This is a revised edition of the law, prepared by the Law Revision Commissioner under the authority of the Law Revision Act, Chapter 3 of the Laws of Belize, Revised Edition 1980 - 1990.

This edition contains a consolidation of the following laws -

**ARRANGEMENT OF SECTIONS**

- **VILLAGE COUNCILS ACT**
  - Page 8

Amendments in force as at 31st December, 2000.
BELIZE

VILLAGE COUNCILS ACT
CHAPTER 88

REVISED EDITION 2000

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VILLAGE COUNCILS

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CHAPTER 88

VILLAGE COUNCILS

[10th August, 1999]

PART I

Preliminary

1. This Act may be cited as the Village Councils Act.

2. In this Act, unless the context otherwise requires,

   “allowance” means money payable under this Act to a member of a village council during the time such person is a member of the village council;

   “by-law” means any by-law made under this Act;

   “chairperson” means the chairperson of a village council;

   “council” or “village council” means a village council established and constituted under this Act or any regulations made thereunder;

   “election” means an election for the purpose of electing a member of a council under this Act or regulations made thereunder;

   “election officer” includes the supervisor of elections, every presiding officer and registering officer and any other person having a duty to perform under this Act or regulations made thereunder;
Paragraphs 3.

3.- (1) The Minister may, by Order published in the Gazette, fix and declare any area of Belize not comprised within any city or town to be a village for the purpose of this Act, provided that at least two hundred persons who would be qualified to vote for village councils under this Act live in such an area.
(2) Notwithstanding the requirement stated in subsection (1) of this section, any village already existing and recognized by the appropriate department of government before the passing of this Act shall be a village under this Act.

(3) The boundaries of a village shall be declared as recommended by the Ministry in accordance with the following procedures:

(a) in the case of existing villages which have no disputed area with any adjoining village, in accordance with the currently existing boundaries ascertained in consultation with the village council already existing;

(b) in the case of existing villages which have a disputed area with any adjoining village, in accordance with the recommendation of an independent commission appointed by the Ministry to mediate in the dispute;

(c) in the case of a new village, in accordance with the recommendation of the Ministry arrived at after taking into account the views of those proposing the establishment of the village, the views of the Ministry responsible for lands, the environmental conditions of the area, and any other pertinent facts.

(4) The Minister may, by Order published in the Gazette, fix and declare any area of Belize not comprised within any city, town or village to be a community:

Provided that any community already existing and recognized as such by the appropriate department of government before the passing of this Act shall be a community under this Act.
(5) Parts II to VI of this Act shall, subject to subsection (6) below, apply *mutatis mutandis* to communities and to community councils.

(6) The Elections and Boundaries Commission may, when acting pursuant to section 35 (1) of this Act, after consulting communities and community councils, modify the application of any provision of this Act to any community or community council, and modification may for this purpose be made to:

(a) the qualifications needed under section 7 for a person to be a member of a community council;

(b) the qualifications needed by a person to be a voter at an election for a community council; or

(c) any other matter or provision relating to communities or to community council elections or by-elections which may be reasonably required for the efficient functioning of community council elections, or for the proper administration and management of communities and community councils.

(7) Every Order made by the Minister under this section shall be subject to affirmative resolution of the House of Representatives.

4. Any community may apply to the Ministry to become a village, and the Ministry shall consider the application and if the requirements of section 3 of this Act are satisfied, it shall recommend to the Minister the declaration of a village.

5.- (1) There shall be established in every village declared under this Act a council in the manner and possessing the powers and functions set out in this Act or in any regulations made thereunder.
(2) Every council shall:—

(a) be a corporate body bearing the name of “The Village Council of” followed by the name of the village in respect of which it is constituted;

(b) have perpetual succession and a common seal;

(c) be vested with power to sue and be sued in such name;

(d) have capacity to hold lands for the purposes of this Act; and

(e) subject to section 10 of this Act, hold office for three years.

