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Bill for Introduction into the County Assembly of Bomet—

The Bomet County Valuation for Rating Bill, 2019

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BOMET COUNTY VALUATION FOR RATING BILL, 2019

A BILL for

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

ENACTED by the County Assembly of the Bomet County, as follows—

PART I—PRELIMINARY MATTERS

Short title and Commencement

1. This Act maybe cited as the Bomet Valuation for Rating Act, 2019 and comes into operation on such a date as the Governor may determine in writing.

Application of Act

2. This Act applies to all Ratable property in Bomet County.

Interpretation

3. In this Act, unless the contrary intention appears—

“appeal” means an appeal made under section 31 and is deemed to include a mandatory review;

“appeals register” means the register established under paragraph 80 (1) (b);

“appointed member” of a Valuation Tribunal means the member appointed under paragraph 46 (1) (d);

“appointed valuer” means a valuer appointed under section 22;

“authorized person” means a person designated as an authorized person under section 78;

“chairperson” means the chairperson of a Valuation Tribunal;

“chief valuer” means the chief valuer of Bomet County;

“contribution in lieu of rates” means an amount payable as a contribution in lieu of rates under Part 2 of Chapter 5;

“county executive committee member” means—

(a) in relation to valuations, the member responsible for lands, housing and urban planning; or
(b) in relation to rating, the member responsible for finance and economic 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 78;

"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;

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

(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 ratable property" has the meaning given by section 5;

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

"general valuation" means the periodic revaluation of all ratable property on a valuation roll required by section 8;

"improvement" has the meaning given by section 6;

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

"mandatory review" means a view of a valuation required by section 30;

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

"member of a Valuation Tribunal" means nominated member or the appointed member;

"national newspaper" means a newspaper circulating generally throughout Kenya;

"nominated member of a Valuation Tribunal" means a member nominated under paragraph 46 (1) (a), (b) or (c);
“objection” means an objection in relation to the valuation of a ratable property made under section 27;

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

“objections register” means the register established under paragraph 80 (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 any other property—
   (i) the person who is, or reasonably appears to be, the lawful possessor or occupier of the property; or
   (ii) the person who has a legitimate claim to ownership of the property;

“penalty interest” in relation to a rate, means the penalty interest referred to in section 62 payable in relation to any arrears of the rate;

“prescribed” means prescribed by the regulations;

“property” means land and includes any improvements on, in or under the land, and includes in the case of a sectional title scheme, 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 53;

“ratable property” means property other than excluded public property;

“receiver of revenue” means the person who is designated as the receiver of revenue for the Bomet County 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;

“regulations” means the regulations made under this Act;

“roll” means a valuation roll or supplementary valuation roll;

“site value of property” means the amount which a freehold interest in the property might be expected to realize 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 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 required by section 9;

“valuation roll” means a valuation roll required by section 8;

“valuation Tribunal” means a Valuation Tribunal established under section 44.

Meaning of excluded public property

4. (1) Property is excluded public property if it is being used directly and exclusively for all or any of the following purposes—

(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 county government for the use of the public;

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

(2) There are areas used for—

(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; and

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

Meaning of exempt Ratable property

5. (1) If the exclusive or dominant use of any ratable property is for one or more of the following purposes, the property is an exemptible 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, and including the residence of students provided directly by such institutions or forming part of, or being ancillary to, such institutions;

(e) charitable institutions, museums and libraries; (f) public outdoor and indoor sports; and

(g) national parks and national reserves within the meaning of the Wildlife Conservation and Management Act, 2013.

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

(3) The owner of a ratable property may apply to the county executive committee member in accordance with the procedures prescribed by the regulations for the ratable property to be classified as an exemptible property.
Meaning of improvement

6. (1) 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 labor 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) However, work done or material used in any or all of the following is not an improvement and is deemed to be a part of the land—

(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.

Meaning of market value

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

PART II—VALUATION

General valuation and valuation roll

8. (1) Subject to subsection (2), the chief valuer must cause—

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

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

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

(3) A general valuation must be made during each successive period of 10 years after the date of completion of the first general valuation.
Supplementary valuations and supplementary valuation rolls

9. The chief valuer must at least once a year update a valuation roll by causing supplementary valuations to be made in accordance with section 17 and supplementary valuation rolls to be compiled.

