

THE KAKAMEGA COUNTY VALUATION AND RATING BILL, 2023

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A Bill for

AN ACT of the County Assembly of Kakamega to provide for valuation of property for the purpose of property rates and the imposition, payment and collection of property rates in Kakamega County to give effect to Article 209 (3) (a) of the Constitution of Kenya, 2010; and for connected purposes.

ENACTED by the County Assembly of Kakamega as follows –

PART I – PRELIMINARY

Short Title 1. This Act may be cited as the Kakamega County Valuation and Rating Act, 2023.

Interpretation 2. In this Act, unless the context otherwise requires;

“assessment for improvement rate”, in relation to land, means the residual amount found by deducting the value of the unimproved land from the value of the land;

“area rate” shall mean –

- a) a flat rate upon the area of land;
- b) a graduated rate upon the area of land;
- 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 capable of being put, or for which it is reserved;
- d) an industrial rate upon the area of land used for other than agricultural or residential purposes;
- e) a residential rate upon the area of land used for residential purposes; and
- f) such other method of rating upon the area of land or buildings or other immovable property as the rating authority may resolve.

“assessment for improvement rate” in relation to land, means the residual amount found by deducting the value of the unimproved land from the value of the land;

“executive committee member” means the county executive committee member for the time being responsible for matters related to valuation and rating of property;

“chief officer” means the chief officer for the time being responsible for matters related to valuation and rating of property;

“county valuer” means any person or authority prescribed by any other law related to rating to carry out valuation of land for the purpose of imposing rates on land for the rating authority;

“department” means the county department for the time being responsible for matters relating to valuation and rating;

“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;

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

“rateable owner” means –

- a) a registered freehold;
- b) a registered leasehold for a term not less than twenty- five years;
- c) a lessee of public land, under a registered lease of such property holding under a lease, or 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 years;
- d) in case of property where no certificate of ownership has been registered as specified in paragraph (a) and (b) above, the rateable owner is the person in receipt of the rents or profits of such property; or
- e) in the case of any other property, a 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.

“rateable property” includes land, except—

- a) any land used or reserved for roads, streets (including private streets), car parks, squares, parks, gardens or other open or enclosed spaces vested in the County Government of Kakamega;
- b) public land as defined and provided for in section 19 (1);
- c) community land as provided for in section 2 of the Community Land Act, 2016; and
- d) any land used for any of the purposes specified in section 18(1) or under any rule made thereunder;

“rating authority” means the County Government of Kakamega;

“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 12 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;

“valuation roll” means a valuation roll and includes a supplementary valuation roll.

Object of the Act

3. The object of this Act is to provide for a legal framework for valuing and rating of land in the county in order to –
 - a) ensure efficiency, accountability and transparency in administration of property rates;
 - b) promote economic development;
 - c) ensure equity and fairness in property rating; and
 - d) ensure compliance with payment of rates related to land.

PART II – ESTABLISHMENT, COMPOSITION AND FUNCTIONS OF THE OFFICE OF COUNTY VALUER

Establishment of the Office of the County Valuer

4. There is established the office of the County Valuer which shall be an office in the county public service.

Composition of the office

5. (1) The office shall comprise of –
 - a) the County Valuer;
 - b) Deputy County Valuer; and
 - c) such other number of staff as may be determined by the County Public Service Board in consultation with the County Valuer.(2) The county valuers appointed under this section shall be under the Department.

Appointment and Qualification of the County Valuer

6. (1) The County Valuer shall be shall be competitively appointed by the County Public Service Board.

(2) A person qualifies for appointment as the County Valuer if such person –

- a) holds a Bachelor’s Degree in Land Economics, Property Management and Real Estate or its equivalent qualification from a university recognized in Kenya.;
- b) is registered by the Valuers Registration Board of at least five years standing; and
- c) meets the requirements of Chapter Six of the Constitution of Kenya.

