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THE NATIONAL RATING BILL, 2021

A Bill for

AN ACT of Parliament to provide for the framework for levying of rates by county governments; provide for the valuation of rateable property; provide for the appointment and powers of valuers; provide for the establishment, powers and functions of the National Rating Valuation Tribunal; and for connected purposes.

ENACTED by the Parliament of Kenya as follows—

	PART I – PRELIMINARY
Short title and Commencement.	<p>1. (1) This Act may be cited as the National Rating Act, 2021.</p> <p>(2) This Act shall come into force on such a date as the Cabinet Secretary may, by notice in the <i>Gazette</i>, appoint, and different dates may be appointed for different provisions.</p> <p>(3) Subject to subsection (2), no commencement date shall exceed one year from the date of enactment of this Act.</p>
Interpretation.	<p>2. In this Act, unless the context otherwise requires—</p> <p>“annual rent value rate” means the amount of rental value which will be arrived at based on the actual annual rent realisable on the rateable property or annual equivalent of comparable rents and/or annual rental paid on leased land or would otherwise be paid were the land to be leased in the open market;</p> <p>“capital value rate” means the sum of the total value of unimproved land and improvements on the land;</p> <p>“Cabinet Secretary” means the Cabinet Secretary at the time responsible for Land matters;</p> <p>“chief officer” means the county chief officer for the time being in the land department in the respective rating authority;</p> <p>“county” means county government established under Article 176 of the Constitution;</p>

<p>No. 18 of 2013.</p>	<p>“county executive committee member” means the county executive committee member responsible for matters relating to physical and land use in the respective county;</p> <p>“contribution in lieu of rates” means the amount of rates payable to the rating authority by the National Government in respect of all public land that it holds within the rating authority’s jurisdiction area;</p> <p>“discount’ means any amount of property rates, less what is required to be paid;</p> <p>“exclusion” means property to which property imposition of rates and valuation for rating will not apply;</p> <p>“exemption” in relation to rating, means a relieve or excuse granted by the rating authority from payment of rates levied on the rateable property under this Act;</p> <p>“improvements”, in relation to land, means all work done or material used on, in or under that land by the expenditure of money or labour in so far as the effect of the work done or material used is to increase the value of the land, but does not include machinery, which is not fixed onto the land, or can be dismantled or removed from the land;</p> <p>“improved site value rate” means the tax on the value of the vacant land including any improvements;</p> <p>“improvement rate” means the residual amount found by deducting the value of the unimproved land from the capital value of the land;</p> <p>“land” has the meaning assigned to it under Article 260 of the Constitution and in relation to rateable property includes any if any improvements made;</p> <p>“occupier” in relation to rateable property, means a person in actual occupation, whether or not that person has a right to occupy the property;</p> <p>“public benefit organization” has the meaning assigned under section 5 of the Public Benefits Organization, Act, 2013;</p>
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“public land” has the meaning assigned to it under Article 62 of the Constitution;

“property rate” means the actual amount of money to be paid by a rateable owner as tax on their property based on valuation and area;

“rateable owner” has the meaning assigned to it under section 8 of this Act;

“rateable property” means property in which a rating authority may in terms of section 7 of this Act levy a rate, excluding property fully excluded and exempted from the levying of rates;

“rateable value” means the net value of the rateable property determined in accordance with this Act;

“rate struck” means the percentage of tax rate levied on the assessed value or rateable value of property to be determined from time to time;

“rating area” means, in relation to any method of rating or rate adopted or levied under this Act, the area in, upon or in respect of which such method of rating or rate may, under this Act, be adopted or levied;

“rating authority” means a county government;

“remission” means partial or total discharge of payment of rates due including interest and penalties;

“supplementary valuation roll” means a roll prepared in accordance with section 29 (5) of this Act;

“time for valuation” means such date a valuation roll prepared is to come into force, as may be determined by resolution of a rating authority;

“Tribunal” means the National Rating Tribunal established under section 36 (1) of this Act;

<p>Cap 532.</p>	<p>“unimproved site value rate” means the tax on the value of vacant land excluding any improvements;</p> <p>“valuation roll” means a roll prepared in accordance with section 29(1) of this Act;</p> <p>“valuer” means a valuer registered and licensed to practice as a valuer in accordance with the Valuers Act;</p> <p>“waiver” means total or partial discharge from paying the amount of property rate due on interest and penalties.</p>
<p>Objects of this Act.</p>	<p>3. (1) The objects of this Act are to—</p> <ul style="list-style-type: none"> (a) provide for a uniform legislative framework in accordance with Article 209 (3) (a) in which the rating authorities shall undertake valuation for rating and imposition of rates on rateable property; (b) enhance use of appropriate technology in undertaking valuation for rating and rating related purposes; (c) to provide for the role of the Chief Government valuer in respect to collation of all valuation roll prepared and deposited by the rating authority in their respective counties; (d) to ensure rating authority legislations enacted on and valuation for rating laws are in conformity with Article 190(1) and 209(5) of the Constitution; and (e) harmonise existing legislation on rating of property. <p>(2) In implementing this Act, a rating authority in enacting their rating legislations in their respective county, shall comply with the national policies economic activities across county boundaries or the national mobility of goods, services, capital or labour to support enhancement of county government’s own source of revenue as contemplated by Article 209(3) (a) and Article 209 (5) of the Constitution.</p>
<p>Guiding principles.</p>	<p>4. (1) In implementing the provision of this Act, a rating authority shall adhere to the national values and principles, the value and principles of public service and the principles of public finance in accordance with the Constitution.</p>

