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THE NATIONAL RATING ACT

NO. 15 OF 2024

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National Rating Act

Act No. 15 of 2024

Legislation as at 3 January 2025

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NATIONAL RATING ACT
NO. 15 OF 2024

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Assented to on 4 December 2024

Commenced on 24 December 2024

AN ACT of Parliament to provide a comprehensive framework for imposition of rates on land and buildings by county governments; to provide for the valuation of rateable property; to provide for the appointment and powers of valuers; to provide for the establishment, powers and functions of the National Rating Tribunal and for connected purposes.

Part I – PRELIMINARY

1. Short title

This Act may be cited as the National Rating Act, 2024.

2. Interpretation

In this Act, unless the context otherwise requires —

"annual rental value" means the amount of annual rental value arrived at based on the—

(a) actual annual rent realisable on the rateable property; or

(b) annual equivalent of comparable rents or annual rent paid on leased land or would be payable were the land to be leased in the open market;

"area rate" includes a flat rate, graduated rate or differential rate adopted by the county government for purposes of this Act;

"Cabinet Secretary" means the Cabinet Secretary for the time being responsible for matters relating to land;

"Chief Government Valuer" means a valuer appointed under section 25;

"County Executive Committee member" means the County Executive Committee member for the time being responsible for matters relating to land in a county;

"contribution in lieu of rates" means the amount of rates payable to a county government by the National Government in respect of all public land held by the National Government within the county;

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

"exemption" in relation to rating, means specified land use that is not rateable by a county government under this Act;

"improvements", in relation to land, means all work done or material used on, in or under a parcel of land by the expenditure of money or labour in so far as the effect of the work done or material used is to increase or decrease the value of the land, but does not include machinery, which is not fixed onto the land, or can be dismounted or removed from the land;

"land" has the meaning assigned to it under Article 260 of the Constitution and, in relation to rateable property includes improvements made, where applicable;

"market value" means the estimated amount for which a rateable property should exchange on the valuation date between a willing buyer and a willing seller in arm's length transaction, after proper

marketing and, where each party acts knowledgably, prudently, and without compulsion and free from encumbrances;

"occupier"in relation to rateable property, means a person who is in physical possession of premises, or a person who has responsibility for and control over the condition of premisesor the activities carried on, or control over access to enter the premises;

"premises"means any lands and structure erected thereon;

"public land" has the meaning assigned to it under Article 62 of the Constitution;

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

"rateable owner" means a person in whose name a particular property is registered and, includes any of the persons specified under section 8;

"rateable property" means property on which a county government may levy a rate, but does not include property fully excluded and exempted from the levying of rates;

"rateable value" means the net value of the rateable property, if the property is sold or leased on the open market at the time of valuation;

"rate struck" means the percentage of tax rate levied on the assessed value or rateable value of property to be determined from time to time by a county government;

"rating area" means, any area declared as a rateable area under section 28;

"Registrar" has the meaning assigned to it under section 2 of the Land Registration Act (Cap. 300);

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

"supplementary valuation roll" means a roll prepared in accordance with section 30(1);

"time of valuation" means a specific date on which the valuations are deemed to have been carried out during the preparation of the valuation rollor supplementary roll;

"Tribunal" means the National Rating Tribunal established under section 39;

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

"valuation roll" means a roll prepared in accordance with this Act;

"valuer" means a valuer registered and licensed to practice as a valuer in accordance with the Valuers Act (Cap. 532);

"waiver" means total or partial discharge from paying the amount of interest and penalties due on property rate.

3. Purpose and objects of Act

The objects and purpose of this Act are to—

(a) give effect to Articles 190(1) and 209(3)(a) of the Constitution by providing—

(i) for a uniform legislative framework; and

(ii) mechanisms on how the county governments shall undertake valuation for rating and imposition of rates on rateable property;

(b) enhance use of appropriate technology in undertaking valuation for rating and rating related purposes;

(c) provide for the role of the Chief Government Valuer in respect to collation of all valuation rolls prepared and deposited by any county government.

4. Guiding Principles

(1) Each county government shall, in implementing the provision of this Act—

(a) adhere to the national values and principles of governance set out under Article 10 of the Constitution;

(b) ensure conformity to the values and principles of public service set out under Article 232 of the Constitution; and

(c) conform to the principles of public finance set out under Article 210 of the Constitution.

(2) Without prejudice to the generality of subsection (1), a county government shall—

(a) ensure fair and equal treatment to all rateable owners;

(b) ensure that the burden of property rating is shared fairly amongst the rate payers;

(c) take cognizance of the needs of the county and promote imposition of rates to boost social and economic development in the respective county;

(d) conduct effective public participation and conduct create public awareness of the importance of imposition of rates and, its impact on delivery of services within the county;

(e) determine the criteria to be applied that property rating is fair, objective, reasonable and just by—

(i) applying different forms of rating for different categories of ratebale properties;

(ii) identifying exemptions for certain uses of rateable properties from payment of rates;

(iii) specifying circumstances applicable when considering interest on defaulters, discount, remission and waiver; and

(iv) increasing rates tax bases.

(f) provide criteria for the determination of —

(i) categories of rateable properties for purposes of levying of different rates; and

(ii) exempt rateable property uses.

(g) taking into account the effect of imposition of rates on specific group of persons within the county;

(h) taking into account the effect of tax rates on public property held on behalf by the National Government on all public rateable property within the respective county; and

(i) ensuring prudent and responsible use of funds collected for the purposes of this Act to enhance service delivery in the county.

5. Application of the Act

This Act shall apply to all rateable property within the respective county government except freehold agricultural land.

6. Use of technology

Each county government shall establish or employ appropriate technological system in the preparation and implementation of the valuation roll or the supplementary valuation roll.