### PART III

**Constitution, Election, Procedure, etc., of Village Councils**

<table>
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<th>6. A council shall consist of seven members elected in accordance with this Act and the regulations made hereunder.</th>
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<td>Qualifications of members of a council.</td>
<td>7. Any person shall be eligible to be elected as a member of a council who:—</td>
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(a) is a citizen of Belize; and

(b) has ordinarily resided in the village for at least one year immediately preceding the election; and

(c) is at least eighteen years old.
8. A person shall be disqualified from being a member if found to be of unsound mind under any law in force in Belize.

9.- (1) If any elected member of a council:

(a) dies; or

(b) by writing under his hand addressed to the council resigns his seat; or

(c) makes any declaration or acknowledgment of allegiance to any foreign state or power; or

(d) becomes a citizen of any country which does not recognize dual nationality; or

(e) is sentenced by a court in Belize to death or to imprisonment for a term exceeding twelve months; or

(f) is absent without good cause from three consecutive meetings of the council; or

(g) violates the rules of the council or behaves in a manner inconsistent with the good administration of the council and the council, after affording the member an opportunity to present a defence, passes a resolution by the votes of at least five officers expelling the officer;

his seat on the council shall thereupon become vacant and a notification of the facts and circumstances of such vacancy shall be published in the Gazette, by radio and in a local newspaper circulating within the village where such seat becomes vacant.
(2) If such vacancy occurs while a council’s term of office has at least six months of unexpired time, a by-election to fill that vacancy shall be held on a date to be fixed by the council, being not less than twenty and not more than sixty days after the vacancy arises.

(3) Such election shall be held, and the voting and other procedures shall be conducted, in the same manner and subject to the same rules as are provided in this Act and any regulations made hereunder in respect of the ordinary election of officers of a council.

(4) Every member so elected shall hold office for the unexpired period of the term of office of the officer in whose place he was elected but shall then be eligible for re-election.

10.- (1) The Elections and Boundaries Commission shall, at least seven days before any general election of members of the council become due under the provisions of this Act or any regulations made thereunder, dissolve that council, by Order published in the Gazette and on the radio.

(2) The members of the council so dissolved shall be eligible for re-election.

(3) If at any time a village should cease to possess the qualifications prescribed in section 3 of this Act, the Minister shall, after due inquiry, dissolve the village council and declare the area in question to be no longer a village for the purposes of this Act, provided that every Order made by the Minister under this subsection shall be subject to affirmative resolution of the House of Representatives.

11.- (2) Where a council is dissolved under subsection (1) of section 10 hereof, then-
(a) subject to the following paragraphs of this section, the members of the council shall from the date of the dissolution vacate their offices;

(b) all the powers, duties and liabilities of the council shall, until the constitution of a new council, be exercised, performed and discharged by the persons who held the posts of chairperson, secretary and treasurer of the council immediately before the dissolution; and

(c) all property belonging to or vested in or in the occupation of the council shall, during the period aforesaid, vest in and be in the occupation, control and management of the persons indicated in paragraph (b) above.

12.- (1) The electors shall elect a person as Chairperson of the council and six other persons who will form the village council.

(2) After a council has been constituted, the members shall elect from among themselves the following officers:-

(a) a deputy chairperson;

(b) a secretary; and

(c) a treasurer.

13.- (1) The Chairperson shall preside at all meetings of the council and in the absence of the Chairperson the deputy chairperson shall preside.

(2) In the absence of both the Chairperson and deputy chairperson at any meeting, the officers present may elect one of their number to preside at that meeting.
(3) The person presiding at any meeting of the council shall in addition to his original vote have a casting vote in the event of an equality of votes.

(4) The powers and duties of the officers shall be such as may be assigned or delegated to them by the council.

14.-(1) A council may from time to time appoint committees to carry out such tasks as the council may assign to them.

(2) On appointing any committee, the council shall-

(a) appoint an officer of the council as chairperson of the committee;

(b) appoint as members of the committee other officers of the council and/or any member of the village;

(c) clearly state in writing the terms of reference of the committee and the period for which it is appointed.

(3) Every such committee shall report its proceedings to the council, and the decisions of the committee shall be subject to the approval of the council.