(2) Without the generality of subsection (1), the rating shall be guided by the following principles—

- (a) there shall be equal treatment to persons liable for rates;
- (b) the burden of property rating shall be shared fairly;
- (c) the need for rating authorities to promote imposition of rates to boost the social and economic development within their respective counties;
- (d) the need to effectively conduct public participation to engage the public in the need and importance of imposition rates and its impact towards delivery of services within the rating authority;
- (e) the need to determine criteria to be applied that is fair, reasonable and just in the following—
 - (i) the different forms rates applicable for different categories of properties;
 - (ii) identifying exemptions for certain rateable owners and rateable properties from payment of rates;
 - (iii) circumstances applicable when considering interest on defaulters, discount, remission and waiver;
 - (iv) increasing rates tax bases.
- (f) the need to provide criteria for the determination of
 - (i) categories of rateable properties for the purpose of levying of different rates;
 - (ii) rateable property to be exempted
- (g) take into account the imposition of rates on specific certain group of persons within the rating authority and its effect;
- (h) take into account the effect of tax rates on public property held on behalf by the National Government on all public rateable property within the respective rating authorities; and
 - (i) to be prudent and responsible when applying funds collected from the purposes of this Act for delivery services to the people.

Application of this Act.	<p>5. (1) This Act shall apply to—</p> <p>(a) all rateable property within the respective rating authority;</p> <p>(b) all rateable property except that have been excluded or considered for exemption from imposition of rates;</p>
Use of technology.	<p>6. The rating authority shall identify or create an appropriate technological system for preparation and implementation of the roll.</p>
<p>PART II – RATING</p>	
<p>Duty to levy rates.</p> <p>No. 17 of 2012.</p>	<p>7. (1) Rates shall be levied by the rating authority in their respective county.</p> <p>(2) Each County shall ensure revenue collected shall be used in adherence to the—</p> <p>(a) principles of public finance set out in Chapter Twelve of the Constitution of Kenya;</p> <p>(b) national values and principles set out in the Constitution; and</p> <p>(c) fiscal responsibility principles provided for under section 107 of the Public Finance Management Act, 2012.</p>
<p>Rateable owner.</p> <p>Cap 160</p> <p>Cap 167</p> <p>Cap 168</p> <p>Cap 164</p> <p>No. 18 of 2015</p>	<p>8. (1) For the purposes of this Act, a rateable owner is any person who —</p> <p>(a) in relation to property whether freehold or leasehold means a registered proprietor;</p> <p>(b) in relation to an interest in the rateable property registered in favour of another, means the name of the person registered against that interest;</p> <p>(c) in case of succession, the executor, executrix or appointed administrator in accordance to the Law of Succession Act;</p> <p>(d) in the case of the trust property, the appointed and registered trustees including the public trustee in accordance to the Trustees Act, Trustees (Perpetual succession) and Public Trustees;</p> <p>(e) in case of bankruptcy or insolvency, the person appointed as administrator or liquidator in accordance with the Insolvency Act, 2015;</p> <p>(f) is an occupier of the rateable property; and</p> <p>(g) is a beneficial owner who is receiving profits and rent from the rateable property;</p> <p>(2) A rateable owner has an obligation—</p>

	<p>(a) to provide accurate, reliable and sufficient information on the rateable property for valuation purposes upon request;</p> <p>(b) pay rates when they fall due;</p> <p>(c) if rateable property is jointly owned, the registered proprietors are jointly and severally liable to pay rates when they fall due; and</p> <p>Provided, where the registered proprietors are absent, rates will be paid for by the occupiers and beneficial owners of the rateable property when they fall due.</p>
Forms of rating.	<p>9. (1) The rating authority may, for the purposes of levying rates, adopt the following forms of rating—</p> <p>(a) annual rental value rate;</p> <p>(b) unimproved site value rate;</p> <p>(c) a site value rate in combination with an improvement rate.</p> <p>(2) Where any one of the forms specified under paragraph (1) has been adopted in respect of any rating area, no other form of rating under this subsection shall, at the same time, be adopted in respect of that area.</p>
Notice of rating.	<p>10. (1) Before a rating authority adopts any form of rating, the County Executive Committee Member shall --</p> <p>(a) invite members of the public within the jurisdiction of the rating authority by way of notice of not less than twenty-one days-</p> <ol style="list-style-type: none"> i. published in the county Gazette; ii. advertised in at least two newspapers of wide national and county circulation; and iii. through electronic media including television, radio broadcasting and road shows informing the public of the intended property rating process for determination of rates payable. <p>(2) The notice referred to in subsection (1) shall contain the following information both in English and Kiswahili—</p> <p>(a) brief explanation of what property rating is;</p> <p>(b) the Commencement date;</p> <p>(c) process to be undertaken during the exercise and the stages involved;</p> <p>(d) who shall be conducting the exercise; and</p> <p>(e) methods of rating to be adopted and areas to be rated; and</p> <p>(f) avenues to raise objections or seek clarifications on rating and the procedure to be followed.</p>