Part II— RATING

7. Duty to levy rates

(1) A county government may levy rates on land and buildings in accordance with the provisions of this Act and any county legislation.

(2) Without prejudice to the generality of subsection (1), county legislation shall be in compliance with this Act.

(3) Each county government shall ensure that expenditure of the revenue collected under subsection (1) adheres with—

(a) the principles of public finance set out in Chapter Twelve of the Constitution of Kenya;

(b) the national values and principles set out in Article 232 of the Constitution; and

(c) the fiscal responsibility principles provided in section 107 of the Public Finance Management Act (Cap. 412A).

8. Rateable owner

(1) For the purposes of this Act, a rateable owner means—

(a) in relation to property in land, a person who holds leasehold where the unexpired residue of the term is not less than twenty-one years and there is an intention to confer ownership;

(b) in relation to an interest in the rateable property registered in favor of another, means the name of the person registered against that interest;

(c) in case of succession, the executor, executrix or appointed administrator in accordance to the Law of Succession Act (Cap. 160);

(d) in the case of the trust property, the appointed and registered trustees including the public trustee in accordance to the Trustees Act (Cap. 167), Trustees (Perpetual succession) Act (Cap. 164), or the Public Trustees Act (Cap. 168);

(e) in case of bankruptcy or insolvency, the person appointed as administrator or liquidator in accordance with the Insolvency Act (Cap. 53);

(f) in relation to sectional properties, a holder of a sectional property under the Sectional Properties Act (Cap. 286);

(g) an occupier of the rateable property; or

(h) a beneficial owner who is receiving profits and rent from the rateable property;

(2) A rateable owner shall —

(a) provide accurate, reliable and sufficient information on the rateable property for purposes of valuation upon request by the County Executive Committee member or a designate of the County Executive Committee member appointed in writing;

(b) promptly pay land rates as they fall due; and

(c) where rateable property is jointly owned, jointly and severally with the other registered proprietors be liable to pay rates when they fall due.

9. Forms of rating

(1) Rates shall be levied by the county government of each county.

(2) A county government may, adopt any of the following forms of rating for purposes of levying property rates—

(a) annual rental value rating;

(b) area rating;

(c) unimproved site value rating; or

(d) a site value rating in combination with an improvement rating.

(3) Where any of the forms of rating specified under subsection (2) is adopted in respect of a rating area, no other form of rating shall be adopted in respect of the same area during the validity of the rating method adopted earlier.

10. Notice of rating

(1) Prior to the adoption of any form of rating, the County Executive Committee member shall, issue a notice of not less than sixty days inviting comments from the members of public in respect to the method of rating proposed to be adopted.

(2) A notice under subsection (1) shall—

(a) be published in the *Gazette* and in at least two newspapers of wide national and county circulation;

(b) be circulated through electronic media including widely known local television stations, local radio broadcasting and road shows to inform the public of the proposed property rating for purposes of determining the rates payable;

(c) contain such other information including—

(i) brief explanation of property rating;

(ii) the commencement date of the rating process;

(iii) process to be undertaken during the exercise and the stages involved;

(iv) who shall be conducting the exercise;

(v) the methods of rating proposed to be adopted and areas to be rated; and

(vi) avenues to raise objections or seek clarifications on rating and the procedure to be followed.

(3) A notice under this section shall be published in English and Kiswahili languages and, where appropriate, a local language.

11. Publication of rating area

Where a county government adopts any form of rating for purposes of rating in a county, the County Executive Committee member shall publish a notice in the *Gazette* demarcating on a county spatial plan showing different forms of rating to be applied in different areas.

12. Annual rental value rating

(1) A county government shall consider the annual rental value in determining the value of the rateable property in respect of area rating.

(2) Subject to subsection (1) a county government shall take into account the different categories of properties for purposes of payment of rates including—

(a) residential properties;

(b) commercial properties;

(c) mineral lands that do not fall under industrial lands;

(d) agricultural properties; or

(e) any other category of properties as may be prescribed by legislation enacted by the respective county.

(3) The Cabinet Secretary may, in consultation with the National Land Commission and the Council of Governors, prescribe guidelines on the royalties to be paid on natural resources, forestry land and products obtained from natural resources and forestry land for purposes of rating.

(4) The Cabinet Secretary may, in consultation with the Council of Governors, make Regulations for the effective implementation of this section.

13. Area rating

A county government may adopt any method of area rating for purposes of levying rates including—

(a) a flat rate upon an area of land;

(b) a graduated rate upon area of land according to the acreage; or

(c) a differential flat rate or differential graduated rate upon area of land according to such use, that the land is put or capable of being put.

14. Setting of rate struck

(1) The County Executive Committee member responsible for finance shall set up the rates struck in the Finance Act of the relevant financial year for consideration, approval and passing by the County Assembly.

(2) In setting up the rate struck, the County Executive Committee member shall take into consideration the values and use of rateable property and prevailing economic situation.

(3) The County Executive Committee member shall provide grounds and circumstances informing the determination of the rate struck for the applicable financial year.

15. Notice of rate

(1) Every rate levied by a county government under this Act shall become due for the financial year for which it is levied.

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

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

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

16. Payment of rates

(1) Where the County Executive Committee member issues a notice under section 15, it shall be the duty of every rateable person liable to pay the amounts due—

(a) at the authorized bank account;

(b) through any existing and regulated electronic payment system platform as may be prescribed by the County Executive Committee member; or

(c) such other means as the County Executive Committee member may by notice in the *Gazette* appoint.

(2) The County Executive Committee member may prescribe payment of property rates by way of instalments or one off payments.

(3) Where the County Executive Committee member charges simple interest on property rates, the simple interest shall not exceed the prevailing Central Bank rate.

