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NANDI COUNTY ACTS, 2017

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THE NANDI COUNTY RATING ACT, 2017

An ACT of the County Assembly of Nandi to provide for the valuation of land for rating purposes; to provide for the imposition of rates on land and buildings in Nandi County in accordance with Article 209 (3) (a) of the Constitution, and for connected purposes.

ENACTED by the County Assembly of Nandi as follows—

PART I — PRELIMINARY PROVISIONS

1. This Act may be cited as the Nandi County Rating Act, 2017 and shall come into operation upon publication.

Short title and commencement.

2. This Act applies to all rateable property in the County Government of Nandi.

Application of Act.

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

Interpretation.

“Agricultural rental value rate” has the meaning assigned to it in accordance with clause 1 of the Third Schedule;

“Area rate” has the meaning assigned to it in accordance with clause 1 of the Second Schedule;

“Chief Officer” means the accounting officer responsible to the County Executive Committee Member;

“County Assembly” means the County Assembly of Nandi;

“County Executive Committee” has the meaning assigned to it by Article 179 of the Constitution of Kenya, 2010;

“County Executive Committee Member” means the County Executive Committee Member for the time being responsible for Finance;

“Improvement rate” has the meaning assigned to it in clause 2 of the Fourth Schedule;

“Land” includes any improvements on, in or under the land;

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

“Prescribed” means any provision by the rules made under this Act;

“Rate” means a rate imposed by this Act;

“Rateable owner” has the meaning assigned to it by Section 7 of the Valuation for Rating Act, of the Laws of Kenya;

[Chapter 266]

“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 Nandi;
- (b) Public land as defined and provided for in Section 25 of the Valuation for Rating Act, of the Laws of Kenya;
- (c) Community land as defined and provided for in Article 63 (2) of the Constitution of Kenya; and
- (d) Any land used for any of the purposes specified in section 27 of the Valuation for Rating Act, of the Laws of Kenya or under any rule made thereunder;

[Chapter 266]

[Chapter 266]

“Rating area” means an area in the County for which:

- (a) a form or method of rating is or may be adopted; or
- (b) a rate is or may be imposed;

“Rating authority” means the County Government of Nandi;

“Receiver of Revenue” has the same meaning as in the Nandi County Revenue Administration Act, 2017;

“Site value rate” has the meaning assigned to it in clause 1 of the Fourth Schedule;

“Supplementary Valuation Roll” means any supplementary valuation roll prepared under this Act and

may include any other Supplementary Valuation Roll that may be prepared by the County Government of Nandi;

“Valuation roll” means any valuation roll prepared under the this Act and may include any other Valuation Roll that may be prepared by the Rating authority of the County Government of Nandi; and

“Year” means a period of 12 months starting on 1 January or such other prescribed date.

PART II — VALUATION FOR RATING

4. (1) The Rating Authority shall from time to time, but at least once in every five years or such longer period as the County Executive Committee Member may approve and cause a valuation of every rateable property within the County to be made, and the values to be entered in a valuation roll or a supplementary valuation roll.

Periodic preparation of the Valuation Roll and Supplementary Valuation Roll.

(2) The County Executive Committee Member may cause valuation to be carried out on any property in the County regarding—

- (a) any rateable property omitted from the valuation roll;
- (b) any new rateable property;
- (c) any rateable property which is subdivided or consolidated with other rateable property; or
- (d) any rateable property which, from any cause particular to such rateable property arising since the time of valuation, has materially increased or decreased in value, and include such valuation in a supplementary valuation roll.

(3) The County Executive Committee Member shall cause a supplementary valuation roll to be prepared as often as may be necessary, and (unless no alterations or additions to the valuation roll are required), at least once in each of the years following the year of valuation.

5. The County shall appoint one or more persons to value land for the purposes of preparing a draft valuation roll or a draft supplementary valuation roll under this Act.

Appointment of a valuer.

6. (1) For the purpose of preparing a draft valuation roll or draft supplementary valuation roll, the valuer shall, on production of written authority signed by the County Executive Committee Member, have power to enter at all reasonable hours of the day into any land or building, to inspect and measure the same for the purposes of valuation for rating.

Powers of the valuer for the purposes of valuation.

(2) The valuer shall make extracts from all registers and other records or any deeds or instruments belonging to or in the custody or possession of a public officer or person, in which are contained particulars of any land.

(3) The County Executive Committee Member may in writing delegate his responsibility referred to in subsection (1) to the Chief Officer or a head of department of Finance.

(4) Any person who willfully hinders or obstructs a valuer in the exercise of the powers conferred upon him under this section commits an offence and is liable to a fine not exceeding one hundred thousand shillings.