- Deputy County Valuer
7. (1) There shall be a Deputy County Valuer who shall be competitively recruited and appointed by the county public service board.
- (2) A person is qualified for appointment to the office of Deputy County Valuer if the person —
- a) holds a Bachelor’s Degree in Land Economics, Property Management and Real Estate or its equivalent qualification from a university recognized in Kenya.;
 - b) is a full member of the Institution of Surveyors of Kenya and is licensed to practice of at least three years standing; and
 - c) meets the requirements of Chapter Six of the Constitution of Kenya.
- (3) The Deputy County Valuer shall be the principal assistant of the County Valuer in the execution of the functions of the of the County Valuer under this Act and any other written law.

- Functions of the office
8. The County Valuer shall—
- a) undertake rating of properties within the county;
 - b) prepare the valuation roll of the rateable properties in the county;
 - c) prepare the supplementary valuation roll of the rateable properties in the county;
 - d) collect information from owners of rateable properties and other persons for purposes of a term of a valuation roll; and
 - e) carry out any other lawful functions as may be assigned by the executive committee member for the better carrying out of this Act.

- Establishment of the County Valuation Board
9. (1) There is established a County Valuation Board which shall hear and determine objections under this Act.
- (2) The County Valuation Board shall be constituted as follows –
- a) an Advocate of the High Court of Kenya of at least five years’ experience in valuation and rating procedures

nominated by the Kakamega Chapter of the Law Society of Kenya;

- b) two independent registered valuers of at least five years' experience, nominated by the Institution of Surveyors of Kenya conversant with property rating or operate in the area within county jurisdiction;
- c) one registered planner from a list of two persons nominated by the Kenya Institute of Planners, which person must also be licensed to practice; and
- d) a licensed land surveyor of at least five years' experience nominated by the Institution of Surveyors of Kenya.

(3) Members of the Board shall serve a term of three (3) years renewable once subject to satisfactory performance.

(4) The executive committee member shall appoint the members under sub-section 2.

Vacation of office

- (5) A member of the Board shall cease to hold office if the member –
- (i) is unable to perform the functions of the office by reason of mental or physical infirmity;
 - (ii) is declared or becomes bankrupt or insolvent;
 - (iii) is convicted of a criminal offence and sentenced to a term of imprisonment of six months or more;
 - (iv) resigns in writing to the executive committee member;
 - (v) is found guilty of professional misconduct by the relevant professional body;
 - (vi) is disqualified from holding a public office under the Constitution;
 - (vii) in any particular case, the member fails to declare their interest in any matter being considered or to be considered by the Board;
 - (viii) engages in any gross misconduct; or
 - (ix) dies.

(6) All appointments under this section shall be by notice in the *gazette*.

Allowances of the County Valuation Board

10. Members of the County Valuation Board shall be paid such allowances as shall be determined by the Salaries and Remuneration Commission.

Conduct of business for the County Valuation Board

11. The conduct of business for the Board shall be provided for in the First Schedule.

PART III – VALUATION

Valuation Roll

12. For purposes of this section, a valuation roll and supplementary valuation roll shall be prepared in such a manner as to determine in respect of every rateable property the following particulars –

- a) the registration or other description of the property;
- b) the physical address of the land valued, including the main access road;
- 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; and
- h) such additional particulars as may be determined.

Preparation of valuation roll

a 13. (1) The rating authority shall from time to time, but at least once in every ten years or such longer period as the executive committee member may, in writing, with the approval of the county executive committee approve, cause a valuation to be made of every rateable property within the county where a rate on value of land is to be imposed and values entered in a valuation roll.

(2) The executive committee member may in writing, with the approval of the county executive committee and the County Assembly, extend the period for the validity of the valuation roll for a period not exceeding three years, upon its expiry as provided for under subsection (1) if satisfied that exceptional circumstances exist to justify the extension.

(3) The extension referred to in section 13(2) shall be published in the *gazette*.

Alteration of the valuation roll

the 14. (1) The rating Authority may on its own initiative or at the request of any person, from time to time cause the valuation roll to be altered to reflect changes to the particulars on the roll.

(2) The alteration in subsection (1) may be to correct any of the following –

- a) a clerical error not affecting valuation;
- b) any error in the name or address of the rateable owner;
- c) any change in the name or address of the rateable owner;
- d) any error in the description of a rateable property; or
- e) the description of the situation of any rateable property in consequence of the naming or renaming of a street or from a similar cause.

