

**VALUATION FOR RATING BILL, 2020**

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*Clause*

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**NYERI COUNTY VALUATION FOR RATING BILL, 2020**

**A Bill for**

**AN ACT** of the Nyeri County Assembly to provide for the valuation of property for the purposes of property rates, and the imposition and payment of property rates in the Nyeri 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 Nyeri, as follows—

**PART I — PRELIMINARY**

Short title.	<b>1.</b> This Act may be cited as the Nyeri County Valuation for Rating Act, 2020.
Interpretation.	<b>2.</b> In this Act, unless the context otherwise requires—
	“ <b>Assessment for improvement rate</b> ”, in relation to land, means the residual amount found by deducting the value of the unimproved land from the value of the land;
	“ <b>Contribution in lieu of rates</b> ” means an amount payable as a contribution <i>in lieu of</i> rates;
	“ <b>Committee</b> ” means to the Valuation Committee established under this Act; “ <b>County executive committee member</b> ” means County Executive Committee Member currently responsible for matters relating to lands; “ <b>County Government</b> ” means the County Government of Nyeri;
	“ <b>Director</b> ” means the Director of Valuation and Rating appointed under this Act;
	“ <b>Improvements</b> ” in relation to land, means all work done or material used on, in or under that land by the expenditure of money or labour in so far as the effect of the work done or material used is to increase the value of the land, but does not include machinery, whether fixed to the soil or not;
	“ <b>Land</b> ” has the meaning assigned to it under Article 260 of the Constitution;  “ <b>Market value</b> ” means the amount at which the property would have been sold at the date of valuation in the open market by a bonafide seller to a willing buyer;

	<p><b>“Occupier”</b> includes any person in actual occupation of ratable property without regard to the title of occupation;</p> <p><b>“Penalty interest”</b> in relation to a rate, means the penalty interest that will be payable in relation to any arrears of the rate;</p> <p><b>“Rate”</b> the meaning assigned by it in section 2 of the Rating Act;</p> <p><b>"Rateable owner"</b> means any person or entity occupying or in possession of—</p> <ul style="list-style-type: none"> <li>(a) a registered freehold; or</li> <li>(b) a registered leasehold for a term not less than twenty-five years;</li> <li>(c) a registered sublease of a period of not less than twenty-one years; or</li> <li>(d) in the case of land for which a land registration number or deed plan has been issued under the Survey Act, the person to whom that number or deed plan has been issued; or</li> <li>(e) is a lessee of public land, under a registered lease of such property holding under a lease, for or is a person having an interest in such property otherwise a lessee entitling him to possession of such property for, a definite term of less than twenty-five years; or</li> <li>(f) in the case of any other property, the person who is, or reasonably appears to be, the lawful possessor or occupier of the property; or the person who has a legitimate claim to ownership of the property;</li> </ul> <p><b>“Roll”</b> means a valuation roll and includes a supplementary valuation roll;</p> <p><b>“Site value”</b> 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-</p> <ul style="list-style-type: none"> <li>(a) the freehold interest is unencumbered by any mortgage or other charge;</li> <li>(b) the property is offered for sale on such reasonable terms and conditions as a bona fide seller might be expected to impose; and</li> <li>(c) the improvements, if any on the land had not been made;</li> </ul>
	<p><b>“Supplementary valuation”</b> means a supplementary valuation of a property made for the purposes of inclusion in a supplementary valuation roll;</p>
	<p><b>“Valuer”</b> means any person or authority prescribed by or under any law for carrying out valuation of land for the purpose of imposing rates on land so valued;</p>
	<p><b>“Time for valuation”</b> means such date, within a period of twenty-four months preceding the commencement of the financial year in respect of which a valuation roll was prepared</p>

