



BERMUDA GOVERNMENT
Ministry of Public Works

PATI Information Statement

Land Valuation Department



Revision Information			
Version	Date	By	Changes
1	27 th Oct, 2014	Diane Elliott, Director	
2	1 st June, 2016	Diane Elliott, Director	Update Information Officer and Head of Public Authority details
3	14 th Sept, 2018	Diane Elliott, Director	Update Organization, Manuals, Decision-Making and Information Officer Sections

Name of Public Authority: Land Valuation Department

Introduction

The objective of the Public Access to Information Act 2010 ("PATI Act 2010") is to give the public the legally enforceable right to access information held by public authorities, including Government Ministries, Departments and other public bodies.

The PATI Act 2010 is intended to increase transparency and eliminate unnecessary secrecy, with regard to information held by public authorities. This would be accomplished by informing the public about the activities of public authorities and generally placing more information into the public domain as a matter of routine. An expected consequence of introducing PATI is an increase in the accountability of public authorities.

The benefits envisaged by enactment of PATI legislation, as set out in the Discussion Paper, includes the following:

- Inform the public, including organizations, companies and the media, about the Government's activities and operations, including the manner in which decisions are made;
- Encourage people to participate actively in the political process and decision-making in Bermudian society;
- Give the community confidence that public funds are being spent as intended and effectively;
- Help improve Government efficiency;
- Increase fairness in decision-making; and
- Eliminate unnecessary secrecy in Government.

Information Statement

The PATI Act 2010 requires the Public Authority to prepare an information statement describing the following information about the authority:

- Structure and organization, and governing legislation;
- Functions, powers, duties and obligations;
- Summary of services provided;
- Classes of records held, in order to facilitate the exercise of right of access;

- Administrative manuals;
- Policies, rules and guidelines used for decision-making; and
- Name and contact information of the person designated by a public authority as the person to whom requests for information are to be directed.
- Any other information that the head of the authority considers relevant, in order to facilitate the exercise of right of access;
- Any other information that may be prescribed.

In summary, the purpose of the information statement is to provide people wanting access to information held by a public authority a “window” of the types of documents held by that public authority, what that public authority does and how a person can access the information they require.

Thus, the Land Valuation Department has a PATI Information Statement to provide a statutory right for people to request and obtain information held by this Department.

Overview of the Public Access to Information

Which records are covered?

The PATI Act 2010 will apply to records held by all public authorities, including all Government Ministries and Departments; non-Ministry departments such as the Office of the Governor and the Office of the Clerk to the Legislature; all quasi-autonomous non-governmental organizations (quangos) such as the Bermuda Health Council and the Bermuda Housing Corporation; all statutory boards and committees; the Corporations of Hamilton and St. George’s; and every parish council under the Parish Councils Act 1971.

A record means a record held by a public authority, in any form or medium, in which information is recorded, whether printed or on tape or film or by electronic means or otherwise, and includes any map, diagram, photograph, film, microfilm, videotape, sound recording, or machine-readable record produced by means of equipment or a program.

Which records are excluded?

Records created in the carrying out of the functions of the Auditor General, Human Rights Commission, Office of the Information Commissioner, Office of the Ombudsman, the Department of Public Prosecutions and any court, tribunal or other body or person in the exercise of judicial or quasi-judicial functions are excluded. However, the administrative records of these public authorities, i.e. those relating to expenditure and staffing, etc. are included, and may be released upon request by a member of the public.

Exemptions

The PATI Act 2010 provides that certain information held by public authorities will be covered by exemptions and cannot or may not be disclosed upon request because of the harm that disclosure is likely to cause. The test of whether disclosure by a public authority of a record or the existence of a record is in the public interest is whether the public interest would, on balance, be better served by disclosure than by non-disclosure.