(4) For purposes of this section, a part of a month shall be computed as one month.

17. Remission of rates

(1) A rateable owner may apply to a county government before the rate payable is due or within fourteen days after the rate payable is due for a remission of the whole or any part of the rate payable by the rateable owner on a rateable property.

(2) An application for a remission under subsection (1) shall be in Form 1 set out in the First Schedule and shall inter alia contain the reasons for which the remission is sought.

(3) The county government shall upon receiving an application under this section, respond in writing to the application within thirty days of the date of receipt of the application.

(4) Where for any reason the county government declines to grant a remission, the county government shall provide the grounds for failure to grant the remission.

(5) Where the county government does not respond to the application under this section upon the expiry of sixty days, the remission shall be deemed to have been granted.

(6) A remission of rates shall expire at the end of the next financial year or after twelve months, whichever is sooner.

(7) The county government shall provide details on grant of remission of rates in their respective county legislation.

(8) A county government shall enact legislation and make regulations prescribing rates payable under this section.

(9) A county government that acts in accordance with subsection (8) shall consider –

(a) the percentages of remission to be offered;

(b) instances where remission of a percentage of the rates payable may be granted; and

(c) instances where remission of the whole of the rates payable may be granted.

18. Discounts and waivers

(1) Each county government shall prescribe criteria for grant of discounts and waivers on partial or whole of the payable interest and penalty rates due to it by the rateable owner through legislation.

(2) A county government that acts in accordance with subsection (1) shall consider —

(a) rateable owners who make timely payment and are consistent;

(b) the specification on the maximum percentage of rates that may be discounted or waived;

(c) the period in relation to which the discount or waiver is to be considered for;

(d) the circumstances to be considered; and

(e) the procedure to be applicable for one to seek for a discount or waiver.

19. Enforcement of payment of rates

(1) Where any person fails to pay any rates or interest due from them, as provided for under section 16 of this Act, within the time specified for payment, a county government may cause a written demand to be made upon such person to pay within sixty days after service and consequences for failure to pay within the specified timelines.

(2) Where any person having been properly served with demand defaults in paying the rates, the county government may—

(a) levy a penalty at the prevailing Central Bank rate;

(b) deny certain county services;

(c) institute a suit against the defaulter;

(d) create a charge against the rateable property by notifying the Registrar in charge of land; or

(e) apply any methods to recover rates as specified under this Act or any other method as authorized by any other law.

(3) Where any rate or any part thereof remains unpaid after the day on which the same became payable and the rateable owner has been notified to make payment and defaults at the lapse of the notice period, the county government may, for the purpose of recovering the rates due—

(a) appoint a receiver on the rateable property to recover rent from tenants and occupiers;

(b) in case of a matter involving succession under the Law of Succession Act (Cap. 160) and where the property is yet to be transferred to beneficiaries, apply to be considered as a beneficiary;

(c) attachment of debts; or

(d) auction the rateable property at the current market value in accordance to the provided procedures to recover the rates due.

(4) The county government shall in their respective county legislation provide for details on implementation of this section.

20. Contribution in lieu of rates

(1) Where any land for which rates are due is public land held by a National Government entity and is located within the jurisdiction of any county government, the county government shall for purposes of assessing the contribution in lieu of rates payable to the county government in respect of that parcel of land, cause the valuer to either prepare a draft valuation roll, assess the rental value rate or any other form of rating on the rateable property in the area of the county government.

(2) The National Land Commission shall, in consultation with the Cabinet Secretary and the Council of Governors, make Regulations to prescribe for—

(a) all public land that should be included in the valuation roll;

(b) all public land excluded from appearing on the valuation roll for rating purposes; and

(c) all public land exempted for purposes of appearing on the valuation roll.

(3) The National Government entity responsible for the payments of rates which may be due in respect of any public land held by the National Government shall remit to the county government, an annual contribution in lieu of rates levied under this Act for each and every financial year.

(4) For the purpose of claiming rates under this section, the county government shall in three months before the rates fall due, lodge a claim to the National Treasury through the National Lands Commission for the contribution in lieu of rates.

(5) A claim for rates under this section shall be in Form 2 set out in the Second Schedule and may be accompanied by an introductory letter and any other relevant documentation.

(6) The National Land Commission shall upon receipt of a claim under this section evaluate the claim and recommend to the Cabinet Secretary, Ministry of Lands to transmit to the Cabinet Secretary, National Treasury for the rates due to be paid accordingly.

Part III — APPOINTMENT AND POWERS OF VALUERS

21. Criteria to be a valuer

(1) For purposes of this section#

"lead valuer" means a valuer qualified as provided under subsection (3) of this section.

(2) A person shall not undertake any valuation as a lead valuer unless as provided under this section.

(3) For purposes of this section a lead valuer shall—

(a) be registered by the Valuers Registration Board in accordance with the Valuers Act (Cap 532); and

(b) have a minimum experience of seven years in valuation from the date the person was registered by the Valuers Registration Board.

22. Appointment of valuer

(1) A county government shall appoint a valuer to undertake valuation, and prepare a main valuation roll or supplementary roll for the county government at the appointed time of valuation.

(2) Where a private valuer is considered for appointment under subsection (1), the county government shall adhere to the provisions set out in the Public Procurement and Asset Disposal Act (Cap. 412C).

23. Responsibilities of a valuer

(1) A valuer is appointed under section 22, the valuer shall be responsible for —

(a) valuing all rateable properties using the recommended form of rating within the county government;

(b) preparing a valuation roll of all the rateable properties recommended for valuation within the county government;

(c) signing and certifying the valuation roll;

(d) preparing a supplementary valuation roll, where necessary;

(e) providing a conclusive well documented basis of valuation report accompanied by the maps and plans and any other documentation to the county government;

(f) upon request, advising the county government on rating matters or on the implementation of the valuation roll; and

(g) if summoned, appearing as a witness in the proceedings before the Tribunal.