Annual rental value rate	<p>11.(1) The valuer when determining the rate in respect of area rating shall consider the annual rental value rate.</p> <p>(2) Subject to subsection (1), the rating authority shall take into account the different categories of properties for purposes of payment of rates which include but not limited to—</p> <ul style="list-style-type: none"> (i) residential properties; (ii) commercial properties; (iii) agricultural properties; (iv) public properties; and (v) any other category of properties identified in the enacted rating authority legislation. <p>(3) The Cabinet Secretary may in consultation with the National Land Commission provide guidelines on royalties paid on forestry land and its products for purposes of rating.</p> <p>(4) The Cabinet Secretary may make rules to guide the implementation of this Section.</p> <p>Provided where the annual rental value rate is used in determination of rates, no rate struck shall be applicable.</p>
Setting of rate struck.	<p>12. (1) The County Executive Committee Member responsible for matters finance shall set up the rates struck which shall be approved by the County Assembly.</p>
Notice of rate	<p>13. (1) Every rate levied by the rating authority under this Act shall become due on the last day of the financial year for which it is levied. It shall become payable on such day in the same financial year as shall be fixed by the rating authority, of which day, and of the amount of which rate, the rating authority shall publish with at least thirty days' notice.</p> <p>(2) For the purposes of this Act, the valuation roll or any supplementary valuation roll in force on the day on which any rate is payable shall be conclusive evidence of all matters included in such roll.</p>
Payment of rates	<p>14. (1) When the rating authority has given notice under section 13 of this Act, it shall be the duty of every person liable for such rate to pay the amounts due either—</p> <ul style="list-style-type: none"> (a) at the authorized bank account; or (b) via the existing and regulated electronic payment system platform. <p>(2) The rating authority may prescribe payment of property rates by way of instalments or one-off payments.</p>

	<p>(3) The rating authority shall charge simple interest at the rate not exceeding the prevailing Central Bank Rate, or at such other rate as the rating authority shall by notice in the <i>Gazette</i> prescribe, on any sum remaining unpaid after the day on which the same was payable and provide for it in the county legislation, or whichever is higher.</p> <p>(4) For the purposes of this subsection, a part of a month shall be counted as one month.</p>
Remission of rates.	<p>15. (1) A rateable owner may apply to a rating authority before the rate payable is due or within fourteen days after the rate payable is due for a remission of the whole or any part of the rate payable by the rateable owner on a rateable property and that rateable owner shall state the reasons for which the remission is sought.</p> <p>(2) A rating authority in enacting their respective rating legislations on this Section shall take into considerations—</p> <ul style="list-style-type: none"> (a) the percentages of remission to be offered; (b) instances where remission of a percentage of the rates payable may be granted; and (c) instances where remission of the whole of the rates payable may be granted. <p>(3) A rating authority shall respond in writing to the application made under subsection (1), within thirty days of the date of receipt of the application.</p> <p>(4) If the rating authority denies grant of remission, the aggrieved person may appeal to the Tribunal for consideration.</p> <p>(5) Where a rating authority does not respond to the application under this section upon the expiry of thirty days, the remission shall be deemed to have been granted.</p> <p>(6) A remission of rates shall expire at the end of the next financial year or after twelve months, whichever is sooner.</p> <p>(7) The rating authority shall provide guidelines to be considered before grant of remission of rates.</p>