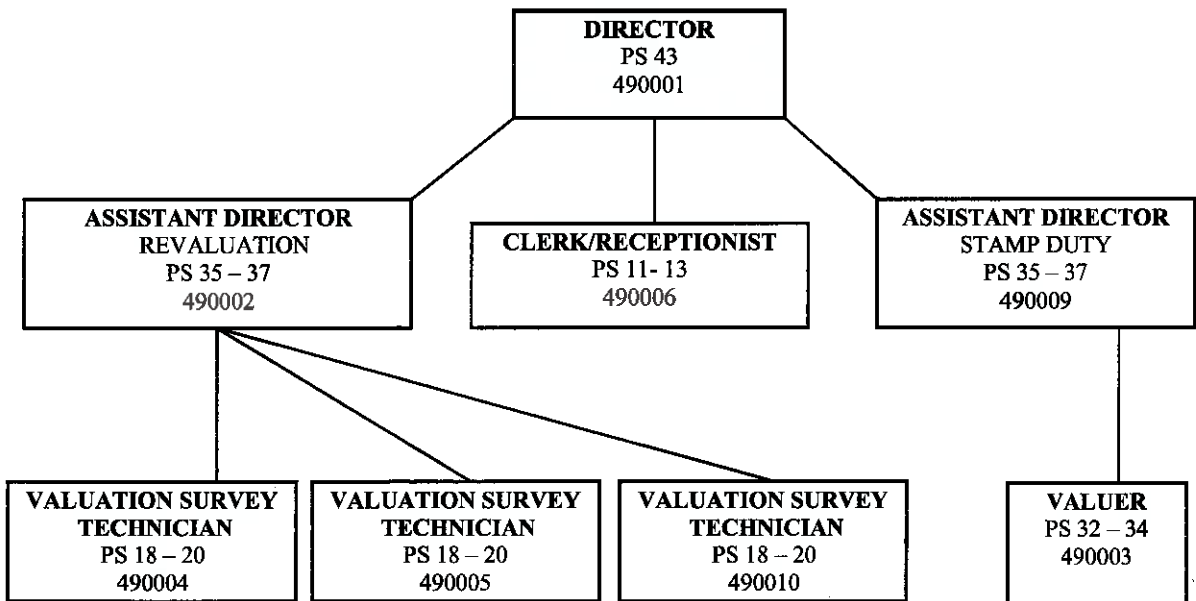
The exemptions are for records pertaining to the following areas:

- Health or safety of an individual, where disclosure would endanger the physical or mental health or the safety of an individual;
- Personal information, subject to certain instances where disclosure may be allowed;
- Commercial information, for example trade secrets or contractual negotiations;
- Information received in confidence;
- Cabinet documents, including official records of deliberations or decisions;
- Ministerial responsibility, where disclosure of records could undermine free and frank discussion and advice between Ministers, or between Ministers and public officers, in the course of their public duties;
- Deliberations of public authorities, where disclosure could undermine free and frank discussion and advice provided during the course of the deliberative process;
- Operations of public authorities, where disclosure could prejudice the effectiveness of operations of public authorities e.g. with respect to negotiating positions and industrial relations, or in relation to investigations, inquiries or audits conducted by public authorities;
- Records for which disclosure could have a serious adverse effect on the financial and economic interests of Bermuda or on the ability of the Government to manage the national economy;

- National security, defence, and international relations, where disclosure could prejudice the security or defence of Bermuda;
- Governor’s responsibilities and communications with the United Kingdom;
- Law enforcement records for which disclosure of certain types of information would prejudice law enforcement efforts or would endanger a person’s life or safety;
- Legal professional privilege, where disclosure of records would be exempt from production in legal proceedings on the basis of legal professional privilege;
- Records for which disclosure would be in contempt of court or an infringement of parliamentary privilege; and
- Disclosure prohibited by other legislation.

Section A: Structure, Organization and Governing Legislation [s5(1)a]

Structure and Organization of the Land Valuation Department



Budget

The current account budget for Land Valuation Department for fiscal year 2018/19 is **\$787,000** and is the fourth smallest current expenditure budget for the whole of Government. The Department does not have any funds allocated for capital acquisitions for fiscal year 2018/19.