(4) The meetings of a committee shall be governed by the same rules as those governing meetings of the council, subject to any special rules that may be made by the council in that behalf.

15.-(1) A council may from time to time appoint such persons as may be required for the efficient administration of the affairs of the village.
(2) Every such person shall hold office during the pleasure of the council, and may receive such remuneration and shall perform such duties as may be assigned from time to time by the council.

16.- (1) A council shall meet once at least in each quarter and at such other times as may be fixed by the rules or when convened by the chairperson or other members under subsection (2) below.

(2) Any three officers of a council may present a signed requisition to the Chairperson to convene a special meeting for a particular purpose, and if the Chairperson refuses to do so or fails to convene a meeting within seven days, the requisitionists may, immediately upon the refusal or upon the expiration of the seven days, as the case may be, inform the other members and proceed to convene the meeting.

(3) The quorum at a meeting of the council shall be four.

(4) The council may invite public officers, non-government organizations or other persons or bodies to attend any meeting to assist in its deliberations, but such invited persons shall have no right to vote.

(5) Without prejudice to a council’s power to invite the persons referred to in subsection (4) above to attend council meetings, all meetings of a council shall be open to the public unless directed otherwise by the Chairperson.

17.- (1) All decisions of a council shall be made by a majority of its officers present and voting at a meeting, provided that the number present is not less than the quorum.

(2) No officer of a council or member of a committee shall vote upon or take part in any discussion of any matter in which he has, directly or indirectly, any pecuniary interest.
18. No act or proceeding of a council shall be invalidated in consequence of there being any vacancy in the number of the council at the time of such act or proceeding, or of the subsequent discovery that there was some defect in the election of any person or that he was incapable of being an officer.

19.-(1) A minute of the proceedings of a council or of a committee thereof signed at the same or next ensuing meeting by the person presiding at the meeting shall be admissible in evidence, without further proof, in all courts and for all other purposes whatsoever.

(2) Until the contrary is proved, every meeting of a council or of a committee thereof in respect of the proceedings whereof a minute has been so made shall be considered to have been duly convened and held, and all members or officers present at the meeting shall be considered to have been duly qualified.

20. The members of the council shall be paid such allowances as may be approved by the House of Representatives.

PART IV

Powers and Duties of Village Councils

21.- (1) Every council shall be charged with the good government and improvement of its village and the enforcement of the provisions of this or any other laws relating thereto and of all by-laws and regulations made thereunder.

(2) Without prejudice to the generality of the above, the council shall-
(a) ensure that all births and deaths in the village are duly registered in accordance with the procedures established in the Registration of Births and Deaths Act and rules made thereunder; and

(b) make recommendations to the appropriate authority for the appointment of Justices of the Peace and other judicial or administrative officers residing in the village; and

(c) be responsible for the:

(i) care and maintenance of public property;

(ii) assets and property of the council; and

(iii) preparation of an inventory thereof.

22. Subject to the provisions of this Act, a council may from time to time make regulations with respect to all or any of the following matters:

(a) the time, place and mode of convening its meetings;

(b) the general regulation of the proceedings of the council and of the committees thereof; and

(c) the terms and conditions of service of employees of the council.

23.- (1) A council may from time to time make by-laws for the rule and good government of its village generally, and in particular in respect of all or any of the following matters:

(a) for the naming and numbering of houses, lots, places and streets in any village;
for regulating the passing of livestock through the streets of such village and specifying the streets through which the livestock shall be allowed to pass, the time of such passing and the method of leading or driving the livestock;

for the establishment, and the control and use of, public lavatories and latrines;

subject to the Housing and Town Planning Act, for regulating the construction of buildings, including temporary structures in the village;

for the establishment, regulation, control, maintenance and management of markets, slaughterhouses, meat or other stalls therein, bath-houses and wash-houses;

for regulating the rent and fees payable by persons using or benefited by such markets, slaughter-houses, meat or other stalls therein, bath-houses and wash-houses;

for the regulation of parks, gardens and public recreation grounds in the village;

for preventing animals from being landed or imported except at a place or places as may from time to time be prescribed and for the provision of public pens for animals and for the imposition of fees and regulations in respect of the use thereof;

for the cleanliness of streets and other public places;

for the cleaning of unkept and overgrown yards within the limits of a village and for recovering the costs of doing same from the owners;
(k)  (i) for the sanitation of the village in general;
     (ii) for drainage and sewage;
     (iii) for scavenging and the removal and disposal of excreta;

