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THE NAKURU COUNTY VALUATION AND RATING BILL, 2017

A Bill For

AN ACT of the County Assembly of Nakuru to provide for the valuation of property for the purposes of property rates, and the imposition, payment and collection of property rates in the Nakuru County Government so as to give effect to Articles 209(3) and 210 of the Constitution, and for connected purposes

ENACTED by the County Assembly of Nakuru, as follows—

PART I – PRELIMINARY MATTERS

1. This Act may be cited as the Nakuru County Valuation and Rating Act, 2017 and comes into operation on such date as the Governor may determine in writing.

2. This Act applies to all properties in the Nakuru County Government.

3. In this Act, unless the contrary intention appears—
   “appeal” means an appeal made under section 28;
   “appeals register” means the register established under paragraph 77(1)(b);
   “valuer” means a valuer appointed under section 20;
   “authorised person” means a person designated as an authorised person under section 75;
   “capital improved value” of a property means the amount which a freehold interest in the property might be expected to realise at the time of valuation if offered for sale on the assumption that—
   (a) the freehold interest is unencumbered by any mortgage or other charge; and
   (b) the property is offered for sale on such reasonable terms and conditions as a bona fide seller might be expected to impose; and
   (c) the improvements on, in or under the land are included in the sale;
   “chairperson” means the chairperson of a Valuation
Tribunal;

"contribution in lieu of rates" means an amount payable as a contribution in lieu of rates under Part 2 of PART 5;

"county" means the Nakuru County Government;

"county executive committee finance member" means the member of the county executive committee responsible for finance and economic planning;

"county executive committee lands member" means the member of the county executive committee responsible for lands, housing and urban planning;

"county public officer" has the same meaning as in the County Governments Act 2012;

"data-collector" means a person designated as a data collector under section 75;

"date of completion" of a valuation roll or a supplementary valuation roll means the date of completion inserted under section 11 in the valuation roll or supplementary valuation roll;

"date of valuation" for a general valuation means the date determined under section 13;

"document" means any record of information, and includes-

(a) anything on which there is writing; and

(b) anything on which there are marks, figures, symbols or perforations having a meaning for persons qualified to interpret them; and

(c) anything from which sounds, images or writings can be reproduced with or without the aid of anything else; and

(d) a map, plan, drawing or photograph;

"excluded public property" has the meaning given by section 4;

"exempt rateable property" has the meaning given by section 5;

"first general valuation" means the general valuation required to be made under section 8;

"Gazette" means the Kenya Gazette or the County
Gazette (if any);

“general valuation” means the valuation of rateable property in the county, other than exempt rateable property, required to be made under section 8 or 9;

“improvement” has the meaning given by section 6;

“inspection period” for a valuation roll or supplementary valuation roll means the period referred to in subsection 15(4);

“land” has the meaning assigned to it under Article 260 of the Constitution;

“mandatory review” means a review of a valuation required by section 27;

“market value” of a property has the meaning given by section 7;

“member” means a member of a Valuation Tribunal;

“newspaper” means a newspaper circulating generally in Kenya;

“objection” means an objection against a valuation of rateable property made under section 27;

“objection period” for a valuation roll or supplementary valuation roll is the same period as the inspection period;

“objections register” means the register established under paragraph 77(1)(a);

“objector” means a person who has made an objection;

“owner” of property means-

(a) in the case of land for which a certificate of title has been issued under section 30 of the Land Registration Act 2012, the person registered as the proprietor of the land under that Act; or

(b) in the case of land for which a land registration number or deed plan has been issued under the Survey Act CAP. 299, the person to whom that number or deed plan has been issued; or

(c) in the case of a sectional title unit registered under a sectional title scheme under the Sectional Properties Act 1987, the person in whose name the sectional title unit is registered; or
(d) in the case of any other property-

(i) a person who is, or reasonably appears to be, the lawful possessor or occupier of the property; or

(ii) a person who has a legitimate claim to ownership of the property; or

(iii) any other person prescribed by the regulations to be the owner of the property;

"penalty interest", in relation to a rate, means the penalty interest referred to in section 59 payable in relation to any arrears of the rate;

"prescribed" means prescribed by a regulation;

"property" means land and includes any improvements on, in under the land, and includes in the case of a sectional title scheme under the Sectional Properties Act 1987, a sectional title unit registered in the name of a person;

"public land" has the meaning assigned to it under Article 62 of the Constitution;

"rate" means a property rate imposed by section 50;

"rateable property" means property other than excluded public property;

"receiver of revenue" means the person who is designated as the receiver of revenue for the Nakuru County Government in respect of taxation under section 157 of the Public Finance Management Act 2012;

"registered valuer" means an individual registered under the Valuers Act CAP. 532;

"Registrar" has the same meaning as in the Land Registration Act 2012;

"regulation" means a regulation made under this Act;

"roll" means a valuation roll or a supplementary valuation roll;

"site value" of a property means the amount which a freehold interest in the property might be expected to realise at the time of valuation if offered for sale on the assumption that-

(a) the freehold interest is unencumbered by any mortgage or other charge; and
(b) the property is offered for sale on such reasonable terms and conditions as a bona fide seller might be expected to impose; and

(c) the improvements (if any) on, in or under the land had not been made;

"supplementary valuation" means a supplementary valuation of a property made for the purposes of inclusion in a supplementary valuation roll;

"supplementary valuation roll" means a supplementary valuation roll referred to in section 10;

"valuation roll" means a valuation roll required to be compiled under section 8 or 9;

"valuation service" includes a service provided for or in relation to-

(a) the making of a valuation of a property; and

(b) deciding on an objection; and

(c) assisting a Valuation Tribunal to hear and determine a mandatory review or appeal;

"valuation service contract" means a contract entered into under section 19;

"Valuation Tribunal" means a Valuation Tribunal established under section 42;

"year" means a period of 12 months starting on 1 January or another prescribed date.

4. (1) If the exclusive or dominant use of any public land is for one or more of the following purposes, the public land is excluded public property-

(a) museums, art galleries and ancient monuments;

(b) botanical gardens and arboreta;

(c) veterinary quarantine areas;

(d) State Houses and President’s Lodges;

(e) aerodromes excluding the areas referred to in subsection (2);

(f) railway tracks, including tracks in sidings and shunting yards and signal boxes, water towers and other such buildings or structures essential to the operation of railway tracks, but excluding
areas used for passenger or goods stations, offices, workshops, servicing areas, sheds and depots;

(g) roads and streets which are used as such by the public for vehicular traffic or pedestrian access, whether as of right or not;

(h) parks and open areas managed and controlled by the Nakuru County Government for the use of the public;

(i) any other prescribed purpose;

(j) except to the extent that the property is used for any residential purpose, other than property referred to in paragraph (d).

