

A BILL

entitled

HAMILTON SEWERAGE AMENDMENT ACT 2016

WHEREAS it is expedient to amend the Hamilton Sewerage Act 1917 to expressly provide for sewerage taxes to be imposed by rating Ordinances under the Municipalities Act 1923, and to allow for such taxes to be imposed on valuation units that are outside the municipal area of the City of Hamilton if those valuation units are connected to the Corporation's sewerage system;

Be it enacted by The Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and the House of Assembly of Bermuda, and by the authority of the same, as follows:

Citation

1 This Act may be cited as the Hamilton Sewerage Amendment Act 2016.

Amends section 1

2 Section 1 of the Hamilton Sewerage Act 1917 is amended—

(a) by inserting the following definition in its correct alphabetical sequence—

“Hamilton” means the municipal area of the City of Hamilton;” and

(b) in the definition of “the sewerage district”, by deleting “includes those parts of Hamilton and of the premises adjacent thereto” and substituting “any other parts of Hamilton or premises outside Hamilton”.

Inserts section 22A

3 The Hamilton Sewerage Act 1917 is amended by inserting after section 22—

“Application of Municipalities Act 1923, with modifications, to sewerage taxes

22A (1) Sewerage tax and special sewerage tax shall each be a “rate” within the meaning of the Municipalities Act 1923, to be imposed by a “rating Ordinance” under that Act.

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(2) For the purposes of a rating Ordinance imposing any sewerage taxes referred to in subsection (1), where a valuation unit is outside Hamilton but—

(a) is within the sewerage district; and

(b) is connected to the sewerage system,

the provisions of the Municipalities Act 1923 relating to the assessment of the annual rental value of a valuation unit, and the imposition and collection of rates, shall be construed as if the valuation unit were within Hamilton.”.

## HAMILTON SEWERAGE AMENDMENT BILL 2016

### EXPLANATORY MEMORANDUM

This Bill would amend the Hamilton Sewerage Act 1917 to expressly provide for sewerage taxes to be imposed by rating Ordinances under the Municipalities Act 1923, and to allow for such taxes to be imposed on valuation units that are outside the municipal area of the City of Hamilton if those valuation units are connected to the Corporation's sewerage system.

Clause 1 is self-explanatory.

Clause 2 amends the definition of "the sewerage district" in section 1 of the Hamilton Sewerage Act 1917 to clarify that premises outside the municipal area of the City of Hamilton are also in the sewerage district if they are, from their proximity to the sewerage system, readily capable of being connected to it.

Clause 3 inserts section 22A into the Hamilton Sewerage Act 1917. Subsection (1) of that section makes it clear that a sewerage tax is a "rate" as defined in the Municipalities Act 1923, and expressly provides for imposing sewerage taxes by means of rating Ordinances under that Act. Subsection (2) provides that, for the purposes of such rating Ordinance, any valuation unit that is outside the municipal area of the City of Hamilton but is connected to the sewerage system may be assessed and a sewerage tax or special sewerage tax imposed thereon. The provisions of the Municipalities Act 1923 relating to the assessment of annual rental value for the purposes of imposing sewerage taxes, and the imposition of those taxes, shall be construed as if the valuation unit were within that municipal area.