<p>Discounts and waivers.</p>	<p>16. (1) The rating authority shall provide guidelines on providing for discounts and waivers on partial or whole of the payable interest and penalties rates due to it by the rateable owner.</p> <p>(2) Without prejudice to the generality of subsection (1), the rating authority may take into consideration—</p> <ul style="list-style-type: none"> (a) rateable owners who make timely payment and are consistent; (b) the specification on the maximum percentage of rates that may be discounted or waived; (c) the period in relation to which the discount and/or waiver is to be considered for; (d) circumstances to be considered; and (e) the procedure to be applicable for one to seek for discount or waiver.
<p>Enforcement of payment of rates.</p>	<p>17. (1) If any person fails to pay any rates due from them and any interest, as provided for under section 14 of this Act, within the time fixed for payment, the rating authority may cause a written demand to be made upon such person to pay within fourteen days after service and consequences for failure to pay within the specified timelines.</p> <p>(2) If any person who has had such demand served upon them defaults, the rating authority may—</p> <ul style="list-style-type: none"> (a) levy a penalty at the prevailing market rate; (b) deny certain county services; (c) institute a suit against the defaulter; or (d) apply any methods to recover rates as specified under section 18 of this Act.
<p>Recovery of rates.</p>	<p>18. (1) If any rate or any part thereof remains unpaid after the day on which the same became payable and the rateable owner has been notified to make payment and defaults at the lapse of the notice period, the rating authority shall consider the following to recover rates due—</p> <ul style="list-style-type: none"> (a) appoint a receiver on the rateable property to recover rent from tenants and occupiers; (b) in case of succession where the property is yet to be transferred to beneficiaries, apply to be considered as a beneficiary;

	(c) auction the rateable property at the current market value in accordance to provided procedures to recover the rate due.
Contribution in lieu of rates	<p>19. (1) For purposes of assessing the contribution in lieu of rates payable to the rating authority in respect of public land within the rating authority but held by the National Government, the valuer shall prepare a draft valuation roll and assess the rental value rate of rateable property in the area of the rating authority.</p> <p>(2) The Cabinet Secretary shall make rules to provide for the better implementation of this Section.</p> <p>(3) Without prejudice to the generality of subsection (2) the Cabinet Secretary in consultation with the National Land Commission shall make rules for the following purposes under this section—</p> <ul style="list-style-type: none"> (a) all public land that should be included in the valuation rolls; (b) all public land excluded from appearing on the valuation roll for rating purposes; (c) all public land exempted for purposes of appearing on the valuation roll. <p>(4) There shall be paid to the rating authority by the government and government agencies in respect of public land, an annual contribution in lieu of rates levied under this Act for each and every financial year.</p> <p>(5) The rating authority shall lodge a claim on the contribution in lieu of rates annually by way of a letter accompanied by a prescribed form through the Principal Secretary, responsible for matters on land who shall evaluate then recommend to the Principal Secretary responsible for matters of finance for payment.</p>
	PART III – APPOINTMENT AND POWERS OF VALUERS
Criteria to be a valuer. Cap 532.	<p>20. (1) In order to undertake valuation under this Act, a valuer must meet the following criteria –</p> <ul style="list-style-type: none"> (a) be registered by the Valuers Registration Board in accordance with the Valuers Act; and (b) have a minimum of seven years’ experience in valuation from their date of registration by the Valuers Registration Board.

	<p>particulars regarding the rateable property which the valuer reasonably requires for purposes of valuing the property.</p> <p>(2) An offence is committed under this section where—</p> <p>(a) any person who wilfully neglects to furnish the particulars under (1) (d) within twenty-one days after being called upon to do so shall be liable to a fine not exceeding one hundred thousand shillings or imprisonment for thirty days or both;</p> <p>(b) any person who knowingly furnishes to a valuer any false particulars shall be liable to a fine not exceeding one hundred thousand shillings or imprisonment for thirty days or both;</p> <p>(c) any person who wilfully hinders or obstructs a valuer in the exercise or attempted exercise of the powers conferred on him under this section shall be liable to a fine not exceeding one hundred thousand shillings or imprisonment for thirty days or both.</p> <p>(3) No person convicted of an offence under this section shall become exempt from liability to supply any particulars lawfully demanded by the valuer.</p>
Chief Government Valuer.	<p>24. (1) The Chief Government Valuer may upon request by the Rating Authority cause a valuation to be undertaken for the respective rating authority.</p> <p>(2) The Chief Government valuer shall from time to time develop guidelines with respect to standardization and harmonization on preparation and implementation of valuation rolls.</p> <p>(3) Upon completion, the Chief officer of the respective rating authority shall forward a copy of draft valuation roll to the Chief Government valuer to ascertain authenticity of the draft valuation roll and any other matters incidental.</p> <p>(4) The Chief Government valuer shall manage a database for the collection and collation of all prepared valuation rolls from the rating authority.</p>
	<p>PART IV – VALUATION FOR RATING</p>
General basis of valuation.	<p>25. (1) For the purposes of a valuation roll or supplementary valuation roll, the market value of a rateable property is the amount the property would have realised if sold on the time of valuation in the open market by a willing buyer.</p>