(2) The areas are areas used for any or all of the following-

(a) passenger reception or the handling or storage of goods;

(b) the offices of airline companies or agencies, immigration and customs offices and premises;

(c) restaurants, lounges, bars, shops, hangars, workshops, posts and telecommunications installations;

(d) stores, police stations, animal holding grounds, freight sheds and dumps;

(e) any other prescribed purpose.

(3) To avoid doubt, if the exclusive or dominant use of any public land is for a commercial purpose, the public land is not excluded public property.

(4) In accordance with the procedures prescribed by the regulations, public land or a part of public land may be classified as excluded public property.

(5) The regulations may amend paragraphs (1)(a) to (h) and paragraphs (2)(a) to (d) to delete an item in one or more of those paragraphs.

5. (1) If the exclusive or dominant use of any rateable property is for one or more of the following purposes, the property is an exempt rateable property-

(a) public religious worship;
(b) cemeteries, crematoria and burial or burning grounds;
(c) public hospitals or other public institutions for the treatment of the sick;
(d) public institutions of basic education and training within the meaning of the Basic Education Act 2013, including the residence of students provided directly by such institutions or forming part of, or being ancillary to, such institutions;
(e) charitable institutions recognised by or under an Act and libraries;
(f) public outdoor and indoor sports;
(g) national parks and national reserves within the meaning of the Wildlife Conservation and Management Act 2013;
(h) any other prescribed purpose.

(2) To avoid doubt, if the exclusive or dominant use of a rateable property is for a commercial purpose, the property is not an exempt rateable property.

(3) The owner of a rateable property may apply to the county executive committee lands member in accordance with the procedure prescribed by the regulations for the rateable property, or a part of the rateable property, to be classified as exempt rateable property.

(4) The regulations may amend paragraphs (1)(a) to (g) to delete an item in one or more of those paragraphs.

6.(1) Subject to subsection (2), an improvement in relation to land is all work done or material used at any time on and for the benefit of the land by the expenditure of money or labour in so far as-

(a) the effect of the work done or material used is to increase the value of the land; and

(b) its benefit is not exhausted at the time of valuation of the land.

(2) Any work done or material used for, or in relation to, any or all of the following is not an improvement-

(a) the provision of roads or streets, or the provision of water, drainage or other amenities in connection with the subdivision of land for
building purposes;
(b) the draining, excavation, filling, or reclamation of land, or the making of retaining walls or other related works;
(c) the grading or levelling of land or the removal of rocks, stone, sand, or soil;
(d) the removal or destruction of vegetation, or the effecting of any change in the nature or character of the vegetation;
(e) the alteration of soil fertility or of the structure of the soil;
(f) the arresting or elimination of erosion or flooding;
(g) any other prescribed purpose.

7. The market value of a property is the amount that the property would have realised if sold on the date of valuation in the open market by a willing seller to a willing buyer.

PART 2—VALUATION

(a) General valuations and supplementary valuations

8. (1) Subject to subsection (2), the County Executive Committee Member, Lands must cause—

(a) a general valuation to be made of all rateable properties in the county; and

(b) a valuation roll to be compiled of those rateable properties.

(2) A general valuation is not to be made of exempt rateable properties, but exempt rateable properties must be included in the valuation roll and listed as exempt rateable property.

(3) The general valuation under this section must be made as soon as practicable after the commencement of this Act.
9. (1) Subject to subsection (2), the County Executive Committee Member, Lands must cause—

(a) a general valuation to be made of all rateable properties in the county during each successive period of 5 years after the date of completion of the first general valuation; and

(b) a valuation roll to be compiled of those rateable properties.

(2) A general valuation is not to be made of exempt rateable properties, but exempt rateable properties must be included in the valuation roll and listed as exempt rateable property.

10. The County Executive Committee Member, Lands must at least once a year update the valuation roll by causing supplementary valuations to be made in accordance with section 17 and a supplementary valuation roll to be compiled.

11. (1) If the valuer is satisfied that—

(a) the valuations of rateable properties required to be made for the purposes of compiling a valuation roll or supplementary valuation roll have been made; and

(b) those valuations are of an acceptable quality;

(c) the valuer must sign, and insert the date of completion of, the valuation roll or supplementary valuation roll.

(2) A valuation roll or a supplementary valuation roll comes into force from its date of completion.

12. (1) For the purpose of imposing and collecting property rates, a valuation roll applies for a period of 5 years starting on 1 January of the year following the date of completion of the valuation roll, unless the application of the valuation roll is extended under subsection (2).

(2) Following consultation with the County Executive Committee Member, Lands and the valuer, the Governor may in writing extend the application of a valuation roll for an additional year if the Governor is satisfied that
exceptional circumstances exist so as to justify the extension.

13. (1) For the purposes of making a general valuation, the County Executive Committee Member, Lands must determine a date of valuation.

(2) The date of valuation must be a date that is not more than 12 months before the start of the year in which the valuation roll is to be first applied.

(3) A general valuation must reflect the market value of properties determined in accordance with market conditions applying at the date of valuation.

14. (1) The County Executive Committee Member, Lands is to determine the form of a valuation roll and supplementary valuation roll.

(2) A valuation roll and supplementary valuation roll must contain the following particulars in respect of each property included in a general valuation or a supplementary valuation as at the date of valuation to the extent that such information is reasonably determinable-

(a) the name of the owner of the property and the owner’s postal and email address;
(b) the registered description of the property or other description sufficient to identify the property;
(c) the physical address of the property;
(d) the use and permitted use of the property;
(e) the extent of the property;
(f) the market value of the property;
(g) subject to any other Act or law, such additional information as the valuer may determine.

15. (1) The valuer must forward a valuation roll or supplementary valuation roll to the county executive committee lands member within 7 days after the valuer signs the roll under section 11.

(2) The county executive committee lands member must as soon as practicable after receiving a valuation roll or supplementary valuation roll cause to be published a
notice-

(a) stating that a valuation roll or supplementary valuation roll has been completed and is open for public inspection; and

(b) setting out the date of completion of the valuation roll or supplementary valuation roll under section 11; and

(c) setting out when the inspection period starts and ends; and

(d) setting out where the roll may be inspected; and

(e) stating that a person who wishes to lodge an objection in respect of any matter in, or omitted from, the roll must do so on or before the end of the inspection period.