	under this Act is to come into force, as may be determined by the county assembly to be the date at which all valuations shall be deemed to have been made for the purposes of such valuation roll and of every supplementary valuation roll prepared during the continuance in force of the valuation roll;
Objects of the Act.	<p><b>3.</b> The objects of this Act are to—</p> <ul style="list-style-type: none"> <li>(a) ensure efficiency, accountability and transparency in administration of valuation land for rating;</li> <li>(b) promote economic development;</li> <li>(c) ensure equity and fairness in land valuation and rating system; and</li> <li>(d) ensure compliance with payment of rates related to land.</li> </ul>
	<b>PART II – ADMINISTRATION</b>
Establishment of the Director of valuation and rating.	<b>4.</b> There is established in the County, the office of the Director of Valuation and Rating which shall be an office in the county public service.
Qualifications of appointment as director	<p><b>5.</b> A person is qualified for appointment as the County Director of Valuation and Rating if that person-</p> <ul style="list-style-type: none"> <li>(a) Is a citizen of Kenya;</li> <li>(b) Holds a bachelor’s degree in valuation or a related discipline from a university recognized in Kenya;</li> <li>(c) is a registered valuer with the relevant professional body and is in good standing with the relevant professional body;</li> <li>(d) Has at least seven years’ post qualification professional experience in valuation; and</li> <li>(e) Is not otherwise disqualified under the provisions of Chapter six of the Constitution or any other written law.</li> </ul>
Powers of the County Director of Valuation and Rating	<p><b>6.</b> The Powers of the County Director of Valuation and rating, under this Act, shall be to —</p> <ul style="list-style-type: none"> <li>(a) value land for the purposes of rating;</li> <li>(b) prepare the valuation roll;</li> <li>(c) alter or amend the valuation roll in accordance with this Act or any written law;</li> <li>(d) Prepare the schedule of rates;</li> <li>(e) Advise the Executive Member on the appropriate methods of rating applicable under this Act; and</li> <li>(f) Carry out any other related function related to better administration of this Act.</li> </ul>

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<b>PART III— VALUATION.</b>	
Preparation of Valuation Rolls.	<b>7.</b> The Director shall from time to time, but at least once in every ten years or such longer period as the County Assembly of Nyeri may approve, cause a valuation to be made of every ratable property within Nyeri County in respect of which rates on the value of the land is, or is to be imposed and the values to be entered in a valuation roll.
General Valuation.	<b>8.</b> (1) A valuer shall cause — (a) A general valuation to be made of every ratable property in the county; and (b) A valuation roll to be compiled of all the ratable property in the county. (2) Where any property is to be valued under this Act, a general valuation shall not to be done for any property that is exempt from property rating, save that all property exempt from rating under this Act shall be included in the valuation roll and shall be listed as exempted property. (3) A general valuation shall be made during each successive period as approved under section 7 of this Act after the date of completion of the general valuation being used at the time.
Application of the Valuation Roll	<b>9.</b> (1) A Valuation Roll in relation to collecting property rates applies from the beginning of the year following the date of completion of the roll and shall continue to apply for ten subsequent years, subject to any amendments that may be made to the Roll. (2) Upon written application by the director, the Nyeri County Governor may in writing extend the application of a valuation roll for an additional year where the Governor is satisfied that exceptional circumstances exist that justify the extension.
Date of valuation.	<b>10.</b> (1) The County Executive Committee Member shall determine a date of making a general valuation, being a date not later than six months before the beginning of the year in which the valuation roll is to be first applied. (2) A general valuation shall reflect the market value of properties determined in accordance with market conditions applying at the date of valuation.
Power to amend a Valuation roll and cause a valuation.	<b>11.</b> (1) The Director may at any time of the year, either on their own initiative or on the application of a proprietor of any property, from time to time and at any time cause a valuation to be made for — (a) any ratable property omitted from the valuation roll; (b) any new ratable property; (c) any ratable property which is subdivided or consolidated with other ratable property; or (d) any ratable property which, from any cause particular to such ratable property arising since the time of valuation, they have reason to believe may have materially increased or decreased in value, and include such valuation in a supplementary valuation roll.

