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THE NAKURU COUNTY VALUATION AND RATING ACT, 2023

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THE NAKURU COUNTY VALUATION AND RATING ACT, 2023

AN ACT of the County Assembly of Nakuru to provide for imposition and Administration of property rates, and valuation of land for Rating purposes so as to give effect to Article 209 (3) (a) and Article 210 (1) of the Constitution of Kenya, 2010 and for connected purposes therewith and incidental thereto

ENACTED by the County Assembly of Nakuru, as follows—

PART I—PRELIMINARY MATTERS**Short title**

1. This Act may be cited as the Nakuru County Valuation and Rating Act, 2023.

Application of the Act

2. Unless otherwise stated in this Act or other written law, this Act shall apply to all rateable property in the County.

Interpretation

3. In this Act, unless the context otherwise requires—

“area rate” includes a flat rate, graduated rate or differential rate adopted by the County Government for purposes of this Act;

“Contribution in lieu of rates” means the amount of rates payable to a County Government for public land that is within the area of the County’s jurisdiction as provided for under section 23 of Cap. 267 Laws of Kenya;

“County” means Nakuru County;

“County Executive Committee” means “County Executive Committee established in accordance with Article 176 of the Constitution;

“County Executive Committee Member” means the County Executive Committee Member for the time been responsible for Land on matters Valuation and County Executive Committee Member Finance for matters Rating;

“County Government” means the County Government of Nakuru;

“County Valuer” for purposes of this act means a person(s) appointed under section 7 of the Act;

“discount” means any amount of property rates, deducted from what is required to be paid;

“exclusion” means public property to which to which no rates are imposed;

“exemption in relation to rating” means a relief or excuse granted by the County Government for payment for rates levied on rateable properties under this Act;

“Gazette” means the *Kenya Gazette*;

“improvements” in relation to land, means all work done or material used on, in or under that land by the expenditure of money or labour in so far as the effect of the work done or material used is to increase the value of the land, but does not include machinery, whether fixed to the soil or not;

“improved site value” means the value of a vacant parcel of land including any improvements thereon;

“land” has the meaning assigned to it under Article 260 of the Constitution and, in relation to rateable property includes improvements made thereon, therein or thereunder;

“occupier” includes any person in actual occupation of rateable property without regard to the title under which he occupies;

“property rate” means the actual amount of money payable by a rateable owner as tax on their property based on the Valuation Roll and any other form of rating specified in this Act;

“rateable owner” has the meaning assigned to it under section 6 of the Act.

“rateable property” means property on which a County Government may levy a rate, but does not include property fully excluded and exempted from the levying of rates;

“rating area” means all areas within the County;

“Rate struck” means the percentage of tax rate Levied against the assessed values of properties entered in a Valuation Roll and may be determined from time to time by the County Executive Committee Member Finance.

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

“Receiver of Revenue” means the person who is designated as the Receiver of Revenue for the Nakuru County Government in respect of

taxation under section 157 of the Public Finance Management Act, Cap. 412A Laws of Kenya;

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

“Supplementary Valuation Roll” means a roll prepared in accordance with section 16 of the Act;

“time for valuation” means such date, within a period of twenty- four months preceding the commencement of the financial year in respect of which a Valuation Roll prepared under section 14 of the Act and is to come into force, as may be determined by resolution of a County Executive Committee and approved 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;

“Tribunal” means a Valuation Tribunal established under section 23 of the Act;

“unimproved site value” means the value of vacant land but does not include the value of any improvements;

“Valuation Roll” means a roll prepared in accordance with section 14 of the Act;

“waiver” means total or partial discharge from paying the amount of interest and penalties due on property rate;

Purpose and objects of Act

4. The object and purpose of this Act is to—
 - (a) provide a legal framework for implementation of Article 209 (3) (a) and Article 210 (1) of the Constitution of Kenya;
 - (b) set out mechanisms for taxation of property within the County;
 - (c) ensure that rates are imposed by the County Government in a transparent and consultative manner;
 - (d) establish a mechanism to sustainably raise revenue in the County to enable the County Government to deliver services in an effective and efficient manner.

Guiding principles

5. The County Government shall in implementing the provisions of this Act—

- (a) Adhere to provisions of Article 10 of the Constitution of Kenya, 2010 which deals with National Values;
- (b) conform to the principles of Public Finance set out under Article 210 of the Constitution of Kenya, 2010;
- (c) conduct effective public participation and create public awareness of the importance of imposition of rates and, its impact on delivery of services within the County;
- (d) determine the criteria to be applied to ensure that property rating is fair, objective, reasonable and just by—
 - (i) applying different forms of rating for different categories of rateable properties;
 - (ii) identifying exempted uses of rateable properties as stipulated under section 27 of Cap. 266 Laws of Kenya;
 - (iii) specifying circumstances applicable when considering interest on defaulters, discount, remission, and waiver; and
 - (iv) increasing rates tax bases.
- (e) provide criteria for the determination of—
 - (i) categories of rateable properties for purposes of levying of different rates; and
 - (ii) exempt rateable property uses as provided for in Cap. 266 Laws of Kenya; and
- (f) ensuring prudent and responsible use of funds collected as property rates to enhance service delivery in the County.