Governing Legislation

Land Valuation and Tax Act 1967, as amended

Land Valuation and Tax (Objection and Appeals) Rules 1967, as amended

Land Tax Act 1967

Land Valuation (Public Utilities Undertakings) Order 1967

Land Valuation (Exclusion of Properties) Order 1967

Land Valuation (Westmeath) Order 1975

Land Valuation (Reorganization) Act 2002

Section B: 1) Functions, Powers and Duties of the Authority [s5(1)b]**Mission**

The objective of the Land Valuation Department is to be a model of appraisal and assessment administration with a reputation for delivering impartial, accurate and understandable assessments that exceed statutory requirements, guidelines and international best practices. Accordingly, the Department's mission is to assure and maintain public confidence in the Department's accuracy, productivity and fairness, whilst ensuring that all property valuations are in accordance with the Department's governing legislation and industry standards.

Mandate

The Land Valuation and Tax Act 1967 sets out the functions, powers and duties for the Department.

Under the Director of Land Valuation, the Land Valuation Department is mandated to maintain an up-to-date and accurate Valuation List of all properties in Bermuda for land tax purposes, including the quinquennial (five yearly) revaluation of those properties. Additionally, the Department also provides non statutory services through the provision of accurate and timely property valuation advice to other Government Departments, upon request.

Land Valuation Appeal Tribunal

The Tribunal is established under the Land Valuation and Tax Act 1967 to carry out the following main functions; consider objections to the Draft Valuation List; review and confirm each Draft Valuation List; and to hear appeals against proposed amendments to the confirmed Valuation List. The hearings are governed by the Land Valuation and Tax (Objection and Appeals) Rules 1967. Taxpayers can appeal the decisions of the Tribunal to the Supreme Court on a question of law only or upon a ground involving a question of mixed law and fact.

Section B: 2) Obligations under PATI Act [s5(1)b]

Same for all public authorities

To provide an **information statement** for the public and promulgate it [s5],

- To provide **other information** to the public so that the public needs only to have minimum resort to the use of the Act to obtain information [s6]. This includes:
 - General information, e.g. activities of the Authority
 - Log of all information requests and their outcome
 - Quarterly expenditure (upon request) [s6(5)]
 - Contracts valued at \$50,000 or more.
- To **respond to information requests** in a timely manner [s12-16]
- To **track information requests**, and provide this data to the Information Commissioner
- To **respond to requests** from the Information Commissioner [s9]
- To **amend personal information** held by the Authority that it is wrong or misleading following a written request by the person to whom the information relates [s19]
- To conduct an **internal review** if formally requested [part 5]
- To give evidence for **review by the Information Commissioner** [part 6, 47(4)], or for **judicial review** [s49], if required
- To provide an **annual written report** to the Information Commissioner of the status of information requests [s58 (3)].
- **To do anything else as required** under the PATI Act and subsequent Regulations [s59, 60], including:
 - **Fees** for Requests for information
 - **Management and maintenance of records**

▪ **Procedures** for administering the Act

- To **train staff and make arrangements** so as to facilitate compliance with the Act [s61]
- To **designate one of its officers** to be the person to whom requests are directed [s62]

Section C: Services and Programmes [s5(1)c]

Services

The Department has the following two sections delivering services:

Maintenance of the Valuation List

This section, pursuant to the Land Valuation and Tax Act 1967, is responsible for producing a Draft Valuation List every five years and for maintaining the Valuation List for Bermuda on which property taxes are assessed. During the five year life of the Valuation List, any new, altered or demolished properties must be inspected and revalued, and the Valuation List amended accordingly. The Department's service target is to amend the Valuation List for all changes within twenty (20) working days of receiving notification of a change to a property.

The Valuation List is also used by a number of Government Departments to fulfill their mandates, such as, but not limited to, the Immigration Department, the Transport Control Department, the Department of Statistics, and the Rent Commissioner.

The Department has maintained a website since 1999 to allow the public convenient access to the current Valuation List, as well as preceding Lists, information on assessments and the assessment process, together with other frequently asked questions. The integrated mapping on the website also assists with the location and identification of properties. The web-address is www.landvaluation.bm.

The current Valuation List is available online in the reception area of the Land Valuation Department via a computer with dedicated access to the website. Additionally, a hardcopy of the most recent Draft Valuation List is also available for public inspection at the Department's offices on the second floor of Global House, 43 Church Street, City of Hamilton HM 12 during normal office hours.