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	<p>(2) Where part of any ratable property not separately valued in a valuation roll is or may be subject to a special rate under any law providing for the imposition of rates on land by the County Government, it shall be lawful for the director from time to time and at any time to cause an apportionment of the value of that property appearing in the valuation roll as between the part thereof which is or may be subject to a special rate and the remaining part to be made and inserted in a supplementary valuation roll.</p> <p>(3) The Director shall cause a supplementary valuation roll to be prepared as often as may be necessary and unless no alterations or additions to the valuation roll are required at least once in each of the years following the year of valuation.</p> <p>(4) A supplementary valuation roll shall include only those alterations and additions to the valuation roll which are permitted by sub-sections (1) and (2).</p>
<p>Contents of the Valuation roll and supplementary Valuation roll.</p>	<p><b>12.</b> (1) The County Executive Committee Member shall determine the form of a valuation Roll and supplementary valuation roll to be applied within Nyeri County.</p> <p>(2) A valuation roll or supplementary valuation roll shall contain the such 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 which shall include—</p> <ul style="list-style-type: none"> <li>(a) the name of the ratable owner of the property and the owner’s postal and email address;</li> <li>(b) the registered or other description of the property sufficient to identify it;</li> <li>(c) the physical location and address of the property;</li> <li>(d) the use and permitted use of the property;</li> <li>(e) the approximate area of the property;</li> <li>(f) the unimproved site value of the property;</li> <li>(g) the tenure of the property; and</li> <li>(h) such additional particulars as the valuer may determine.</li> </ul>
<p>Deposit of draft valuation and supplementary valuation rolls</p>	<p><b>13.</b> (1) Where a draft valuation roll or a draft supplementary valuation roll has been completed the valuer shall —</p> <ul style="list-style-type: none"> <li>(a) sign the roll;</li> <li>(b) insert therein the date of completion thereof; and</li> <li>(c) Shall transmit the roll to the director.</li> </ul> <p>(2) The Chief Officer for lands shall, as soon as the draft valuation roll or the draft supplementary valuation roll has been transmitted, make available at the county land registry a copy of the draft valuation roll for public inspection.</p> <p>(3) Any person may, during ordinary business hours, inspect the roll and upon paying the prescribed fees of five hundred shillings, may obtain a copy or extracts from the roll.</p> <p>(4) The chief officer shall publish notice in respect of every draft valuation roll or draft supplementary valuation roll that has been so laid with an express statement on the notice —</p> <ul style="list-style-type: none"> <li>(a) that the roll has been opened for inspection;</li> </ul>

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	<p>(b) the manner of inspection of the draft valuation roll or the draft supplementary valuation; and</p> <p>(c) the latest possible date by which objections, if any, to the same may be made.</p> <p>(5) The County Executive Committee member, lands shall, within twenty-one days after receiving the draft valuation roll or draft supplementary valuation roll publish the draft valuation roll or draft supplementary valuation roll in the county gazette and in a newspaper of wide circulation.</p>
<p>Uncontested draft valuation and supplementary valuation rolls</p>	<p><b>14.</b> (1) Where, on the expiration of the period of thirty days no objection has been received, or if all objections duly received have been withdrawn before the day fixed for the first sitting of the committee, the County Executive Committee member shall sign the roll and insert the date of completion of the roll upon satisfaction that—</p> <p>(a) the valuations required to be undertaken for the purposes of a valuation roll or supplementary valuation roll have been made; and</p> <p>(b) the valuations are of acceptable rates.</p> <p>(2) The director shall publish notice that the valuation roll or supplementary valuation roll has been signed and certified under this section.</p>
<p>Basis of Valuation.</p>	<p><b>15.</b> (1) The value of land shall, for the purposes of a valuation roll or supplementary valuation roll, be the sum which the freehold in possession free from encumbrances therein might be expected to realize at the time of valuation if offered for sale on such reasonable terms and conditions as a bona fide seller might be expected to impose, due regard being had, not only to that particular land, but also to other land of similar class, character or position, and to other comparative factors, and to any restrictions imposed on the land, and on the use of the land, by the local authority or a town planning authority by or under any by-laws or town planning powers, being restrictions which either increase or decrease the value of the land.</p> <p>(2) The value of unimproved land shall, for the purposes of a valuation roll or supplementary valuation roll, be the sum which the freehold in possession free from encumbrances therein might be expected to realize at the time of valuation if offered for sale on such reasonable terms and conditions as a bona fide seller might be expected to impose, and if the improvements, if any, thereon, therein or thereunder had not been made, due regard being had, not only to that particular land, but also to other land of similar class, character or position, and to other comparative factors, and to any restrictions imposed on the land, and on the use of the land, by the local authority or a town planning authority by or under any bylaws or town planning powers, being restrictions which either increase or decrease the value of the land.</p> <p>(3) In arriving at the value of land under this section, the valuer may adopt any suitable method of valuation.</p> <p>(4) When a valuation roll or supplementary valuation roll includes the value of the unimproved land, the value of any improvements and the value of the land, then the value of improvements shall in no case exceed the amount found by deducting the value of the unimproved land from the value of the land.</p> <p>(5) The valuer may adopt any conventional and professional current form of valuation in arriving at the value of land under this section.</p>