Signing and date of completion of valuation roll and supplementary valuation rolls

10. (1) When the chief valuer is satisfied that—
   (a) the valuations required to be undertaken for the purposes of a valuation roll or supplementary valuation roll have been made; and
   (b) the valuations are of an acceptable quality;

   the chief valuer must sign the roll and insert the date of completion of the roll.

   (2) A valuation roll or a supplementary valuation roll comes into force from the date of completion, for example, an objection may be made to a valuation on and after the date of completion.

Duration of Valuation roll

11. (1) For the purpose of collecting property rates, a valuation roll—

   (a) applies from the start of the year following the date of completion of the roll; and

   (b) continues to apply for 10 years.

   (2) Upon written application by the chief 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.

Indexation of general valuation

12. Valuations of ratable properties in a valuation roll maybe indexed after the fifth year in relation to which a valuation roll applies and the indexation is to be calculated in accordance with the method prescribed by the regulations.

Date of valuation

13. (1) For the purposes of making a general valuation, the chief valuer must determine a date of valuation, being 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.
A general valuation must reflect the market value of properties determined in accordance with market conditions applying at the date of valuation.

**Form and contents of valuation roll and supplementary valuation roll**

14. (1) The chief valuer is to determine the form of a valuation roll and supplementary valuation roll.

(2) A valuation roll or supplementary valuation roll must contain the following particulars in respect of each property subject to 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 or other description of the property sufficient to identify it;
(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) such additional particulars as the chief valuer may determine.

**Notice of publication of valuation roll and supplementary valuation roll**

15. (1) The chief valuer must transmit the valuation roll or supplementary valuation roll to the county executive committee member within 5 days after the chief valuer signs the roll under section 10.

(2) The County Executive Committee Member must publish in the Gazette and a national newspaper a notice stating the following—

(a) a valuation roll or supplementary valuation roll has been completed and is open for public inspection;
(b) when the inspection period starts and ends; (c) where the roll may be inspected;
(d) 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 at least once every 7 days for 14 consecutive days in the Gazette and a national newspaper.
(4) The inspection period must start at least 30 days after the date of publication of the last notice in the Gazette or the national newspaper, and the inspection period must be for at least 30 days.

(5) As well as giving the public notice, the county executive committee member may advertise the availability of the valuation roll or supplementary valuation roll in any other way he or she considers appropriate, for example, on a website.

**Inspection of valuation roll and supplementary valuation roll**

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

(2) A person may obtain extracts from the roll upon payment of the prescribed fee.

**Supplementary valuations**

17. (1) The chief valuer must at least once a year cause a supplementary valuation roll to be prepared if any or all the circumstances referred to in subsection (2) apply.

(2) A supplementary valuation must be made in respect of a ratable property, other than an exemptible property, if—

(a) the market value of the rate able 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 ratable property—

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

(ii) is a new ratable property;

(iii) has been subdivided or consolidated with other ratable 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 determined for purposes of the last general valuation.
(4) For the purpose of 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.

(5) In accordance with subsection (4), rates on a ratable property based on the supplementary valuation of that property in a supplementary valuation roll a repayable with effect from 1st January of the year following the date of completion of the supplementary valuation roll.

Amendment of valuation roll

18. (1) The chief valuer must regularly cause the valuation roll to be amended to reflect any changes to the particulars on the 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.

Chief valuer

19. (1) The chief valuer must, in valuing any property or performing any statutory function as chief valuer, exercise an independent judgment and is not subject to direction from any person.

(2) The general role of the chief valuers—

(a) to exercise functions with respect to the valuation of property in the county; and

(b) to ensure the integrity of valuations under this Act.