(l)  for the regulation of the keeping of dogs and other animals;

(m) for preventing and extinguishing fires;

(n) for cemeteries and graves;

(o) for the destruction of insects;

(p) for suppression and abetment of nuisances;

(q) for the entry of authorised officers of the council upon premises for the purposes of this Act or of any by-laws or regulations made thereunder;

(r) for imposing such restrictions upon owners of land in villages as may be necessary to prevent any building upon such land from being or becoming a source of danger to surrounding property, whether from fire or from its insecure construction or dilapidated condition;

(s) for ensuring that sound environmental practices are adhered to by all persons within the village; and

(t) generally for the proper carrying out of the provisions of this Act and for the efficient governing of the village.
(2) Before submitting the proposed by-laws to the House in accordance with the next following section, the council shall call a general meeting of the village and present the by-laws to the consideration of the villagers. No by-laws shall be presented to the House unless they have been approved by a majority of those present at such meeting.

24.-(1) By-laws and regulations made by a council shall be submitted to the Clerk of the National Assembly, who shall cause them to be examined and certified as being legally constructed for presentation to the National Assembly and shall be subject to affirmative resolution of the National Assembly.

(2) After the National Assembly has approved the by-laws or regulations the same shall be published in the Gazette and on the radio, and shall come into force on the date of such publication in the Gazette.

(3) The by-laws may impose upon persons summarily convicted by the magistrate’s court for an infraction of a by-law reasonable penalties not exceeding a fine of one thousand dollars, and in the case of a continuing offence, a further penalty not exceeding a fine of fifty dollars for each day after conviction that the offender continues to violate the by-law.

(4) All by-laws made under this Act shall have the force and effect of law within the limits of the village in respect of which they are made and also for any distance not exceeding one mile therefrom whenever so expressly stated in such by-laws.

PART V

Legal Proceedings and Procedure

25. All legal proceedings by or against any council shall be in the name of the council, but any complaint or information in respect of any
offence against this Act or any by-laws, may be laid and prosecuted by any member of the police department and by any other person authorized by the council in that behalf, and all notices, written letters and other communications shall be given, issued, sent or made by the authority of the Chairperson of the council.

26. All offences against any rule, regulation or by-law shall be prosecuted summarily and any magistrate may, where an offence has been duly proved against any person, upon application by or on behalf of any council and in lieu of imposing a penalty, make an Order compelling that person to do or abstain from doing any act or thing the doing of which or failure to perform which constitutes such offence.

27. Any complaint or information in pursuance of this Act or any rules, regulations or by-laws made thereunder shall, unless otherwise specially provided, be made or laid within six months from the time when the matter of the complaint or information arose and not afterwards.

28. Proceedings for the recovery of a penalty under this Act shall not, unless expressly provided, be had or taken by any person other than by a party aggrieved or by a council or by a member of the police department.

29. A council may appear before a magistrate by any officer or member authorised generally or in respect of any special proceedings so to appear.

30.- (1) Unless otherwise provided, any document required to be signed by a council shall be signed by the Chairperson of that council.

(2) It shall not be necessary in any legal proceedings to prove any signature purporting to be the signature of the Chairperson or of a member of a council or that a person so signing was the Chairperson or member thereof, and the burden of proof shall be on the person disputing it.
31. In any proceedings under this Act or under any rule, regulation or by-law made thereunder, any notice or Order purporting to be signed by the Chairperson of any council or by any person authorized and acting under this Act or under any rule, regulation or by-law as aforesaid, shall on production be admitted in evidence and shall be presumed to have been duly signed by the Chairperson or by the person in the character by whom and in which it purports to be signed, until the contrary is shown.

