

**SPECIAL ISSUE**

*Kenya Gazette Supplement No. 11 (Kiambu County Bills No. 7)*



REPUBLIC OF KENYA

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***KENYA GAZETTE SUPPLEMENT***

**KIAMBU COUNTY BILLS, 2024**

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**NAIROBI, 1st July, 2024**

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**THE KIAMBU COUNTY VALUATION AND RATING  
(AMENDMENT) BILL, 2024**

**A Bill for**

**AN ACT of the County Assembly of Kiambu to amend the Kiambu County Valuation and Rating Act, 2016 and for connected purposes**

**ENACTED** by the County Assembly of Kiambu, as follows—

**PART I—PRELIMINARY**

**Short Title**

1. This Act may be cited as the Kiambu County Valuation and Rating (Amendment) Act, 2024.

**Interpretation**

2. In this Act unless the context otherwise requires—

“Act” means the Kiambu County Valuation and Rating (Amendment) Act, 2024;

“Principal Act” means the Kiambu County Valuation and Rating Act, 2016.

**Amendment of section 17 of No. 6 of 2016**

3. Section 17 of the Principal Act is amended as follows—

(a) In sub-section (1) by inserting the following new section (aa):

(aa) Freehold land, save for freehold land that has changed its use to commercial use.

**Amendment of section 38 of No. 6 of 2016**

4. The Principal Act, is amended by repealing section 38 (4).

**Amendment of section 43 of No. 6 of 2016**

5. Section 43 of the Principal Act is amended by repealing sub-sections (2) (b), (3), (4) and (5).

**Amendment of section 45 of No. 6 of 2016**

6. The Principal Act is amended by repealing section 45.

**Amendment of section 46 of No. 6 of 2016**

7. The Principal Act is amended by repealing section 46.

**Saving and transitional provision**

8. All accrued land rates, penalties and interest in respect to any property which was previously ratable, but by operation of the Amendment Act falls under the exempt category, shall be deemed to have been waived upon the coming into force of the Amendment Act.

## **MEMORANDUM OF OBJECTS AND REASONS**

This Bill seeks to amend section 17 of the Kiambu County Valuation and Rating Act, 2016 to include a new sub-section (aa) to designate freehold land as exempt from ratable land category unless such land has changed use to commercial purposes.

The Bill seeks to repeal section 38 (4) of the Kiambu County Valuation and Rating Act, 2016.

The Bill seeks to repeal section 43 (2) (b), (3), (4) and (5) of the Kiambu County Valuation and Rating Act, 2016 on recovery of rates from tenants or occupiers.

The Bill seeks to repeal sections 45 and 46 of the Kiambu County Valuation and Rating Act, 2016.

The Bill provides a saving and transitional provision to the effect that properties which were previously ratable but by operation of the amendment falls under the exempt category shall have their accrued rates, penalties and interest deemed to have been waived.

Dated the 28th June, 2024.

**MOSES NGATHA,**

*Chairperson, County Planning and Urbanization Committee.*