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Alteration of Valuation rolls.	<p><b>16.</b> The director shall, as often as may be necessary cause the valuation roll to be altered—</p> <ul style="list-style-type: none"> <li>(a) to correct any clerical error not affecting any valuation;</li> <li>(b) to correct any error as to the name or address of the rateable owner;</li> <li>(c) to record any change in the name or address of the rateable owner;</li> <li>(d) to correct any error in the description (including the situation, but not the area)</li> <li>(e) of any rateable property; or</li> <li>(f) to correct the description of the situation of any rateable property in consequence of</li> <li>(g) naming or renaming of a street or from any similar cause.</li> </ul>
Exempt Rateable Property	<p><b>17.</b> (1) No valuation for the purposes of any rate shall be made in respect of any land which is used, or, is <i>bona fide</i> intended to be used within a reasonable time, directly and exclusively for any of the following purposes—</p> <ul style="list-style-type: none"> <li>(a) public religious worship;</li> <li>(b) cemeteries, crematoria and burial or burning grounds;</li> <li>(c) hospitals or other institutions for the treatment of the sick;</li> <li>(d) educational institutions (including public schools within the meaning of the Education Act) (Cap. 211) whether or not wholly supported by endowments or voluntary contributions, and including the residence of students provided directly by educational institutions or forming part of, or being ancillary to, educational institutions;</li> <li>(e) charitable institutions, museums and libraries;</li> <li>(f) outdoor sports; and</li> <li>(g) National Parks and National Reserves within the meaning of the Wildlife (Conservation and Management) Act (Cap. 376):</li> </ul> <p style="padding-left: 40px;">Provided that nothing in this subsection shall apply to land used for profit or for residential purposes other than those specified in paragraphs (a) and (d) of this subsection.</p> <p style="padding-left: 40px;">(2) The owner of a rateable property may apply to the County Executive Committee Member in accordance with the procedures prescribed by the regulations for the rateable property to be classified as an exempt rateable property.</p>
Alteration of the books of accounts.	<p><b>18.</b> The County Executive Committee Member for the time being in charge of matters finance may alter the books of accounts of the County Government from time to time to valuation roll provided that no alteration may be made to the books of accounts other than meant to address an amendment in the valuation roll.</p>

<b>PART IV— OBJECTIONS AND APPEALS.</b>	
Valuation Committee	<p><b>19.</b> (1) If an objection has been made and is not withdrawn, the public land valuation roll shall be submitted to a valuation committee consisting of the following members—</p> <ul style="list-style-type: none"> <li>(a) The County Attorney who is an advocate of the High Court of Kenya, who shall be the chairman;</li> <li>(b) The County Executive Committee Member shall appoint at least two valuers from a list of four persons nominated by the Institution of Surveyors, which persons must also be registered with the Valuers Registration Board and licensed to practice;</li> <li>(c) The County Executive Committee Member shall appoint one registered planner from a list of two persons nominated by the Kenya Institute of Planners, which person must also be licensed to practice;</li> <li>(d) The County Executive Member shall nominate a member who is the Committee at the County Assembly; and</li> <li>(e) In making the appointments, the County Executive Committee Member shall consider gender parity, representation from person with disabilities and the minority groups.</li> </ul>
Committee Procedure	<p><b>20.</b> (1) In the event that an objection or an appeal is lodged, a sitting of the Committee shall commence within 30days from the date of closure of the inspection period after 30 days of public inspection of the draft valuation roll;</p> <ul style="list-style-type: none"> <li>(2) The Committee shall, during the period prescribed by the Act for determination of objections and appeals, sit for the number of days approved by the Executive Committee Member necessary for better determination of the objections;</li> <li>(3) The Committee shall conduct open sittings and may invite an objector or an expert to make written or oral submission as it shall deem necessary;</li> <li>(4) The Committee shall hold its sitting in the County Government offices or any other premises approved by the Executive Committee Member;</li> <li>(5) The Committee maybe receive an allowance approved by the Executive Committee Member for the time being responsible for finance; and</li> <li>(6) The proceedings or the committee’s sitting shall be recorded and kept in the custody of the Director.</li> </ul> <p>(2)</p>