PART II—ADMINISTRATION

Rateable owner

- 6.** (1) The person (in this Act referred to as the rateable owner) in respect of any rateable property who—
- (a) is the owner of the registered freehold of, or the tenant for life of, that property, in possession or in reversion or in remainder expectant upon a lease or interest, other than a lease or interest referred to in paragraph (b) or paragraph (c); or
 - (b) is the lessee of that property holding under a registered lease for a definite term of not less than twenty-five years or for the natural life of any person, or under a registered lease which is renewable from time to time at the will of the lessee, or under a

registered lease which is for an indefinite term or is renewable indefinitely, or under a registered lease which is renewable at the will of the lessee for a term or terms which, together with the initial term of the lease, amounts or amount to not less than twenty-five years, or is a person having any interest, other than an interest as a statutory tenant arising under the Rent Restriction Act (Cap. 296) in such property entitling him to possession thereof for a period not less than the period for which he would be entitled to possession if he were the lessee of the property; or

- (c) 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 than as a lessee entitling him to possession of such property for, a definite term of less than twenty-five (25) years; or
- (d) in case of succession, the executor, executrix or appointed administrator in accordance with the Law of succession Act, Cap. 160 Laws of Kenya; or
- (e) in relation to Sectional Properties the owner of property as defined in the Sectional Properties Act of 2021, Laws of Kenya; or
- (f) in case of a property situated in a County and there is no certificate of ownership that has been registered, and where it cannot be established that any person has claims to have such interest of possession, the rateable owner is the person or entity in receipt of the rent or profits of such property.

(2) For the purposes of sub-section (1), “registered” means registered under any law relating to the registration of title to immovable property and of dealings therewith.

(3) Where more than one such leasehold or other interest as is referred to in sub-section (1) subsists in the same rateable property, that subsection shall be deemed to refer to the leasehold or other interest by virtue of which the lessee, or person having the interest, is entitled to immediate possession of the property, or would be so entitled if no leasehold or other interest, not being such a leasehold or other interest as is referred to in sub-section (1), subsisted in the property.

Appointment of County Valuer(s)

7. (1) The County Executive Committee Member may appoint and Gazette a County Valuer, a Private Valuer or a Valuer from the National Government with the approval of the County Assembly.

(2) Notwithstanding sub-section (1) the County Executive Committee Member Shall with the Approval of the County Assembly Gazette the following—

- (a) the form of rating;
- (b) time of valuation; and
- (c) a declaration by the County Executive Committee Member on the nature of Valuation.

Criteria for appointment as a County Valuer

8. (1) A person shall not be appointed as a County Valuer under this Act unless the person—

- (a) is registered with the Valuers Registration Board as stipulated in the Valuers Act, Cap. 532 Laws of Kenya; and
- (b) has a minimum of seven (7) years' experience in valuation from their date of registration by the Valuers Registration Board.

(2) Notwithstanding the generality of sub-section (1) the County Executive Committee Member may in accordance with the provisions of the Public Procurement and Assets Disposal Act, Cap. 412C Laws of Kenya contract the services of a private valuer(s) who meets the criteria provided under sub-section (1).

(3) A Valuer appointed under the provisions of section 7 of the Act may be designated as a County Valuer for the purposes of undertaking the preparation of a Valuation Roll or Supplementary Valuation Roll.

Duties of County Valuer

9. (1) The County Valuer shall undertake the following duties—

- (a) value rateable property within the County;
- (b) prepare the Valuation Roll of the rateable properties in the County;
- (c) prepare the Supplementary Valuation Roll when it is necessary;
- (d) ensure collection of information from owners of rateable properties and other persons for purposes of valuation;

- (e) provide a comprehensive Valuation/Supplementary Valuation Roll;
 - (f) upon request, advise the County Executive Committee Member on the appropriate methods of rating or the implementation of the Valuation Roll applicable under this Act;
 - (g) be a County witness in the Valuation Tribunal;
 - (h) carry out any other function assigned by the County Executive Committee Member for the better carrying out of this Act.
- (2) The County Executive Committee Member may in writing, delegate any of the functions under this section to a registered valuer.
- (3) The valuer shall in gathering the data mentioned in sub-section (1) (d) adhere to the guiding principles and obligations of processing personal data as stipulated in the Data Protection Act, Cap. 411C Laws of Kenya.

Conduct of a County Valuer

- 10.** (1) A Valuer—(a) shall disclose any personal or any other interest that the valuer, or his/her spouse, parent, child, partner or business associate, may have in any property in the County;
- (b) shall not use his or her position as a valuer for private gain or to improperly benefit another person; and
 - (c) shall not perform the valuation of a property in which the valuer, or his/her spouse, parent, child, partner or business associate, has a personal and/or other interest;
 - (d) shall sign a code of conduct.
- (2) A valuer who contravenes the provisions of sub-section (1) commits an offence and shall be liable upon conviction to a fine not exceeding Kenya Shillings One Million or to imprisonment for a term not exceeding two years, or to both.

PART III—VALUATION

Basis of valuation

- 11.** (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 County Government, being restrictions which either increase or decrease the value of the land.

(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 County Government, being restrictions which either increase or decrease the value of the land.

(3) In arriving at the value of land under this section, the valuer may adopt any suitable method of valuation.