32. No matter or thing done and no contract entered into by any council and no matter or thing done by any member, officer or servant of any council shall, if the matter or thing were done or the contract were entered into bona fide for the purpose of executing this Act, subject them or any of them personally to any action, liability, claim or demand whatever, and any expense incurred by any council, officer or servant shall be borne and repaid out of the funds at the disposal of the council.

33. Notices, Orders and documents under this Act may be in writing or print, or partly in writing or partly in print, and if they require authentication by the council, the signature thereof by the Chairperson shall be sufficient authentication.

34. Notices, Orders and documents required or authorized to be served by a council under this Act or any rule, regulation or by-law made thereunder may be served by delivering them to or at the residence of the person to whom they are respectively addressed or, where addressed to the owner or occupier of premises, by delivering them, or a true copy thereof, to some person on the premises, or if there is no person on the premises who can be served, by fixing them on some conspicuous part of the premises.
PART VI

Election Procedures, Qualification and Registration of Voters, Election Petitions and Offences

35.- (1) The Elections and Boundaries Commission, shall, after consultation with the National Association of Village Councils established under section 55 of this Act, make regulations:-

(a) to provide for the proceedings for and at elections;

(b) to provide for the qualification and registration of electors;

(c) to provide for the mode of holding elections and by-elections and the manner of voting at same;

(d) to provide for the register of voters and for revision of same;

(e) to prescribe the form of the ballot papers and sample ballot papers and any other forms that need to be prescribed;

(f) to provide for the custody and disposal of ballot papers;

(g) to prescribe the manner of dealing with rejected or spoilt ballot papers;

(h) describing the construction of ballot boxes;

(i) to prescribe the method of marking voters at elections;

(j) to provide for the conduct of elections and by-elections of
members of the council;

(k) to prohibit any act or matter which in its opinion is not conducive to the maintenance of Order on polling day;

(l) to declare any act committed in the course of any campaign for elections or by-elections or during an election, an election offence;

(m) to declare the grounds upon which an election may be challenged and the persons who may challenge an election;

(n) to declare the grounds upon which an election may be avoided and the procedure for challenging an election;

(o) to provide for the trial of election petitions and matters connected therewith including the deposit of security and the award of costs;

(p) for any other matters relating to elections or by-elections which are reasonably required for the efficient functioning of the provisions of this Act.

(2) Contravention of any regulations made under subsection (1) of this section may be declared to be illegal practices and provisions may be made in the said regulations for the punishment on summary conviction of persons committing or taking part in the commission of such illegal practices by a fine not exceeding three thousand dollars or imprisonment for a term not exceeding two years, or by both such fine and imprisonment.

(3) Regulations made pursuant to this section shall be subject to
negative resolution of the House of Representatives.

PART VII

Financial

36. All moneys due to a council shall be paid into and shall form a fund to be called “The Village Fund”, and shall be applied exclusively to the use of the particular village to the credit of which the same has been paid.

37. The Village Fund shall be comprised of:

(a) all monies voted from time to time by the National Assembly for the use by the council in the administration of the village or community;

(b) all fines and penalties paid in respect of non-compliance with this Act, or the rules, regulations and by-laws made thereunder;

(c) all moneys payable in any manner whatever to a council whether under or pursuant to this Act or otherwise;

(d) all moneys derived from fundraising;

(e) all fees and duties received under the Intoxicating Liquor Licensing Act on the issue or transfer of licences in respect of the village concerned; and

(f) moneys lawfully derived from any other sources, including any trade or other licences imposed by law.

38. All expenses incurred or payable by a council in the execution of this

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39. All payments from a Village Fund shall be made on claims certified by the Chairperson and one other member of the council.

40.-(1) The accounts of the Village Fund shall be made on claims certified by the Chairperson and one other member of the council.

(2) The accounts of the Village Fund and all other accounts of a council shall be regularly audited by the Auditor General.

