

## 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 and policies.

### Department of Planning

Please contact the Department of Planning for all planning enquiries.

### Department of Transport Control

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

**T. (441) 295-5151**

[www.landvaluation.bm](http://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)

[www.landvaluation.bm](http://www.landvaluation.bm)

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

Flyer # 8

## Maintaining the Valuation List



## Historic Alterations to Properties



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GOVERNMENT OF BERMUDA

## Historic Alterations

## Important Information

## The Process

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. You have received the enclosed inspection letter in relation to historic alterations/additions made to the property which could have taken place several years ago. These works could be a result of:

- An outstanding building permit which has not been signed off by the Department of Planning of which there are approximately **13,000** (thirteen thousand) permits dating back to the early 1970's, and/or
- Changes identified by the Land Valuation Department through comparing the existing survey drawing held on file to that of aerial imagery.

Although the alterations may have taken place several years, or in some cases decades ago, the Land Valuation Department will only reflect any changes to the ARV effective from the beginning of the current calendar year i.e. 1st January. What this means to you is that any change in your land tax liability will only be effective from the beginning of the current calendar year and not backdated to when the historic works were actually completed.

In many instances, a property has not been inspected by the Land Valuation Department for decades. This is the result of the Department not receiving any notification of the completion of the building works from either the **Department of Planning, the owner** (past or present) or **owner's agent**. Now that the historic alterations/additions have come to the attention of the Land Valuation Department, the works must be reflected in the property's **ARV**.

**Stage 1: Notification:** See enclosed letter with details of the pending inspection.

**Stage 2: Survey:** The on site survey will include taking measurements, site notes and photographs.

**Stage 3: Valuation:** Information collected on site is used in the calculation of the ARV in respect of alterations to the unit area, ancillaries and amenities etc.

**Stage 4: 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.

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.

