# CHAPTER 110

## DEVELOPED LAND (VALUATION) ORDINANCE

*To make provision for the valuation of developed lands in Malta.*

20th June, 1941

*ORDINANCE VIII of 1941, as amended by Ordinance VI of 1943; Legal Notice 4 of 1963; Acts: XXXI of 1966 and LVIII of 1974: Legal Notice 148 of 1975; Acts: XXII of 1976, VIII of 1990, XXIV of 1995 and VI of 2001; and Legal Notice 409 of 2007.*

Short title.

**1.** The short title of this Ordinance is the Developed Land (Valuation) Ordinance.

Definitions. *Amended by: VI.1943.2; L.N. 4 of 1963; XXII. 1976.4.*

**2.** In this Ordinance and in any rules made under this Ordinance, unless the subject or context otherwise requires-

"annual value" means, subject to the provisions of articles 3 and 4 -

(*a*) unless the developed tenement was on the 31st March, 1939, let furnished, the gross annual rent at which it was let on the 31st March, 1939, or, if it was not, on that day, let or let separately or in existence, then the gross annual rent for which it might on that day reasonably be expected to have been let unfurnished, from year to year, having regard to the purposes for which it was then being used or occupied or would, disregarding, at the date of assessment, intervening damage, if any, arising from enemy or counter-enemy action, and ordinary wear and tear and any works in connection with an air raid shelter or for temporary purposes arising out of the war, have been suitable, less in every case, whether falling for treatment under any part of this definition or under article 3 and 4, the yearly amount of any pious burden (other than tithes) affecting the developed tenement and a deduction of ten *per centum*;

(*b*) if the developed tenement was on 3lst March, 1939, let furnished but had been let unfurnished at any time during the five years preceding that date, the last gross annual rent at which the developed tenement was let unfurnished;

(*c*) if the developed tenement was on the 3lst March. 1939, let furnished and had not been let unfurnished at any time during the five years preceding that date, a sum computed at three and one half *per centum* on its capital value as determined in connection with the last conveyance by way of onerous title, or in connection with the last partition or judicial valuation executed or made in respect of that developed tenement during the five years preceding the 31st March, 1939, or, in default of any change of ownership thus affected

within the period stated, on its capital value as at the 31st March, 1939, as mutually agreed upon, or, in default of agreement, to be appraised or determined by the Board of Special Commissioners for Land Valuation;

"date of assessment" means the 20th June, 1941, or, in the case only of developed tenements which were unfinished or not in existence on that day, the day of completion of such development tenements;

"developed tenement" means a tenement which consists or, apart from damage, if any, from enemy or counter-enemy action, would, at the date of assessment still consist of a building or part of a building for whatever purpose it was built and includes any land (including any subsidiary building) which might be expected ordinarily to be or to have been occupied with the first mentioned building or part of a building and includes the domestic garden of such first mentioned building or part of a building but does not include any plant and machinery, if any, therein or any open park or waste or agricultural land, if any, included in the tenement of which such developed tenement (then referred to herein as a "developed tenement within a larger tenement") forms a part;

"Land Valuation Officer" means the officer appointed by the Prime Minister as Land Valuation Officer for the purposes of this Ordinance;

"lease" does not include emphyteusis but includes occupation in virtue of a requisition order;

"owner" means the person who on a given date receives, or would immediately be entitled to let and to receive the rental on lease of a tenement, and the tutor, curator, administrator, procurator or other representative of any such owner, or when such owner cannot readily be traced, such person as shall, without further evidence, be appointed on the application of the Land Valuation Officer by the Civil Court, Second Hall, and includes also, from the date of transfer, any person to whom the interest of the owner has been transferred between the date of assessment and the ascertainment of the assessed annual value of a tenement:

Provided that in the case of a developed tenement held in common and in respect of which it is not to the knowledge of the Land Valuation Officer that there is a common administrator, the owner shall be deemed to be the common administrator whom the co-owners, within ten days from the date when the Land Valuation Officer shall require them to do so, shall advise that officer that they have appointed, or, in default of such advice, the co-owner or a third party either of whom the Land Valuation Officer at his discretion shall appoint to be the common administrator (who shall be entitled to let the developed tenement and receive the rent thereof and otherwise to administer the property as if he were an administrator duly appointed by a competent court to administer immovable property) on such further conditions as may seem equitable to him in his discretion, including the right to retain out of the gross income of the developed tenement administered a

commission not exceeding four *per centum* of that income in the case of a co-owner and not exceeding five *per centum* in the case of a third party;

"prescribed" means prescribed by rules made under this Ordinance;

"tenement" means, subject to its special application in the case of a developed tenement within a larger tenement, any land owned as a homogenous unit, but does not include-

(*a*) tenements or parts of tenements used as mortuary chapels or used solely as churches, chapels or places of public worship, or

(*b*) tenements the whole legal interest in which, other than any lease, is vested in the Government of Malta;

(*c*) tool-rooms, watch-rooms or other isolated huts or small buildings, in fields, which are not intended to be used habitually as a permanent dwelling place, and are not such as to be reasonably suitable for letting independently of the field on which they stand.