(2) The valuer shall in collating the data mentioned in subsection (1) (b) and (d) adhere to the guiding principles and obligations of processing personal data as provided in the Data Protection Act (Cap. 411C).

24. Powers of valuer

(1) A valuer who is preparing a draft valuation roll or a draft supplementary valuation roll, shall have the power —

(a) to enter into or upon any rateable property at all reasonable time between eight o'clock in the forenoon and five o'clock in the afternoon for purposes of inspecting any land within the area of the county government in respect of which a rate on the value of the land is, or is to be, imposed;

(b) to inspect and make extracts from all land registers and other records or any deeds or instruments belonging to or in the custody or possession of any public officer or any other person in which are contained particulars of any land, whether that person is or is not interested in the land;

(c) to inquire from an occupier of a rateable property questions on matters that may be necessary to enable the valuer to correctly value that property; and

(d) to require, by notice in writing, the rateable owner or occupier of any land to provide the valuer with information regarding the rateable property which the valuer reasonably requires for purposes of valuing the property.

(2) The court may upon convicting a person under this section issue an order to the effect that the person supplies any information lawfully demanded by the valuer.

25. Establishment of the Office of the Chief Government Valuer

(1) There is established the office of the Chief Government Valuer who shall be recruited and appointed by the Public Service Commission through a competitive process.

(2) The Chief Government Valuer shall be the principal advisor to the National Government and County governments on all matters relating to valuation.

26. Responsibilities of Chief Government Valuer

(1) The Chief Government Valuer may upon request by a county government cause a valuation to be undertaken for the respective county government.

(2) The Chief Government Valuer shall from time to time develop guidelines with respect to standardization and harmonization on preparation and implementation of valuation rolls.

(3) The Chief Government Valuer shall upon request by any person, advise on preparation of valuation rolls for rating areas.

(4) The Chief Government Valuer shall maintain a depository and record of all valuations rolls prepared by each county government.

(5) The Cabinet Secretary shall, in consultation with the Council of Governors make Regulations for—

(a) harmonizing and standardizing valuation rolls and rating on rateable areas across counties;

(b) intergovernmental rating and valuation standards and procedures.

Part IV — VALUATION FOR RATING

27. General basis of valuation

(1) For the purposes of a valuation roll or supplementary valuation roll, the basis of valuation shall be the market value of a rateable property.

(2) A valuer may for purposes of arriving at the value of land under this section, adopt any suitable method of valuation that conforms to the local valuation standards, international valuation standards and consider existing physical and land use plans.

(3) Where 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, the value of improvements thereon shall not exceed the amount arrived at by deducting the value of the unimproved land from the value of the land.

28. Declaration of rateable areas

All areas within a county government shall be a rateable area for purposes of this Act.

29. Methods of valuation

(1) A valuer shall in undertaking valuation, use a suitable method taking into consideration the prevailing national and international valuation principles and standards.

(2) The Cabinet Secretary shall make Regulations for the better carrying into effect the provisions of this section.

30. Preparation of valuation rolls and supplementary valuation rolls

(1) A county government shall cause preparation of a valuation roll to be undertaken in every five years on the rateable properties within the county.

(2) The county government may extend the life of the valuation roll and supplementary roll for a period not exceeding two years subject to approval by the County Assembly.

31. Contents of draft valuation roll

(1) Every valuer shall prepare a draft valuation roll or draft supplementary valuation roll listing all properties within the county in such a manner as to show to the best of his knowledge and opinion in respect of every rateable property.

(2) A draft valuation roll or supplementary valuation roll shall include—

(a) the description, situation and area of the land valued;

(b) the name and address of the rateable owner;

(c) the use of property;

(d) the site value;

(e) the assessment for the improvement rate; and

(f) any other necessary information regarding that property.

32. Contents of Supplementary Valuation Roll

(1) Where the county government has reason to believe that a supplementary valuation roll needs to be prepared, the county government shall cause a supplementary valuation roll to be prepared where necessary.

(2) The county government shall, in preparing a supplementary valuation roll, rely on data or information that was used in the preparation of the valuation roll to assign values to be adopted on the properties contained in a supplementary valuation roll.

(3) A supplementary valuation roll shall include only those alterations and additions to the valuation roll which are permitted by this section.

(4) The draft supplementary valuation roll shall take into account—

(a) any rateable property omitted from valuation;

(b) any new rateable property;

(c) any rateable property which is subdivided or consolidated with other rateable property;

(d) re-categorization of the rate on the change of use of the rateable property; and

(e) 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.

33. Alterations of the valuation roll and supplementary valuation roll

A county government may alter a valuation roll or supplementary roll—

(a) to correct a clerical error or omission not affecting the rateable value;

(b) to correct an error as to, or recording a change in the name of an occupier or rateable owner; or

(c) to correct an error in the description or address of a rateable property.

34. Deposit of draft valuation roll and draft supplementary valuation roll

(1) A valuer who prepares a draft valuation roll or draft supplementary valuation roll shall —

(a) sign and enter the date on the roll; and

(b) transmit the roll accompanied by relevant maps and plans and summarized basis of valuation report depending on the method of appraisal used, to the County Executive Committee Member for tabling for consideration before the County Assembly.

(2) A summarized valuation report shall contain information which may include—

(a) the valuation methodology used;

(b) the basis for the valuation of the rateable property;

(c) the date of the valuation of the rateable property;

(d) any other relevant information obtained by the valuer during the valuation of the rateable property; and

(e) the signature and seal of the valuer.