Professional Advice

The Department provides property appraisal services to other Government Departments including the Tax Commissioner, Registrar of the Supreme Court, Immigration Department, the Estates Section of Public Lands and Buildings and any other Department or QUANGO requiring open market appraisals or property advice.

The Tax Commissioner, for example, requires valuation advice on voluntary conveyances and transfers at undervalue to adjudicate the correct amount of stamp duty to be paid and the Registrar of the Supreme Court requests appraisal advice for probate purposes. Depending on the originator of the request, the Department aims to provide valuation advice to other Government Departments within five (5) and twenty (20) working days.

Programmes

Revaluation

The Land Valuation and Tax Act 1967 mandates a revaluation of all properties on the Island for land taxation purposes every five years.

Property values change over time and these changes are not uniform across the market. The revaluation or mass appraisal of all properties not only ensures that all properties are valued on the same basis and on the same date, but maintains equity between the assessments in the Valuation List and correspondingly, their land tax bills.

Once a new Draft Valuation List is placed on deposit in the Department, its website and all Post Offices, taxpayers will have six (6) months in which they can object to the revised assessment if they feel aggrieved with it.

Section D: Records and Documents Held [s5(1)d]

The Land Valuation Department holds hardcopies of the following Draft Valuation Lists, which are available for public inspection:

Draft Valuation Lists

Draft Valuation List 2015

Draft Valuation List 2009

Draft Valuation List 2004

Draft Valuation List 1999

(Hardcopies of previous Draft Valuation Lists dating back to 1967 are stored at the Bermuda Archives.)

The current Valuation List is also available online on a computer at the reception area of the Land Valuation Department with dedicated access to the website www.landvaluation.bm.

Section E: Administration (all public access) Manuals [s5(1)e]

The Department administers and undertakes its responsibilities principally under the Land Valuation and Tax Act 1967 and also in accordance with other Acts and Orders as appropriate. The 1967 Act specifies how the Valuation List is to be administered.

Other administration manuals held by the Department include:

- Government of Bermuda Financial Instructions
- Government of Bermuda Code of Practice for Project Management and Procurement
- Government of Bermuda Conditions of Employment and Code of Conduct
- Government of Bermuda EI User Manual

Section F: Decision-Making Documents [s5(1)f]

The Department has a statutory function as set out in the legislation above. The legislation gives no authority for the Director to make policy on land taxation matters.

In addition to the legislation, the Department adheres to and operates in accordance with the following Government wide administrative agreements and guidelines:

- The Ministry's Business Plan and strategic planning
- The Department's Business Plan

- Government of Bermuda Financial Instructions
- Government of Bermuda Code of Practice for Project Management and Procurement
- Civil Service Dignity at Work Policy and Complaints Procedure
- Government of Bermuda Conditions of Employment and Code of Conduct
- Government of Bermuda and Bermuda Public Services Union Collective Bargaining Agreement

Appraisals are only carried out by professionally qualified valuation surveyors with suitable and relevant experience.

Valuations, whether for land tax or other purposes, are carried out in accordance with international valuation standards and authorities as follows:

- Royal Institution of Chartered Surveyors Valuation Standards (The Red Book)
- Royal Institution of Chartered Surveyors Practice and Standards Guidance Notes on valuation standards, practice and methodology for commercial, residential, leisure, agricultural and specialist properties.
- Royal Institution of Chartered Surveyors Code of Measuring Practice

(Note: these publications are subject to copyright.)

The Department also has the following internal employee manuals:

- Employee Orientation Manual for all new staff members
- Handbook for the Valuation Survey Technicians
- Maintenance of the Valuation List Reference Guide

For objectors who submit a Notice of Objection to a proposed amendment to the Valuation List, the following guidance notes apply:

- Objection Process Guidance Notes (for both the draft and confirmed Valuation List)

Section G: The Information Officer [s5(1)g]

Mr. James Needham, Assistant Director – Stamp Duty

Phone #: (441) 294-0478

Email: jwneedham@gov.bm

In the absence of the aforementioned Information Officer, Ms. Diane Elliott, Director of Land Valuation, will be authorized to act as Information Officer.

