



BERMUDA

HAMILTON (RATING) ORDINANCE 1972

BX 18 / 1923

*[made under the Municipalities Act 1923 and brought into operation on 18 July 1972]*

TABLE OF CONTENTS

|    |                                               |
|----|-----------------------------------------------|
| 1  | Citation                                      |
| 2  | Interpretation                                |
| 3  | Amount of Rates                               |
| 4  | Rate periods                                  |
| 5  | Half year payment                             |
| 6  | Payor                                         |
| 7  | Demand note                                   |
| 8  | Contents of demand note                       |
| 9  | Service                                       |
| 10 | Due date                                      |
| 11 | Postponement                                  |
| 12 | Assessment on annual rental value             |
| 13 | Grant of exemption                            |
| 14 | Other exemptions                              |
| 15 | Change of use                                 |
| 16 | Commencement <i>[omitted]</i>                 |
| 17 | Transitional <i>[omitted]</i>                 |
| 18 | Saving before 1 January 1972 <i>[omitted]</i> |

SCHEDULE

Citation

- 1 This Ordinance may be cited as the Hamilton (Rating) Ordinance 1972.

## HAMILTON (RATING) ORDINANCE 1972

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### Interpretation

2 In this Ordinance—

“the Act” means the Municipalities Act 1923 [*title 4 item 1*];

“the Corporation” means the Corporation of Hamilton;

“rate payer” means the person liable under section 23 of the Act to pay rates in respect of any valuation unit subject to rates in relation to any rate period;

“residential premises” means any valuation unit which is used for the purpose of a residence and which shall not be business premises within the meaning assigned to that expression by the Act.

“the Treasurer” means the Treasurer for the time being of the Corporation.

### Amount of Rates

3 (1) Subject to the provisions of this Ordinance, an owner’s rate shall be charged, levied and collected in respect of every valuation unit within the municipal area of the City of Hamilton—

(a) being residential premises, in the amount of zero decimal point four zero per cent (0.40%) per year of the annual rental value thereof; and

(b) being business premises, in the amount of two decimal point five five per cent (2.55%) per year of the annual rental value thereof.

(2) Subject as aforesaid, an occupier’s rate shall be charged, levied and collected in respect of each such valuation unit—

(a) being residential premises, in the amount of zero decimal point two one per cent (0.21%) per year of the annual rental value thereof; and

(b) being business premises, in the amount of two decimal point five five per cent (2.55%) per year of the annual rental value thereof.

*[Paragraph 3 deleted and substituted by BR 87/2000 effective 1 January 2001; deleted and substituted by BR88/2006 effective 1 January 2007; deleted and substituted by BR 87 / 2010 para. 2 effective 1 January 2011]*

### Rate periods

4 A rate period shall be the half yearly period commencing on the first day of January and the first day of July, respectively, in any year in relation to which rates are payable pursuant to this Ordinance.

### Half year payment

5 One half of the rates payable in each year in respect of a valuation unit pursuant to this Ordinance shall be payable in respect of each rate period in that year.

HAMILTON (RATING) ORDINANCE 1972

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Payor

6 Subject to this ordinance, the rates payable in respect of any rate period shall be payable by the person who is the owner or occupier, as the case may require, of the valuation unit concerned at the commencement of that rate period.

Demand note

7 As soon as practicable after the commencement of each rate period in each year the Treasurer shall serve on each rate payer a demand note for the rates payable by him for that rate period in respect of each valuation unit of which he is the owner or, as the case may require, the occupier at the relevant date.

Contents of demand note

8 (1) Information with respect to the following matters shall be included in a demand note issued under this Ordinance—

- (a) the situation of the valuation unit in respect of which the demand note is issued and such description thereof as may be reasonably necessary for the purposes of identification;
- (b) the name of the rate payer and such other particulars as may be reasonably necessary for the purposes of identification;
- (c) the annual rental value;
- (d) the percentage at which the rates are charged and, if applicable, the basis of assessment;
- (e) the class of the valuation unit;
- (f) the rate period in respect of which the rates claimed in the demand note are payable;
- (g) the date on or before which the rates are payable;
- (h) the amount of the rates payable under the demand note;

(2) The date specified pursuant to sub-paragraph (1)(g) shall be not earlier than seven days after the date on which the demand note is served or deemed to be served pursuant to paragraph 9:

Provided that no error in the date so specified shall invalidate a demand note.

(3) No demand note shall be invalid by reason of—

- (a) any misdescription of the rate payer or valuation unit of both, if both are identifiable under the terms of the demand note notwithstanding such misdescription;
- (b) any other error not material to the amount of the rate payable in respect of the valuation unit to which it relates.

## HAMILTON (RATING) ORDINANCE 1972

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### Service

9 (1) Any document required to be served under this Ordinance on any person may be served—

- (a) by delivering it to the person on whom it is to be served; or
- (b) by leaving it at the usual or last place of abode of that person; or
- (c) by sending it by prepaid post addressed to that Person at his usual or last known place of abode; or
- (d) in the case of a body corporate, by delivering it or sending it by prepaid post to the secretary or clerk of that body at its registered office or other place of business; or
- (e) if it is not practicable after reasonable enquiry to ascertain the name or address of an owner or, as the case may be, occupier of the premises on whom it should be served, by addressing it to him by the description of “owner” or, as the case may be, “occupier” of the premises (describing them) to which it relates and by delivering it to some person on the premises; or, if there is no person on the premises to whom it can be delivered by affixing it or a copy thereof to some conspicuous part of the premises.

(2) Service effected by delivery pursuant to sub-paragraph (1)(a) or (d) shall have effect as from the time of delivery.