(5) The valuer may, by notice in writing, require the rateable owner or the occupier of any land to make a return containing such written particulars in regard to that land as may be necessary to enable the valuer to prepare a draft valuation roll or draft supplementary valuation roll accurately.

(6) A rateable owner or occupier who neglects to furnish the particulars as referred to in subsection (5) above within fourteen days after being called upon to do so commits an offence and is liable to a fine not exceeding two hundred thousand shillings, and any person who furnishes to any valuer a false statement of value or of any other particulars aforesaid commits an offence and is liable to a fine not exceeding three hundred thousand shillings.

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

7. The valuer shall prepare a draft valuation roll or draft supplementary valuation roll in such manner as to show to the best of his knowledge and opinion in respect of

Particulars to be included in the Valuation Roll.

every rateable property included therein—

- (a) the description, situation and area of the land valued;
- (b) the name and address of the rateable owner;
- (c) the value of the land;
- (d) the value of the unimproved land; and
- (e) the assessment for improvement rate.

Provided that the County Executive Committee Member may declare in writing that the valuer, in preparing any draft valuation roll or draft supplementary valuation roll, need neither value nor include in the roll the value of the land or the assessment for improvement rate, as required by paragraphs (c) and (e) respectively, and the valuation roll and all supplementary valuation rolls prepared during the currency of that valuation roll shall be deemed to be valid and proper valuation.

8. (1) For the purposes of this Act, a rateable owner is a person who—

Rateable owner.

- (a) is the owner of a 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);
- (b) is the lessee of that property holding—
 - (i) under a registered lease for a definite term of not less than twenty-five years or for the natural life of any person;
 - (ii) under a registered lease which is renewable from time to time at the will of the lessee;
 - (iii) under a registered lease which is for definite term as provided for an indefinite term or is renewable indefinitely;
 - (iv) 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, amount to not less than twenty-five years; and

- (v) is a person having any interest, other than an interest as a statutory tenant arising under the Rent Restriction Act in such property entitling him to possession thereof for a period not less than the period for which he would be entitled to possession. [Chapter 210]
- (c) is a lessee of public land, under a registered lease of such property, 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 years; or
- (d) is property situate in the County to which the Land Registration Act. [No.3 of 2012]

(3) Where more than one such leasehold or other interest as is referred to in subsection (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.

9.(1) For the purposes of a valuation roll or supplementary valuation roll, the value attached to a property shall be the market value of that property; as if the land were offered up for sale on such reasonable terms and conditions as a *bona fide* seller might be expected to charge.

Value of the property.

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

(3) 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.

PART III — DEPOSIT, APPROVAL AND ENDORSEMENT OF THE VALUATION ROLL

10. (1) When a draft valuation roll or draft supplementary valuation roll has been completed, the valuer shall sign the roll and insert therein the date of completion thereof, and shall transmit the roll to the County Executive Committee Member.

Deposit of the
Valuation Roll.

(2) As soon as a draft valuation roll or draft supplementary valuation roll has been transmitted to the County Executive Committee Member, the roll shall be laid before the County Executive Committee for approval.

(3) The draft valuation roll or supplementary valuation roll approved by the County Executive Committee shall then be made available for public inspection and scrutiny at the County Treasury offices by any person during ordinary office hours upon payment of the prescribed fees.

(4) Within fourteen days after the approval of draft valuation roll or draft supplementary valuation roll, the County Executive Committee Member shall publish a notice in the Kenya Gazette, County Gazette or newspaper of a wide circulation within the country, stating the manner in which objections may be made, in respect of the draft valuation roll or the draft supplementary valuation roll.

(5) The County Executive Committee Member shall in exercise of his powers under subsection (4) set a deadline by which all objections may be submitted.

(6) The County Government shall, within twenty-one days after the laying before a meeting of the County Executive Committee of a draft valuation roll or draft supplementary valuation roll send to every rateable owner of a rateable property comprised in the roll, a notice of the valuation thereof inserted in the roll.

11. (1) Any person (including the Receiver of Revenue, generally or specifically authorized in that behalf by the County Government), who is aggrieved—

Objections.

- (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;

- (b) by any value ascribed in any draft valuation roll or draft supplementary valuation roll to any rateable property; or
- (c) by any other statement made or omitted to be made in the same with respect to any rateable property;
- (d) may lodge an objection addressed to the County Executive Committee Member at any time before the expiration of twenty-eight days from the date of publication of the notice referred to in section 10 (4) of this Act.

(2) No person shall be entitled to argue an objection before a Valuation Court unless he has first lodged the notice of objection to the County Executive Committee Member.