	<p>(2) In arriving at the value of land under this section, the valuer may adopt any suitable method of valuation that conforms to the Kenya valuation standards and international valuation standards.</p> <p>(3) When a valuation rolls or supplementary valuation roll includes the value of the unimproved land, the value of any improvements and the value of the land, then the value of improvements shall in no case exceed the amount found by deducting the value of the unimproved land from the value of the land.</p>
Declaration of rateable areas.	<p>26. All areas within the rating authority shall be a rateable area for purposes of this Act.</p>
Methods of valuation.	<p>27. (1) A valuer shall take into considerations the prevailing national and international valuation principles and standards.</p> <p>(2) Without prejudice to the generality of subsection (1), the following shall be considered as the standards to promote consistency and transparency in valuation practice—</p> <ul style="list-style-type: none"> (a) market approach identifies the value of an asset by comparing the similar assets for which sale price information is available; (b) income approach establishes an indication of value by converting future cash flow from an asset to a single present value by taking into account time value for money; (c) cost approach seeks to determine the value of an asset using the economic principle.
Preparation of valuation rolls and supplementary valuation.	<p>28. (1) A rating authority shall cause preparation of valuation roll to be undertaken not more than five years on the rateable properties within a county.</p> <p>(2) Every valuation roll prepared, adopted and implemented shall be in the time being in force for a period of five years' subject to be extended on or before the lapse of five years.</p> <p>(3) Subject to subsection (2), the rating authority with approval of the County Assembly may extend the period for which the valuation roll remains valid which shall not be more than two years.</p>
Contents of draft valuation roll and draft supplementary valuation roll.	<p>29. (1) Every valuer shall prepare every draft valuation roll or draft supplementary valuation roll listing all properties within the county in such a manner as to show to the best of his knowledge and opinion in respect of every rateable property included—</p> <ul style="list-style-type: none"> (a) the description, situation and area of the land valued; (b) the name and address of the rateable owner;

	<ul style="list-style-type: none"> (c) the use of property; (d) the site value; (e) the assessment for the improvement rate; and (f) any other necessary (if any) information regarding that property. <p>(2) The rating authority shall cause a supplementary valuation roll to be prepared if any.</p> <p>(3) In preparation of a supplementary valuation roll shall rely on data or information that was used in the preparation of the main roll and shall not be subjected to the procedure used in preparation of the main roll.</p> <p>(4) A supplementary valuation roll shall include only those alterations and additions to the valuation roll which are permitted by this section.</p> <p>(5) The draft supplementary valuation roll shall take into account the following—</p> <ul style="list-style-type: none"> (a) any rateable property omitted from valuation; (b) any new rateable property; (c) any rateable property which is subdivided or consolidated with other rateable property; or (d) re-categorisation of the rate on the change of use of the rateable property; or (e) amending the applicable rate for a rateable property that has undergone change of use; or (f) apportioning the rate of a rateable property that has undergone (g) subdivision from the main. (h) any rateable property which, from any cause particular to such rateable property arising since the time of valuation has materially increased or decreased in value, and include such valuation in a supplementary valuation roll.
<p>Alterations of the valuation roll and supplementary valuation roll.</p>	<p>30. (1) The rating authority may alter a main roll or supplementary roll for the purpose of—</p> <ul style="list-style-type: none"> (a) correcting a clerical error or omission not affecting the rateable value; (b) correcting an error as to, or recording a change in the name of an occupier or rateable owner; and (c) correcting an error in the description or address of a rateable property.

Deposit of draft valuation rolls.

31. (1) When a draft valuation roll has been completed, the valuer shall sign and date the roll, and shall within seven days transmit the roll accompanied by relevant maps and plans and summarized basis of valuation report depending on the method of appraisal used to the Chief Officer who shall then forward it to the County Executive Committee member at the county;

(2) The summarized valuation report shall contain the following information for consideration including but not limited to—

- (a) the valuation methodology used;
- (b) the basis for the valuation of the rateable property;
- (c) the date of the valuation of the rateable property; and
- (d) any other relevant information obtained by the valuer during the valuation of the rateable property; and
- (e) the signature and seal of the valuer.

(3) Upon completion, the Chief Officer shall in addition forward a copy of the draft valuation roll to the Chief Government valuer to ascertain authenticity of the draft valuation roll and any other matters incidental.

(4) The Chief Government valuer shall within thirty days upon receipt submit a written report to the rating authority for their consideration.

(5) Upon receipt of the written report from the Chief Government valuer, the Chief officer shall forward the report to the County executive committee member who may then take into account considerations made in the report and submit the draft valuation roll and the accompanied documents mentioned under subsection (1) to the County Assembly for its adoption.

(6) Before submission to the County Assembly for adoption, the county executive committee member shall conduct public participation for comments on the draft valuation roll for purposes of this section in accordance with section 32 of this Act.

(7) The County Assembly upon receipt shall within twenty-one days after receipt of the report consider it for adoption.

(8) Upon adoption, the draft valuation roll or draft supplementary valuation roll shall be available for public inspection and any person may, during ordinary business hours, inspect it and take copies or extracts from it:

Provided that a reasonable charge to cover the costs of copying and supplying them may be made.