(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.

Exempt properties

12. (1) No valuation for purposes of any rate shall be made in respect of any land which is used, or is *bona fide* intended to be used within a reasonable time, directly and exclusively for any of the following purposes—

- (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 (No.14 of 2013)
- (e) charitable institutions, museums and libraries;
- (f) public outdoor sports;
- (g) National Parks and National Reserves within the meaning of the Wildlife (Conservation and Management) Act (Cap. 376).

Provided that nothing in this sub-section shall apply to land used for profit or for residential purposes other than those specified in paragraphs (a) and (d) of this sub-section.

Excluded Public Areas

13. (1) A valuation for the purpose of imposing a rate shall not be made where the exclusive or dominant use of any public land is for one or more of the following purposes—

- (a) museums, art galleries and ancient monuments;
- (b) botanical gardens and arboreta;
- (c) veterinary quarantine areas;
- (d) 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;
- (e) roads and streets which are used as such by the public for vehicular traffic or pedestrian access, whether as of right or not;
- (f) parks and open areas managed and controlled by the County Government for the use of the public;
- (g) aerodromes excluding the areas referred to in sub-section (2) except to the extent that the property is used for any residential purpose;
- (h) passenger reception or the handling or storage of goods;
- (i) the offices of airline companies or agencies, immigration and customs offices and premises;
- (j) restaurants, lounges, bars, shops, hangars, workshops, posts and telecommunications installations;
- (k) stores, police stations, animal holding grounds, freight sheds and dumps.

(2) For avoidance of doubt, if the exclusive or dominant use of any public land is for a commercial purpose, the public land is not excluded public property.

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

Preparation of a Valuation Roll

14. (1) The County Executive Committee Member shall from time to time but at least once in every ten (10) years cause a valuation to be done within the County for every rateable property in respect of which a rate is to be paid or imposed and the values entered into the Valuation Roll.

(2) The County Executive Committee Member may in writing extend the life of a Valuation Roll for an additional three (3) years if satisfied that exceptional circumstances exist so as to justify extension.

Alteration of the Valuation Roll

15. (1) The County Executive Committee Member shall as often as may be necessary alter a valuation for any of the following—

- (a) to correct a clerical error not affecting valuation;
- (b) to correct any error in the name or address of the rateable owner;
- (c) to record any change in the name or address of the rateable owner;
- (d) to correct any error in the description (including the situation, but not the area) of a rateable property; and
- (e) to correct the description of the situation of any rateable property in consequence of the naming or renaming of a street or from a similar cause.

(2) The correction shall not be on the size of the land or the value ascribed to the property on the Valuation Roll/Supplementary Valuation Roll.

Supplementary Valuation Roll

16. (1) The County Executive Committee Member shall on his/her own initiative or at the request of any person, cause a Supplementary Valuation Roll to be prepared as often as may be necessary and at least once in each of the years following the operationalization of the main Valuation Roll.

(2) A Supplementary Valuation Roll shall be made in respect of a rateable property, if—

- (a) any rateable property is omitted from the Valuation Roll;
- (b) it relates to any new rateable property;

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- (c) any rateable property is subdivided or consolidated with other rateable property since preparation of the Valuation Roll;
- (d) a change of user has been effected on the property; or
- (e) the market value of the rateable property has substantially increased or decreased for any reason after the last general valuation.

(3) Supplementary Valuation Roll of a property shall be based on the market values of the properties as applied in the main Valuation Roll;

(4) Supplementary Valuation Roll shall run from the first day of January of the year following the date of completion of the Supplementary Valuation Roll and it continues to apply for the duration of the current Valuation Roll.

Contents of Valuation Roll

17. The County Executive Committee Member shall cause to be prepared a Valuation Roll and Supplementary Valuation Roll in such a manner as to determine in respect of every rateable property the following particulars—

- (a) the registered or other description of the property sufficient to identify the property;
- (b) the physical address of the land valued;
- (c) the name and address of the rateable owner;
- (d) the use and permitted use of the property;
- (e) the value of the land;
- (f) the value of unimproved land;
- (g) the assessment for improvement rate;
- (h) any other particulars as may be determined by the County Executive Committee Member.

Power of the County Valuer

18. (1) For the purposes of preparing a Valuation Roll or Supplementary Valuation Roll, the County Valuer shall on the production of written authority signed by the County Executive Committee Member, have the power to—

- (a) upon issuance of at least seven (7) days' notice, enter into or upon any rateable property at all reasonable times between 8

o'clock in the forenoon and 5 o'clock in the afternoon for purposes of inspecting any land within the area of the County Government in respect of which a rate on the value of the land is, or is to be imposed;

- (b) inquire from an occupier of a rateable property questions on matters that may be necessary to enable the valuer to correctly value that property; and
- (c) collect any data, information, records, title deed or instrument in possession of a public officer, owner or any person with interest in the land or property.

(2) A person who willfully hinders or obstructs a County Valuer in the exercise of the powers conferred on him under this section shall be guilty of an offence and liable upon conviction to a fine not exceeding Five thousand (5,000) Kenya Shillings or imprisonment for a term not exceeding six months or both.