(3) The County Executive Committee Member shall, within twenty-one days, after the date on which a notice of objections is lodged send a copy thereof to the rateable owner of the rateable property to which the objection relates, if the rateable owner is not the objector.

12. (1) The County Executive Committee Member shall appoint an advocate of not less than five years in legal practice as the chairperson of a valuation court; together with two other technical persons who shall constitute the membership of a valuation court.

Valuation Court.

(2) The Chief Officer may be party to the membership of the valuation court referred to under subsection (1).

(3) The County Executive Committee Member shall appoint a qualified person to perform the duties of a court clerk for the valuation court.

(4) If the chairperson of a valuation court appointed under this section is absent from any sitting, the County Executive Committee Member shall appoint a person qualified as provided in subsection (1) to act as chairperson

during that sitting.

(5) The County Government shall pay the chairperson or members referred to in this section such reasonable fees and allowances as may be prescribed.

(6) The chairperson or any member of a valuation court shall not, by reason only of the payment to him of a fee or allowance under this Act, be deemed to be an officer of the County or to have a pecuniary interest in any contract or proposed contract or other matter.

13. The proceedings of the valuation court shall be carried on in the manner specified under the First Schedule.

Proceedings of the Valuation Court.

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

Conflict of interest.

15. (1) Every valuation court shall, at sittings duly called for by the chairperson, consider the objections made under section 11.

Consideration of objections by the court.

(2) Not less than seven days before the day fixed for the consideration by a Valuation Court of any objection, the chairperson shall send notice of the date to the persons mentioned in subsection (3):

Provided that it shall be lawful for a Valuation Court 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 County Executive Committee member, the objector and the rateable owner of the rateable property that is the subject of the objection shall appear before the Valuation Court and be heard, either in person or by an advocate or accredited representative, and may examine any witnesses before the valuation court, and may call witnesses.

(4) After hearing the persons under Subsection 3, or such persons as may desire to be heard, the valuation court shall confirm or amend the draft valuation roll or draft supplementary valuation roll, by way of reduction, increment, addition or omission as it may deem just.

(5) Where a valuation court has amended a draft valuation roll or draft supplementary valuation roll in accordance with subsection (4), it shall be lawful for the court to make any further amendment of the roll, as to it may seem proper, in consequence of such first-mentioned amendment:

Provided that—

- (i) 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 previous notice of the proposed amendment and of the date of the sitting of the court at which such amendment will be considered; and
- (ii) every such rateable owner may lodge an objection to such further amendment in writing, so as to reach the chairperson not less than three days before such date.

(6) The valuation court shall consider the objections made under paragraph (ii) of the proviso to subsection 5 and the provisions of subsection 3 shall apply, *mutatis mutandis*, in respect to those objections.

16. (1) As soon as all objections have been heard and determined, and after any amendments have been made in a draft valuation roll or draft supplementary valuation roll, the chairperson of the valuation court shall endorse upon the same and sign a certificate to that effect.

Endorsement of the
Valuation Roll by
the court.

(2) A draft valuation roll, on being signed and certified by the chairperson of a valuation court under subsection (1), shall be the valuation roll for the area in respect of which it was made.

(3) A draft supplementary valuation roll, on being signed and certified by the chairperson of a valuation court under sub-section (1) shall be the supplementary valuating roll for the area in respect of which it was 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) Within seven days after the draft valuation roll or

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draft supplementary valuation roll is signed and certified by the valuation court, the County Executive Committee member shall publish a notice that the valuation roll or supplementary valuation has been signed and certified by the valuation court and the notice shall state the manner in which appeals may be made.

17. (1) If, on the expiration of the period of twenty-eight days referred to in section 11 (1), no objections have been received, or if all objections duly received have been withdrawn before the day fixed for the first sitting of the valuation court, the County Executive Committee Member shall endorse upon the draft valuation roll or draft supplementary valuation roll and sign a certificate to that effect.

Endorsement of the Valuation Roll by the County Executive Committee Member.

(2) Within seven days after the endorsement of the valuation roll or supplementary valuation roll, under subsection (1) the County Executive Committee Member shall publish a notice that the valuation roll or supplementary Valuation roll has been endorsed under this Section.

18. The expenses of the valuation court, including the expenses or costs of the court or of the chairperson thereof incurred in litigation, shall be borne by the County Government.

Expenses of the valuation court.

19. Any person aggrieved or affected by the decision of the valuation court on an objection made to the court, in respect to the valuation of any rateable property within the County may appeal against the decision of the valuation court within one month from the date of the notice under Section 16 (4) to a Land and Environment Court with jurisdiction to entertain the appeal.

Appeals.