Functions of chief valuer

20. (1) The functions of the chief valuer are—

(a) to make valuations as required by or under this or any other Act;

(b) to sign and insert the date of completion of the valuation roll and supplementary valuation rolls, and for this purpose to maintain such databases as the chief valuer thinks appropriate;

(c) to enter valuations on the valuation roll and supplementary valuation rolls on the basis of valuations made by appointed valuers and any valuations made by the chief valuer;

(d) if the chief valuer has made a valuation, to decide any objections to the valuation;

(e) to appeal against valuations made by appointed valuers;

(f) to be in attendance to assist the Valuation Tribunal in their decision on any mandatory review or appeal;
(g) to appoint registered valuers in accordance with section 22 to prepare general valuations for the valuation roll and supplementary valuations for supplementary valuation rolls;

(h) to enter into, manage and monitor contracts for the provision of valuation services provided by appointed valuers;

(i) to prepare quality assurance guidelines and to monitor the quality assurance of valuation services provided by appointed valuers;

(j) to oversee the collection of information from owners of ratable properties and other persons for the purposes of valuations, including changing the basis of rating from site value to capital improved value; and

(k) such other functions as are provided for by or under this Act.

(2) The chief valuer may prepare—

(a) studies of the ratio of valuations to sale prices; and

(b) other appropriate statistical measures to establish the accuracy and uniformity of the valuations provided by appointed valuers.

(3) The chief valuer may in writing delegate to any person any of the functions conferred or imposed on the chief valuer by or under this or any other Act or law, other than this power of delegation.

Valuation services

21. A valuation service required by or under this Act must be provided by—

(a) the chief valuer; or

(b) any other individual who is a registered valuer.

Appointed valuers

22. (1) Subject to subsection (2), the chief valuer must, at least 2 years before an new valuation roll is to apply appoint in writing one or more registered valuers as appointed valuers.

(2) The chief valuer must ensure an open, competitive and transparent bidding and selection process is followed in accordance with the Public Procurement and Disposal Act, 2005 for the purpose of appointing registered valuers.

(3) The chief valuer must enter into a written contract setting out the terms and conditions of an appointment, including—
(a) the performance indicators to be used to assess the effectiveness and efficiency of the valuation services that are to be provided by an appointed valuer; and
(b) the grounds for suspending or terminating an appointment.

Functions of appointed valuers

23. The functions of an appointed valuer are—

(a) to value the properties included within a contract for the preparation of the valuation roll and supplementary valuation rolls for which the appointed valuer has been a successful bidder; and

(b) to consider and decide on objections to the valuation roll or supplementary roll in relation to properties valued by the appointed valuer; 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 appointed valuer; and

(d) such other functions as are provided for by or under a contract for valuation services entered into with the chief valuer.

Conduct of appointed valuers

24. (1) An appointed valuer—

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

(b) must not use the position as an appointed valuer for private gain or to improperly benefit another person; and

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

(2) An appointed 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.

Returns

25. (1) The chief valuer or an appointed valuer may, for the purposes of this Act, serve upon the owner of any ratable property—

(a) a form containing a self-assessment of the value of the property; and
(b) such other forms as the chief valuer or appointed valuer considers appropriate.

(2) The owner must complete and return the form to the chief valuer or appointed valuer within such time as is specified in the form.

(3) The forms may contain such questions as the chief valuer or appointed valuer determines with reference to—

(a) the use of the property;
(b) the nature and value of improvements on the property;
(c) the tenancies (if any) to which the property is subject; and
(d) any other matters relevant to the valuation of the property.

(4) The chief valuer or appointed valuer may, if he or she thinks fit, require any person who completes and returns a form to verify the contents of the form by statutory declaration.

(5) If a person—

(a) fails to complete and return a form referred to in subsection (1);
(b) returns a form containing information that is false or misleading in a material particular; or
(c) fails to comply with a requirement made under subsection (4);

the person 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 3 years, or to both.

PART III—OBLIGATIONS AND APPEALS

Valuations made by appointed valuers

26. This Part applies to valuations of ratable properties made by appointed valuers for the purposes of a valuation roll or supplementary valuation roll.

Objections to valuations

27. (1) An owner of ratable property or any other person who has a legal or equitable interest in the property may object against any matter contained in, or omitted from the valuation roll or a supplementary valuation roll in relation to that property.