(3) The County Valuer may, by notice in writing, require the rateable owner or the occupier of any land to make a return containing such written particulars regarding that land as may be necessary to enable preparation of a Valuation Roll or Supplementary Valuation Roll accurately;

(4) Any rateable owner or occupier who neglects to furnish the particulars within fourteen (14) days after being called upon to do so shall be guilty of an offence and liable to a fine not exceeding Ten thousand (10,000) Kenya Shillings, and any person who furnishes to any County 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 Thirty thousand (30,000) Kenya Shillings.

(5) No person convicted of an offence under this section shall thereby become exempt from liability to supply any particulars lawfully demanded by the County Valuer.

Deposit and inspection of Draft Valuation Roll and Supplementary Valuation Roll

19. (1) The County Valuer shall upon completion, sign the roll, insert the date of completion and within seven (7) days convey to the County Executive Committee Member the following—

- (a) The duly signed roll;
- (b) Maps and plan;

- (c) Valuation methodology;
- (d) The basis for valuation of the rateable property; and
- (e) Any other relevant information obtained by the valuer during the valuation of the rateable property.

(2) The County Executive Committee Member shall upon receipt of the Valuation Roll or Supplementary Valuation Roll under sub-section (1), lay the roll before the County Executive Committee for adoption within fourteen (14) days.

(3) The County Executive Committee Member shall, upon presentation and adoption of the Valuation Roll or Supplementary Valuation Roll under sub-section 2 of the Act.

- (a) publish and publicize a notice in the *Kenya Gazette*, and two newspapers of nationwide circulation respectively and any other mode of communication provided under section 95 of the County Governments Act, Cap. 265 within seven (7) days and such notice shall state the manner in which and the latest date by which objections to the same may be made;
- (b) Make available for public inspection at the Sub-County Offices and County Department responsible for Land and any person may, during ordinary business hours, inspect it and may take copies or extracts from it upon payment of a reasonable fee for a period not more than twenty-eight (28) days; and
- (c) Cause to be sent to every rateable owner of a rateable property comprised in the roll, a notice of the valuation thereof inserted in the roll, whether or not the new valuation makes any change.

PART IV—OBJECTIONS

Application of Part

20. This Part applies to objections against valuations of rateable properties for the purposes of a Valuation Roll or Supplementary Valuation Roll as provided for under section 19 of the Act.

Objections to Draft Valuation and Supplementary Valuation Rolls

21. (1) Any person (including the County Government or any person generally or specially authorized on that behalf by the County Government) who is aggrieved—

- (a) by the inclusion of any rateable property in, or by the omission of any rateable property from, any Draft Valuation Roll or Draft Supplementary Valuation Roll; or
- (b) by any value ascribed in any Draft Valuation Roll or Draft Supplementary Valuation Roll to any rateable property, or by any other statement made or omitted to be made in the same with respect to any rateable property; and

may, on the payment of a non-refundable fee of One Thousand Kenya Shillings and on the prescribed form as provided under the Third Schedule, lodge an objection with the County Executive Committee Member at any time before the expiration of twenty-eight (28) days from the date of publication of the notice referred to in section 19 (2) (a) of the Act.

(2) No person shall be entitled to urge an objection before a valuation tribunal unless he has first lodged the notice of objection with the County Executive Committee Member.

(3) The County Executive Committee Member shall, within seven (7) days after the date on which a notice of objection is lodged with him, send a copy thereof to the rateable owner of the rateable property to which the objection relates, if that person is not the maker of the objection.

Uncontested Draft Valuation and Supplementary Valuation Rolls

22. (1) If, on the expiration of the period of twenty-eight (28) days referred to in section 21(1) of the Act, no objections have been received, or if all objections duly received have been withdrawn or resolved, the County Executive Committee Member shall;

- (a) Lay the Uncontested Draft Valuation and Supplementary Valuation Rolls for approval by the County Executive Committee;
- (b) Upon approval, the County Executive Committee Member shall endorse the Draft Valuation Roll or Draft Supplementary Valuation Roll and sign a certificate to that effect.

(2) The County Executive Committee Member shall, within seven (7) days after approval under section 22 (1) of the Act submit the Draft Valuation Roll or Draft Supplementary Valuation Roll to the County Assembly for Approval within sixty (60) days which shall be required to facilitate public participation.

(3) The Speaker shall, within seven (7) days forward the Valuation Roll or Supplementary Valuation Roll approved by the County Assembly to the County Executive Committee Member.

(4) The County Executive Committee Member shall publish notice that the Valuation Roll or Supplementary Valuation Roll has been approved under this section.

PART V—VALUATION TRIBUNAL

Establishment of Valuation Tribunal

23. (1) The County Governor may, and, if the provisions of section 22 of the Act have not prevailed, appoint a Valuation Tribunal with the approval of the County Assembly, which shall consist of—

- (a) a magistrate or an advocate of not less than Ten (10) years' standing, who shall be Chairperson of the Tribunal;
- (b) One person registered and licensed valuers under the Valuers Act, 1985, Cap. 532 with at least seven (7) years of experience;
- (c) One person registered and licensed to practice as a surveyor with at least seven (7) years' experience;
- (d) One person registered and licensed to practice as a Physical Planner;
- (e) One person nominated to represent farmers in the County; and
- (f) One person nominated to represent the private sector in the County;
- (g) The County Executive Committee Member, or his/her nominee, shall act as Secretary to the Valuation Tribunal.