20. (1) If, during the consideration of an objection by a valuation court, any question of law arises as to the principle upon which any valuation has been or should be made, the valuation court may of its own volition or, at the request of any party to the hearing, reserve such question of law for decision in the form of a declaration by the High Court.

Declarations by the High Court.

(2) On the hearing of an appeal under this Section the High Court may make such orders as to costs as it may deem just.

21. (1) A draft valuation or draft supplementary valuation roll approved by the County Executive Committee in accordance with Section 10 (2) shall, for the purposes of the Act and/or any other law providing for imposition of rates, be deemed to be the valuation roll or supplementary valuation roll, and to have come into force at the commencement of the financial year in which it has been prepared.

Commencement of the Valuation Roll.

(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.

22. No value contained in any valuation roll or supplementary valuation roll prepared under this Act shall be rendered void or be affected by reason of—

Technical errors or mistakes appearing on the Valuation Roll.

- (i) mistake or variance in the description of any rateable property; or
- (ii) mistake or variance 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 17, or by the chairperson of a Valuation Court under section 16, shall be challenged or set aside by reason only, of any informality, error, mistake, variance or typographical errors of the County Government.

23. The County Executive Committee Member shall, as often as may be necessary, cause the valuation roll to be altered for any of the following purposes—

County Executive Committee Member may cause the Valuation Roll to be altered.

- (a) to correct any clerical error not affecting any valuation;
- (b) to correct any error as to the name or address of the rateable owner;
- (c) to record any change in the name or address of

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the rateable owner;

- (d) to correct any error in the description (including the situation, but not the area) of any rateable property; or
- (e) to correct the description of the situation of any rateable property in consequence of the naming or renaming of a street or from any similar cause.

24. (1) No valuation for the 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—

Property exempted
from valuation.

- (a) public religious worship;
- (b) cemeteries, crematoria and burial or burning grounds;
- (c) hospitals or other institutions for the treatment of the sick;
- (d) educational institutions (including public schools within the meaning of the Education Act) whether or not wholly supported by endowments or voluntary contributions, and including the residence of students provided directly by educational institutions or forming part of, or being ancillary to, educational institutions;
- (e) charitable institutions, museums and libraries;
- (f) outdoor sports; and
- (g) National Parks and National Reserves within the meaning of the Wildlife (Conservation and Management) Act:

[CAP. 211]

[Act No. 47 of 2013]

Provided that nothing in this subsection shall apply to land used for profit or for residential purposes other than for the residence of students as aforesaid.

(2) For the purposes of this section the County Executive Committee Member may make rules—

- (a) determining the principles upon which any land shall be deemed to be used for any of the

purposes specified; and

- (b) prescribing the principles for determining the circumstances in which any land shall be deemed to be used for any of the purposes specified.

PART IV — IMPOSITION OF RATES

25. (1) The forms of rating are—

Forms of rating.

- (a) An area rate as provided for in the Second Schedule;
- (b) An agricultural rental value rate as provided for in the Third Schedule; and
- (c) A site value rate and an improvement rate as provided for in the Fourth Schedule.

(2) One or more forms of rating may be adopted for the purposes of imposing a rate under this section.

26. (1) Subject to subsection (2), the Rating Authority may adopt one or more of the methods of rating referred to in the Second Schedule.

Alternative methods of area rating.

(2) The Rating Authority may adopt different methods of area rating for different parts of the area of the County Government and may from time to time vary the method or methods adopted, and may adopt in relation to any rating area the methods of area rating referred to in subsection (1).

(3) The County Assembly may in the County Finance Act adopt one or more other forms of rating referred to in section 25 of this Act.

(4) Different forms of rating may be adopted for different rating areas.

27. (1) A rate is imposed in respect of each year on all rateable property in the County.

Imposition of rates.

(2) The form of rating adopted for the purposes of imposing the rates under subsection (1) is a site value rate.

28. The rating authority may levy a supplementary rate for any financial year if it is necessary to do so, having regard to the requirement of the County Government, as the

Supplementary rates.

case may be:

Provided that where a site value rate or an improvement rate is levied no such supplementary rates which, when added to the rate or rates previously levied in the same financial year, would exceed either of the limits laid down in the provisos to subsections (1) and (2) of section 30, may be levied without the consent of the County Executive Committee Member.

29. (1) The rating authority may levy in any part of the County, as the case may be, which is liable to be separately rated in respect of any expenses which the County Executive Committee Member has declared to be special expenses a separate rate (in this Act referred to as a special rate) sufficient to produce the amount estimated to be incurred during the financial year in respect of those expenses.

Special rates.

(2) The amount of any special rate shall not be taken into account in considering whether any site value rate or improvement rate levied by a rating authority in any financial year exceeds either of the limits laid down in the provisos to subsections (1) and (2) of section 30.