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<p>Determinati on of objections</p>	<p><b>21.</b> (1) (a)The valuation Committee shall consider objections to the Valuation roll and may confirm the roll or may amend it by reducing or increasing any valuation in it, or adding any item to it or deleting any item from it.</p> <p>(b) The Valuation Committee shall only entertain objections and/or proceedings based on Facts on the Valuation Rolls and factors considered or affecting its preparation</p> <p>(2) Where any person seeks to object to any entry in the valuation roll, the objector may-</p> <ul style="list-style-type: none"> <li>(a) present evidence, call and examine witnesses;</li> <li>(b) ask any questions in light of the objection; and</li> <li>(c) be represented by an advocate or accredited representative;</li> </ul> <p>(3) The valuation committee may, if the chairperson so decides take such evidence on oath, and may at any time, either of its own accord or on the application of any party, summon any person whose attendance is required either to give evidence or to produce documents.</p> <p>(4) The valuer shall attend and answer on oath questions or concerns arising from or relating to any objection by the objector or by the committee, and may present evidence, call and examine witnesses and pose questions to any objectors, and may be represented by an advocate.</p> <p>(5) Where the valuer or any objector whose objection is heard and determined by the committee so requests, the chairperson of the valuation committee shall provide a written statement of the decision of the committee, giving the committee’s reasons for reaching its decision.</p> <p>(2)</p>
<p>Basis of the Determinati on of the objection</p>	<p><b>22.</b> (1) The Director shall within seven days from the date of receipt of an objection submit the objection to the Committee for determination.</p> <p>(2) The Committee shall, in determining the objection lodged under the Act either-</p> <ul style="list-style-type: none"> <li>(a) confirm the information contained in the draft valuation or supplementary valuation roll;</li> <li>(b) recommend that the draft valuation roll or the draft supplementary valuation roll be amended in line with the objection or appeal; or</li> <li>(c) recommend that the property be re-inspected for purposes of re-valuing or reconfirming the approved use of the property and the findings of the re-valuation or re-confirmation of the approved use of the property shall be adopted by the Committee as the final decision.</li> </ul> <p>(3) The Committee shall communicate their determination in writing to the objector stating the-</p> <ul style="list-style-type: none"> <li>(a) determination;</li> <li>(b) reasons for the determination; and</li> <li>(c) date of the determination.</li> </ul> <p>(4) The Committee shall within sixty days from the date of closure of the inspection period complete the determination of the objection and submit a report to the County Executive Committee Member giving details of all the objections lodged, the committee’s determination and recommendations.</p>

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Membership of the valuation court	<p><b>23.</b> (1) The County Executive Committee member may, establish a valuation court, which shall hold a resident magistrate’s position, or an advocate of not less than five years’ standing in the Law of Kenya, and not less than two additional members appointed with the approval of the Cabinet responsible for Lands, who may or may not be members of the County Government.</p> <p>(2) The County Executive Committee member shall ensure pay by the County Government in respect of such magistrate, or may pay to the chairman, if not a magistrate, and to the additional members, such reasonable fees and allowances as may be prescribed.</p>
Membership of the valuation court	<p><b>24.</b> (1) The County Executive Committee member may, establish a valuation court, which shall hold a resident magistrate’s position, or an advocate of not less than five years’ standing in the Law of Kenya, and not less than two additional members appointed with the approval of the Cabinet responsible for Lands, who may or may not be members of the County Government.</p> <p>(2) The County Executive Committee member shall ensure pay by the County Government in respect of such magistrate, or may pay to the chairman, if not a magistrate, and to the additional members, such reasonable fees and allowances as may be prescribed.</p>
Certification of rolls after objections are heard.	<p><b>25.</b> The Chairperson of the committee shall upon hearing and determination of an objection as stated under Section 21 above sign and certify the roll, whereupon it shall be the validly recognized official Valuation Roll.</p>
Appeals.	<p><b>26.</b> Any person who has appeared before a valuation committee on the consideration of an objection, or who having submitted an objection in writing to the valuation court, is aggrieved by its decision on the objection, may appeal against the decision of the court within thirty days from the date of the notice and if further aggrieved with the decision of the Valuation Court the aggrieved person may appeal to the Environment and Land Court.</p>
Referral of issues	<p><b>27.</b> (1) Where, during the consideration of an objection by the court, any question of law arises as to the principles upon which any valuation has been or should be done, the court may reserve such questions of law for the Environment and Land Court, and such question shall be stated in the form of a special case.</p> <p>(2) On the hearing of a case filed under this section, the Environment and Land Court may make such order as to costs as it may deem just and proper to grant.</p>
<b>PART V—RATING</b>	
Contribution in lieu of rates.	<p><b>28.</b> (1) There shall be paid to the rating authority—</p> <p style="padding-left: 40px;">(a) by the Government in respect of Government land; and</p> <p style="padding-left: 40px;">(b) by the community in respect of Land vested in the Community or any officer or authority of community;</p> <p>(2) An annual contribution in lieu of any rates levied under this Act for each and every financial year.</p>