(3) The notice must be published in the Gazette and may be published in one or more newspapers.

(4) The inspection period must be for a period of at least 28 days starting on the date of publication of the notice in the Gazette.

(5) In addition to publishing the notice, the county executive committee lands member may advertise the availability of the valuation roll or supplementary valuation roll in any other way he or she considers appropriate, including on a website.

16. (1) A person may in accordance with a notice referred to in section 15 inspect a valuation roll or supplementary valuation roll during normal office hours.

(2) A person may obtain a copy of, or an extract from, the roll on payment of the prescribed fee.

17. (1) The County Executive Committee Member, Lands must at least once a year cause a supplementary valuation roll to be compiled if any or all the circumstances referred to in subsection (2) apply.

(2) A supplementary valuation must be compiled in respect of a rateable property in the county, other than an exempt rateable property, if-

(a) the market value of the rateable property has
substantially increased or decreased for any reason after the last general valuation, other than a substantial increase or decrease attributable to economic circumstances; or

(b) the rateable property—

(i) has been incorrectly omitted from the valuation roll; or

(ii) is a new rateable property; or

(iii) has been subdivided or consolidated with other rateable property since the last general valuation; or

(iv) was substantially incorrectly valued during the last general valuation; or

(v) must be revalued for any other exceptional reason.

(3) A supplementary valuation of a property must reflect the market value of the property determined in accordance with market conditions that applied as at the date of valuation of the last general valuation.

(4) For the purpose of imposing and collecting property rates, a supplementary valuation roll applies from the start of the year following the date of completion of the supplementary valuation roll and continues to apply for the duration of the current valuation roll.

18. (1) The County Executive Committee Member, Lands must regularly cause a valuation roll to be amended to reflect any changes to the particulars of properties included in the valuation roll so as to keep the roll as up to date as practicable.

(2) This section does not apply to changes required to be made by a supplementary valuation roll.

(b) Valuation Services and Appointment of Valuers

19. A valuation service must be provided by a registered and licensed valuer.

20. (1) The County Executive Committee Member, Lands may in writing appoint one or more registered valuers to prepare draft or supplementary valuation roll.
(2) The County may enter into written valuation service contracts for the provision of valuation services by one or more appointed valuers.

(3) Without limiting subsection (2), a valuation service contract must set out-

(a) the terms and conditions of appointment of the appointed valuer or valuers concerned, including suspension and termination; and

(b) the valuation services that are to be provided under the contract; and

(c) the performance indicators that are to be used to assess the effectiveness and efficiency of those valuation services.

(5) A valuation service contract may be entered into with one or more individuals, companies, firms or other organisations.

21. The functions of a valuer are-

(a) to value properties included within the valuation service contract;

(b) to consider and decide on objections against valuations made by the valuer under that valuation service contract; and

(c) to be in attendance to assist the Valuation Tribunal in its decision on any mandatory review or appeal against a decision of the valuer;

22. (1) A valuer -

(a) must disclose any personal or any private business interest that the valuer, or any spouse, parent, child, partner or business associate of the valuer, may have in any property in the county; and

(b) must not use his or her position as a valuer for private gain or to improperly benefit another person; and

(c) must not perform the valuation of a property in which the valuer, or any spouse, parent, child, partner or business associate of the valuer, has a
personal or private business interest.

(2) A valuer who contravenes or fails to comply with subsection (1) commits an offence and shall on conviction be liable to a fine not exceeding two hundred thousand Kenya shillings or to imprisonment for a term not exceeding two years, or to both.

PART III – OBJECTIONS, MANDATORY REVIEWS AND APPEALS

(a) Objections against valuations made by valuer(s)

23. This Part applies to objections against valuations of rateable properties made by valuer(s) for the purposes of a valuation roll or supplementary valuation roll.

24. (1) The following persons may object against any matter contained in, or omitted from, a valuation roll or supplementary valuation roll in relation to the valuation of a rateable property-

(a) an owner of the rateable property; or

(b) any other person who has a legal or equitable interest in the rateable property;

(2) an objection must-

(a) be in relation to a particular property and not against a valuation roll or supplementary valuation roll; and

(b) be made within the objection period; and

(c) be in the prescribed form and set out the grounds of the objection, being grounds that are relevant to the valuation of the property; and

(d) be accompanied by the prescribed fee of Kes 20,000/-; and

(e) be lodged with the County Executive Committee Member, Lands.

(3) If an objection is against a valuation made by a valuer, the County Executive Committee Member, Lands must, within 7 days after the end of the objection period, forward the objection to the valuer.

(4) The making of an objection by a person does not
affect the liability of that person or any other person for the payment of rates.

(5) An objector may withdraw an objection by notice in writing to the County Executive Committee Member, Lands, or the valuer if the County Executive Committee Member, Lands is the objector.

25. (1) The valuer who made the valuation against which an objection has been made must consider the objection and decide whether to allow or disallow the objection.

(2) The valuer must make his or her decision having regard to the facts and any submissions received from any objector and the owner of the property if the owner is not an objector.

(3) The valuer must make his or her decision within-

(a) 45 days after receiving the objection if the objection relates to a general valuation of a property; or

(b) 30 days after receiving the objection if the objection relates to a supplementary valuation of a property.

(4) The valuer must prepare written reasons for his or her decision.

(5) The valuer may request additional information from an objector and the objector must as far as practicable comply with the request, and the time taken by the objector to provide this information does not form part of the period referred to in paragraph (3)(a) or (b).

26. (1) A valuer must, within 7 days after making his or her decision on an objection under section 25, give written notice of the following matters-

(a) his or her decision and the written reasons for the decision;

(b) any adjustments to be made to the valuation roll or supplementary valuation roll in respect of the property concerned;

(c) whether a mandatory review by a Valuation
Tribunal under section 30 applies to the decision;

(d) the right of appeal to a Valuation Tribunal and how to exercise that right.

(2) The notice referred to in subsection (1) must be given to-

(a) any objector; and

(b) the owner of the property if the owner is not an objector; and

(3) The valuer must ensure that the valuation roll or supplementary valuation roll is adjusted if required.

