



BERMUDA

HAMILTON SEWERAGE TAX ORDINANCE 2017

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The Corporation of Hamilton, in exercise of the powers conferred by sections 20 and 22A of the Hamilton Sewerage Act 1917 and sections 23 and 38 of the Municipalities Act 1923, makes the following Ordinance:

Citation

- 1 This Ordinance may be cited as the Hamilton Sewerage Tax Ordinance 2017.

Interpretation

- 2 In this Ordinance, unless the context otherwise requires—

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“annual rental value” has the meaning given in section 1(1) of the Municipalities Act 1923;

“the Corporation” means the Corporation of Hamilton;

“the sewerage district” has the meaning given in section 1 of the Hamilton Sewerage Act 1917;

“sewerage district valuation unit” means a valuation unit within the sewerage district upon which sewerage tax may be imposed;

“sewerage tax” has the meaning given in section 20, as read with section 22A, of the Hamilton Sewerage Act 1917;

“taxpayer” means the person liable to pay sewerage tax under this Ordinance;

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

“valuation unit” has the meaning given in section 1(1) of the Municipalities Act 1923.

Amount of sewerage tax

3 Subject to this Ordinance, sewerage tax shall be charged, levied and collected in respect of every sewerage district valuation unit at an owner's rate in the amount of 20 cents for every hundred dollars of the annual rental value thereof.

Tax period

4 A tax 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 the sewerage tax is payable pursuant to this Ordinance.

Half-year payment

5 Half of the full sewerage tax payable in each year in respect of any sewerage district valuation unit pursuant to this Ordinance shall be payable in respect of each tax period in that year.

Payor

6 Subject to this Ordinance, the sewerage tax payable in respect of any tax period shall be payable by the person who is the owner of the sewerage district valuation unit concerned at the commencement of that tax period.

Demand note

7 As soon as practicable after the commencement of each tax period, the Treasurer shall serve on each taxpayer a demand note for the sewerage tax payable by him for that tax period in respect of each sewerage district valuation unit of which he is the owner at the relevant date.

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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 sewerage district 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 taxpayer 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 sewerage tax is charged and, if applicable, the basis of assessment;
- (e) the tax period in respect of which the sewerage tax claimed in the demand note is payable;
- (f) the date on or before which the sewerage tax is payable;
- (g) the amount of the sewerage tax payable under the demand note.

(2) The date specified pursuant to subparagraph (1)(f) 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; but 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 taxpayer or sewerage district valuation unit or 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 sewerage tax payable in respect of the sewerage district valuation unit to which it relates.

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;
- (b) by leaving it at the usual or last known place of abode of that person;
- (c) by sending it by prepaid post addressed to that person at his usual or last known place of abode;
- (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;

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- (e) by sending it by email addressed to that person (or, in the case of a body corporate, to an officer or employee of the body) at an email address provided by that person, in writing, to the Corporation; or
- (f) 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 subparagraph (1)(a), (d) or (e) shall have effect as from the time of delivery.

(3) Service effected otherwise than by delivery pursuant to subparagraph (1)(a), (d) or (e) shall be deemed to have effect three days after the steps taken pursuant to any of the provisions of subparagraph (1) have been taken, unless and to the extent that the contrary is proved.

Due date

10 The sewerage tax payable in respect of any tax 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.

Postponement

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

Assessment on annual rental value

12 In the preparation of a demand note, the sewerage tax payable in respect of any sewerage district 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 Municipalities Act 1923, notwithstanding that any objection or appeal remains undetermined; and where consequent upon an assessment made in relation to an objection or appeal under section 25(3) of the Municipalities Act 1923 the sewerage tax payable by any person is 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 sewerage tax, or a deferment of liability to pay the whole or part of sewerage tax, for any tax period to any taxpayer liable for the payment of sewerage tax in any case where it is satisfied, having regard to the impoverished condition of the taxpayer and his inability to improve his financial position significantly by reason of age, impaired

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health or other special circumstances, that undue hardship to that taxpayer would otherwise ensue.

(2) The Corporation shall, upon application being made, grant a total exemption from payment of sewerage tax for any tax period to any taxpayer otherwise liable for the payment of such tax where, having regard to all the circumstances, it is satisfied that the premises have been vacant during a period commencing on or before the commencement of that tax period and ending after the expiration thereof and that the taxpayer has not derived any apparent or real benefit from the use of the said premises during that tax period.

(3) Before any grant shall be made under subparagraph (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 subparagraph (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) The Corporation—

- (a) may at any time vary or revoke a grant made under subparagraph (1) or (2) if it is satisfied, having regard to any alteration in the circumstances of the taxpayer, that it is appropriate to do so or that there has been a breach of any condition specified in the grant; but
- (b) before exercising its powers under this paragraph, shall afford to the taxpayer 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 subparagraph (1) shall determine on the death of the taxpayer concerned and thereupon the sewerage tax in respect of which deferment was granted shall become immediately due and payable out of the estate of the deceased taxpayer; but 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 sewerage tax payable up to the death of the deceased taxpayer.

(7) Any person who, in connection with any application for a grant under subparagraph (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 sewerage tax under subparagraph (2), it shall forthwith refund to the taxpayer concerned the full amount of the sewerage tax paid by him in respect of the tax period in relation to which such exemption has been granted.

Other exemptions

14 No sewerage tax shall be charged, levied or collected on any valuation unit exempt from municipal rates under any provision of law.

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Commencement

15 This Ordinance shall come into operation on 1 January 2018.

Dated this 15th day of December 2017

Mayor, Corporation of Hamilton

Approved this 20th day of December 2017

Acting Minister of Home Affairs

Approved this 20th day of December 2017

Attorney-General