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	<p>(3) The contribution in lieu of rates payable under this section shall be calculated in accordance with the Valuation for Rating Act and any rules or regulations made thereunder.</p>
Amount of contribution in lieu of rates.	<p><b>29.</b> (1) The amount of contribution in lieu of rates for public land shall be calculated in accordance with the method prescribed by regulations.</p> <p>(2) The amount of a contribution in lieu of rates for public land that is payable each year shall be set out in the Nyeri County Finance Act for the time being in force.</p>
Contribution in lieu of rates that become due and payable.	<p><b>30.</b> (1) A contribution in lieu of rates for each year becomes due beginning of the financial year of that year and is payable for the year following the commencement of this Act and subsequent years.</p> <p>(2) The owner of public land is liable pursuant to subsection (1) for payment of the contribution in lieu of rates for the public land for that year.</p>
Penalty	<p><b>31.</b> The County government may charge interest as set out in the Finance Act on any amount of a rate remaining unpaid after the day on which the rate became payable.</p>
	<p><b>PART VI—ENFORCEMENT</b></p>
Enforcement.	<p><b>32.</b> (1) Where any rate or any part of a rate remains unpaid after the day on which the rate became payable, the Receiver of revenue may serve a written notice under subsection (2) upon any person paying rent to the owner of the land in respect of which such rate was imposed.</p> <p>(3) The written notice—</p> <p style="padding-left: 40px;">(a) Shall state the amount of such arrears, which may include interest calculated in accordance with section 19; and</p> <p style="padding-left: 40px;">(b) Shall state that all future payments of rent by the person paying the rent are to be made directly to the receiver of revenue until such arrears and interest have been paid in full.</p> <p>(4) The notice served under this Section shall operate as a transfer to the receiver of revenue the right to recover, receive and give a discharge for such rent.</p> <p>(5) The protection of the right to property enshrined in Article 40 of the Constitution shall be limited as specified under this section for the purposes of effectively implementing Article 209 (2) (a) of the Constitution.</p>
Refusal to issue permits and licenses.	<p><b>33.</b> (1) The director may until such a time where an overdue of rates and penalty interests are paid in full on ratable property make recommendations to the County Government to—</p> <p style="padding-left: 40px;">(a) decline to issue or renew a permit or license to the owner of a ratable property in respect of any business operated by the owner in or on the ratable property;</p> <p style="padding-left: 40px;">(b) decline to give permission or an approval relating to any dealings or transactions of the ratable property by the owner;</p> <p style="padding-left: 40px;">(c) decline to give permission or an approval relating to planning, building or other activities to be undertaken by the owner of the ratable property in or on the property; or</p>