(b) Mandatory reviews and appeals

27. (1) This section applies if a valuer in making a decision under section 25 on an objection adjusts the valuation of a property by way of an increase or decrease of more than 20 per cent of the valuation of the property.

(2) Within 7 days after making his or her decision on an objection, the valuer must submit the decision and the written reasons for the decision and all relevant documentation to the County Executive Committee Member, Lands.

(3) Within 7 days after receiving the decision and documents referred to in subsection (2), the County Executive Committee Member, Lands must submit them to a Valuation Tribunal.

(4) The valuer must submit his or her decision on an objection and the written reasons for the decision and all relevant documentation to a Valuation Tribunal within 7 days after making his or her decision.

(5) A mandatory review does not affect the liability of any person for the payment of rates.

28. (1) Subject to subsection (2), any or all of the following persons may appeal against a decision of a valuer under section 25 on an objection-

(a) any objector;

(b) the owner of the property concerned;

(c) any other person with a legal or equitable interest
in that property;

(2) A person cannot appeal against a decision if the decision is the subject of a mandatory review.

(3) An appeal must-

(a) be in the prescribed form and set out the grounds of the appeal; and

(b) be lodged within 30 days after the date of the notice of the objection decision referred to in subsection 29(1); and

(c) be accompanied by the prescribed fee (if any).

(4) The County Executive Committee Member, Lands must forward any appeal to a Valuation Tribunal within 7 days after receiving the appeal.

(5) The making of an appeal does not affect the liability of any person for the payment of rates.

(6) An appellant may withdraw an appeal by notice in writing to the Valuation Tribunal.

29. Within 30 days after a Valuation Tribunal receives the decision and documentation under subsection 30(3) or (4), the chairperson of the Valuation Tribunal must convene a meeting of the Tribunal for the purposes of hearing and determining a mandatory review.

30. (1) If the County Executive Committee Member, Lands has under subsection 28(4) forwarded to a Valuation Tribunal an appeal made by another person, the chairperson of the Valuation Tribunal must, within 30 days after receiving the appeal, convene a meeting of the Tribunal for the purposes of hearing and determining the appeal.

31. (1) At least 7 days before the convening of a Valuation Tribunal to hear and determine a mandatory review or an appeal, the secretary of the Tribunal must publish in a newspaper a notice setting out the date of the hearing, and the place and time of the hearing.

(2) At least 7 days before the convening of a Valuation Tribunal to hear and determine a mandatory review or an appeal, the secretary of the Valuation Tribunal must also send the notice referred to in subsection (1) to the following
persons-

(a) the valuer;
(b) the owner of the property concerned;
(c) in the case of an appeal, the appellant;
(d) any objector if the objector is not referred to in paragraph (b) or (c);

32. (1) In hearing and determining a mandatory review or an appeal, a Valuation Tribunal is to proceed by way of a new hearing.

(2) A Valuation Tribunal is an expert tribunal and-

(a) is to determine its own procedures for hearing and determining a mandatory review or appeal; and

(b) is not bound by the rules of evidence and may inform itself on any matter in such manner as the Tribunal considers appropriate.

33. The proceedings of a Valuation Tribunal are open to the public, but the Tribunal may adjourn in closed session when deliberating an issue before the Tribunal.

34. (1) The three members of a Valuation Tribunal constitute a quorum for a meeting of the Tribunal for the purpose of hearing and determining a mandatory review or an appeal.

(2) A matter at the meeting is to be decided by a supporting vote of a majority of the members present and voting at the meeting.

(3) The chairperson of a Valuation Tribunal must preside at the meeting and has a deliberative vote and, in the event of an equality of votes on a matter, also a casting vote.

35. (1) A Valuation Tribunal may for the purposes of hearing and determining a mandatory review or an appeal do any or all of the following-

(a) by notice, summon a person to appear before it to give evidence or produce a document available to that person and specified in the summons;
(b) call a person present at a meeting of the Valuation Tribunal, whether summoned or not, to give evidence or produce a document in that person’s custody;

(c) administer an oath or affirmation to that person;

(d) question that person, or have that person questioned.

(2) A person appearing before a Valuation Tribunal, whether summoned or not, may at his or her own expense be assisted by a legal representative.

36. A Valuation Tribunal may for the purpose of hearing and determining a mandatory review or an appeal consult with such persons as the Tribunal considers appropriate, including residents’ associations, commercial bodies, community groups and other non-government organisations.

37. (1) A Valuation Tribunal must publish its decision and the reasons for its decision.

(2) The decision of a Valuation Tribunal on the valuation of a property is final.

38. The chairperson of a Valuation Tribunal and the County Executive Committee Member, Lands must ensure that the valuation roll or supplementary roll is adjusted or added to as required in accordance with any decision made by the Tribunal.

39. (1) When a Valuation Tribunal makes its decision, the Tribunal may issue an order with regard to costs that it considers is just and equitable.

(2) Without limiting subsection (1), if a Valuation Tribunal is satisfied that an appeal by a person or a person’s opposition to an appeal is in bad faith or frivolous, the Tribunal may order the person to compensate the valuer concerned in full for costs incurred by him or her in connection with the appeal at the prevailing professional rates.

40. The secretary of a Valuation Tribunal must cause a record to be taken of any evidence given before the Tribunal, and must keep minutes of its proceedings and a
record of each decision made by the Tribunal.

41. (1) If, during the hearing of a mandatory review or an appeal by a Valuation Tribunal, any question of law arises as to the principle upon which any valuation has been or should be made, the Tribunal may at its own initiative or at the request of any party to the hearing, reserve such question of law for decision by a court.

(2) Any such question must be stated in the form of a special case to the court.

(3) On the hearing of a case stated under this section, a court may make such order as to costs as may seem just.

(4) When the matter has been considered by a court, the case can be remitted back to the Valuation Tribunal for matters of valuation to be dealt with.

PART IV – VALUATION TRIBUNAL

42. (1) The County Executive Committee Member, Lands may establish such Valuation Tribunals as are required for the purposes of this Act.

(2) As soon as practicable after establishing a Valuation Tribunal, the County Executive Committee Member, Lands must request the Law Society of Kenya and the Institution of Surveyors of Kenya to nominate members to the Tribunal in accordance with section 44.

43. The function of a Valuation Tribunal is to hear and determine mandatory reviews and appeals.

44. (1) A Valuation Tribunal consists of-

(a) a person eligible for appointment to the High Court under Article 166(5) of the Constitution nominated by the Law Society of Kenya, who is the chairperson of the Tribunal; and

(b) two persons who are registered and licensed valuers under the Valuers Act 1985 CAP. 532 each with at least ten years experience nominated by the Institution of Surveyors of Kenya.