(3) The County Executive Committee Member shall forward a copy of the draft valuation roll or draft supplementary valuation roll to the Chief Government

(4) The Chief Government Valuer shall submit a written report to the County Executive Committee Member within thirty days of the receipt of the draft valuation roll or draft supplementary valuation roll.

(5) The County Executive Committee Member shall—

(a) conduct public participation for comments on the draft valuation roll or draft supplementary valuation roll; and

(b) make a draft valuation roll or a supplementary valuation roll available for inspection and copying by any person at a prescribed fee.

(6) The County Executive Committee Member shall submit the written report under subsection (4), the draft valuation roll and draft supplementary valuation roll and accompanying documents to the county assembly for tabling for consideration.

(7) The County Assembly shall, by resolution approve or reject the draft valuation roll or draft supplementary valuation roll within sixty days of submission under subsection (6).

(8) Where the County Assembly fails to make a resolution within the period under subsection (7), the draft valuation roll or draft supplementary valuation roll shall be deemed to have been approved.

35. Publication of the Roll

(1) The County Executive Committee member shall publish a notice in English, Kiswahili and where appropriate, a local language in a prescribed form within twenty one days after its adoption.

(2) A notice under subsection (1) shall be —

(a) published in the *Gazette* and in at least two newspapers of nationwide circulation;

(b) through a radio broadcasting via a station popular in that county;

(c) any approved social media through a verified account; and

(d) in respect of every draft valuation roll or draft supplementary valuation roll inviting members of the public to inspect the roll and raise any objections.

(3) The notice specified in subsection (2) shall —

(a) state that the roll is open for public inspection for a period which may not be less than forty five days from the date of publication of that notice; and

(b) invite any person who wishes to lodge an objection in respect of any matter in, or omitted from, the roll to do so in the manner specified in the notice within the stated period to make such objections.

(4) The county government shall when undertaking processing of data for purposes of raising an objection, adhere to the principles of processing data in accordance to section 30 of the Data Protection Act (Cap. 411C).

36. Objections

(1) Any person may lodge an objection with the County Executive Committee member at any time before the expiration of forty five days from the date of publication of the notice, where the person is aggrieved—

(a) by the inclusion of any rateable property in, or by the omission of any rateable property from, the draft valuation roll or draft supplementary valuation roll; or

(b) by any value ascribed in any draft valuation roll or draft supplementary valuation roll to any rateable property, or by any other statement made or omitted to be made in the same with respect to any rateable property.

(2) An objection under this section shall be lodged in Form 3 set out in the Third Schedule and shall be accompanied, on the payment of a non-refundable objection fees of not less than ten thousand shillings and on the prescribed form.

(3) A person shall before lodging an objection -with the County Executive Committee Member, file a notice of intention to lodge an objection which notice shall clearly set out the grounds for the objection.

(4) The County Executive Committee Member may, where no notice of intention to lodge an objection is filed by the intended objector, admit an objection and consider the same where they have reasons to believe that it was not possible under the circumstance, for the objector to file the notice.

(5) The County Executive Committee Member shall, within twenty one days after the date on which a notice of objection is lodged on the rateable property —

(a) send a copy to the rateable owner where the objection has been lodged by any person other than the rateable owner; and

(b) notify and give copies of all the objections received in respect to the rateable properties to the valuer who undertook preparation of the draft valuation roll or draft supplementary valuation roll.

(6) A valuer who receives an objection under subsection (5) shall review the objection and submit a response to the County Executive Committee Member within sixty days.

(7) The County Executive Committee Member shall, upon receipt of the response of the valuer, constitute a County Valuation Board and submit a response to an objection to the County Valuation Board for determination in accordance with subsection (8).

(8) A County Valuation Board constituted under subsection (7) shall hear and determine objections to the valuation roll or supplementary valuation roll or any other dispute that may arise from rates determination and enforcements of rates payment at the first instance, before submission of a dispute to the Tribunal.

(9) A County Valuation Board established under subsection (7) shall—

(a) hear and determine the objection; and

(b) communicate the decision of the Board in writing to the objector, the rateable owner, the County Executive Committee Member, and the Valuer.

(10) A person who is not satisfied with a decision under subsection 9 (b) may appeal the decision before the Tribunal.

(11) The details on the composition and procedure of the envisaged County Valuation Board shall be specified in the specific County legislation.

(12) The Cabinet Secretary may, in consultation with the National Land Commission, make rules prescribing the mechanisms of hearing and determining objections lodged in relation to the public land contained in a valuation roll or a supplementary valuation roll.

37. Uncontested draft valuation roll and draft supplementary valuation roll

(1) Where upon the expiration of the period of forty five days specified in section 36, no objection has been received, or where all objections duly received have been withdrawn before the day fixed for the first sitting of the Tribunal, the County Executive Committee member shall endorse upon the draft valuation roll or draft supplementary valuation roll and sign a certificate to that effect.

(2) The County Executive Committee member shall publish a notice, in the *Gazette* and a newspaper of wide circulation within the respective county, that the valuation roll or supplementary valuation roll has been signed and certified under this section.

(3) Objections to any valuation roll or supplementary valuation roll shall apply only to specific rateable property for which objections have been raised.

(4) The rateable properties for which no objections have been raised, the rates will be deemed due and payable the objections notwithstanding.

38. Exemptions

(1) For purposes of this section—

"public purposes" has the meaning assigned by section 2 of the Land Act (Cap. 280).

(2) A County Executive Committee member shall not charge rates for land that is used exclusively for public purposes.

(3) Valuation for purposes of rating shall not be conducted with respect to any land that is used for purposes of —

(a) public religious worship; or

(b) cemeteries, crematoria, burial grounds or grounds for burning of the dead;

(c) public health facilities;

(d) public educational institutions and libraries;

(e) dams;

(f) way leaves;

(g) museums and national monuments; or

(h) public outdoor sports.