(2) Notwithstanding sub-section (1), the County Assembly's approval shall be exempted in an instance where the tribunal is chaired by a magistrate.

(3) The County Government shall pay to the Judiciary in respect of such magistrate or may pay to the Chairperson, (if not a magistrate), and to the tribunal members, such reasonable fees and allowances as may be approved by the Salaries and Remuneration Commission.

(4) If the Chairperson of a Valuation Tribunal appointed under this section is absent from any sitting, the County Governor shall appoint a person qualified as provided in sub-section (1) (a) to act as Chairperson during that sitting.

Procedure of Valuation Tribunal

24. (1) At every sitting of a valuation Tribunal three members present shall constitute a quorum, and all decisions of such tribunal shall be arrived at by the vote of a majority of the members present; and, in case of an equality of votes, the chairperson or the member acting as such shall also have a casting vote.

(3) No member of a valuation tribunal shall sit on the hearing of any matter in which he is directly interested or concerned as being liable to pay the rates in question or any part thereof.

(4) In case for any reason there is a vacancy in the Valuation Tribunal, or incapacity to act, so that quorum cannot be attained, the County Executive Committee Member may, but subject to the provisions of section 23 (4) (if applicable) appoint a person temporarily or otherwise to fill up such vacancy or the place of any member incapable of sitting.

(5) Not less than seven (7) days before the day fixed for the first sitting of a Valuation Tribunal, the County Executive Committee Member shall publish notice of the date of that sitting.

(6) The procedure of a Valuation Tribunal shall, subject to such regulations, if any, as may be made on that behalf by the County Executive Committee Member, be such as the tribunal may determine, and such tribunal shall unless it otherwise orders on the application of any party to the matter proceeding and upon being satisfied that the interests of either party would be prejudicially affected, sit in public.

(7) At every sitting of a Valuation Tribunal it shall be lawful for the tribunal to call and examine any witnesses on oath or affirmation and to call for the production of all such papers or documents as it may deem necessary, and the valuer shall attend such tribunal and answer on oath or affirmation all questions which may be put to him by or through the tribunal in regard thereto, and every such valuer may also be represented by an advocate.

(8) The County Executive Committee Member or his/her nominee shall cause a note to be taken of any evidence given before it and shall keep minutes of its proceedings and a record of the assessment, objection and finding in regard to each objection.

Determination of Objections by Valuation Tribunal

25. (1) The Valuation Tribunal shall, within sixty (60) days of its gazettelement consider and determine all the objections referred to it under section 23 (1) of the Act.

(2) Not less than seven (7) days before the day fixed for the first sitting of the tribunal, the County Executive Committee Member shall publish notice of the date of that sitting.

(3) The Tribunal shall, at sittings duly called by the Chairperson in concurrence with the County Executive Committee Member consider the objections.

(4) Not less than seven (7) days before the day fixed for the consideration by a Valuation Tribunal of any objection, the County Executive Committee Member shall send notice of the date to the persons mentioned in sub-section (5); but it shall be lawful for a Valuation Tribunal to hear any objection at shorter notice if all the persons entitled to be heard on the objection consent.

(5) On the consideration of an objection, the County Government, the persons who lodged the objection and the rateable owner of the rateable property which is the subject of the objection may appear and be heard, either in person or by an advocate or accredited representative, and may examine any witness before the tribunal and may call witnesses.

(6) After hearing the persons mentioned in sub-section (5), or such of them as desire to be heard, the Valuation Tribunal shall confirm or may amend the Draft Valuation Roll or Draft Supplementary Valuation Roll, by way of reduction, increase, addition or omission, as to it may seem just.

Certification of Draft Valuation or Supplementary Valuation Roll

26. (1) As soon as may be after all objections have been heard and determined by the tribunal, and after any amendments have been made in a Draft Valuation Roll or Draft Supplementary Valuation Roll, the Chairperson of the Valuation Tribunal shall endorse upon the same and sign a certificate to that effect.

(2) The Chairperson of the Tribunal shall submit the duly signed and certified Draft Valuation Roll or Draft Supplementary Valuation Roll to the County Executive Committee Member and the provisions of section 22 (1) of the Act shall apply *mutatis mutandis*.

Coming into force of draft rolls and validity of Valuation Rolls

27. (1) A Draft Valuation Roll or Draft Supplementary Valuation Roll which has been laid before the County Assembly in accordance with sections 22 and 26 of the Act shall, for the purposes of any law providing for the imposition of rates on land by the County Government, be deemed to be the Valuation Roll or Supplementary Valuation Roll, as the case may

be, and to have come into force at the commencement of the financial year for which it has been prepared.

(2) A Valuation Roll shall remain in force, as amended from time to time by a Supplementary Valuation Roll until it is wholly superseded by a new Valuation Roll.

Alternative Dispute Resolution

28. (1) The County Government or any other person who is a party to a dispute arising under this Act shall take reasonable measures to resolve the dispute by alternative dispute resolution before resorting to judicial proceedings.