30. (1) Where there is in force in respect of any area of a the County a valuation roll or supplementary valuation roll which, by reason of the issue by the County Executive Committee Member of a declaration under the proviso to section 7 of this Act, does not include the value of land or when no improvement rate is levied, the Rating Authority may levy a rate on the unimproved value of land as appearing in such roll (in this Act referred to as a site value rate) for each financial year of such amount as the rating authority shall determine:

Site value and improvement rates.

Provided that such rate shall not, without the consent of the County Executive Committee Member, exceed four per centum of the unimproved value of land.

(2) In any case to which subsection (1) does not apply, the Rating Authority may levy a site value rate in combination with a rate on the assessment for improvement rate as appearing in the valuation roll (in this Act referred

to as an improvement rate):

Provided that—

- (i) any site value rate shall not, without the consent of the County Executive Committee member, exceed four per centum of the unimproved value of land; and
- (ii) the estimated product of any improvement rate shall not, without the consent of the County Executive Committee Member, exceed in any financial year one quarter of the estimated aggregate product of the rate levied in such financial year by the rating authority.

31. Subject to Section 29, any site value rate or improvement rate levied under this Act shall be a rate at a uniform percentage of the rateable value of each rateable property in the County.

Uniformity of rates.

32. (1) It shall be the duty of the County Executive Committee Member in adopting any method or methods of rating under this Act to ensure that the costs of the rating authority's general expenses in whose area the rating authority levies a rate, are distributed equitably over all parts of the respective areas.

Equitable distribution of rates.

(2) The County Executive Committee Member may give such directions to the Rating Authority as considered necessary for the purpose of obtaining equitable distribution as aforesaid.

33. (1) The amount of rate that is payable may be determined each year by the County Assembly in the County Finance Act.

Amount of rates payable.

(2) Without limiting the provisions of subsection (1), the wording set out in the Fifth Schedule may be used by the county assembly to determine the amounts of a rate that is payable.

34. If the County Assembly does not determine the amount of a rate payable for a particular year, then the amount of the rate payable for that year is deemed to be the amount of the rate that was payable for the immediate

County Assembly to determine rate payable.

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preceding year.

35. (1) A rate becomes due and payable on the 1st day of January of each year or on such other date as may be prescribed by the County Executive Committee Member in regulations.

When do rates become due and payable?

(2) The County Executive Committee Member shall by notice in the Kenya Gazette or the County Gazette specify the date on which a rate shall become payable and shall publish that information in a daily newspaper of a wide circulation within the Country.

(3) Notice of at least thirty (30) days must be given of the payment date published under subsection (2).

(4) For the purposes of this Act, the valuation roll or any 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 V — PAYMENT AND COLLECTION OF RATES

36. (1) The rateable owner of any land at the date when a rate imposed on that land becomes payable is liable for payment of that amount of rate.

Liability for payment of rates.

(2) If the owners of the land are joint registered owners, or tenants in common, they shall be jointly and severally liable for the payment of the rates.

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

37. (1) Rates must be paid to the Receiver of Revenue appointed under Section 3 of the Nandi County Revenue Administration Act, 2017, or any other person authorized in writing by the Receiver of Revenue under Section 5 of the Nandi County Revenue Administration Act, 2016.

Collection of rates.

(2) Rates are payable—

- (a) by an electronic transfer of funds or by such other means approved by the County Treasury;

- (b) at the offices of the rating authority; or
- (c) at any other place approved by the County Treasury.

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

(4) The Receiver of Revenue shall cause a Certificate of Compliance as set out under the Sixth Schedule to be generated and issued to rate payers that successfully comply with the payment of rates.

(5) The Certificate of Compliance shall be required by the Registrar of Lands in effecting any registration, disposition, registration of lease, charge or mortgage, or further lease, charge or mortgage, or making of entries relating to any land transaction.

(6) Without prejudice to the foregoing subsections, the Registrar of Lands shall—

- (a) require any person to produce any instrument, certificate or other document relating to the land in question on payment of rates;
- (b) refuse to proceed with any registration if any instrument, certificate or other document required to be produced or given on payment of rates is not produced; and
- (c) order that any rates payable under this Act be borne and paid by such person prior to registration.

(7) The Registrar of Lands shall not register any instrument purporting to transfer or to vest any rateable property unless the Receiver of Revenue certifies that all outstanding rates and other charges, if any, have been paid and such proof of payment is produced to the Registrar of Lands.

38. The County Executive Committee Member may allow a discount as determined by the County Treasury on any rate paid before the day on which the rate becomes due and payable.

Discount for early payment of rates.