<p>Publication of the Roll.</p> <p>No. 24 of 2019</p>	<p>32. (1) The County Executive Committee Member shall publish a notice in simple and clear language in a prescribed form within seven days after its adoption—</p> <ul style="list-style-type: none"> (a) in at least two newspapers with nationwide distribution; (b) through radio broadcasting via a station popular in that county; (c) any approved social media via a verified account <p>in respect of every draft valuation roll or draft supplementary valuation roll inviting members of the public to inspect the roll and raise any objections.</p> <p>(2) The notice shall—</p> <ul style="list-style-type: none"> (a) state that the roll is open for public inspection for a period which may not be less than forty-five days from the date of publication of that notice; and (b) invite any person who wishes to lodge an objection in respect of any matter in, or omitted from, the roll to do so in the prescribed manner within the stated period to make such objections. <p>(3) The rating authority when undertaking processing of data for purposes of raising an objection shall be in adherence to the principles of processing data in accordance to section 30 of the Data Protection Act, 2019</p>
<p>Objections.</p>	<p>33. (1) Any person who is aggrieved—</p> <ul style="list-style-type: none"> (a) by the inclusion of any rateable property in, or by the omission of any rateable property from, any draft valuation roll or draft supplementary valuation roll; or (b) by any value ascribed in any draft valuation roll or draft supplementary valuation roll to any rateable property, or by any other statement made or omitted to be made in the same with respect to any rateable property, <p>may, on the payment of a non-refundable fee of not more than five thousand shillings and on the prescribed form, lodge an objection with the Chief Officer at any time before the expiration of forty-five days from the date of publication of the notice.</p> <p>(2) No person shall be entitled to urge an objection before the Tribunal unless he has first lodged the notice of objection; but it shall be competent for the Tribunal to agree to consider an objection although notice thereof has not been given in accordance with this section.</p>

	<p>(3) The Chief Officer shall, within twenty-one days after the date on which a notice of objection is lodged with him, send a copy thereof to the rateable owner of the rateable property—</p> <p>(a) send a copy to the rateable owner where the objection has been lodged by any person other than the rateable owner; and</p> <p>(b) notify and give copies of all the objections received in respect to the rateable properties to the valuer who undertook preparation of the draft valuation or draft supplementary valuation rolls ;</p> <p>(c) Cabinet Secretary may in consultations with the National Land Commission provide rules to hear and determine objections lodged relation to public valuation roll.</p>
<p>Uncontested draft valuation and draft supplementary valuation rolls.</p>	<p>34. (1) If, on the expiration of the period of forty-five days referred to in section 32 (2) (a) of this Act, no objections have been received, or if all objections duly received have been withdrawn before the day fixed for the first sitting of the Tribunal, the county executive committee member shall endorse upon the draft valuation roll or draft supplementary valuation roll and sign a certificate to that effect.</p> <p>(2) The county executive committee member shall publish a notice that the valuation roll or supplementary valuation roll has been signed and certified under this section.</p>
<p>Exemptions.</p> <p>No. 6 of 2012.</p>	<p>35. (1) Land that is exclusively used for public purposes shall be exempt from rates.</p> <p>(2) For purposes of this Part—</p> <p>“public purposes” has the meaning assigned by section 2 of the Land Act, 2012.</p> <p>(3) There shall be no valuation for the purposes of rating with respect to land used for any of the following purposes—</p> <p>(a) public religious worship;</p> <p>(b) cemeteries, crematoria and burial or burning grounds for the dead;</p> <p>(c) public institutions for the treatment of the sick;</p> <p>(d) public benefit organizations, museums and libraries; and</p> <p>(e) public outdoor sports.</p> <p>Provided that nothing in this subsection shall apply to land used for profit or for residential purposes.</p> <p>(4) Without prejudice to subsection (3), the following land may be taxed—</p>

	<p>(a) places of public religious worship with profit earning ventures whereby only the place of worship will remain exempt from taxation;</p> <p>(b) rateable property leased for purposes of foreign embassies and missions and property is still registered under the rateable owner;</p> <p>(c) public educational institutions;</p> <p>(d) organizations termed as public benefit organizations but do not fall within the definition of this Act.</p> <p>(5) For the purposes of this section the Cabinet Secretary may make rules—</p> <p>(a) determining the principles upon which any land shall be deemed to be used for any of the purposes specified;</p> <p>(b) prescribing the principles for determining the circumstances in which any land shall be deemed to be bona fide intended to be used for any of the purposes specified; and</p> <p>(c) land not specified under this section shall be subject to assessment and valuation for rating purposes.</p>
	PART V- NATIONAL RATING TRIBUNAL
Establishment of a National Rating Tribunal.	<p>36. (1) There is established a National Rating Tribunal which shall be an <i>ad hoc</i> Tribunal but from time to time be called upon by the Judicial Service Commission to determine objections that may arise.</p> <p>(2) The Tribunal shall sit at such times and in such place as it may appoint to ensure reasonable and equitable services to all citizens.</p>
Mandate of the Tribunal.	<p>37. (1) The mandate of the Tribunal shall be-</p> <p>(a) to hear and determine all objections made under this Act</p> <p>(b) to review decisions made by the rating authority in matters of remission, recovery of rates etc.</p> <p>(c) and any other functions that may be relevant from time to time.</p>
Members of the Tribunal. Cap 532.	<p>38. (1) The Tribunal shall have seven members in accordance to subsection (2) of this section.</p> <p>(2) The Tribunal shall consist of—</p> <p>(a) a Chairperson, who shall be nominated by the Judicial Service Commission, who shall be a person qualified for appointment as judge of the Environment and Land Court of Kenya;</p> <p>(b) two other members who qualify as professional valuers under the Valuers Act, with expert knowledge of the matters likely to come before the Tribunal; and</p> <p>(c) one member nominated by the National Lands Commission; and</p>