(2) A party is considered to have taken reasonable measures to resolve a dispute by alternative dispute resolution if such a party—

- (a) notifies the other party of the issues that are in dispute and offering to settle them;
- (b) responds appropriately to a notification under paragraph (a);
- (c) provides relevant information and documents to the other party to enable that party to understand the issues and determine the best approach to take in responding to the issues; or
- (d) where an alternative dispute resolution mechanism is agreed to—
 - (i) collaborates with the other party in determining the person to facilitate resolution of the dispute; and
 - (ii) attends the alternative dispute resolution process.

Appeals

29. Any person who has appeared before a Valuation Tribunal on the consideration of an objection made before that tribunal under this Act and subsequent approval by the County Assembly may subject to section 28, appeal against the decision of the Valuation Tribunal within one (1) month from the date of the notice provided under section 22 (4) of the Act to the Environment and Land Court.

Cases stated

30. (1) If, during the consideration of an objection by a Valuation Tribunal any question of law arises as to the principle upon which any valuation has been or should be made, it shall be lawful for the tribunal, instead of itself deciding that question, at the request of any party to the hearing, to reserve such question of law for decision by the Environment

and Land Court, and such question shall be stated in the form of a special case.

(2) On the hearing of a case stated under this section, the Environment and Land Court may make such order as to costs as may seem just.

Valuation Roll not to be challenged or set aside

31. No valuation contained in any Valuation Roll or Supplementary Valuation Roll prepared under this Act shall be rendered void or be affected by reason of any mistake or variance in the description of any rateable property or in the name of any rateable owner thereof; and no Valuation Roll or Supplementary Valuation Roll which has been signed and certified by the County Executive Committee Member under section 22 and 26 of the Act shall be challenged or set aside by reason of any informality.

Orders as to costs

32. In making a determination, the tribunal may issue an order with regard to costs.

PART VI—RATING

Obligations of a rateable owner

- 33.** (1) A rateable owner shall—
- (a) upon request by the County Executive Committee Member or a designate of the County Executive Committee Member appointed in writing, provide accurate, reliable, and adequate information on the rateable property for purposes of paying property rates;
 - (b) promptly pay land rates as they fall due; and
 - (c) where rateable property is jointly owned, jointly and severally with the other registered proprietors be liable to pay rates when they fall due.

Forms of rating

34. (1) For purposes of levying property rates under this Act, a County Government may adopt any of the following forms of rating—

- (a) Unimproved Site Value Rating; or
- (b) a Site value Rating in combination with an Improvement Rating.

(2) Where any one of the forms of rating under sub-section (1) has been adopted in respect of any rating area, no other form of rating under this sub-section shall, at the same time, be adopted in respect of that area.

(3) The provisions on valuation under this Act shall apply in regard to any form of rating adopted under this Act.

Alternative methods of rating

35. (1) Subject to sub-section (2), a County Government may adopt one or more of the following alternative methods of rating for purposes of levying rates –

- (a) a Flat Rate upon an area of land;
- (b) a Graduated Rate upon area of land according to acreage; or
- (c) a Differential Flat Rate or a Differential Graduated Rate upon the area of land according to the use to which the land is put or for which it is reserved.

(2) A rate levied under this section shall be referred to as an Area Rate.

Setting of Rates Struck and Rates

36. (1) The County Executive Committee Member responsible for finance shall propose the Rates Struck and Rates payable by rateable owners through publication in the *Kenya Gazette*;

- (a) In setting up the Rate Struck and Rates payable, the County Executive Committee Member shall take into consideration the values and use of rateable property and prevailing economic situation; and
- (b) The County Executive Committee Member shall provide grounds and circumstances informing the determination of the Rate Struck and Rates for the applicable financial year.

(2) In addition to subsection (1), the County Executive Committee Member shall publicize the Rate Struck, Rates payable and a thirty (30) days' notice in respect of any written submissions to the Rate Struck and Rates payable by rateable owners in two newspapers with nationwide circulation.

(3) The County Executive Committee Member shall upon the expiry of the thirty (30) days' Notice, table the proposed Rate Struck and Rates payable for adoption by the County Executive Committee.

(4) The County Executive Committee member shall within seven (7) days submit the adopted Rate Struck and Rates payable to the County Assembly for consideration and Approval.

(5) For avoidance of doubt, any other subsequent amendment to the Rate Struck and Rates payable shall be through the Finance Act.

Notice of rate payment

37. (1) Every rate levied by the County Government under this Act shall become due for the calendar year for which it is levied.

(2) Where any rate is due for payment, the rate shall become payable on such day in the same calendar year as may be appointed by the County Executive Committee Member.

(3) Where the County Executive Committee Member appoints the day for payment of rates and the amount of rate payable, the County Executive Committee Member shall publish a notice in the *Kenya Gazette* to that effect at least thirty (30) days prior to the due date.

(4) For the purposes of this Act, the Valuation Roll or any Supplementary Valuation Roll in force on the day on which any rate is payable shall be conclusive evidence of all matters included in such roll.

Amount of rates payable

38. (1) The County Executive Committee Member shall prescribe the amount of rate payable from time to time as shall be published in the Nakuru County Finance Act.

(2) If the County Executive Committee Member does not determine the amount of a rate payable for a particular year, the amount of the rate payable for that year shall be deemed to be the amount of the rate that was payable for the immediately preceding year.