Supplementary
valuation roll

15. (1) The rating authority shall cause a supplementary valuation roll to be prepared as may be necessary
- (2) Subject to subsection (1), unless no alterations or additions to the valuation roll are required, the supplementary valuation roll shall be prepared at least once in each of the years following the year of valuation.
- (3) The supplementary valuation roll shall include permitted amendments, alterations and additions to the valuation roll and shall be made in respect of a rateable property, where –
- a) any rateable property is omitted from the valuation roll;
 - b) it relates to any new rateable property;
 - c) any rateable property that 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 materially increased or decreased.
- and includes such valuation in a supplementary roll.
- (4) The values to be used in the supplementary valuation roll shall be the same as those used in preparation of the main valuation roll at the time.
- (5) A Supplementary Valuation roll shall be prepared a year after the main valuation roll is in operation and the supplementary valuation rolls shall continue to be in force during the life of the main valuation roll.

Power of entry and
inspection by the
County Valuer

16. (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 chief officer have power to –
- a) enter into and upon a premise, land or property for which a rate is to be imposed in the hours between 0800 hours and 1700 hours;
 - b) inspect any premises, land or property;
 - 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 obstructs a County Valuer in the exercise of the powers conferred on them under this section shall be guilty of an offence and liable to a fine not exceeding twenty five thousand shillings.

- (3) An authorized officer for purposes of this section shall upon demand identify themselves as an authorized person.
- (4) The County Valuer may, by notice in writing, require the rateable owner or the occupier of any land to make a return containing such information regarding the land as may be necessary to enable preparation of a valuation roll or supplementary valuation roll accurately.
- (5) Any rateable owner or occupier who fails to furnish the particulars under subsection (4) within fourteen days shall be guilty of an offence and liable to a fine not exceeding twenty thousand shillings.
- (6) A person who furnishes the County Valuer with a false statement of value or of any other particulars aforesaid shall be guilty of an offence and liable to a fine not exceeding one hundred thousand shillings.
- (7) No person convicted of an offence under this section shall become exempt from liability to supply any particulars lawfully demanded by the County Valuer.

Determination
valuation

- of 17. (1) The value of land for purposes of preparing a valuation roll or supplementary valuation roll shall be the market value of unencumbered freehold interest of the rateable property, without any encumbrances therein which might be expected to be realized at the time of valuation if offered for sale on such reasonable terms and conditions as a vendor may impose.
- (2) In determining the value as provided for under subsection (1), the County Valuer shall consider –
 - a) land of similar class, character or position, and to other comparative factors;
 - b) any restrictions imposed on the land;
 - c) the use of the land; or
 - d) restrictions which either increase or decrease the value of the land.
 - (3) In determining the value of land under this section, the County Valuer may adopt any of the following methods –
 - a) comparative approach;
 - b) cost approach;
 - c) profit approach;
 - d) residual approach; or

- e) any other lawful method that may be provided for under any other written law.

(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 not exceed the amount found by deducting the value of the unimproved land from the value of the land.

Exempt properties

18. No valuation for purposes of any rate shall be made in respect of any land which is used, or is to be used within a reasonable time, for any of the following purposes –

- a) public religious worship to regular congregational worship;
- b) cemeteries, crematoria and burial or burning grounds;
- c) public health institutions;
- d) public educational institutions and libraries;
- e) charitable institutions, museums and libraries;
- f) public sports facilities; or
- g) national parks and national reserves within the meaning of the Wildlife Conservation and Management Act, 2013.

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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.

Excluded Public Areas

19. (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; and
- g) aerodromes excluding the areas referred to in subsection (2) except to the extent that the property is used for any residential purpose.

- (2) Where the exclusive or dominant use of any public land is for a commercial purpose, the public land is not excluded public property.