	<p>(d) an Advocate of the High Court of Kenya, nominated from Law Society of Kenya; and</p> <p>(e) one member nominated by the Chamber of commerce; and</p> <p>(f) one member nominated by Public Service Commission.</p> <p>(3) The members of the Tribunal shall be appointed by name and by Gazette Notice issued by the Cabinet Secretary in consultation with the Attorney-General. and the operations of the Tribunal shall be provided in regulations.</p> <p>(4) The Cabinet Secretary shall, in appointing members of the Tribunal, ensure that not more than two-thirds of the members are of the same gender.</p>
Quorum.	<p>39. (1) The Chairperson and four other members shall constitute the quorum of the Tribunal.</p> <p>(2) The decision of the Tribunal shall be according to the opinion of the majority but where the Tribunal fails to have a unanimous decision, the Chairperson shall be the casting vote.</p>
Tenure.	<p>40. The members of the Tribunal shall hold office for a period of five years and shall be eligible for reappointment for one further term.</p>
Proceedings of the Tribunal.	<p>41. (1) The Tribunal shall within six months from the date of receipt of objections, determine all objections lodged in accordance with this Act.</p>
Cap 80.	<p>(2) The Tribunal shall not be bound by the rules of the Evidence as set out in Evidence Act.</p> <p>(3) The Tribunal shall, upon an objection made to it in writing by any party or a referral made to it by the Rating Authority on any objections relating to this Act, inquire into the matter and make an award, give directions, make orders or make decisions thereon, and every award, direction, or order or decision made shall be notified by the Tribunal to the parties concerned, the Rating Authority, as the case maybe.</p> <p>(4) The proceedings of the Tribunal shall be open to the public save where the Tribunal, for good cause, otherwise directs.</p> <p>(5) Any person who is a party to the proceedings before the Tribunal may appear in person or be represented by an Advocate.</p>

Powers of the Tribunal.	<p>42. (1) The Tribunal may—</p> <ul style="list-style-type: none"> (a) by notice, summon a person to appear before it— <ul style="list-style-type: none"> (i) to give evidence; or (ii) to produce a document available to that person and specified in the summons; (b) administer an oath or solemn affirmation to any person; (c) question any person, or have that person questioned; (d) retain a document produced in terms of paragraph (a) (ii) for a period not exceeding thirty days; (e) assess the rates due on any land either on the application of any person interested or of its own motion; (f) investigate any complaint relating to the valuation of property; and (g) make a determination on a dispute on rating matters. <p>(2) A person appearing before the Tribunal, whether summoned or not, may at their own expense be accompanied by a representative.</p>
Remuneration of members of the Tribunal.	<p>43. (1) There shall be paid to the Chairperson and the members of the Tribunal such remuneration and allowances as the Cabinet Secretary on the recommendation of the Salaries and Remuneration Commission shall determine.</p> <p>(2) The remuneration and allowances referred to in subsection (1) and any other expenses incurred by the Tribunal in the execution of its functions under this Act shall be paid out of monies voted by Parliament for that purpose.</p>
Staff of the Tribunal.	<p>44. There shall be such other staff of the Tribunal as may be necessary for the performance of its functions.</p>
Vacancy of the Tribunal.	<p>45. (1) The office of a member of the Tribunal shall become vacant—</p> <ul style="list-style-type: none"> (a) at the expiration of the five years from the date of his appointment; (b) if he accepts any office the holding of which, if he were not a member of the Tribunal, would make him ineligible for appointment to the office of a member of the Tribunal ineligible for appointment to the office of a member of Tribunal; (c) if he is removed from membership of the Tribunal by the Cabinet Secretary for failure to discharge the functions of his office (whether arising from infirmity of body or mind or from any other cause) or for misbehaviour;