39. The County Executive Committee Member shall charge interest as determined by the County Treasury on any amount of a rate remaining unpaid after the day on which the rate became payable.

Penalty payable on late payment of rates.

PART VI — RECOVERY OF RATES

40. If any person fails to pay any rates due and or interest thereon, the receiver of revenue shall cause a written demand notice to be served upon such persons to pay the rates due and or any interest thereon within fourteen days after the service of the notice.

Enforcement of payment of rates.

41. (1) If any rate or any part of a rate remains unpaid after the day on which the rate became payable, the rate or part of the rate, as the case may be, and any interest on any such unpaid rate, is recoverable in a court of competent jurisdiction as a debt due and owing to the rating authority from the person liable for payment of the rate and shall be paid to the Receiver of Revenue as the court may direct.

Recovery of rates.

(2) The Receiver of Revenue is authorized to demand for, sue and recover the debt for and on behalf of the County Government.

42. (1) Any person who has had a demand notice served upon him as referred to in section 40 and defaults to honor the same, shall have proceedings taken out against him in a subordinate court not lower than the Resident Magistrate court to secure the payment of such rate and interest in the manner hereinafter prescribed.

Procedure as to recovery of rates.

(2) A plaint in such proceedings shall set forth the particulars of the land on which the rate was levied, of the rate so due and demanded, and of any interest payable thereon.

(3) Summons issued in proceedings taken under this section shall order the defendant to appear and answer the claim on a day to be therein specified, and the summons may be served—

- (a) by post;
- (b) by e-mail;

- (c) by fixing it on or to some conspicuous part of the land; or
- (d) by any mode of service authorized by rules made under the Civil Procedure Act.

[CAP. 21]

(4) Where judgment is given in favour of the rating authority suing for recovery of rates, a decree of the court shall be made requiring the rate payer to make such payments as directed by the court.

(5) A decree granted by a court in favour of the rating authority under this section may be enforced by any mode of execution authorized by any rules made under the Civil Procedure Act.

[CAP. 21]

(6) If the sum due under the decree is secured by a charge over the land by virtue of section 45, the decree-holder may apply to the High Court by way of originating summons to order the sale of such land in enforcement of such charge, and the High Court may make an order directing the sale of such land.

(7) Except as provided in this section, the Civil Procedure Act shall apply to any proceedings to secure the payment of any unpaid rate and to the execution of any decree or order granted or made in any such proceedings.

(8) The Limitation of Actions Act shall apply to a suit or proceedings to recover money due in respect of any rate commenced at any time within twelve years of the day upon which the rate became due and payable.

[CAP. 22]

43. A certificate, instrument or other document signed by the Receiver of Revenue certifying that an amount of rates is or was due and payable on or before a certain date shall be admissible as evidence against the defendant in proceedings under section 41, and is prima facie evidence as to the matters certified therein.

Evidence of non-payment of rates.

44. (1) If any rate or any part of a rate remains unpaid after the day on which the rate became payable, the Receiver of Revenue may serve a written notice under subsection (2) upon any person known to be paying rent, or making some payments to the defaulting rate payer, and

Recovery of rates from tenants or occupiers.

copy the notice to the owner of the land in respect of which such rate was imposed, and upon further default, the rates may be collected from such tenant.

(2) The written notice shall state—

- (a) the amount of such arrears, which may include interest calculated in accordance with section 39; and
- (b) that all future payments of rent, whether already accrued or due, by the person paying the rent are to be made directly to the Receiver of Revenue until such arrears and interest have been paid in full.

(3) The notice referred to in subsection (2) transfers to the Receiver of Revenue the right to recover, receive and give a discharge for such rent.

(4) The procedure as to recovery of rent under this section shall be as provided for under Section 42.

45. (1) Any rate due, together with interest calculated in accordance with section 39, is a charge against the land on which the rate was imposed.

Notice to pay to act as a charge against the title of the property.

(2) If the title to such land is registered under any law relating to the registration of title to land, the Receiver of Revenue may deliver a notification of such charge to the Registrar of Lands who must register it against the title to that land as an encumbrance and such charge shall take priority in accordance with the law.

46. (1) The Receiver of Revenue may, upon payment of the prescribed fee by any person, issue to that person a statement of the current status of the payment of rates for an area of land.

Statement of payment of rates and other charges.

(2) The registered owner or the registered lessee of any land within the rating authority upon payment of the rates due may request for a statement of payment of rates of any such period not exceeding twelve years.

PART VII — REPORTING

47. (1) At the end of each financial year, or in case of

Quarterly and annual reporting.

quarterly reports, at the end of every three months, the Receiver of Revenue shall prepare an account in respect of the property rates collected, received and recovered by the Receiver of Revenue during that financial term.

