



Land Valuation Department

Objection Process Guidance Notes

The **Land Valuation And Tax Act 1967** and **Land Valuation And Tax (Objections And Appeals) Rules 1967** set out the statutory procedure for objections. Both Acts can be accessed online at www.bermudalaws.bm.

The following notes are to give you an indication of the stages and time frame for resolution of your objection.

1) Receipt of objection

- Within 1 week of receipt of the objection, a letter acknowledging receipt will be sent to the objector and taxpayer.
- The objection will also be forwarded to the Land Valuation Appeal Tribunal (the Tribunal).

2) Meeting

- Within 4 weeks of receipt of the objection, a member of the Land Valuation Department will contact the objector to organise a meeting to discuss the objection.

3) Resolution of the objection

- Following the meeting(s) to discuss the objection, a formal response to the objection as required by section 15 of the Land Valuation and Tax Act 1967 will be sent to the objector, taxpayer and the Tribunal.
- The Tribunal will, following receipt of the section 15 response, contact the objector about the next steps, whether the objection has been withdrawn, an agreement reached with the department or if there is to be a formal hearing.