Special assessment where rent too low

**3.** When, in the opinion of the Land Valuation Officer, the gross annual rent of any developed tenement, as ascertained by reference to an actual letting under the definition of "annual value" in article 2, is too low, the Land Valuation Officer may by notice order the assessment of the annual gross rental of such tenement at three and one-half *per centum* of the value of such tenement as at the 3lst March, 1939, such value to be mutually agreed upon, or, in default of agreement, to be appraised or determined by the Board of Special Commissioners for Land Valuation.

Assessment of building held with other land.

**4.** The annual gross rent of a developed tenement within a larger tenement shall be deemed to be the annual gross rent at which it might have been expected to let from year to year unfurnished, with the free option to rent, at ordinary market rates, any open park or waste or agricultural land which in fact forms part of that larger tenement.

Return to Land Valuation Officer. *Amended by: VI. 1943.4.*

**5.** (1) The owner on the date of assessment of each developed tenement in Malta, shall, within forty days after such date, or within such further period as may be allowed in writing by the Land Valuation Officer in any particular case, deliver to the Land Valuation Officer full and true particulars of such tenement on and in accordance with the prescribed form, and with such accompanying evidence as may be prescribed.

(2) Every co-owner on the date of assessment shall within fifteen days notify in writing the Land Valuation Officer of the developed tenement or developed tenements in which he has a joint interest, and whether or not there is a common administrator in respect of that developed tenement or those developed tenements.

Assessment by acceptance of return.

**6.** Where the Land Valuation Officer does not, within four months after the expiry of the term, original or prolonged, mentioned in article 5(1), give notice to the owner that he does not accept the annual value put forward by the owner therein, then such

annual value so put forward shall be the assessed annual value of the developed tenement to which it relates.

Procedure on challenge by Land Valuation Officer.

**7.** When the Land Valuation Officer gives notice that he does not, or will or may not under article 3, accept the annual value put forward or required under article 5, and no agreement is reached between him and the owner on such figure within one month, or such further period as may be allowed in writing by the Land Valuation Officer in any particular case, after delivery of such notice, then the Land Valuation Officer shall by application refer the assessment, giving particulars of the figures in dispute, for final decision by the Board of Special Commissioners for Land Valuation. The Land Valuation Officer may similarly make application for a decision where for any other reason no agreement has been reached:

Provided that where an owner has failed to make a return, the Land Valuation Officer may proceed to assess his developed tenement after thirty days from the last day on which such return was due, and such assessment shall only be appealable to and by the special leave of the Board of Special Commissioners for Land Valuation, on such terms as such Board shall deem just.

Supplementary return by owner. *Added by: VI. 1943.5.*

**8.** (1) The owner of any developed tenement in respect of which a return has been delivered in accordance with the provisions of article 5 shall, before commencing thereafter to make any structural alteration of or addition to such developed tenement or to effect any renovation, deliver to the Land Valuation Officer full and true particulars of the proposed works on and in accordance with the prescribed form.

(2) Within ten days after the completion of the works of which a return has been delivered as aforesaid, or when, for any reason, the owner has not proceeded with the whole of such works, within ten days after the completion of such works as have in fact been carried out, the owner of such developed tenement shall deliver to the Land Valuation Officer full and true particulars of such works on and in accordance with the prescribed form.

(3) Whenever the Land Valuation Officer has reasonable grounds for belief that as the result of any structural alteration of or addition to any developed tenement the annual value of such developed tenement has been increased he shall proceed to re-assess such developed tenement and shall give the owner thereof written notice of the re-assessed annual value of the developed tenement together with reasonable details as to how that figure has been calculated.

(4) If the owner of such developed tenement does not accept the re-assessed annual value and no agreement is reached between him and the Land Valuation Officer within two weeks after the receipt of such notice or such further period as may be allowed in writing by the Land Valuation Officer in any particular case, then the Land Valuation Officer shall by application refer the re-assessment for final decision by the Board of Special Commissioners appointed by this Ordinance.

Board of Special Commissioners for Land Valuation. *Amended by: VI. 1943.6; LVIII.1974.68; L.N. 148 of 1975; VIII.1990.3; XXIV.1995.362; VI. 2001.10.*

**9.** (1) The President of Malta may appoint one or more Boards of Special Commissioners for Land Valuation, each board consisting of three members of whom one, who shall be a retired judge or a retired magistrate or a person who has practised as an advocate in Malta for a period or periods amounting, in the aggregate, to seven years, shall be chairman. Before entering upon their duties the chairman and members shall take and subscribe an oath, before the Attorney General, to exercise their functions under this Act with impartiality and in accordance with the law.