(2) The accounts under subsection (1) shall include—

- (a) a statement of receipts and disbursement in a form prescribed by the Accounting Standards Board from time to time; and
- (b) a statement of arrears of revenue.

(3) Not later than three months after the end of the financial year, the County Executive Committee Member shall-

- (a) submit the accounts to the Auditor-General; and
- (b) deliver a copy to the National Treasury, the Controller of Budget, County Treasury, County Assembly and the Commission on Revenue Allocation.

(4) Not later than three months after the end of each financial year, a County Executive Committee Member shall submit to the County Assembly a report with respect to all waivers and variations of rates granted pursuant to this Act during that year.

(5) The County Executive Committee Member shall include in the report the following details in respect of each waiver or variation—

- (a) the full name of each person benefiting from the waiver or variation;
- (b) the effect of the waiver or variation on the overall rates collected;
- (c) the year to which the waiver or variation relates;
- (d) the reasons for the waiver or variation; and
- (e) the legislation in terms of which the waiver was authorized.

PART VIII — MISCELLANEOUS PROVISIONS

48. Documents shall be published, served or delivered in accordance with the provisions of the Nandi County Revenue Administration Act, 2016.

Publication and service of documents.

49. (1) In any proceeding to levy or recover rates under this Act, the following may be produced as evidence—

Evidence.

- (a) a valuation roll or other roll prepared for the purpose of rating;
- (b) records of the rating authority and all entries made therein and extracts or certified copies thereof signed by an officer authorized in that behalf by the rating authority;
- (c) copies of any newspapers containing any notice necessary to be proved; or
- (d) a certificate or demand issued by an officer authorized in that behalf by the rating authority, setting forth the name and address of the person in default, the amount of the rate due by him and particulars of the interest thereon as demanded.

(2) A rate payer so enjoined as a defendant to such proceedings may tender evidence to prove the contrary.

50. The County Treasury shall alter the books of accounts of the County Government from time to time to conform to any alteration made in the valuation roll pursuant to this Act.

Alterations to books of accounts.

51. Neither the County Executive Committee members nor other public officer shall be personally liable for any action or proceedings for or in respect of any act or thing done or omitted to be done in good faith, in the performance or exercise or intended performance of any duty or power imposed or conferred by or under the Act.

No action maintainable against Executive Members, etc.

52. (1) The County Government shall liaise with the Office of the Director of Public Prosecution to have its authorized officers gazetted in order to prosecute matters for and on behalf of the County Government under this

Prosecution of matters under this Act.

Act.

(2) Offences created pursuant to this Act shall be cognizable offences to the Police Force.

53. (1) Fines imposed by this Act shall be payable to the County Revenue Fund.

Fines imposed by this Act.

(2) All revenues from property rates including interests and fines for non-payment of rates shall be paid into the County Revenue Fund.

54. (1) The County Executive Committee Member may make rules generally for the better carrying out of the provisions and purposes of this Act.

Power to make rules.

(2) Rules referred to in subsection (1), may be made for the following purposes of—

- (a) the collection of rates;
- (b) provision of reasons for the exemption, waiver or reduction of rates and its procedure;
- (c) prescribing fees for services rendered;
- (d) prescribing forms;
- (e) prescribing the form of, and regulating the procedure for, making objections;
- (f) exempting any person or class of persons from the payment of rates or with respect to specified classes or cases;
- (g) making provision for the correction, without resort to any procedure for objections, of any mistake, clerical error or other discrepancy in any roll, provided that such correction does not affect the amount payable in respect of the assessment or assessments concerned;
- (h) publication and service of notices and other documents;
- (i) the collection and/or recovery of rates; and
- (j) any other matter that requires regulation under the Act.

(3) The County Executive Committee Member may make different regulations in respect to different forms or rating or different rating areas.

(4) The County Executive Member for Lands may make regulations in respect with valuation of property.

55. (1) If, immediately before the coming into operation of this Act, there is in force under any law, a form or method of rating in respect of any area of the County which the County Assembly is empowered to adopt under this Act, that form or method of rating is adopted by reference under this Act and continues to apply in respect of that area, subject to such modifications (if any) as may be necessary to bring such form or method of rating into conformity with the provisions and requirements of this Act and any rules made under this Act.

Savings.

(2) Any rules made under the Rating Act, being in force immediately before the coming into operation of this Act, are adopted by reference under this Act and continue in force for the purposes of this Act, subject to such modifications (if any) as may be necessary to bring such rules into conformity with the provisions and requirements of this Act.