(3) Service effected otherwise than by delivery shall be deemed to have effect three days after the steps taken pursuant to any of the provisions of sub-paragraph (1) have been taken unless and to the extent that the contrary is proved.

### Due date

10 The rates payable in respect of any rate period in each year shall be payable not later than the date specified therefor in the demand note or seven days after the date on which the demand note is served or is deemed to be served pursuant to paragraph 9 whichever date is the later:

Provided that the rate payer shall be granted a rebate in an amount equivalent to five per cent of the rates payable in the event that payment is received by the Corporation on or before the date specified in the demand note.

### Postponement

11 The Treasurer may for good cause in any particular case by notice in writing to the rate payer concerned postpone the date on or before which rates shall be payable under any demand note in respect of any rate period.

### Assessment on annual rental value

12 In the preparation of a demand note, the rates payable in respect of any valuation unit shall be assessed Pursuant to this Ordinance on the annual rental value relating thereto appearing in the book maintained pursuant to section 25(1) of the Act, notwithstanding that any objection or appeal remains undetermined; and where

## HAMILTON (RATING) ORDINANCE 1972

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consequent upon an assessment made in relation to an objection or appeal under section 25(3) of the Act the rates payable by any person are reduced or discharged, then any sum paid by that person to the Corporation in excess of his liability as so determined shall be forthwith refunded to him.

### Grant of exemption

13 (1) The Corporation shall, upon application being made, grant a total or partial exemption from payment of rates, or a deferment of liability to pay the whole or part of rates, for any rate period to any rate payer liable for the payment of rates in any case where it is satisfied, having regard to the impoverished condition of the rate payer and his inability to improve his financial position significantly by reason of age, impaired health or other special circumstances that undue hardship to that rate payer would otherwise ensue.

(2) The Corporation shall, upon application being made, grant a total exemption from payment of rates for any rate period to any rate payer otherwise liable for the payment of such rates as occupier of business premises of which he is also the owner in any case, where, having regard to all the circumstances, it is satisfied that the business premises have been vacant during a period commencing on or before the commencement of that rate period and ending after the expiration thereof and that the rate payer has not derived any apparent or real benefit from the use of the said business premises during that rate period.

(3) Before any grant shall be made under sub-paragraph (1) or (2), the applicant shall furnish such proof of his circumstances and other matters relevant to the determination of the application as the Corporation may require.

(4) A grant made under sub-paragraph (1) or (2) may be made subject to such conditions as the Corporation may think fit and any such conditions shall be specified in the grant.

(5) (a) The Corporation may at any time vary or revoke a grant made under sub-paragraph (1) or (2) if it is satisfied, having regard to any alteration in the circumstances of the rate payer, that it is appropriate so to do or that there has been a breach of any condition specified in the grant.

(b) Before exercising its powers under this paragraph the Corporation shall afford to the rate payer a reasonable opportunity to show cause why the grant should not be varied or revoked, as the case may be.

(6) Any period of deferment specified in a grant made under sub-paragraph (1) shall determine on the death of the rate payer concerned and thereupon the rates in respect of which deferment was granted shall become immediately due and payable out of the estate of the deceased rate payer:

Provided that where the Corporation is satisfied, having regard to the impoverished condition of the heir or devisee of the estate and his inability to improve his financial position significantly by reason of age, impaired health or other special circumstances, that undue hardship to that heir or devisee would otherwise ensue, it may grant a total or partial exemption of the rates payable up to the death of the deceased rate payer.

## HAMILTON (RATING) ORDINANCE 1972

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(7) Any person who, in connection with any application for a grant under sub-paragraph (1) or (2), makes any written or oral statement which he knows or has reason to believe to be false in a material particular, commits an offence against this Ordinance.

(8) Where the Corporation grants an exemption from rates under sub-paragraph (2), it shall forthwith refund to the rate payer concerned the full amount of the rates paid by him in respect of the rate period in relation to which such exemption has been granted.

### Other exemptions

14 No rates shall be charged, levied or collected on—

- (a) any valuation unit exempt from municipal rates under any provision of law;
- (b) the valuation units, or classes thereof, respectively specified in the Schedule to this Ordinance.

### Change of use

15 Where the rates in respect of a valuation unit depend on its classification, the normal purpose for which it is used at the commencement of the relevant rate period shall determine its classification and no change of user during that rate period shall affect the rates in respect thereof for that rate period.

### Commencement

16 *[omitted]*

### Transitional

17 *[omitted]*

### Saving before 1 January 1972

18 *[omitted]*

HAMILTON (RATING) ORDINANCE 1972

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SCHEDULE

Any valuation unit which:

- (i) is a church or is used primarily as a place of religious worship; or
- (ii) is, or forms part of, a recognized school within the meaning of the Education Act 1954; or
- (iii) is owned or occupied, as the case may be, by an institution, organization or association the objects of which are exclusively charitable:

Provided that exemption of any such valuation unit from rates shall obtain only in relation to the ownership or occupation as the case may be by such institution, organization or association and not in relation to the ownership or occupation thereof by any other person.

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*[Amended by:*

Hamilton (Rating) Ordinance 1972 Amendment Ordinance 1974  
Hamilton (Rating) Ordinance 1972 Amendment Ordinance 1978  
Hamilton (Rating) Ordinance 1972 Amendment Ordinance 1979  
Hamilton (Rating) Ordinance 1972 Amendment Ordinance 1980  
Hamilton (Rating) Ordinance 1972 Amendment Ordinance 2000  
Hamilton (Rating) Ordinance 1972 Amendment Ordinance 2006  
Hamilton (Rating) Amendment Ordinance 2010 - BR 87 / 2010]