(2) The county executive committee lands member is to appoint a secretary to a Valuation Tribunal.

45. A member of a Valuation Tribunal holds office on
such terms and conditions as are specified in his or her instrument of nomination made by the Law Society of Kenya or the Institution of Surveyors of Kenya, apart from those provided for by this Part.

46. (1) A member of a Valuation Tribunal—

(a) must perform the duties of office in good faith and without fear, favour or prejudice; and

(b) must disclose to the chairperson of the Valuation Tribunal any personal or any private business interest that that member or any spouse, parent, child, partner or business associate of that member may have in any matter before the Valuation Tribunal; and

(c) must not use the position or privileges of a member for private gain or to improperly benefit another person; and

(d) must not act in any other way that compromises the credibility, impartiality, independence or integrity of the Valuation Tribunal.

(2) Following a member making a disclosure referred to in paragraph (1)(b), the member must withdraw from the matter before the Valuation Tribunal, unless the other members of the Valuation Tribunal decide that the member’s interest in the matter is trivial or not relevant.

(3) The disclosure must be recorded in the minutes of the proceedings of the Valuation Tribunal.

(4) The Valuation Tribunal must announce a decision made under subsection (2) in public at the first available sitting of the Tribunal.

47. (1) A person ceases by force of this subsection to be a member of a Valuation Tribunal if he or she—

(a) dies; or

(b) becomes bankrupt, or applies to take the benefit of any law for the benefit of bankrupt or insolvent debtors, compounds with his or her creditors, or makes an assignment of any of his or her remuneration for their benefit; or
(c) is convicted of an offence punishable by a term of imprisonment (whether or not there is an option for a fine), or by death, and as a result of the conviction is sentenced to imprisonment or death; or

(d) in the case of a member who is a legal practitioner, is disqualified from practising, or is otherwise unable to practise, as a legal practitioner; or

(e) in the case of a member who is a registered valuer, is disqualified from practising as a registered valuer, or is otherwise unable to practise, as a registered valuer.

(2) A member of a Valuation Tribunal may resign as a member by giving written notice to the Law Society of Kenya or the Institution of Surveyors of Kenya.

(3) A vacancy in the office of a member of a Valuation Tribunal must be filled as soon as practicable by the Law Society of Kenya or the Institution of Surveyors of Kenya.

48. (1) The Law Society of Kenya or the Institution of Surveyors of Kenya may in writing nominate an alternate member for the member or members it has nominated to a Valuation Tribunal.

(2) An alternate may act as a member when the member concerned is absent or the filling of a vacancy for the member concerned is pending.

PART V – RATING

(a) Basis, imposition and payment of rates

49. (1) A rate must be based on the value of property.

(2) The value of property for the purpose of rating is its site value, regardless of the use or permitted use of the property.

(3) The site value is a market value.

(4) Following a review of the operation of this Act under section 69-

(a) the value of property for the purpose of rating
may by regulation be changed to a capital improved value or any other value; or

(b) an area rate or any other form or forms of rating may by regulation be adopted.

50. (1) Subject to subsection (2), a property rate is imposed on all rateable properties in the county for the year following the commencement of this Act and all subsequent years.

(2) A property rate is not imposed on-

(a) exempt rateable properties; and

(b) public land in respect of which a contribution in lieu of rates is payable.

51. (1) The amount of a rate, or a method or formula for working out the amount of a rate, that is payable for a year must be set out in the Nakuru County Government Revenue Act that applies to that year.

(2) A County Revenue Act may set out special arrangements to assist the owners of rateable properties to pay rates for a period not exceeding five years following the completion of the first general valuation.

(3) To avoid doubt, nothing in this section prevents or limits a Nakuru County Government Revenue Act from providing for, or containing a method or formula providing for, the payment of different amounts of rates for a year for different kinds of rateable properties having regard to any or all of the following-

(a) the use or permitted use of rateable properties;

(b) the area of rateable properties;

(c) the location of rateable properties;

(d) the zoning of rateable properties;

(e) any other prescribed matter.

52. (1) A rate for a year becomes due on 1 January of that year and becomes payable on the date in that year determined under subsection (2).

(2) The county executive committee finance member must, by notice published in a newspaper, determine the
date on which a rate becomes payable and the payment date so determined must be at least 30 days after the date of publication of the notice.

53. (1) The owner of a rateable property as at 1 January of a year is liable for payment of the amount of the rate for the rateable property for that year.

(2) To avoid doubt, the payment of a rate for a rateable property by a person does not confer ownership of the property on the person, and the Nakuru County Government does not in any way recognise payment of a rate for a rateable property as the basis of a claim of ownership of the property.

(3) If there are two or more owners of a rateable property who are joint registered owners or owners as tenants in common, the owners are jointly and severally liable for the payment of the rate for the rateable property.

(b) Contribution in lieu of rates

54. (1) Subject to subsection (2), a contribution in lieu of rates is payable for the year following the commencement of this Act and all subsequent years.

(2) A contribution in lieu of rates is not payable for public land that is-

(a) excluded public property; or

(b) exempt rateable property.

55. (1) The amount of a contribution in lieu of rates for public land is to be calculated in accordance with the method prescribed by the regulations having regard to any valuation of the public land in a valuation roll or supplementary valuation roll.

(2) The amount of a contribution in lieu of rates for public land that is payable for a year must be set out in the Nakuru County Government Revenue Act that applies to that year.

56. A contribution in lieu of rates for each year becomes due on 1 January of that year and is payable on or before 31 March of that year.

57. The National Government or the Nakuru County
Government, as the case requires, is liable for payment of the contribution in lieu of rates.

(c) Payment and recovery of rates

58. (1) Rates must be paid to-
   a. the receiver of revenue; or
   b. a collection agent authorised in writing by the county executive committee finance member; or
   c. any other person authorised in writing by the county executive committee finance member to collect rates.

(2) Rates are payable-
   a. using electronic funds transfer systems, credit cards, debit cards or such other ways approved by the receiver of revenue; or
   b. at the offices of the Nakuru County Government or at any other place approved by the receiver of revenue.

(3) The receiver of revenue must issue a receipt for the payment of rates to the person who paid the rates.