	<p>(d) if the member of the Tribunal dies</p> <p>(e) if the member of the tribunal is adjudged bankrupt or declared to be persons of unsound mind</p> <p>(f) if he resigns the office of member of Tribunal.</p>
Evidence.	<p>46. (1) In any proceeding to levy or recover rates under this Act or consequent upon the levying or recovering of any such rates as well as in other proceedings under this Act—</p> <p>(a) valuation roll or supplementary valuation roll prepared for the purpose of rating, and records of the rating authority and all entries made therein and extracts or certified copies thereof signed by an officer authorized in that behalf by the rating authority, and also all copies of any newspapers containing any notice necessary to be proved; and</p> <p>(b) any certificate issued by an officer authorized in that behalf by the rating authority, setting forth the name and address of the person in default, the amount of the rate due by him and particulars of the interest thereon as demanded; the fact that such person has failed to pay the rate; the fact that such person has been served and has made default in complying with a notice as aforesaid requiring him to make payment of the said rate and interest; and the fact that such rate and interest do not exceed the maximum amounts prescribed by or under this Act, shall be admissible in evidence upon production thereof, and shall be received as prima facie evidence of the facts therein stated:</p> <p>Provided that any party to any such proceedings may tender evidence to prove the contrary.</p>
Penalty for failure to comply with Tribunal's lawful order.	<p>47. Any person who fails to comply with any lawful order or decision of the Tribunal after the expiration of the time allowed for an appeal therefrom, or, if an appeal has been filed, after such order or decision has been upheld, shall be guilty of an offence and liable to a fine not exceeding ten thousand shillings or to imprisonment for a term not exceeding six months, or to both fine and imprisonment .</p>
Appeals. No. 19 of 2011.	<p>48. (1) Appeals from the Tribunal shall be to the Chief Magistrate's Court at first instance on both matters of fact and law.</p> <p>(2) A person aggrieved with the decision made at the Chief Magistrates' Court may appeal to the Environment and Land Court Act, 2011 within their respective jurisdiction on matters of law only.</p>
	PART VI- MISCELLANEOUS

Notices.

49. (1) Except where otherwise provided by this Act, any notice required to be published under this Act by the rating authority shall be—

- (a) published once in the Gazette for a period of twenty-one days;
- (b) advertised in one or more newspapers with wide circulation in the county; and
- (c) posting on any social platform with county-wide reach.

(2) Any notice, demand or other document required or authorized to be sent or served under or for the purposes of this Act may be sent or served either—

- (a) by delivering it to the person to or on whom it is to be sent or served;
or
- (b) by leaving it at the usual or last known place of abode or business of that person, or, in the case of a company, at its registered office;
or
- (c) by ordinary or registered post; or
- (d) by delivering it to some person on the premises to which it relates, or, if there is no person on the premises to whom it can be delivered, then by fixing it on or to some conspicuous part of the rateable property; or
- (e) by email; or by any method which may be prescribed:

Provided that, if the rating authority, having attempted to send or serve a notice, demand or other document by one of the methods provided in this subsection, has reason to believe that such notice has not been received by the person to whom it was addressed, it may advertise, in the manner provided in subsection (1) of this section, the general purport of such notice, demand or other document, and thereupon such notice, demand or other document shall be deemed to have been received by such person, and any such advertisement may refer to one or more notices, demands or other documents and to one or more rateable owners.

(3) Any notice, demand or other document by this Act required or authorized to be served on the owner or occupier of any premises may be addressed by the description “owner” or “occupier” of the premises (naming them), without further name or description.

(4) When any notice, demand or other document required or authorized to be sent or served under or for the purposes of this Act has been sent by ordinary or registered post, delivery or service thereof shall, unless the

	contrary is proved, be deemed to have been effected at the time at which a letter would be delivered in the ordinary course of the post.
Repeal. <i>Cap 267.</i> <i>Cap 266.</i>	50. This Act repeals the following legislation – <ul style="list-style-type: none"> (a) the Rating Act; and (b) the Valuation for Rating Act.
Regulations.	51. (1) The Cabinet Secretary may make regulations generally for the better implementation of the provisions and purposes of this Act. (2) Without prejudice to subsection (1), the Cabinet Secretary may make Regulations on– <ul style="list-style-type: none"> (a) preparation of valuation rolls and supplementary valuation rolls; (b) valuation of Public land rules for purposes of paying Contribution in lieu of rates; (c) property exempt from payment of rates; (d) timelines to be considered in implementation of this Act; (e) penalties on interest rates; (f) annual rental value rate (g) remissions; and (h) tax rates to ensure its compliance with Article 209(5) of the Constitution. (3) The Rating authority shall make regulations for the better implementation of the provision of this Act in their legislations. (4) Without prejudice to the generality of subsection (2), the rating authority shall make regulations on- <ul style="list-style-type: none"> (a) Use of technology in the implementation of this Act; (b) Circumstances under which discounts, waivers and remission may apply; and (c) setting their rate struck.
Savings and transition.	52. (1) Any existing rolls prepared before commencement of this Act shall be deemed to have been prepared under this Act subject to modifications and amendments where necessary. (2) Any written law by the national and county governments relating to valuation and rating in force immediately before the commencement of this Act shall have effect, subject to such modifications as may be necessary to give effect to this Act, and where the provisions of such law are in conflict with any provisions of this Act, the provisions of this Act shall prevail.