Provided that nothing in this subsection shall apply to land used for profit or for residential purposes.

(4) Without prejudice to the generality of subsection (3), the parcels of land subject to payment of rates under this Act shall include—

(a) places of public religious worship with profit earning ventures whereby only the place of worship will remain exempt from taxation;

(b) rateable property leased for purposes of foreign embassies and missions and property is still registered under the rateable owner.

(5) For purposes of this section, the Cabinet Secretary may make Regulations to—

(a) provide guidelines on the extent to which any rateable property may be deemed to be used for public purposes under this section;

(b) prescribe the criteria for determining the circumstances in which any land shall be deemed to be *bona fide* intended to be used for any of the purposes specified in this section; and

(c) prescribe the extent to which land not specified under this section may be subject to assessment and valuation for purposes of rating.

Part V—THE NATIONAL RATING TRIBUNAL

39. Establishment of the National Rating Tribunal

(1) There is established a Tribunal known as the National Rating Tribunal to hear and determine all matters relating to valuation or rating referred to it under this Act or any other written law.

(2) The Tribunal may sit at such times and, in such place as it may appoint to ensure reasonable and equitable access to the services of the Tribunal by the public.

40. Composition of the Tribunal

(1) The Tribunal shall consist of not more than fifteen members appointed by the Judicial Service Commission who shall consist of—

(a) the Chairperson; and

(b) fourteen other persons possessing knowledge, skills and experience in—

(i) law;

(ii) valuation and rating;

(iii) physical planning;

(iv) land surveying;

(v) information technology;

(vi) economics;

(vii) finance; or

(viii) public administration.

(2) A person shall be qualified as the Chairperson or member of the Tribunal, where—

(a) in case of the Chairperson, the person is qualified for appointment as a judge of the Environment and Land Court; and

(b) in case of a member of the Tribunal, the person satisfies the requirements of Chapter Six of the Constitution.

(3) The Chairperson and members appointed under subsection (1) shall serve on part time basis.

(4) The Judicial Service Commission shall—

(a) competitively recruit the Chairperson and members of the Tribunal; and

(b) in constituting the Tribunal, ensure that not more than two thirds of the members are of the same gender.

(5) Despite the provisions of this section, the Judicial Service Commission may from time to time appoint not more than eighteen *ad hoc* members of the Tribunal of whom—

(a) nine shall be advocates of the High Court of Kenya of at least seven years standing; and

(b) nine shall be professionals with outstanding professional valuation, rating, land or administration and other records.

(6) The *ad hoc* members of the Tribunal shall hold office for a term not exceeding one year.

(7) The *ad hoc* members of the Tribunal shall serve together with the members of the Tribunal appointed under subsection (1) and be responsible to the Chairperson of the Tribunal.

(8) A person shall be qualified for appointment as an *ad hoc* member of the Tribunal, if the person—

(a) posses the relevant qualifications specified under subsection (1)(b); and

(b) satisfies the requirements of Chapter Six of the Constitution.

41. Jurisdiction of the Tribunal

(1) The Tribunal shall have jurisdiction to hear and determine all matters arising under this Act and shall in particular—

(a) hear and determine appeals or any other matter brought before the Committee for determination under this Act;

(b) review decisions made by any county government with respect to any matter under this Act or any county legislation including, enforcement for purposes of payment or recovery of rates;

(c) hear and determine all objections made under this Act by ratable persons or the County Executive Committee member of the respective county;

(d) appeals arising against the decisions of the County Executive Committee member with respect to rating; and

(e) hear and determine disputes referred to it by the County Executive Committee member of the respective county.

(2) The Tribunal shall have power to grant equitable relief including injunctions, penalties, damages or specific performance.

42. Proceedings of the Tribunal

(1) The Tribunal shall determine all matters lodged before it within six months from the date of receipt of such matters.

(2) The Tribunal shall not be bound by the rules of the evidence set out in the Evidence Act (Cap. 80).

(3) The Tribunal shall, upon receipt of a written objection by any party or a referral made to it by the County Executive Committee member on any objections relating to this Act —

(a) inquire into the matter and make an award; or

(b) give directions, make orders or any other decisions.

(4) Where the Tribunal makes any award, direction or decision, the Tribunal shall in writing, notify the parties concerned or the County Executive Committee member, as the case maybe.

(5) The proceedings of the Tribunal shall be open to the public except where the Tribunal, for good cause, directs otherwise.

(6) Any person who is a party to the proceedings before the Tribunal may appear in person or be represented by an Advocate.

43. Oath of office

A person who is appointed as a member of the Tribunal shall, before assuming the duties of the office, take and subscribe to the oath of allegiance to the office in the manner provided in Form 4 set out in the Fourth Schedule.

44. Quorum

(1) For the purposes of hearing and determination of any matter under this Act, three members shall constitute a quorum and shall where the Chairperson is absent, nominate one of their number for purpose of transaction of the business of that meeting, and the member so elected shall for purposes of that meeting have all the powers of the Chairperson.

(2) The decision of the Tribunal shall be according to the opinion of the majority.

45. Disclosure of interest

A member of the Tribunal who has an interest in any matter, whether direct or indirect, which may conflict with the proper performance of the member's functions, shall—

(a) disclose the interest to the parties to the proceedings prior to commencement of the meeting; and

(b) not be present during any deliberations on the matter by the Tribunal or take part in a decision of the Tribunal on the matter.

46. Tenure

(1) The Chairperson of the Tribunal shall serve for a non renewable term of six years.

(2) The members of the Tribunal shall serve for a renewable term of four years, subject to performance.