41.-(1) Whenever the general interest and welfare or development of any village will, in the opinion of two-thirds of the officers of the council, be advanced by an expenditure greater than can be met out of the annual revenue of the Village Fund, the council may, by resolution carried by two thirds of the officers, recommend, on the guarantee of an annual allocation of such amount of the Village Fund as may be equivalent to the annual interest and sinking fund necessary for its redemption, the raising of a loan, the proceeds of which shall be devoted to the advancement of the general interest and welfare or development of the village.

(2) The Minister of Finance may borrow such sum of money as may be authorized under the Local Public Loans Act, and thereafter the sum necessary to meet the annual interest and sinking fund for the redemption of the loan shall be a first charge upon all moneys which may then or may thereafter form part of the Village Fund described in sections 36 and 37 above.

42. After consultation with and with the consent of the majority of members of the village, and having informed the Ministry of Finance of its
intentions, a council may contribute towards, undertake any scheme or establish any institution for economic, educational, recreational or charitable purposes connected with or for the benefit of the village.

43.-(1) In the month of January of each year, each council shall submit to the Minister, an annual estimate comprising and classifying the anticipated revenue and expenditure of the council, calculated in respect of the financial year commencing on the 1st day of April then next ensuing, which estimate shall be referred to as the village estimates.

(2) The village estimates shall be in such form as may be prescribed by the Minister of Finance.

PART VIII

Miscellaneous

44. Every person who is elected or appointed an officer of a council shall, prior to taking his seat, take before a magistrate or Justice of the Peace at a meeting of the council, an oath or affirmation of allegiance and office in the following form:-

“.......................... do swear, (or solemnly and sincerely affirm and declare) that I will bear true faith and allegiance to Belize and will uphold the Constitution and the law, and I will conscientiously, impartially and to the best of my ability discharge my duties as (.......................... ) and do right to all manner of people without fear or favour, affection or ill-will. (So help me God).”
45. Whenever a newly elected council takes office, there shall be an official handing over of all council properties by the outgoing officers of the former council to the officers of the incoming council. Such handing-over shall take place within two weeks of the expiry of the term of the outgoing council and shall be duly witnessed by officers of the Ministry.

46. The officers of a council shall be issued with village council identification cards by the Ministry. Identification cards shall be valid only for the term of office of the officers of the council.

47.-(1) The council shall have the following privileges, duties and responsibilities with respect to lands within the village:–

(a) a map or maps showing the lands in the village and their distribution shall be delivered to the council by the Ministry responsible for lands, and the council shall be informed by the Ministry in a timely manner of any changes or intended changes;

(b) the council may constitute itself a Lots Committee or may appoint a Lots Committee under section 14 hereof to make recommendations to the said Ministry with regard to the distribution of lots and lands within or affecting the boundaries of the village;

(c) before dealing with any lands in the village, the Ministry responsible for lands shall consult the council and take its views into account; and should the said Ministry decide not to follow the advice of the council it shall explain its reasons in writing to the council before effecting that decision, and provide the council further opportunity to present
its case to the Ministry; and

(d) with the consent of and under the conditions negotiated with the department of Government responsible for forestry, the council may have responsibility for maintaining forest reserve boundaries that coincide with the village boundary and be compensated for this.

(2) A council may acquire by lease, purchase or otherwise, lands and buildings or any part thereof for any purpose of public utility.

(3) The Ministry responsible for lands shall transfer title to such lands in a village as are required by the village council to construct any buildings necessary for it to carry out its functions under this Act as well as for recreational purposes such as parks and playing fields.

48. A council, when implementing any of its plans or proposals, shall take into consideration the views and opinions of villagers and of government and non-government agencies.

49.-(1) Any Ministry or Department of Government intending to make any decision or policy or to carry out any act affecting a village shall consult with the council before doing so and, as far as practicable, take the views of the council into account.

(2) Where such decision, policy or action affects all villages in a district or in the country, it shall be sufficient for the Ministry or Department concerned to consult with the appropriate agency established under section 55 of this Act.

(3) Where the Ministry or Department as aforesaid decides not to follow the advice of the council or agency, as the case may be, it shall explain its reasons in writing to the council or agency before effecting that decision,
and provide the council or agency further opportunity to present its case to the Ministry or Department.