Deposit and publishing
of draft valuation and
supplementary
valuation rolls

20. (1). The County Valuer shall upon the completion of the valuation roll or supplementary valuation roll, sign the roll and insert the date of completion and transmit it to the executive committee member.
 - (2) The executive committee member shall upon receipt of the valuation roll or supplementary valuation roll submit the valuation roll to the County Executive Committee for approval.
 - (3) The executive committee member shall upon receipt of the draft valuation or supplementary valuation roll and with the concurrence of the County Executive Committee cause to be published a notice in the *Gazette* and two newspapers of nationwide circulation within such time, not being less than twenty-eight days from the date of the publication of the notice in the *Gazette*, as shall be specified in the notice, containing the following information –
 - a) notification that a valuation roll or supplementary valuation roll has been completed and is open for public inspection;
 - b) when the inspection period starts and ends;
 - c) where the roll may be inspected; and
 - d) period for lodging an objection under the Act.
 - (4) In addition to the notice given under subsection (3), the executive committee member may advertise the availability of the valuation roll or supplementary valuation roll in any other appropriate manner.

Inspection

21. (1) The department shall make available for public inspection the valuation roll, and any person may, during working hours, inspect it and take copies of extracts from it subject to payment of a prescribed fee.
 - (2) The inspection period shall be for a period of not less than twenty-eight days starting from the date of publication in the *gazette*.
 - (3) The executive committee member may cause the period for inspection to be extended by notice in the *Gazette* and in two newspapers of nationwide circulation where satisfied that it is necessary to do so.

PART IV – OBJECTIONS AND APPEALS

Objections to draft valuation and supplementary valuation rolls

22. (1) An owner of a rateable property or any person who has an objection to the draft valuation or supplementary valuation roll who being aggrieved by –
- a) the inclusion in, or omission of any rateable property from, any draft valuation or supplementary valuation roll;
 - b) any value ascribed in any draft valuation roll or draft supplementary valuation roll to any rateable property; or
 - c) any other statement made or omitted to be made in the same with respect to any rateable property

may, at any time after the publication of the inspection notice and not later than twenty-eight days after the notice is issued, lodge an objection to the County Valuation Board to any matter contained in, or omitted from the valuation roll or supplementary valuation roll in relation to that property.

(2) An objection shall be –

- a) in relation to a particular property and not against a roll;
- b) made within the objection period;
- c) in the prescribed form and set out the grounds of the objection; and
- d) accompanied by the prescribed fee.

(3) The executive committee member shall within twenty-one days after the date on which the objection is lodged 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.

(4) An objection shall be admissible upon payment of prescribed fees as shall be provided for in the County Finance Act in force for the time being.

(5) An objection raised under this section shall not affect the liability of a person to pay rates on a property.

Withdrawal of objections

of 23. An objector may withdraw a duly lodged objection by notice in writing to the executive committee member before the date fixed for the first sitting of the County Valuation Board.

Procedure determination of objections

and of 24. The procedure for hearing and determination of objections from rateable property owners or any other person shall be as provided for under the Second Schedule.

Uncontested draft valuation and supplementary valuation rolls

25. (1) If on the expiration of the period of twenty-eight days referred to in section 21 (1) and no objections have been received, or if all objections duly received have been withdrawn, the executive committee member shall endorse upon the draft valuation or supplementary valuation roll and sign a certificate to that effect.
- (2) The executive committee member shall publish a notice in the *Gazette* and two newspapers of nationwide circulation that the valuation roll or supplementary valuation roll has been signed and certified under this section.

Certification of draft valuation or supplementary valuation roll

26. (1) Upon determination of any objection and after any amendments have been made in a draft valuation roll or draft supplementary valuation roll, the chairperson of the County Valuation Board shall endorse upon the same and sign a certificate to that effect.
- (2) A draft valuation roll, on being signed and certified by the chairperson of a County Valuation Board under sub-section (1) or by the executive committee member under section 25 (1) shall be the valuation roll for the area in respect of which it is made.
- (3) A draft supplementary valuation roll, on being signed and certified by the chairperson of a County Valuation Board under subsection (1) or by the executive committee member under section 25(1), shall be the supplementary valuation roll for the area in respect of which it is made, and shall be deemed thereafter for the purposes of this Act to be part of, and to be included in the valuation roll.
- (4) The executive committee member shall publish a notice that the valuation or supplementary valuation roll has been signed and certified under this section and the notice shall state the manner in which and the latest day by which appeals may be made.