Land Valuation Department

Office Hours: 8:30am – 5:00pm, Monday – Friday, excluding Public Holidays

Reception Phone #: (441) 297-7964

Website address: www.landvaluation.bm and www.gov.bm

Physical Address

2nd Floor, Global House

43 Church Street

City of Hamilton HM12

Head of Public Authority

Mr. Randy Rochester, Permanent Secretary

Ministry of Public Works

3rd Floor, General Post Office Building

56 Church Street

City of Hamilton HM12

Section H: Any Other Information [s5(1)h]

Making a PATI request

Before making a request, check with the Land Valuation Department to see if the record is already available to the public. If the record is not, a request for access to a record may be made by filling out a PATI Request Form, or providing a written request. You must take the completed request in person, along with proof that you are a Bermudian or a resident of Bermuda.

The request must contain sufficient detail in order for the Information Officer to identify what record(s) the request is referring to. The Information Officer will acknowledge receipt of the request within five (5) working days. If the request is valid, the record is accessible and does not contain any exempt information (see Confidential Information in Section H below) and the Information Officer determines that the information is to be disclosed, a decision notice will be sent within six (6) weeks of receiving the request.

Confidential Information

The Department is responsible for the creation and maintenance of a Valuation List for Bermuda under the authority of the Land Valuation and Tax Act 1967.

The Bermuda Constitution and the above Act gives the Director, and any person authorized by him, the authority to enter private property and collect data. The information collected is for the purpose of compiling and maintaining the Valuation List for land taxation purposes.

The data collected is obtained in confidence, treated as confidential, and used solely for land taxation purposes and is not released or shared with any other Government Department. This includes, but is not limited to, data such as:

- Internal and external measurements
- Photographs
- Rental information
- Taxpayer's names and personal details
- Any other property/valuation information necessary for land taxation

Therefore, any information collected or used by the Department to compile and maintain the Valuation List for assessing a property for land taxation purposes is exempt under the Department's primary legislation and additionally, the PATI Act 2010 on the following grounds:

- it is information that is received in confidence on the understanding that it would be treated as confidential, and

- the disclosure of such information would likely prevent the Department from collecting and/or receiving further similar information and thereby would adversely impact the Department in properly fulfilling its functions, and
- the disclosure of such information would constitute a breach of the duty of confidence under the Taxes Management Act 1976.

Additionally, all property appraisals and professional advice for Government purposes e.g. Stamp Duty, Probate, Immigration etc. are exempt under the PATI Act 2010 as it is a record that consists of personal information and is therefore exempt from disclosure.

However, not all of the Department's records are confidential. For example, the information currently posted on the website is in the public domain and is not confidential. This includes information about the Department, factors considered when assessing the annual rental value of properties for land taxation purposes, frequently asked questions to assist the public in understanding the Valuation List, as well as other assessment related information and downloadable information brochures. In addition, the following information specific to each valuation unit in the Valuation List is on the website:

- Assessment number
- Annual Rental Value
- Description e.g. house, apartment, office, restaurant etc.
- Unit Name/Situation e.g. house/building name, Lower Apt, Sth East Office etc.
- Street address
- Grid coordinate reference

It is also important to note that the Department's website is updated on a nightly basis. Therefore, any amendment is seen on the website the very next day after the change is made in the Department's database.

Section I: Any Other Information To be Provided [s5(1)i]

Fees and Charges

The PATI service fees in respect of access requests are in accordance with regulations under the Public Access to Information Act 2010 and Public Access to Information Regulations 2014.

Section J: Information Statement: Copies and Updates [s5(2,3,4,5)]


Every public authority shall update its information statement at least once a year, and make it available for inspection by the public at reasonable times by [s5(1-5), PATI Act]:

Date Information Statement was last updated: 14th September, 2018

Locations of Information Statement:

• The Land Valuation Dept (2 nd Floor Global Hse, 43 Church Street, Hamilton)	Y
• The Bermuda National Library	Y
• The Bermuda Archives	Y
• Available electronically	Y
• Websites for public authority (www.landvaluation.bm and www.gov.bm)	Y
• Notice in the Gazette indicating the places where the Information Statement is available for the public	Y
• The Information Commissioner	Y

Signed and Dated:

 14/9/18

Diane Elliott, Director of Land Valuation Department