Due date for rates

39. (1) The Principal Rate becomes due on the 1st of January with a three (3) month grace period of up to 31st March in each calendar year.

(2) The County Executive Committee Member shall by notice published in a newspaper specify the date on which a rate becomes payable.

(3) Notice of at least thirty (30) days shall be given of the payment date published under sub-section (2).

(4) For the purposes of this Act, the Valuation Roll in force on the day on which any rate becomes payable is conclusive evidence of all matters included in such roll.

PART VII—PAYMENT AND ENFORCEMENT OF RATES

Payment of rates

40. (1) The rateable owner of any rateable property shall be liable for payment of the rate amount on such a date as the rate shall be imposed.

(2) If the owners of the rateable property are joint registered owners or tenants in common, they are jointly and severally liable for the payment of the rate.

(3) If the rateable owner of the rateable property is absent from Kenya, any person receiving the rent or being in charge or control of the land is liable for payment of the rate.

(4) Rates that remain unpaid after the day on which they become payable shall attract simple interest at the rate of 2 per cent per month or at such other rate as the County Executive Committee Member for Finance may in the Finance Act prescribe and for the purpose of this section a part of a month shall be counted as a month.

(5) Notwithstanding sub-section 4, the accrued penalties shall not exceed the principal amount at any time.

(6) The County Executive Committee Member for Finance may enter into an agreement authorizing one or more persons or entities to collect rates on behalf of the County Government on such terms and conditions as shall be set out in the agreement.

Contribution in lieu of rates

41. (1) A contribution in lieu of rates is payable for the year following commencement of this Act and all subsequent years.

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

- (a) excluded public property; or
- (b) exempt rateable property.

(3) A contribution in lieu of rates for each year becomes due on first day of January of that year.

(4) An application for contribution in lieu of rates shall be made by filling the prescribed form as provided under the First Schedule to the Act.

Collection of rates

42. (1) Rates shall be paid to the Receiver of Revenue or any other person authorized to collect rates by the Department responsible for Finance.

(2) Where the County Executive Committee Member issues a notice under section 37 of the Act, it shall be the duty of every rateable person to pay the rates—

- (a) at the authorized bank account;
- (b) by electronic transfer of funds or such similar means as may be approved by the receiver of revenue;
- (c) at the offices of the Department of Finance: or
- (d) at any other place approved by the County Executive Committee Member.

(3) The Receiver of Revenue shall issue a receipt to the payee for every payment of rates.

Waiver, remission, reduction, deferment, discount on payment of rates

43. (1) The County Executive Committee Member shall formulate regulations making provision for waiver, remission, reduction, deferment or postponement of payments of rates and penalty interest, including any payments by instalments.

(2) An application for waiver, remission, reduction, deferment of payment of rates shall be made to the County Executive Committee Member by filling the prescribed form as provided under the first schedule to the Act.

Enforcement on payment of rates

44. (1) Where a rateable owner fails to pay the rates due when they become payable, the County Receiver of Revenue shall send a demand for the unpaid rates to the rateable owner.

(2) A rateable owner shall be required to make payments to the County Government after receipt of the demand notice.

(3) When a person, who having been served with a demand under sub-section (1), defaults in payment of the rates and accrued penalty interest, the County Executive Committee Member may recover the outstanding rates and interest as a civil debt in a Court of competent jurisdiction.

(4) Non-payment of principal amount shall attract an interest at 2 per cent simple interest per annum subject to accumulation of interest not exceeding the principal amount at any time.

Recovery of rates

45. (1) A written notice shall be served to a rateable owner where rates remain unpaid after a demand was previously issued to the rateable owner by the County Receiver of Revenue to any person paying rent in respect of any land on which such rates was levied.

(2) A notice issued under sub-section (1) shall state the amount of rates payable including any penalty interest;

(3) A copy of the demand notice under sub-section (1) shall be affixed in a conspicuous place on the rateable property

(4) The County Receiver of Revenue shall issue a discharge note to the tenant and the rateable owner after the tenant has completed payment of rates under this section.

Certificate of clearance of rates

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

PART VIII—MISCELLANEOUS

Notices

47. (1) Any notice, demand or other document required to be served under this Act may be 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 abode or business of that person, or, in the case of a company, at its registered office; or
- (c) by ordinary or registered post;
- (d) by delivering it to some person on the premises to which it relates, or, if there is no person on the premises to whom it can be delivered, then by fixing it on or to some conspicuous part of the rateable property.

- (e) by email; or
- (f) by use of short message services or by any method which may be prescribed.

(2) Any notice, demand or other document required to be served on the rateable owner under this Act, may be addressed by the description rateable owner, without further name or description.

(3) Where any notice, demand or other document required or authorized to be served under or for purposes of this Act has been sent by ordinary or registered post, delivery or service thereof shall, unless the contrary is proved, be deemed to have been effected at the time at which a letter would be delivered in the ordinary course of the post.

(4) Where the person cannot be served personally, collective service by media, daily newspaper, or *Kenya Gazette* shall be deemed to be adequate service.

Regulations

48. (1) The County Executive Committee Member may make Regulations generally for the better carrying into effect the provisions and purposes of this Act.