Coming into force of valuation and supplementary valuation rolls and validity

27. (1) A valuation roll or supplementary valuation roll shall be submitted to the County Assembly for approval and shall for the purposes of any law providing for the imposition of rates on land by the rating authority, be deemed to be the valuation roll or supplementary valuation roll, as the case may be and be deemed 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 a new valuation roll is developed and approved by the County Assembly.

Appeals against
decisions of the County
Valuation Board

28. (1) Any person who has appeared before the County Valuation Board on the consideration of an objection made before that Board under this Act, or who has submitted an objection in writing to the County Valuation Board, and who is aggrieved by the decision of the Board on the objection, may appeal against its decision to a judicial or quasi-judicial body with relevant jurisdiction.
- (2) Appeals from a decision of the County Valuation Board shall be made within thirty days from the date of the decision.

PART V – RATING

Forms of rating

29. (1) For the purposes of levying rates under this Act, the rating authority may, adopt any of the following rates under this Act –
- a) an area rate; or
 - b) site value rate or a site value rate in combination with an improvement rate.
- (2) A site value rate may be levied in combination with a rate on the assessment for improvement as appearing in the valuation roll or supplementary roll provided that any site value shall not exceed four per centum of the unimproved value of property
- (3) Where any one of the forms of rating under subsection (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.
- (4) The provisions on rating under this Act shall apply in regard to any form of rating adopted under this Act.

Imposition of rates

30. A property rate shall be imposed on all rateable property in the County for each year, other than –
- a) exempted rateable property; and
 - b) excluded property.

Amount of rates payable

31. (1) The executive committee member responsible for finance with the approval of the County Assembly shall prescribe the amount of rates and or rate struck payable each year as shall be prescribed in the County Finance Act in force for the time being.
- (2) Where the County Assembly does not approve the amount of a rates and or rate struck payable for a particular year, the amount of the rate

payable for that year is deemed to be the amount of the rate that was payable for the preceding year.

- (3) The county may adopt either a uniform or a differentiated rate struck for each year.

Notice of rates to be published and valuation roll to be conclusive

32. (1) A rate becomes due on the 1st day of January of each year.
- (2) The rating authority shall by notice in the *Gazette* specify the date on which a rate becomes payable and may publish that date in two newspapers of wide circulation.
- (3) Notice of at least thirty days shall be given of the payment date published under subsection (2).
- (4) For the purposes of this Act, the valuation roll or supplementary valuation roll in force on the day on which any rate becomes payable is conclusive evidence of all matters included in such roll.

PART VI – PAYMENT AND ENFORCEMENT OF RATES

Payment of rates

33. (1) The rateable owner of any rateable property shall be liable for payment of the rate amount on such a date on which the rate falls due.
- (2) Where the owners of the rateable property are joint registered owners or tenants in common, they are jointly and severally be liable for the payment of the rate.
- (3) Where the rateable owner of the rateable property is absent from Kenya, a person authorized by the rateable owner any person receiving the rent or being in charge or control of the land is liable for payment of the rate.
- (4) Subject to the provisions of subsection (3), the rating authority shall provide proof of the person receiving rent or being in charge or in control of the rateable property.
- (5) Rates that remain unpaid on the day they fall due shall attract an interest as may be prescribed for in the County Finance Act.
- (6) For purposes of this Act, the payment of a rate for a rateable property by a person does not confer ownership of the property.

Contribution in lieu of rates

34. (1). There shall be paid to the rating authority by the –

- (a) Government in respect of Government land; and
- (b) community in respect of Land vested in the Community or any officer or authority of community, an annual contribution in lieu of any rates levied under this Act for each and every financial year.

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- (2) 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.

Collection of rates

- 35. Rates shall be paid to the County Receiver of Revenue or any other person authorized to collect rates.

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

- 36. Any waiver, remission, reduction, deferment or postponement of payments of rates and penalty interest, including any payments by instalments shall be approved by the County Executive Committee Member responsible for Finance.