(2) An objection must—

(a) be in relation to a particular property and not against a roll;
(b) be made within the objection period;
(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 lodged with the chief valuer.

(3) The chief valuer must, within 14 days after the end of the objection period, submit any objection to the appointed valuer who prepared the valuation for the property concerned.

(4) The chief valuer may also make an objection and it must comply with paragraphs (2)(a), (b) and (c), and be lodged with the appointed valuer.

(5) The appointed valuer must give written notice of an objection to all parties concerned.

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

(7) An objector may withdraw an objection by notice in writing to the chief valuer, or the appointed valuer if the chief valuer is the objector.

**Appointed valuer must decide upon objections**

28. (1) The appointed valuer must—

(a) consider any objection; and

(b) decide whether to allow or disallow the objection.

(2) The appointed valuer must make his or her decision having regard to the facts and any submissions received from—

(a) any objector; and

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

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

(a) 60 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 appointed valuer must prepare written reasons for his or her decision.

(5) The appointed valuer may request additional information from an objector, 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).
(6) If the chief valuer accepts the decision of the appointed valuer, the chief valuer must ensure that the valuation roll or supplementary valuation roll is adjusted as required in accordance with the appointed valuer’s decision.

Notification of decision on objections

29. (1) The appointed valuer must, within 7 days after making his or her decision upon an objection, give written notice of the matters set out in subsection (2) to—

(a) any objector; and
(b) the owner of the property if the owner is not an objector; and
(c) the chief valuer (if not an objector).

(2) The matters are—

(a) the appointed valuer’s decision upon the objection 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 the Valuation Tribunal under section 30 applies to the decision; and
(d) the right of appeal to the Valuation Tribunal and how to exercise that right.

Mandatory review

30. (1) This section applies if an appointed valuer in making a decision upon an objection adjusts the valuation of a property by way of an increase or decrease of more than 10 percent of the valuation of the property.

(2) The appointed valuer must submit his or her decision and the written reasons for the decision and all relevant documentation to the chief valuer within 7 days after making his or her decision, and the chief valuer must, within 7 days after receiving them, submit them to a Valuation Tribunal.

(3) The Valuation Tribunal must as soon as practicable review the decision of the appointed valuer and may confirm, amend or revoke the decision.

(4) If the Valuation Tribunal amends or revokes the decision, the chairperson of the Valuation Tribunal and the chief valuer must ensure that the valuation roll or supplementary valuation roll is adjusted as required in accordance with the decisions made by the Valuation Tribunal.
(5) A review does not affect the liability of any person for the payment of rates.

**Right of appeal**

31. (1) Subject to subsection (5), the following persons may appeal against a decision of an appointed valuer upon an objection—

(a) any objector;
(b) the owner of the property if the owner is not an objector;
(c) any other person with a legal or equitable interest in the property;
(d) the chief valuer.

(2) An appeal must—

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

(b) within 30 days after the date of the notice referred to in section 29—

(i) be lodged with a Valuation Tribunal if the appeal is made by the chief valuer; or

(ii) be lodged with the chief valuer in any other case.

(3) The chief valuer must forward any appeal referred to in Subparagraph (2)(b)(ii) to the Valuation Tribunal within 7 days after receipt of the appeal.

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

(5) A person cannot appeal against a decision if the decision has been subject to mandatory review under section 30.

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

**Convening of Valuation Tribunal**

32. The chairperson of a Valuation Tribunal must convene a meeting of the Tribunal for the purposes of hearing and determining an appeal—

(a) in the case of a mandatory review, within 30 days after receiving the documentation under subsection 30(2); and

(b) in the case of an appeal under section 31—
(i) within 30 days after the lodging of the appeal if the chief valuer lodged the appeal; or

(ii) within 30 days after receiving the relevant documents from the chief valuer if another person lodged the appeal.

Notice of appeal

33. At least 7 days before the date of a meeting of a Valuation Tribunal to hear and determine an appeal, the secretary of the Tribunal must—

(a) publish notice of the date of the hearing setting out the place and time of the hearing; and

(b) send the notice to—

(i) the chief valuer;

(ii) the owner of the property;

(iii) the appellant if the appellant is neither the chief valuer nor the owner of the property;

(iv) in the case of a mandatory review, any objector if not already referred to in subparagraph (i), (ii) or (iii); and

(v) the appointed valuer concerned.