(4) The county executive committee finance member may enter into an agreement authorizing one or more persons or entities to collect rates on such terms and conditions as are specified in the agreement.

59. The County may charge interest as set out in the Nakuru County Revenue Act on any amount of a rate remaining unpaid after the day on which the rate becomes payable.

60. (1) This section applies if the owner of rateable property owes the County for overdue rates on the property, including any penalty interest.

(2) The overdue rates and penalty interest are recoverable in a court of competent jurisdiction as a debt due and owing to the County from the person liable for payment of the rates.

(3) Subject to subsection (4), the Civil Procedure Act CAP. 21 and the rules made under that Act apply to proceedings under this section to recover overdue rates and
(4) A certificate signed by the receiver of revenue certifying that-

(a) an amount of rates is or was due and payable on or before a certain date; and

(b) the rates are overdue and penalty interest is payable;

(c) is admissible as evidence against the defendant in proceedings under this section, and is prima facie evidence as to the matters certified.

(5) Before commencing proceedings under this section against a person, the county executive committee finance member must send a written notice to the person-

(a) setting out the amount of the overdue rates, including any penalty interest; and

(b) stating that unless-

(i) the overdue amount and penalty interest are paid in full within such period as is specified in the notice; or

(ii) an agreement is reached to repay the overdue amount and penalty interest;

(iii) recovery proceedings against the person for the overdue amount and penalty interest will be commenced as soon as practicable after the end of the period so specified.

61. (1) This section applies if the owner of rateable property owes the Nakuru County for overdue rates on the property, including any penalty interest.

(2) The county executive committee finance member may send a written notice under subsection (3) to any person paying rent to the owner of the rateable property or the person’s agent.

(3) The written notice must-

(a) set out the amount of the overdue rates, including any penalty interest; and

(b) state that all future payments of rent (whether
already accrued, due or not) by the person paying the rent or the person's agent are to be made directly to the Nakuru County until the overdue rates and penalty interest have been paid in full.

(4) A copy of the notice must also be affixed in a conspicuous place on the rateable property concerned.

(5) Despite any other Act or law, the notice operates for all purposes to transfer to the Nakuru County the right to recover, receive and give a discharge for such rent.

62. (1) This section applies if the owner of rateable property owes the Nakuru County for overdue rates on the property, including any penalty interest.

(2) The overdue rates and any penalty interest are a charge on the rateable property.

(3) If the title to the rateable property is registered under the Land Registration Act 2012, the Nakuru County may deliver a notification of such charge, in the prescribed form, to the Registrar who must register it against the title to that property.

(4) Subject to any national law, the charge has priority over any other encumbrances over the rateable property.

(5) If the overdue rates and penalty interest are paid, the Nakuru County must lodge with the Registrar-

(a) a request in the prescribed form to release the charge over the rateable property; and

(b) a certificate signed by the county executive committee finance member that states the overdue rates and charges have been paid.

63. (1) If an amount of rates payable on a rateable property has been in arrears for three years or more, the Nakuru County may sell the property in accordance with this section.

(2) Before the Nakuru County sells the rateable property, the county executive committee finance member must send a notice to the owner of the rateable property-

(a) setting out the period for which the rates have been in arrears; and
(b) setting out the amount of the total liability for rates, including penalty interest, presently outstanding in relation to the property; and

(c) stating that, if that amount is not paid in full within 90 days after service of the notice or such longer time as the county executive committee finance member may allow, the Nakuru County intends to sell the property for non-payment of rates.

(3) A copy of a notice sent to the owner under subsection (2) must be sent to any registered mortgagee of the property.

(4) If-

(a) the county executive committee finance member cannot, after making reasonable inquiries, ascertain the name and address of a person to whom a notice is to be sent under subsection (2) or (3); or

(b) the county executive committee finance member considers that it is unlikely that a notice sent under subsection (2) or (3) would come to the attention of the person to whom it is to be sent;

(c) the county executive committee finance member must cause service of the notice to be effected by-

(d) placing a copy of the notice in a newspaper; and

(e) affixing a copy of the notice in a conspicuous place on the rateable property.

(5) If the outstanding amount is not paid in full within the time allowed under subsection (2), the county executive committee finance member may proceed to have the property sold.

(6) The auction must be advertised on at least two separate occasions in a newspaper and the date of the auction must be not less than 30 days after the date of the last advertisement.

(7) If, before the date of the auction, the outstanding amount of rates and penalty interest, and the costs incurred
by the Nakuru County in proceeding under this section are paid to the Nakuru County, the county executive committee finance member must call off the auction.

(8) If an auction fails, the Nakuru County may sell the rateable property by private contract for the best price that it can reasonably obtain.

(9) To avoid doubt, this section applies to arrears of rates that-

(a) accrued before the commencement of this Act; and

(b) accrue on or after the commencement of this Act.

64. (1) Any money received by the Nakuru County in respect of the sale of rateable property under section 63 is to be applied as follows-

(a) firstly—in paying the costs of the sale and any other costs incurred in proceeding under that section;

(b) secondly—in discharging any liabilities to the Nakuru County in respect of the property;

(c) thirdly—subject to any other Act or law, in discharging any liability to the State for charges or taxes, or any prescribed liability to the State in respect of the property;

(d) fourthly—in discharging any liabilities secured by registered mortgages, encumbrances or charges;

(e) fifthly—in discharging any other mortgages, encumbrances and charges of which the Nakuru County has notice;

(f) sixthly—in payment to the owner of the property.

(2) If the owner of the rateable property cannot be found after making reasonable inquiries as to his or her whereabouts, an amount payable to the owner must be dealt with as unclaimed money under the Unclaimed Financial Assets Act, 2011.

(3) If property is sold in pursuance of a sale under section 63, an instrument of transfer under the Nakuru

Application of sale proceeds and registration procedure following sale
County’s public seal will, on registration, operate to vest title to the property in the purchaser.

(4) The title vested in a purchaser under subsection (3) is deemed to be free of all mortgages and charges.

(5) An instrument of transfer in pursuance of a sale under section 66 must, when lodged with the Registrar, be accompanied by a statutory declaration made by the county executive committee finance member stating that the requirements of section 66 in relation to the sale of the property have been observed.

(6) If it is not reasonably practicable to obtain the duplicate certificate of title to property that is sold under section 66, the Registrar may register a transfer despite the non-production of the duplicate, but in that event will cancel the existing certificate of title for the property and issue a new certificate in the name of the transferee.