(2) Without prejudice to the generality of sub-section (1), the County Executive Committee Member may make Regulations on—

- (a) tax rates to ensure its compliance with Article 209 (5) of the Constitution of Kenya, 2010;
- (b) the use of appropriate technology in the implementation of this Act;
- (c) circumstances under which discounts, waivers and remissions may apply;
- (d) County services to be denied upon default;
- (e) procedure on transmission and tabling of the prepared Draft Valuation Roll and draft Supplementary Valuation Roll; and
- (f) setting clear guidelines to guide interest on defaulters, discounts, remission and waivers, increasing tax rate bases; etc
- (g) set guidelines on public participation; property rating—citizens and public institutions;

- (h) Any waiver, remission, reduction, deferment or postponement of payments of rates and penalty interest, including any payments by instalments.

Savings and transition

49. (1) Any existing Valuation Rolls prepared before commencement of this Act shall be deemed to have been prepared under this Act.

(2) Where existing Valuation Rolls do not conform with the provisions of this Act, the County Government shall within twenty-four (24) months of the commencement of this Act bring them into conformity.

FIRST SCHEDULE

FORM 1

(sec. 43)

**APPLICATION FOR REMISSION OF THE WHOLE/PART OF
THE RATE PAYABLE BY THE OWNER OF A RATEABLE
PROPERTY**

COUNTY GOVERNMENT

DATE

FINANCIAL YEAR

NAME OF RATEABLE OWNER

PARCEL NUMBER

<p>Reasons for application of remission</p>
<p>Attachments of any evidence is required*</p>
<p>OFFICIAL REMARKS</p>

SECOND SCHEDULE

FORM 2

(sec. 41)

CONTRIBUTION IN LIEU OF RATES CLAIM FORM

TO THE COUNTY GOVERNMENT

BY (name of institution)

FINANCIAL YEAR

Form of Rating/Rating Area	Land Parcel/Plot No. and Acreage (ha)	Total value of rated land	Rate Struck (%)	Area Rate (KSh.)	Total Rates due
<i>Valuation Roll</i>					
<i>Area Rate</i>					
<i>Annual Rental value rate</i>					
<i>Forest land</i>					

Attachments required*(attach the necessary documents)

REMARKS

SIGNATURE DATE

DATE

ACKNOWLEDGEMENT OF THE RECEIPT OF THE CLAIM FORM

BY MY SIGNATURE AFFIXED BELOW, I ACKNOWLEDGE RECEIPT OF THE CLAIM FORM(S) IN RESPECT OF LAND PARCEL REGISTRATION NUMBER FOR NECESSARY ACTION.

REMARKS

DATE SIGNATURE

THIRD SCHEDULE

FORM 3

RATES OBJECTION FORM

(sec. 21)

TO THE COUNTY EXECUTIVE COMMITTEE MEMBER

NOTICE OF OBJECTION UNDER SECTION 21 OF NAKURU COUNTY VALUATION AND RATING ACT, 2023

PART I: DETAILS OF PROPERTY AS SET OUT IN THE DRAFT VALUATION ROLL

- 1. SERIAL NO.
- 2. LOCALITY/SITUATION
- 3. LAND PARCEL/PLOT NO.
- 4. NAME OF REGISTERED OWNER
- 5. AREA (HA)
- 6. VALUE IN KSh.

PART II—DETAILS OF OBJECTOR

- 1. FULL NAMES OF OBJECTOR
- 2. CURRENT POSTAL ADDRESS
- 3. CURRENT TELEPHONE CONTACTS/EMAIL
- 4. IS THE OBJECTOR THE REGISTERED RATEABLE OWNER?

YES OR NO (TICK WHERE APPROPRIATE)

IF THE ANSWER TO 4 IS IN THE NEGATIVE WHAT IS THE RELATIONSHIP TO THE RATEABLE OWNER?

(ATTACH DOCUMENTS OF PROOF TO RELATIONSHIP)

.....

5. SIGNATUREDATE

DATE

Note – clear copies of certified identification documents in case of a Natural person or certified copies of registration documents in case of a legal person to be attached.

PART III—DETAILS OF THE OBJECTION

- 1.....
- 2.....
- 3.....

NOTE: ATTACH A SEPARATE SHEET OF PAPER FOR ADDITIONAL GROUNDS OF OBJECTIONS IF NECESSARY

PART IV—DETAILS OF PAYMENT

NOTE: THIS PART IS TO BE FILLED BY THE COUNTY GOVERNMENT OFFICER, AND A FEE OF SHILLINGS (AS DETERMINED IN THE FINANCE ACT) IS PAYABLE TO THE COUNTY FOR EACH SEPARATE ENTRY IN OR OMISSION FROM THE VALUATION ROLL AGAINST WHICH OBJECTION IS LODGED.

- 1. NUMBER OF OBJECTIONS ON THIS PROPERTY
- 2. FEE AMOUNT PAID.....
- 3. RECEIPT NUMBER
- 4. DATE OF RECEIPT

PART V—ACKNOWLEDGEMENT OF THE RECEIPT OF OBJECTION(S)

BY MY SIGNATURE AFFIXED BELOW, I ACKNOWLEDGE RECEIPT OF THE OBJECTION(S) IN RESPECT OF LAND PARCEL REGISTRATION NUMBER FOR NECESSARY ACTION.

REMARKS

DATE SIGNATURE