Valuation Tribunal To determine own procedures

34. (1) A Valuation Tribunal may determine its own procedures to hear and determine appeals.

(2) The Valuation Tribunal—

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

(b) is to act with as little formality and technicality as the Committee consider appropriate.

Tribunal considers appropriate

(3) Proceedings of the Valuation Tribunal are open to the public, but the Tribunal may adjourn in closed session when deliberating an issue before the Tribunal.
(4) The chairperson must preside at an appeal, but if the chairperson is absent or not available, the other members of the Valuation Tribunal must elect a member to preside.

**Quorums and making decisions**

35. (1) Three members of a Valuation Tribunal constitute a quorum for a meeting of the Tribunal for the purpose of hearing and determining 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 member presiding at the meeting has a deliberative vote and, in the event of an equality of votes on a matter, also a casting vote.

**Powers of Valuation Tribunal**

36. (1) The Valuation Tribunal may for the purposes of hearing and determining 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 the Valuation Tribunal, whether summoned or not, may at his or her own expense be assisted by a legal representative.

**Decision of Valuation appeals committee**

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

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

**Decisions affecting valuation rolls**

38. The chairperson of a Valuation Tribunal and the chief valuer 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.
Orders as to costs

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 the 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 chief valuer in full or in part for costs incurred by the chief valuer in connection with the appeal.

Record of hearing

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.

Case stated

41. (1) If, during the hearing of 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.

Application of Objections

42. This Part applies to valuations of ratable properties made by the chief valuer for the purposes of a valuation roll or supplementary valuation roll.

Objections and Appeals

43. Sections 27 to 41 apply in relation to a valuation made by the chief valuer as if a reference in those sections to an appointed valuer were a reference to the chief valuer and subject to such other modifications as may be necessary for the purposes of this Part.

PART IV—VALUATION TRIBUNAL
Establishment Valuation Tribunal

44. The Governor may by determination in writing establish one or more Valuation Tribunals.

Functions of Valuation Tribunal

45. The function of a Valuation Tribunal is to hear and determine appeals.

Composition of Valuation Tribunal

46. (1) A Valuation Tribunal consists of—
   (a) a legal practitioner with at least ten years experience nominated by the Law Society of Kenya, who is the chairperson of the Tribunal;
   (b) two persons who are registered valuers under the Valuers Act 1985, CAP. 532 nominated by the Institute of Surveyors (Chapter – Valuation and Estate Surveyors);
   (c) a person nominated by (stakeholders); and
   (d) a person appointed by the Governor following consultation with the County Executive Committee Members responsible for finance and lands.

(2) The County Executive Committee Member is to appoint a secretary to the Valuation Tribunal.

(3) If there is a vacancy in the office of chairperson of the Valuation Tribunal, the other members of the Tribunal must elect a member to act as chairperson.

Nominated members

47. A nominated 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 relevant nominating body, apart from those provided for by this Part.

Appointed member

48. The appointed member of a Valuation Tribunal holds office on such terms and conditions as are specified in his or her instrument of appointment, apart from those provided for by this Part.

Conduct of members

49. (1) A member of a Valuation Tribunal—
   (a) must perform the duties of office in good faith and without fear, favor or prejudice;
(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;

(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 its decision under subsection (3) in public at the first available sitting of the Tribunal.

Cessation of membership

50. (1) A person ceases to be a member of a Valuation Tribunal if he or she—

(a) dies;

(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 his or her remuneration for their benefit;

(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 practicing as a legal practitioner; or

(e) in the case of a member who is a registered valuer—is disqualified from practicing as a registered valuer.

(2) The appointed member of the Valuation Tribunal may resign from his or her office by notice in writing to the Governor.

(3) The Governor may terminate the appointment of the appointed member of the Valuation Tribunal by notice in writing to the member if the Governor is satisfied that—
(a) the performance of the member has been unsatisfactory because of misconduct or incompetence for a significant period; or
(b) the member is unable to perform his or her duties because of physical or mental incapacity.