47. Technical advice

(1) The Tribunal may seek technical advice from persons whose specialized knowledge or experience may assist the Tribunal in its proceedings.

(2) Where the Tribunal seeks technical advice from any person under this section, the person shall disclose any interest they may have in the matter or any subsequent interest acquired relating to the matter in question to the Tribunal.

48. Arrangement of business

(1) The Chairperson of the Tribunal shall be responsible for ensuring the orderly and expeditious discharge of the business of the Tribunal.

(2) Without prejudice to the generality of subsection (1), the Chairperson may give directions relating to the—

(a) organization of the business of the Tribunal;

(b) places which the Tribunal may sit for purposes of conduct of the business of the Tibunal; and

(c) procedure of the Tribunal at a particular place.

(3) The times and places for hearings of the Tribunal shall be determined by the Chairperson with a view to securing a reasonable opportunity for applicants to appear before the Tribunal with as little inconvenience and expense shall be practicable.

(4) The Chief Justice may in consultation with the Chairperson of the Tribunal, and by notice in the *Gazette*, make rules to govern the practice and procedure of the Tribunal under this Act.

49. Powers of the Tribunal

(1) The Tribunal may—

(a) by notice, summon any person to appear before the Tribunal for purposes of—

(i) giving evidence; or

(ii) producing a document available to that person and specified in the summons.

(b) administer an oath or solemn affirmation to any person;

(c) question any person, or have that person questioned;

(d) retain a document produced in terms of subsection (1)(a)(ii) for a period not exceeding thirty days;

(e) assess the rates due on any land either, on the application of any interested person or on its own motion;

(f) investigate any complaint relating to valuation for rating of rateable property; and

(g) determine any dispute relating to matters of rating.

(2) A person appearing before the Tribunal, whether summoned or not, may be accompanied by a representative or an advocate at their expense.

(3) The Tribunal may review its judgement and orders, on its own motion or upon application by an aggrieved party.

(4) A decision of the Tribunal shall be enforced in the same manner as a decision of a Court.

50. Remuneration of members of the Tribunal

(1) There shall be paid to the Chairperson and the members of the Tribunal such remuneration and allowances as may be determined by the Judicial Service Commission in consultation with Salaries and Remuneration Commission.

(2) The remuneration and allowances referred to in subsection (1) and any other reasonable expenses incurred by the Tribunal in the execution of its functions under this Act shall be paid out of the Judiciary Fund.

(3) A person who gives technical advice in accordance with section 47 to the Tribunal shall be paid such allowance as may be determined by the Tribunal, in consultation with the Salaries and Remuneration Commission.

51. Staff of the Tribunal

(1) The Judicial Service Commission shall appoint a Deputy Registrar and such other staff of the Tribunal necessary for the proper functioning of the Tribunal and in accordance with the Judicial Service Act (Cap. 8A).

(2) Without prejudice to subsection (1), the Judicial Service Commission may second such staff to the Tribunal as may be necessary for the proper performance of the functions of the Tribunal.

52. Vacancy in the Tribunal

(1) The office of a member of the Tribunal shall become vacant where the—

(a) appointment of the holder lapses;

(b) member accepts appointment to any office the holding of which, were the person not a member of the Tribunal, would make the person ineligible for appointment to the office of member of the Tribunal;

(c) member is removed from for failure to discharge the functions of his office, whether arising from infirmity of body or mind, misconduct any other cause or on account of review its judgement and orders;

(d) holder of the office dies;

(e) member of the Tribunal is adjudged bankrupt or declared to be persons of unsound mind; or

(f) member resigns from office, by notice in writing, to the Chief Justice.

(2) A person desiring the removal of a member of the Tribunal on any of the ground specified in subsection 1(c) may present a complaint under oath to the Judicial Service Commission setting out the alleged facts constituting that ground.

(3) The Judicial Service Commission shall upon receiving a complaint under subsection (2), consider the complaint and, may if satisfied that it discloses grounds—

(a) suspend the member pending investigations into the outcome of the complaint; or

(b) appoint an *ad hoc* Tribunal to investigate the complaint.

53. Evidence

(1) In any proceedings to levy or recover rates under this Act or consequent upon the levying or recovering of rates and any such other proceedings under this Act—

(a) the valuation roll or supplementary valuation roll prepared for the purpose of rating, and records of the county government and, all entries made therein and extracts or certified copies thereof signed by an officer authorized, and copies of any newspapers containing any notice necessary to be proved; and

(b) any certificate issued by an officer authorized on behalf the county government, setting forth the name and address of the person in default, the amount of the rate due and payable by the person and particulars of the interest thereon as demanded and the fact that such person has failed to pay the rate, the fact that such person has been served with a rate and interest payment demand and has defaulted; and the fact that such rate and interest do not exceed the maximum amounts prescribed by this Act,

shall be admissible in evidence, and shall serve as *prima facie* evidence of the facts so stated,

Provided that a party to such proceedings may tender any evidence the contrary.

54. Penalty for failure to comply with lawful order of the Tribunal

A person who fails to comply with a lawful order or decision of the Tribunal commits an offence and, shall upon conviction be liable to a fine not exceeding one hundred thousand shillings or to imprisonment for a term not exceeding six months, or to both.

55. Appeals

An appeal from the decision of the Tribunal shall be made to the Environment and Land Court.

Part VI— MISCELLANEOUS

56. Notices

(1) Except where otherwise provided by this Act, any notice required to be published by the County Executive Committee member by shall be—

(a) published in the Kenya *Gazette* for a period of twenty one days;

(b) advertised in one or more newspapers with wide circulation in the respective county; and

(c) posted on any social media platform with county wide reach as may be approved by the County Executive Committee member.