65. (1) This section applies if the owner of rateable property owes the Nakuru County for overdue rates, including any penalty interest.

(2) The Nakuru County may in relation to the rateable property do any or all of the following-

(a) refuse to issue or renew a permit or licence to the owner of the rateable property in respect of any business operated by the owner in or on the rateable property;

(b) refuse any permission or approval relating to the subdivision of the rateable property by the owner;

(c) refuse any permission or approval relating to planning, building or other activities to be undertaken by the owner of the rateable property in or on the property;

(d) refuse to provide any other service to the owner of the rateable property, being a service that relates to the use or proposed use of the rateable property by the owner;

(e) until the overdue rates and penalty interest are paid in full.

66. Any waiver, remission, reduction, deferment or
postponement of payments of rates and penalty interest, including any payments by installments, must be dealt with as per the rules.

67. Any registration of an instrument referred to in section 38 of the Land Registration Act, 2012 relating to property in the Nakuru County Government is subject to the Nakuru County issuing a certificate of clearance or a written statement certifying that all outstanding rates and penalty interest have been paid in accordance with that section.

68. The use of one kind of remedy to recover overdue rates and penalty interest does not limit any other remedy that the county has to recover overdue rates and penalty interest.

(d) Review of operation of Act

69. (1) The County Executive Committee Member, Lands must undertake a review of the operation of this Act before any change is made to site value as the basis of rating.

(2) The review must be conducted in accordance with the procedure and within the period prescribed by the regulations.

(3) The Governor must cause to be prepared a written report of the review.

(4) The Governor must as soon as practicable cause a copy of the report to be tabled in the County Assembly.

PART VI – INSPECTION OF PROPERTY AND ACCESS TO DOCUMENTS AND INFORMATION

70. This Part applies to the following persons-

(a) the valuer;
(b) a data-collector;
(c) an authorised person;
(d) a member of a Valuation Tribunal;
(e) a person authorised by a Valuation Tribunal.

71. (1) A person to whom this Part applies may for the purpose of-
(a) valuing property and collecting information relevant to the valuation; or

(b) collecting information about any improvements on, in or under any land for possible future valuations of property; or

(c) deciding on an objection, or hearing and determining a mandatory review or appeal;

(d) take any or all of the actions referred to in subsection (2).

(2) The person may -

(a) at any reasonable time enter any property within the county for a purpose referred to in paragraph (1)(a), (b) or (c); or

(b) make any inspection, measurement or survey necessary or expedient for that purpose; or

(c) ask the owner or occupier of the property or any person on the property any questions for that purpose.

(3) Any person who-

(a) hinders or obstructs a person in the exercise of the powers conferred by this section; or

(b) refuses or fails truthfully to answer a question lawfully put to him or her under paragraph (2)(c); or

(c) commits an offence and shall on conviction be liable to a fine not exceeding two hundred thousand Kenya shillings or to imprisonment for a term not exceeding two years, or to both.

72. (1) A person to whom this Part applies must for the purpose of-

(a) valuing property and collecting information relevant to the valuation; or

(b) collecting information about any improvements on, in or under any land for possible future valuations of property; or

(c) deciding on an objection, or hearing and determining a mandatory review or appeal;
(d) be given full and free access to all public records
for that purpose.

(2) In this section, “public records” include –
(a) any registers and other records; and
(b) any deeds and instruments; and
(c) any maps, plans and other documents;
(d) belonging to, or in the possession or power of,
any department or agency of any government,
whether in hard copy or electronic form.

(3) Any person who prevents or attempts to prevent a
person to whom this Part applies from having access to any
public record commits an offence and shall on conviction
be liable to a fine not exceeding three hundred thousand
Kenya shillings or to imprisonment for a term not
exceeding three years, or to both.

73. A person to whom this Part applies must, on
demand by a person in or on any property, produce his or
her identity card when entering the property for the
purposes of this Act.

74. (1) A person to whom this Part applies may, by
notice in writing, require-
(a) the owner of property or the agent of the
owner; or
(b) a tenant of the property or the agent of the tenant;
(c) to give the person, within such period as is set out
in the notice, access to any document or
information referred to in subsection (2), whether
in hard copy or electronic form.

(2) The document or information must-
(a) belong to, or be in the possession or control of,
the owner or tenant, or the agent of the owner or
tenant; and
(b) be reasonably required for the purposes of
valuing the property, or collecting information
for the purposes of a valuation of the property or
determining a mandatory review or an appeal.
(3) Any person who—

(a) refuses or fails to comply with a notice under subsection (1); or

(b) provides a document or information that is false or misleading in a material particular in response to such a notice;

(c) commits an offence and shall on conviction be liable to a fine not exceeding two hundred thousand Kenya shillings or to imprisonment for a term not exceeding two years, or to both.

(4) A person to whom this Part applies may take copies of, or make extracts from, any document or information provided by a person in response to a notice under subsection (1).

(5) To avoid doubt, a person convicted of an offence under this section continues to be liable to provide documents or information required in accordance with the notice.

PART VII —MISCELLANEOUS

75. (1) The County Executive Committee Member, Lands may in writing designate county public officers or other persons—

(a) as data-collectors to collect and assist with the collection of information for the purposes of valuations of properties; or

(b) as authorised persons for the purposes of this Act.

(2) A valuer may, with the approval of the County Executive Committee Member, Lands, in writing designate persons who are not county public officers—

(a) as data-collectors to collect and assist with the collection of information for the purposes of valuations of properties; or

(b) as authorised persons for the purposes of this Act.

(3) An authorised person has such functions as are prescribed by the regulations.
76. (1) This section applies to the following persons-
(a) a valuer;
(b) a data-collector;
(c) an authorised person;
(d) a member of a Valuation Tribunal;
(e) a person authorised by a Valuation Tribunal;

(2) A person to whom this section applies must not disclose any document or information obtained in the performance of a function or the exercise of a power for the purposes of this Act, except-
(a) within the scope of the person’s duties and responsibilities under this Act; or
(b) for the purpose of carrying out the provisions of this Act; or
(c) for the purpose of legal proceedings; or
(d) in compliance with the order of a court.

77. (1) The County Executive Committee Member, Lands must establish and maintain-
(a) a register of all objections; and
(b) a register of all mandatory reviews and appeals.