Alternate members

51. (1) The body nominating a member to a Valuation Tribunal under section 46 may in writing nominate an alternate member for that member and the Governor may appoint an alternate member for the appointed member of the 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 IMPOSITION AND PAYMENT OF RATES

Basis of rating

52. (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.

(3) The site value is a market value.

Imposition of rates

53. A property rate is imposed on all ratable property in the County for each year, other than—

(a) exemptible property; and

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

Amount of rates

54. (1) The amount of a rate that is payable for each year is set out in the County Revenue Act.

(2) If the County Revenue Act does not set out the amount of a rate that is payable for a particular year or that Act is not in operation in respect of that year, then the amount of the rate payable for that year is deemed to be the amount of the rate that was payable or the immediately preceding year.

Commencement of rate payment

55. (1) A rate for each year becomes due on 1st January of that year.

(2) The County Executive Committee Member may, by notice published in a national newspaper, specify the date on which a rate becomes payable for a particular year.

(3) At least 30 days notice must be given of the payment date.
The Bomet County Valuation for Rating Bill, 2019

Payment of rates

56. (1) The owner of a ratable property as at 1st January of each year is liable for payment of the amount of the rate for the ratable property for that year.

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

Contribution in lieu of rates

57. A contribution in lieu of rates is payable for each year for public land, other than public land that is—

(a) excluded public property; or

(b) exemptible property.

Amount of contribution in lieu of rates

58. (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 the valuation roll or supplementary valuation roll.

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

Commencement of payment of contribution in lieu of rates

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

Payment of contribution in lieu of rates

60. The owner of public land as at 1st January of each year is liable for payment of the contribution in lieu of rates for the public land for that year.

Collection of rates

61. (1) Rates must be paid to—

(a) the receiver of revenue;

(b) a collection agent authorized in writing by the County Executive Committee Member; or

(c) any other person authorized in writing by the County Executive Committee 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 County 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 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.

**Penalty interest payable on late payment of rates**

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

**Recovery of overdue rates and penalty interest as a debt**

63. (1) This section applies if the owner of ratable 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 recovery proceedings.

(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;

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 against a person under this section, the county executive committee 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;

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.

**Recovery of unpaid rates from persons paying rent**

64. (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 county executive committee 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 County until the overdue rates and penalty interest have been paid in full.

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

**Rates chargeable on property**

65. (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 any penalty interest area charge on the rateable property.

(3) If the title to the rateable property is registere dunder the Land Registration Act, 2012, the 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 County must lodge with the Registrar—
(a) a request to release the charge over the rateable property, in the
prescribed form; and

(b) a certificate signed by the County Executive Committee
Member that states the overdue rates and charges have been
paid.

Sale of property for non-payment of rates

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

(2) Before the County sells the rateable property, the County
Executive Committee Member must send a notice to the owner of the
rateable property—

(a) stating the period for which the rates have been in arrears; and

(b) stating 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 one month
after service of the notice or such longer time as the executive
committee member may allow, the County intends to sell the
property for non-payment of rates.

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

(4) If—

(a) the County Executive Committee 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 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;

the County Executive Committee Member must cause service of the
notice to be effected by—

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

(d) leaving 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 Member may proceed to have the property sold.

(6) The sale must be by public auction and the executive committee member may set a reserve price for the purposes of the auction.

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

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

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

**Application of sale proceeds and registration procedure following sale**

67. (1) Any money received by the County in respect of the sale of rateable property under section 66 is to be applied as follows—

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

   (b) second in discharging any liabilities to the County in respect of the property;

   (c) third in discharging any liability to the State for charges or taxes, or any prescribed liability to the State in respect of the property;

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

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

   (f) sixth 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 66, an instrument of transfer under the 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 sub-section (3) is deemed to be free of all mortgage 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 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.

(7) This section does not apply if the payment of rates has been postponed, until the postponement ceases to have effect or unless the rates become rates in arrears.

Refusal to issue permits, licences, permissions etc.