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	<p>(d) decline to provide any other service to the owner of the ratable property, being a service that relates to the use or proposed use of the ratable property by the owner.</p>
<p>Approval of Waiver of rates payment.</p>	<p><b>34.</b> Pursuant to Section 5(2) of the Nyeri County Tax Waivers Administration Act, 2014, the power of the County Executive Committee Member responsible to waive tax shall be exercisable, in respect of every transaction, but in any case, only in the circumstances outlined thereunder.</p>
<p><b>PART VII—MISCELLANEOUS.</b></p>	
<p>Annual reports</p>	<p><b>35.</b> (1) The Director shall prepare an annual report on the operation and administration of the Valuation system in the County.</p> <p>(2) A report under sub-section (1) shall be submitted to the County Executive Committee Member with a copy filed in the county Assembly not more than thirty days to the end of each financial year.</p> <p>(3) A report prepared under sub section (1) shall provide among others—</p> <ul style="list-style-type: none"> <li>(a) the compliance of county residents in the payment of rates as per this Act;</li> <li>(b) the progress made and challenges experienced in the implementation of the Act;</li> <li>(c) the proposed remedies to the challenges experienced in the implementation of the Act; and</li> <li>(d) any other matter as may be required by the County Executive Committee Member.</li> </ul>
<p>Publication and service of notices.</p>	<p><b>36.</b> (1) Any notice required to be published under this Bill by the County Government shall be published by advertisement in one or more newspapers circulating in the area of jurisdiction of the Nyeri County except where otherwise provided by this Act.</p> <p>(2) Any notice, demand or other document required or authorized to be sent or served under or for the purposes of this Act may be sent or served either—</p> <ul style="list-style-type: none"> <li>(a) by delivering it to the person or to whom it is to be sent or served; or</li> <li>(b) by leaving it at the usual or last known place of abode or business of that person, or, in the case of a company, at its registered office; or</li> <li>(c) by ordinary or registered post; or</li> <li>(d) by delivering it to some person on the premises to which it relates, or, if there is no person on the premises to whom it can be delivered, then by fixing it on or to some conspicuous part of the ratable property;</li> <li>(e) by use of e mail or an approved electronic means; or</li> <li>(f) by any other method which may be prescribed.</li> </ul> <p>(3) The director having attempted to send or serve a notice, demand or other document by one of the methods provided in sub-section (2), has reason to believe that the notice has not been received by the person to whom it was addressed, is may advertise, in the manner provided in sub-section (1), the general purport of the notice, demand or other document, and thereupon such notice, demand or other document shall be deemed to have been received by such person, and any such advertisement may refer to one or more notices, demands or other documents and to one or more ratable owners.</p>

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	<p>(4) Any notice, demand or other document by this Act required or authorized to be served on the owner or occupier of any premises may be addressed by the description “owner” or “occupier” of the premises, without further name or description.</p> <p>(5) When any notice, demand or other document required or authorized to be sent or served under or for the purposes of this Act has been sent by ordinary or registered post, delivery or service thereof shall, unless the contrary is proved, be deemed to have been affected at the time at which a letter would be delivered in the ordinary course of the post.</p>
Regulations.	<p><b>37.</b> (1) The County Executive Committee may make regulations generally for the better carrying into effect the provisions of this Act.</p> <p>(2) Without prejudice to the generality of subsection (1) the regulations made under this Act may —</p> <ul style="list-style-type: none"> <li>(a) prescribing the form of valuation rolls;</li> <li>(b) prescribing the form of, and regulating the procedure for, making objections;</li> <li>(c) governing the procedure of the valuation court;</li> <li>(d) prescribing the extent to which any land which is partly but not exclusively used for, or in connection with, any of the purposes specified in section 27 or under any rules made thereunder may be exempted from any rate; or</li> <li>(e) Prescribe any particular matters for any particular area or locality.</li> </ul>
<b>PART VIII—SAVINGS AND TRANSITIONAL PROVISIONS.</b>	
Effect on previous operations.	<p><b>38.</b> (1) Nothing in this Act affects a right, privilege obligation accrued or liability acquired, or incurred by the County Government under the Valuation for Rating Act Cap. 266 and the Rating Act Cap 267 before the commencement of this Act.</p> <p>(2) Nothing is this Act affects any investigation, legal proceeding or remedy by the by the County Government in respect of any right, privilege, obligations or liability referred under sub section (1).</p>
Effect of valuation and rolls.	<p><b>39.</b> (1) All valuation rolls and supplementary valuation rolls in force or prepared before commencement of this Act, shall continue to be in force as if they were made or prepared under this Act until replaced by new valuation rolls and shall continue to apply for the purposes of imposing and collecting rates under this Act.</p> <p>(2) Anything done by the County Government in relation to the preparation of new valuation rolls before the commencement of this Act shall be deemed to have been done under this Act and shall continue to be applied in accordance with the provisions of this Act.</p> <p>(3) Any rate paid or payable to the County government prior to the coming into force of this Act shall be deemed to be paid or payable under this Act.</p> <p>(4) On or after the commencement of this Act, any rules made under the Valuation for Rating Act Cap. 266 and the Rating Act Cap. 267 if the rule was in force before the commencement of this Act shall continue to be in force with the necessary modification with respect to any matter not provided for in this Act until such a time when regulations under this Act are made.</p>