[Cap. 267]

(3) A valuation roll that, but for the operation of section 3 of the Valuation for Rating Act, would have been in force immediately before the coming into operation of this Act in respect of the County or a part of the County is deemed to be in force for the purposes of this Act until it is rescinded by another valuation roll prepared, approved and endorsed under this Act.

[Cap. 266]

SCHEDULES**FIRST SCHEDULE****(SECTION 13)****PROCEEDINGS OF THE VALUATION COURT**

- (1) At every sitting of a valuation court referred to under Section 12 of this Act, three members present shall constitute quorum, and all decisions of such court shall be arrived at by the vote of a majority of the members present.
- (2) In case of an inequality of votes, the chairperson or the member acting as such shall also have a casting vote.
- (3) In case for any reason there is any vacancy in a valuation court, or incapacity to act, so that a quorum cannot be formed, the County Government may at once, but subject to the provisions of section 12 (4) appoint any person temporarily or otherwise to fill up such vacancy or the place of any member incapable of sitting.
- (4) Not less than seven days before the date fixed for the first sitting of a valuation court, the County Executive Committee Member shall publish notice of the date of that sitting.
- (5) The procedure of a valuation court shall, subject to such regulations, if any, as may be made in that behalf by the County Executive Committee Member, be such as the court may determine.
- (6) Every such court shall sit in public, unless the court orders otherwise, on the application of any party to the matter then proceeding and upon being satisfied that the interests of either party would be prejudicially affected.
- (7) At every sitting of a valuation court it shall be lawful for the court 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.
- (8) The valuer shall attend the valuation court and answer on oath or affirmation all questions which may be put to him by or through the court in regard thereto, and any such valuer may elect to be represented by an advocate.
- (9) The clerk of the court shall cause a note to be taken of any evidence given before it.

SECOND SCHEDULE**(SECTION 25 (1) (a))****AREA RATE****Clause 1 - Area rate**

An area rate is a rate imposed on an area of land, and the County Assembly may adopt an area rate from one or more of the following methods of rating:

- (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;
- (f) Such other method of rating upon the area of land or buildings or other immovable property as the County Assembly may approve;

Clause 2 - Area rate to be adopted

The County Assembly may adopt different forms of rating for different rating areas.

THIRD SCHEDULE (SECTION 25 (1) (b))
AGRICULTURAL RENTAL VALUE RATE

Clause 1 - Agricultural rental value rate

An agricultural rental value rate is a rate imposed on the annual value of agricultural land.

Clause 2 - Definitions

In this Schedule,

“Agricultural land” has the same meaning assigned to it by the Agriculture Act; and

“Annual value”, in relation to an agricultural rental value rate, means:

- (a) In the case of land which is held on a lease from the National Government for a term of 99 years and in respect of which an annual rent has been reserved by such lease, the annual rent so reserved; and
- (b) In the case of any other land, the annual rent which might reasonably have been reserved if such land had been held on a lease from the National Government for a term of 99 years commencing with the year 1960.

FOURTH SCHEDULE (SECTION 25 (1) (c))
A SITE VALUE RATE OR AN IMPROVEMENT RATE

Clause 1 - Site value rate

A site value rate is a rate imposed on the value of unimproved land as appearing in a valuation roll or supplementary valuation roll.

Clause 2 - Improvement rate

An improvement rate is a site value rate in combination with a rate on the assessment for improvement rate as appearing in a valuation roll or supplementary valuation roll.

Clause 3 - Application of Valuation for Rating Act (Cap 266)

If a site value rate or an improvement rate is adopted, the Valuation for Rating Act (Cap 266) including relevant definitions applies to the form of rating so adopted.

FIFTH SCHEDULE

(SECTION 33 (2))

DETERMINING THE AMOUNT OF A RATE THAT IS PAYABLE

For the purposes of section 6 of the Nandi County Rating Act, 2016, the amount of a rate payable in respect of a rateable property for [Insert Year] is [Insert Percentage] percent of the unimproved value of the rateable property.

SIXTH SCHEDULE

(SECTION 37 (4))

RATE REVENUE COMPLIANCE CERTIFICATE

Certificate Serial No.:

THIS CERTIFICATE CONFIRMS THAT

..... [name of certificate holder].....
has fulfilled the obligation of payment of rates or rent revenue, and outgoings due as provided for by the Nandi County Rating Act, 2016.

This certificate will be valid for **12 months** from the day of up to the day of 20

Issued by:

Name: Designation:

Signature: Date of Issue:

Caveat

This certificate is issued on the basis of the information available to the County Government of Nandi as at the date shown above. The County Government of Nandi reserves the right to withdraw this certificate if new evidence materially alters the revenue compliance status of this certificate's recipient.

