just come to the attention of this Department.



The Process Continued

Stage 4 – The Proposal Letter

- Where the alterations have been **significant** enough to warrant a change in the ARV, a **proposal letter** and explanatory brochure will be issued (typically within a month of the inspection), outlining the proposed amendments to the Valuation List.
- It is at this stage that newly constructed units will be assigned an assessment number and an ARV.
- If the ARV has not changed, the Valuation List does not need to be amended. You will not receive a proposal letter or additional correspondence from the Department.