<p>Offences and Penalties.</p>	<p><b>40.</b> (1) Any person who furnishes to any valuer a false statement of value or of any other particulars aforesaid shall be guilty of an offence and liable to a fine not exceeding ten thousand shillings.</p> <p>(2) Any person who willfully hinders or obstructs a valuer in the exercise or attempted exercise his or her duties shall be guilty of an offence and liable to a fine not exceeding twenty thousand shillings.</p> <p>(3) Any rateable owner or occupier who neglects to furnish a valuer with written particulars in regard to that land as may be necessary to enable the valuer to prepare a draft valuation roll or draft supplementary valuation roll accurately within fourteen days after being called upon to do so shall be guilty of an offence and liable to a fine not exceeding two thousand shillings.</p> <p>(4) Any person who directly or indirectly offers or proposes to accept or receive money or other valuable consideration as an inducement to abstain from bidding or competing as a purchaser or intending purchaser of Government land, or of any lease or licence of such land, advertised for sale by public auction, and whether or not the land or the lease or licence is actually put up for sale, shall be guilty of an offence and liable to imprisonment for a term not exceeding twelve months or to a fine not exceeding six thousand shillings.</p> <p>(5) Any person who contravenes any provisions of this Act commits an offence and shall be liable on conviction to a fine not exceeding five hundred thousand shillings or to imprisonment for a term not exceeding one year, or both.</p>
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## **MEMORANDUM OF OBJECTS AND REASONS**

### **Statements of objects and reasons of the Bill.**

The main objective of the Nyeri County Valuation and Rating Bill is to provide for the valuation of property for the purposes of property rates, imposition and payment of property rates.

The Bill seeks to ensure equity and fairness in land within Nyeri County.

The Bill further seeks to ensure efficiency, accountability and transparency in administration of valuation of land and Rating.

The Bill also seeks to promote economic development and ensure compliance with payment of rates related to land within Nyeri County.

The principal object of this Bill is to provide for valuation of property for property rates, regulation of the valuation sector within the county and the procedure for imposition and payment of property rates within the County.

**Part I** of the Bill deals with preliminary provisions including the short title, interpretations of the main terms used in the Bill, the application and objects of the Bill.

**Part II** of the Bill provides for the powers of the Country Director of Valuation and Rating which includes preparing the valuation roll and valuing land for purposes of rating.

**Part III** of the Bill provides for the County Assembly to cause a valuation to be made of every ratable property within the county in respect of which rates and the value of the land is, or is to be imposed or to be entered in a valuation roll. It also provides for the procedure for application of a valuation roll and provides for the date of valuation and the power to amend a valuation roll. It furthermore provides for the content of valuation rolls and supplementary valuation roll.

**Part IV** of the Bill provides for the procedure which an objector follows when he/she is objecting a valuation roll. It also provides for an appeal mechanism for the objector.

**Part V** of the Bill provides for the period payable for contribution in lieu of rates being each year for public land that is exempted as ratable property.

**Part VI** of the Bill provides for the procedure used where ratable owner has unpaid rates and fails, neglects or otherwise ignores to pay where the rates have become payable. It also provides for the powers to the Director not to issue permits and licenses to an owner who has failed to pay his rates when they become payable.

**Part VII** the Bill provides for publication and service of notices and gives the CEC powers to make regulations.

**Part VIII** of the Bill provides for the savings and transitional provisions in respect to the effects on previous operations, valuations and rolls. It also provides for offences and penalties.

**Statements on the delegation of Legislative powers and limitation of fundamental rights and freedoms.**

The Bill does not delegate legislative powers and limitation of fundamental rights and freedoms

**Statements as to whether the Bill is a money Bill within the meaning of Article 114 of the Constitution.**

Dated ..... 2020