Enforcement on payment of rates

- 37. (1) Where a rateable owner fails to pay the rates due when they become payable, the rating authority shall send a demand for the unpaid rates to the rateable owner.
- (2) A rateable owner shall be required to make payments to the rating authority within fourteen days after receipt of the demand.
- (3) Where a person, who having been served with a demand under subsection (1), defaults in payment of the rates, accrued penalty or interest, the rating authority may recover the outstanding rates and interest as a civil debt in a court of competent jurisdiction.

Recovery of rates

- 38. (1) A written notice shall be served to a rateable owner where rates remain unpaid after a demand was previously sent to the rateable owner by the rating authority to –
 - a) any person paying rates in respect of any land on which such rates was levied; and
 - b) the rateable owner.
- (2) A notice issued under subsection (1) shall state –
 - a) the amount payable including any penalty interest; and
 - b) all future payments of rent by the person paying rent be made directly to the rating authority until the amount payable together with any accrued interest is paid in full.

- (3) A copy of the demand notice under subsection (1) shall be affixed in a conspicuous place on the rateable property.
- (4) A tenant who pays rent to the rating authority under this section shall not be liable to pay to the rateable owner any amount paid to the rateable authority.
- (5) The rating authority shall issue a discharge note to the tenant and the rateable owner after the tenant has completed payment of rates under this section.

PART VII – MISCELLANEOUS PROVISIONS

Annual reports

- 39. (1) The executive committee member shall cause to be prepared an annual report on the operation and administration of the valuation and rating system in the County.
- (2) The report prepared under this section shall provide for –
 - a) the progress made and challenges in the implementation of this Act;
 - b) the proposed remedies to the challenges in the implementation of the Act; and
 - c) any other matter as may be required.
- (3) A report under sub-section (1) shall be submitted to the County Executive Committee and the County Assembly within fourteen days after the end of each financial year.

Regulations

- 40. The executive committee member may make regulations generally for –
 - a) prescribing the form of valuation rolls;
 - b) prescribing the form of, and regulating the procedure for making objections;
 - c) governing the procedure of the County Valuation Board;
 - d) the more effective execution of the intent and purposes of this Act.

PART VIII – SAVINGS AND TRANSITIONAL PROVISIONS

No effect on previous operation of certain national Acts

Valuation for Rating Act (Cap. 266)

- 41. (1) Nothing in this Act affects a right, privilege, obligation or liability acquired, accrued or incurred by the rating authority before the commencement of this Act.

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

Payment prior to the Act 42. Any rate paid or payable to the rating authority prior to the coming into force of this Act shall be deemed to be paid or payable under this Act.

Valuation and supplementary valuation rolls to continue to have effect 43. (1) All valuation and supplementary valuation rolls in force or prepared prior to the commencement of this Act shall continue to be in force until such a time when new valuation rolls are adopted and shall continue to apply for the purposes of imposing and collecting rates under this Act.

(2) Any acts done by the rating authority 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 provisions of this Act.

(3) 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.

CONDUCT OF BUSINESS FOR THE COUNTY VALUATION BOARD

1. The Chairperson shall be elected by the members of the Board from among themselves during the first meeting of the Board and subsequently whenever a vacancy arises.
2. The County Valuation Board shall hold their sittings at such places as shall be determined by the chairperson.
3. The meetings shall be convened by the secretary in consultation with the chairperson.
4. The meetings of the County Valuation Board shall be chaired by the Chairperson and in their absence, a member of the committee present at the meeting.
5. The secretary shall be the secretary at all meetings of the committee.
6. The quorum at the sittings of the County Valuation Board shall be two thirds of the members.
7. The County Valuation Board shall hold at least one sitting in every quarter, unless for special reasons, not more than three sittings in a Quarter.
8. The decisions of the County Valuation Board shall be by consensus and where a vote becomes necessary, by a simple majority.
9. The proceedings of the County Valuation Board shall be recorded in writing and may be electronically recorded as well.
10. A member of the Committee-
 - a) shall perform duties in good faith;
 - b) shall disclose to the Chairperson, any personal interest that a member or spouse, parent, child, partner or business associate of that member may have in any matter before the committee;
 - c) shall not use the position or privileges of membership for private gain or to improperly benefit another person; and
 - d) shall not act in any way that compromises the credibility, impartiality, independence or integrity of the committee.
11. The committee may co-opt members with relevant expertise with the approval of the executive committee member.