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

(2) The Bomet 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;

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

Waiver, remission, reduction and deferment etc. of rates payments

69. Any waiver, remission, reduction, deferment or postponement of payments of rates and penalty interest, including any payments by installments, must be dealt with under the County Tax Waivers Administration Policy.
Certificates of clearance of rates

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

Use of different remedies to recover overdue rate and penalty interest

71. 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 (for example, selling the land under section 66 following the registration of a charge against the land under section 65).

Future basis of Rating

72. (1) The County Executive Committee Member may make a written determination changing the basis on which property is valued for the purpose of rating to a capital improved value.

(2) A determination can take effect only on a date of valuation for a general valuation.

(3) The County Executive Committee Member must give at least 2 years notice of the proposed change from site value to capital improved value and must publish a notice to this effect in a national newspaper.

(4) In this section, capital improved value of 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;

(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 the land are included in the sale.

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

Application of Part

73. This Part applies to—

(a) the chief valuer;

(b) an appointed valuer;

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

**Inspection of Property**

74. (1) A person to whom this Part applies may for the purposes of valuing property, or collecting information for the purposes of a valuation of property or determining an appeal, as the case requires, do any or all of the following—

(a) at any reasonable time enter any property within the county for that purpose;
(b) make any inspection, measurement or survey necessary or expedient for that purpose;
(c) ask the owner or occupier of the property or any person on the property any questions for that purpose.

(2) Any person who—

(a) hinders or obstructs a person in the exercise of the powers conferred by subsection (1); or
(b) refuses or fails truthfully to answer a question lawfully put to him or her under paragraph (1)(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.

**Access to documents in possession of public authorities**

75. (1) A person to whom this Part applies must for the purposes of valuing property, or collecting information for the purposes of a valuation of property or determining an appeal, as the case requires, 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;
(b) any deeds and instruments; and
(c) any maps, plans and other documents;

belonging to, or in the possession or power of, any department or agency of any government, whether in hardcopy 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 one hundred thousand Kenya shillings or to imprisonment for a term not exceeding three years, or to both.

**Production of identity card**

76. 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.

**Access to documents and information**

77. (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;

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 hardcopy 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 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;

commits an offence and shall on conviction be liable to a fine not exceeding one 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 the notice.

(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

Data-collectors and authorised person

78. (1) The chief valuer 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; or

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

(2) An appointed valuer may, with the approval of the chief valuer, 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; or

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

Protection

79. (1) This section applies to the following persons—

(a) an appointed valuer;

(b) a data-collector;

(c) an authorised person;

(d) a member of a Valuation Tribunal;

(e) a person authorised by a Valuation Tribunal;

(f) the chief valuer.

(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;

(b) for the purpose of carrying out the provisions of this Act;

(c) for the purpose of legal proceedings; or

(d) in compliance with the order of a court.

Register of objections and appeals

80. (1) The chief valuer must establish and maintain—

(a) a register of all objections; and

(b) a register of all mandatory reviews and appeal under section 31.
(2) Each register must contain—

(a) the name of the owner of the property and the subject of the objection, review or appeal;

(b) the registered or other description of the property sufficient to identify it;

(c) the physical address of the property;

(d) the use or permitted use of the property;

(e) the objection, review or appeal reference number;

(f) the details of the valuation in respect of which the objection, review or appeal was made;

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

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

Identity cards

81. The chief valuer must issue—

(a) an appointed valuer, a data-collector or an authorised person; or

(b) a member of, or any other person authorised by, a Valuation Tribunal;

with an identity card specifying the person's name and function, and containing a photograph of the person.

Statement of payment of rates

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

Publication and service of documents

83. (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 national newspaper.

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

(a) by delivering it to the person to or on whom it is to be sent or served;

(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;
(c) by ordinary or registered post;
(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 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;

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
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.

Annual reports

84. (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 chief valuer must prepare an annual report on the operation
and administration of the valuation system in the county, including details
of quality assurance monitoring of appointed valuers by the chief valuer.

(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 the annual report in the County
Assembly as soon as practicable.