(2) There shall be no appeal from the decision of a Board of Special Commissioners for Land Valuation.

(3) Proceedings of such Board shall be summary and may on the application of the owner be held *in camera*, and no record of the evidence need be kept.

(4) Witnesses may be called either by the Land Valuation Officer or by the owner at the hearing, and no adjournment shall be granted save for grave cause in prejudice of justice.

(5) Subject to the foregoing provisions of this article, the ordinary rules of civil procedure shall be followed so far as is compatible with summary proceedings. The determination shall be deposited with the Registrar of Courts and shall not be accessible to the general public without the consent in writing of the owner concerned. The costs of the proceedings shall be summarily taxed by the Board, and shall be paid by the Government or by the owner according as the annual value ascertained shall not or shall exceed by one-fiftieth the value put forward by the owner.

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(6) The Board shall have all the powers conferred by the Code of Organization and Civil Procedure upon the Civil Court, First Hall.

Any warrant or order issued by the Board shall be signed by the Chairman thereof and certified by the registrar.

The Registry of the Courts in Malta, or, as the case may be, the Registry of the Courts of Magistrates (Gozo) shall be the registry of the Board.

Assistant Land Valuation Officer. *Amended by: L.N. 4 of 1963.*

**10.** The Prime Minister may from time to time appoint such a number as he deems necessary of Assistant Land Valuation Officers.

Form of notices.

**11.** (1) Every notice or order given by the Land Valuation Officer under this Ordinance or any rule thereunder shall be signed by the Land Valuation Officer or by an Assistant Land Valuation Officer, and every such notice shall be valid if such signature is duly printed or written thereon, provided that any notice requiring the personal attendance of any person before the Land Valuation Officer shall be signed by the latter personally.

(2) Any such signature to a notice or order shall be taken as the signature of that person unless the contrary be shown.

Service of notices.

**12.** (1) Notice may be served on a person either personally or by being sent through registered post to his last known business or

private address, and shall, in the latter case, be deemed to have been received in the ordinary course of post, and in proving such service it shall be sufficient to prove that the letter containing the notice was properly addressed and posted.

(2) If a person on whom a notice will be served cannot be found, or if his address is not known, a notice posted upon the tenement to which the notice refers and also at the nearest Police station thereto shall be deemed to be sufficient notice upon such person.

(3) Where the name of any such person is not known, it shall be sufficient to designate him in any notice as the "owner" of the tenement without further description.

(4) Notice may also be given to any specified person or to any specified class of persons by notice published in the Government Gazette.

(5) Notice served on any one co-owner, shall be deemed to have been served on all his fellow co-owners.

Notice to attend and produce documents.

**13.** The Land Valuation Officer may by notice call on any person whom he has reasonable cause to believe to be the owner or the tenant of a developed tenement to attend before him during office hours to give any particulars required regarding such tenement, and to produce any books or other documents relating to it which are in such person's possession or under his control, and it shall be the duty of such person to attend, to give true particulars and to produce such books or other documents accordingly.

Entry to inspect.

**14.** The Land Valuation Officer, any Assistant Land Valuation Officer and any person authorized in writing in that behalf by either of them, may, on reasonable notice, enter any tenement within reasonable hours of daylight for the purpose of inspection and taking particulars of such tenement. In case of unreasonable refusal of entry, the assistance of a Police officer not below the rank of sub-inspector may be availed of to enforce entry, which however will not excuse the occupier from any penalty to which he may have rendered himself liable.

Penalties.
*Amended by: XIII. 1983.5; VIII. 1990.3; L.N. 409 of 2007.*

**15.** Any owner or any person who fails to comply with any obligation placed upon him by this Ordinance or by any rule thereunder shall be liable on conviction before a Court of Magistrates to a fine of not less than twenty-three euro and twenty-nine cents (23.29) or more than one hundred and sixteen euro and forty-seven cents (116.47):

Provided that if the offence was knowingly giving any material false return or particulars, the fine shall not be less than one hundred and sixteen euro and forty-seven cents (116.47) or more than two hundred and thirty-two euro and ninety-four cents (232.94).

Rules.
*Amended by: VI.1943.7; L.N. 4 of 1963; XXXI. 1966.2.*

**16.** (1) The Minister responsible for justice may make rules for the further and better carrying out, subject to the provisions of this Ordinance, of all or any of the provisions thereof.

(2) All rules made under this Ordinance shall be laid before the House of Representatives as soon as may be after they are made, and, if a resolution is passed within the next subsequent seven days on which the House has sat next after such rule is laid before it that the rule be annulled, it shall thenceforth be void, but without prejudice to the validity of anything previously done thereunder, or to the making of any new rule.