PROCEDURE OF THE COUNTY VALUATION BOARD

1. (1) All decisions of the County Valuation Board shall be by a vote of the majority of members present and voting; in case of an equality of votes, the chairperson or the member acting as such shall also have a casting vote.

(2) Not less than seven days before the day fixed for the first sitting of the County Valuation Board, the secretary shall publish notice of the date of that sitting.

(3) The procedure of a County Valuation Board shall, subject to such regulations, if any, as may be made in that behalf by the executive committee member, be such as the committee may determine

(4) The committee shall hold its sittings in public.

(5) At every sitting of the County Valuation Board it shall be lawful for the committee 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 every such witness may also be represented by an advocate.

(6) The secretary of the committee 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 County Valuation Board

2. (1) he County Valuation Board shall at sittings duly called by the secretary, consider the objections made under section 22 of this Act.

(2) Not less than seven days before the day fixed for their consideration by the County Valuation Board of any objection, the secretary shall send a notice of the date to the persons mentioned in section 22 (3) of this Act; but it shall be lawful for the County Valuation Board to hear any objection at shorter notice if all the persons entitled to be heard on the objection consent.

(3) On the consideration of an objection, the rating authority and the persons who lodged the objection and the rateable owner of the rateable property which is the subject of the objection shall appear and be heard, either in person or through an Advocate or accredited representative and may examine any witness before the committee, and may call witnesses.

(4) After hearing the persons mentioned in section 22 (1) of this Act, or such of them as desire to be heard, the County Valuation Board shall confirm or may amend the draft valuation roll or draft supplementary valuation roll, by way of reduction, increase, addition or omission, as it may deem just.

(5) Where a County Valuation Board has amended a draft valuation roll or draft supplementary valuation roll in accordance with section 26 of this Act, it shall be lawful for the committee to make any further amendment of the roll, as to it may seem proper, in consequence of such first-mentioned amendment: -

Provided that –

- a) no such further amendment by way of increase or addition shall be made unless any rateable owner concerned has been given at least fourteen days' prior notice of the proposed amendment and of the date of the sitting of the committee at which such amendment shall be considered; and
- b) every such rateable owner may lodge an objection to such further amendment in writing, so as to reach the secretary not less than three days before such date.

MEMORANDUM OF OBJECTS AND REASONS

The principal object of this Bill is to provide for valuation of property for the purpose of property rates and the imposition, payment and collection of property rates in Kakamega County pursuant to the provisions of Article 209 (3) (a) of the Constitution of Kenya, 2010.

Part I of the Bill provides for the preliminaries including the short title, interpretation as well as the objects of the Bill.

Part II of the Bill provides for the establishment, composition and functions of the Office of the County Valuer.

Part III of the Bill provides for valuation including the particulars of a valuation roll and supplementary valuation roll, its preparation, amendment, determination of valuation, exempt properties, excluded public areas and inspection of the valuation and supplementary valuation roll.

Part IV of the Bill provides for the mechanisms and procedure of objections to a draft valuation and supplementary valuation roll and subsequent appeal against a decision on the objection.

Part V of the Bill provides for the forms of rating, imposition of rates, the amount of rates payable and due date for the rates.

Part VI of the Bill provides for payment and enforcement of rates.

Parts VII provides for the miscellaneous and the savings and transitional sections.

Statement on limitation of fundamental rights and freedoms

The Bill does not limit any fundamental rights and freedoms and respects the separation of powers of national and county governments.

Statement on Financial Implication of the Bill

The implementation of this Bill shall occasion additional expense which will be provided for in the Budget estimates.

Dated the day of **2023**

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TIMOTHY MAYABI ANZETSE,
Chairperson,
Physical Planning, Lands, Housing and Urban Areas Committee