Guidelines

85. The Governor may issue advisory guidelines for the purposes of
this Act.

Regulations

86. (1) The Governor 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;

(c) prescribing the form and content of any forms, notices and other documents referred to in this Act;

(d) the publication, service, sending and giving of forms, notices and other documents referred to in this Act;

(e) prescribing the form of, and the procedure for making, objections and appeals;

(f) prescribing the procedure to be followed by appointed valuers and the chief valuer in deciding objections to valuations;

(g) Prescribing the procedure to be followed by Valuation tribunals in hearing and determining appeals;

(h) The nomination or appointment of members to Valuation Tribunals;

(i) The funding of Valuation Tribunals.

PART VIII—SAVINGS AND TRANSITIONAL PROVISIONS

No effect on previous operation of certain national Acts

87. (1) Nothing in this Act affects any right, privilege, obligation or liability acquired accrued or incurred by the Bomet County under the national 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 Bomet 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 Bomet County as if this Act had not been enacted.

(4) In this section, the Rating Act, CAP. 267 or the Valuation for Rating Act, CAP. 266 include any rules made under either of those Acts.
Valuations and rolls to continue to have effect

88. A valuation roll or supplementary valuation roll that, but for the operation of section 3 of the Valuation for Rating Act CAP. 266, would have been in force immediately before the coming into operation of this Act in respect of the Bomet County—

(a) is deemed to be in force for the purposes of this Act; and

(b) continues to have effect until a valuation roll comes into effect under this Act.

Certain national rules to continue to apply

89. Any rules made under the Rating Act, CAP. 267 or the Valuation for Rating Act, CAP. 266, being in force immediately before the coming into operation of this Act, are adopted by reference under this Act and continue in force for the purposes of this Act, subject to such modifications as may be necessary to bring such rules into conformity with the provisions and requirements of this Act.
MEMORANDUM OF OBJECTS AND REASONS

The bill provides a legal framework through which the valuation of property in the county is undertaken for the purpose of property rates and imposition on payment of rates across the county.

Principal object of this Bill is to ensure that all the rateable property within the jurisdiction of county government of Bomet are valued and their rates accounted for. The Bill therefore seeks to rationalize the manner in which rates are imposed and the roles of different actors in valuation and collection of rates. The Bill also seeks to harmonize the law relating to valuation of rates and clearly define rateable property.

This Bill will increase revenue collection within the County in terms of the rates collected meaning the county will have substantial resources, to enable them deliver on their own constitutional responsibilities by recognizing the interplay between the functions assigned by article 186 and the fourth schedule of the constitution and the Bill of rights obligations shouldered on the County Government.

Part I of the bill is the preliminary and the application of the valuation for rating act and the different interpretation of excluded and rateable properties.

Part II introduces the valuation of rateable property and the types of valuation rolls. Valuation rolls provides for the properties to be valuated and those exempted for purposes of payment of rates. The county executive committee member then publishes the valuation roll in the gazette and a national newspaper a notice stating; a valuation roll or supplementary valuation roll has been completed and is open for public inspection; when the inspection period starts and ends, and where the roll may be inspected.

Part III of the bill deals with the objections and appeals.

This applies to valuations of rateable properties made by appointed valuers for the purposes of a valuation roll or supplementary valuation roll. The part also provides for a mandatory review in an objection where an appointed valuer adjusts the valuation of a property by way of an increase or decrease of more than 10 per cent of the valuation of the property.

Part IV provides for the creation, functions and the composition of the valuation appeal committee which determines the objections and the appeals regarding rateable property.

Part V is the imposition and payments of the rates of various properties with exemptions on public land and the amounts of rates.
payable each year. Part VI provides for the inspection of property and access to documents and information for purposes of valuing property, valuation of property or determining an appeal on the valuation.

**Part VII and VIII** deals with the miscellaneous and transitional provisions with regard to national legislations and various other laws on valuations and ratings.

This bill does not limit on any right or fundamental freedom provided for in the constitution, the bill also is not a money bill within the meaning of article 114 of the constitution.

Dated the 2nd April, 2019.

ZADDOCK KILEL,
Chairperson, Committee on Urban Planning Land & Housing.