(4) If there is any conflict in the exercise of powers between a Lots Committee established by a Council under this Act and any Lands or Lots Committee or other body established pursuant to any enactment regulating the distribution or disposal of national lands, the powers of a Lots Committee established under this Act shall, in respect of the village or community in which that Committee exercises powers, have effect over the powers of such other Lands or Lots Committee as aforesaid.

50.-(1) Any council wishing to be exempt from taxes and duties shall apply in writing to the relevant authority.

(2) A letter of authorization for the exemption of taxes and/or duties shall be delivered by the relevant authority to the applicant council within eight working days of application, and shall be valid for the duration of the life of the council.

51. Councils that have been granted letters of authorization under section 50 shall supply the relevant authority with the following:

(i) a quarterly report of all goods and services acquired locally without the payment of taxes, with all necessary details of such transactions;

(ii) a quarterly report of all goods imported, including the value of such goods and the programme or project for which they are being used.

52.-(1) All persons, whether natural or legal persons, who make donations to councils shall be eligible to have those donations tax-deductible under the Income and Business Tax Act.
(2) Such deductions shall be effected solely for the year in which the donations were made.

(3) In order to qualify for such deductions, the donor shall prove the donation by means of a certificate issued by the recipient council which shall include the following:

(i) proof that the donee is a council constituted under this Act;

(ii) a receipt showing that the donation was made by the donor, including the date and the amount or the value of the donation;

(iii) the use to which the donee put the donation; and

(iv) express mention of the irrevocable character of the donation.

(4) The Income Tax Department may use any resources at its disposal to verify the validity of such donations in accordance with the mechanisms established by law.

53. Councils may undertake commercial, industrial, agricultural and other profit-making enterprises of whatever kind, provided that this is authorized by their by-laws and provided further that the profits are re-invested in the projects of the council, in which case, upon proof of such re-investment, such profits shall likewise be exempt from taxes and duties.

54. Any person who obstructs or impedes or attempts to obstruct or impede any member of a council, or the secretary, tax collector, clerk or other officer of a council lawfully authorized as such by this Act in the discharge of his duties or in his official capacity or in the exercise of his powers either under this or any other Act, commits an offence and is liable on
summary conviction to a fine not exceeding five hundred dollars or to imprisonment for a term not exceeding six months, or to both such fine and imprisonment.

55.- (1) Village councils in each district of Belize shall together establish an association of all the village councils in that district, which shall be known as “The..................... District Association of Village Councils”.

(2) The six District Associations of Village Councils shall form a National Association of Village Councils.

(3) The District Associations and the National Association shall have such powers and duties, and shall be regulated in such a manner as shall be prescribed by regulations and by-laws made hereunder.

(4) The Minister may make regulations for the composition of, and procedures to be followed by, the associations mentioned in this section, after allowing representatives of village councils an opportunity to present their views and all such regulations shall be subject to negative resolution of the House of Representatives.

(5) The regulations aforesaid shall include a code of ethics for members of the council.

(6) A District Association of Village Councils or the National Association of Village Councils may represent any village council or group of village councils at any forum, especially where the village council or group of village councils may not have financial, technical or other resources to adequately and meaningfully represent themselves thereat.
56.-(1) Notwithstanding any other law to the contrary, where a member of a village or community council is in employment, it shall be the duty of the employer to give such member reasonable time off from work without loss of salary or other benefits to enable such member to attend to council duties.

(2) A dispute between an employer and an employee who is a member of a council as to whether any time off granted from work pursuant to subsection (1) above is reasonable or not shall be referred to the Minister, whose decision thereon shall be final and binding on both parties.

(3) Failure to comply with the requirements of subsection (1) or subsection (2) above constitutes an offence punishable on summary conviction with a fine not exceeding five hundred dollars or with imprisonment for a period not exceeding three months or with both such fine and period of imprisonment.

57. This Act shall come into force on a day to be appointed by the Minister by Order published in the Gazette.