(2) Each register must contain-
(a) the name of the owner of the property and the subject of the objection, mandatory review or appeal; and
(b) the registered description of the property or other description of the property sufficient to identify it; and
(c) the physical address of the property; and
(d) the use or permitted use of the property; and
(e) the objection, mandatory review or appeal reference number; and
(f) the details of the valuation in respect of which the objection, mandatory review or appeal was
made; and

(g) the details of any valuation submitted by an objector or appellant; and

(h) such other information as the chief valuer determines.

78. The Nakuru County may, on payment of the prescribed fee, issue a statement of the current status of the payment of rates for any rateable property.

79. (1) Subject to any express provision for publication in this Act, any document required to be published under this Act may be published by advertisement in the Gazette or a newspaper.

(2) Any document required or authorized to be given, sent or served under or for the purposes of this Act may be given, sent or served-

(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 residence 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 emailing it to the person; or

(e) any other prescribed method.

(3) However, if a person (“the first mentioned person”)-

(a) has attempted to give, send or serve a document by one of the methods mentioned in subsection (2); and

(b) is satisfied that such document has not been received by the person (“the second mentioned person”) to whom it was addressed;

(c) the first mentioned person may advertise, in the manner provided in subsection (1), the general purport of such document, and upon such advertising the document is deemed to have
been received by the second mentioned person.

(4) An advertisement referred to in subsection (3) may refer to one or more documents and to one or more persons.

(5) Any document under this Act required or authorized to be given, sent or served on the owner or occupier of any property may be addressed by the description “owner” or “occupier” of the property (naming it), without further name or description.

80. (1) The receiver of revenue must prepare an annual report on the operation and administration of the property rates system in the county.

(2) The County Executive Committee Member, Lands must prepare an annual report on the operation and administration of the valuations system in the county, including details of quality assurance and up datedness of the valuation roll.

(3) Each report must be submitted to the Governor within 90 days after the end of the year to which the report relates.

(4) The Governor must table a copy of the annual report in the County Assembly as soon as practicable.

81. The Governor may issue advisory guidelines in writing for the purposes of this Act.

82. (1) The County Executive Committee Member, Lands may make regulations, not inconsistent with this Act, prescribing all matters that are-

(a) required or permitted to be prescribed by this Act; or

(b) necessary or convenient to be prescribed for carrying out or giving effect to this Act.

(2) Without limiting subsection (1), regulations may be made for any or all of the following purposes-

(a) the imposition, payment, collection and recovery of rates or a contribution in lieu of
rates;

(b) prescribing fees for services or other fees required by or under this Act;

(c) prescribing the form and content of any forms, notices and other documents required by or under this Act;

(d) the publication, service, sending, giving, submission or forwarding of forms, notices and other documents required by or under this Act;

(e) applying the exclusive or dominant purpose test referred to in sections 4 and 5;

(f) the appointment and qualifications of valuers to be appointed;

(g) prescribing the form of, and the procedure for making, objections, mandatory reviews and appeals;

(h) prescribing the procedure to be followed by valuers in deciding objections to valuations;

(i) prescribing the procedure to be followed by Valuation Tribunals in hearing and determining mandatory reviews or appeals;

(j) the nomination of members to Valuation Tribunals;

(k) the funding of Valuation Tribunals;

(l) prescribing sitting fees, allowances and other payments for members of Valuation Tribunals;

(m) the indexation of valuations of rateable properties in a valuation roll or supplementary valuation roll.

PART VIII – SAVINGS AND TRANSITIONAL PROVISIONS

83. (1) Nothing in this Act affects any right, privilege, obligation or liability acquired, accrued or incurred by the Nakuru County under the Rating Act CAP. 267 or the Valuation for Rating Act CAP. 266, before the
commencement of this Act.

(2) Nothing in this Act affects any investigation, legal proceeding or remedy by the Nakuru County in respect of any right, privilege, obligation or liability referred to in subsection (1).

(3) Any such investigation, legal proceeding or remedy may be instituted, continued or enforced by Nakuru County as if this Act had not been enacted.

(4) In this section, the Rating Act CAP. 267 and the Valuation for Rating Act CAP. 266 include any rules made under either of those Acts.

84. A valuation roll or supplementary valuation roll within the meaning of the Rating Act CAP. 267 that, but for the operation of section 3 of the Valuation for Rating Act CAP. 266, would have been in force in respect of the county immediately before the commencement of this Act-

(a) is deemed to be in force on and after the commencement of this Act for the purpose of imposing and collecting property rates; and

(b) continues to apply for the purpose of imposing and collecting property rates until the start of the year following the date of completion under section 11 of this Act of the valuation roll compiled for the first general valuation made under section 8 of this Act.

85. (1) This section applies to a rule made under the Rating Act CAP. 267 or the Valuation for Rating Act CAP. 266 if the rule was in force immediately before the commencement of this Act.

(2) On and after the commencement of this Act, the rule continues in force for the purposes of this Act, subject to such modifications as may be necessary to bring the rule into conformity with the provisions and requirements of this Act.

(2) The rule ceases to have effect for the purposes of this Act when a regulation under this Act is made dealing with the subject matter of the rule.
MEMORANDUM OF OBJECTS AND REASONS

The Constitution of Kenya empowers County Governments to collect revenue from members of the public within the county. The revenue collected is used in service delivery to the citizenry of the county. Some of these revenue sources include land rates which are paid by property owners within the County.

The purpose of this bill is to facilitate the process of preparation and effective implementation of the County Land Valuation roll.

The objects of the proposed law are:-

1. To provide for mechanisms for preparation and implementation of land valuation rolls

2. To ensure that County government collect revenue from property tax as per Section 157 of the Public Finance Management Act 8 of 2012 in order to finance the county budget.

3. To provide for mechanisms of public engagement in the process of preparation of land valuation rolls as provided for in Part VIII of the County Governments Act of 2012.

The County government has an obligation of providing services to the people of Nakuru. These services require both financial and human resources to ensure effective implementation. County governments have various sources of revenue and key among them is property tax which this bill seeks to ensure that it is effectively and legally collected.

The bill also seek to ensure that the process of preparing and reviewing land valuation rolls is participatory. The bill further outlines a dispute resolution mechanism that will be put in place by the County Executive in charge of land to listen and determine petitions relating to preparation of valuation rolls.

The bill also provides measures to be taken against property owners who fail to pay property tax or rates. These measures will be enforced by the county to ensure that rates are paid so that there are sufficient resources to offer services to members of the public.

STEVE KIHARA,
Chairperson, Land, Housing and Physical Planning.