(2) Any notice, demand or other document required to be served under this Act may be served —

(a) by delivering it to the person to or on whom it is to be sent or served;

(b) by leaving it at the usual or last known place of abode or business of that person, or, in the case of a company, at its registered office;

(c) by ordinary or registered post;

(d) by delivering it to some person on the premises to which it relates, or, if there is no person on the premises to whom it can be delivered, then by fixing it on or to some conspicuous part of the rateable property;

(e) by email; or

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

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

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

57. Repeal of Cap. 267 and Cap. 266

The Rating Act and the Valuation for Rating Act are hereby repealed.

Part VII — PROVISIONS ON DELEGATED LEGISLATION

58. Regulations

(1) The Cabinet Secretary shall, in consultation with the Council of Governors, make Regulations generally for the better carrying into effect the provisions and purposes of this Act.

(2) Without prejudice to the generality of subsection (1), the Cabinet Secretary shall, in consultation with the Council of Governors, make Regulations on—

(a) preparation of valuation rolls and supplementary valuation rolls;

(b) property exempt from payment of rates;

(c) timelines to be considered in implementation of this Act;

(d) penalties on interest rates;

(e) annual rental value rate;

(f) valuation of inter county rateable properties; and

(g) tax rates to ensure its compliance with Article 209(5) of the Constitution.

(3) The National Lands Commission shall make Regulations for valuation of public land for purposes of paying contribution in lieu of rates.

(4) Each county government shall enact their respective county legislation and Regulations for the better implementation of the provision of this Act,

Provided that the county legislations and Regulations made under this subsection shall be consistent with this Act and Regulations made under subsections (2) and (3).

(5) Without prejudice to the generality of subsection (4), a county government shall make Regulations on—

(a) the use of appropriate technology in the implementation of this Act;

(b) circumstances under which discounts, waivers and remissions may apply;

(c) procedures when considering auction of rateable property;

(d) procedure on issuance of agency notices;

(e) county services to be denied upon default;

(f) procedure on transmission and tabling of the prepared draft valuation roll and draft supplementary valuation roll; and

(g) setting their rate struck.

59. Savings and transition

(1) Any existing valuation rolls prepared before commencement of this Act shall be deemed to have been prepared under this Act.

(2) Where existing valuation rolls do not conform with the provisions of this Act, the county government shall within twenty four months of the commencement of this Act bring them into conformity.

(3) Any written law by the national and county government relating to valuation and rating in force immediately before the commencement of this Act shall have effect, subject to such modifications as may be necessary to give effect to this Act, and where the provisions of such law are in conflict with any provisions of this Act, the provisions of this Act shall prevail.

FIRST SCHEDULE

FORM 1 s. 17

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

County Government.....

Date.....

Financial Year.....

Name Of Rateable Owner.....

Parcel Number.....

Reasons for application of remission
*Attachments of any evidence is required**
OFFICIAL REMARKS ....

SECOND SCHEDULE (s. 20)

FORM 2

CONTRIBUTION IN LIEU OF RATES CLAIM FORM

County Government.....

Date.....

Financial Year.....

Form of Rating/ Rating Area	**Acreage(ha)**	**Total value of rated land**	**Rates truck(%)**	**Area Rate (KSh.)**	**Total Rates due**
Valuation Roll					
Area Rate					
Annual Rental value rate					
Forest land					
*Attachments required**					
OFFICIAL REMARKS.....					

THIRD SCHEDULE

FORM 3 (s. 36)

RATES OBJECTION FORM

THE COUNTY EXECUTIVE COMMITTEE MEMBER

.....

(Name of County Government)

.....

DRAFT PRIVATE LAND VALUATION ROLL (YEAR)-NOTICE OF OBJECTION UNDER SECTION 34(2) OF NATIONAL RATING BILL, 2024

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

1. Serial No.....
2. Locality/ Situation.....

3. Land Parcel/ Plot No. .....
4. Name Of Registered Owner.....
5. Area (Ha).....
6. Value In KSh.....

Part II: DETAILS OF OBJECTOR

1. Full Names of Objector.....
2. Current Postal Address.....
3. Current Telephone Contancts/ Email.....
4. If Objector Is The Registered Reteable Owner? Answer Yes or

   No.....

   If Not What Is The Relationship To The Rateable Owner? (Attach Proper Documents of Proof to Relationship).....

   .....
5. Signature.....

   Date.....

Note— clear copy of identification incase of owner or certified copy of registration in case of legal person to be attached.

Part III: DETAILS OF THE OBJECTION

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

NOTE: — Attach a separate sheet of paper for additional grounds of objections if necessary

Part IV: DETAILS OF PAYMENT

NOTE; this part to be filled by county government officer. A fee of shillings (as determined by county) is payable to county for each separate entry in or omission from valuation roll against which objection is lodged.

1. Number of objections on this property.....
2. Fee amount paid.....
3. Receipt number.....
4. Date of receipt.....

Part V: ACKNOWLEDGEMENT OF THE RECEIPT OF OBJECTION(S)

BY MY SIGNATURE AFFIXED BELOW, I ACKNOWLEDGE HAVING RECEIVED

THE OBJECTION(S) IN RESPECT OF PLOT NUMBER.....

FOR NECESSARY ACTIONS.

Remarks.....

Date.....

BY County Government of.....

FOURTH SCHEDULE

FORM 4 (s. 43)

OATH OR SOLEMN AFFIRMATION OF ALLEGIANCE OF THE CHAIRPERSON/ MEMBER OF THE TRIBUNAL.

I,....., having been appointed to be the Chairperson/ member of the Tribunal do (swear in the name of the Almighty God)/(solemnly affirm) to diligently serve the people and the Republic of Kenya and to impartially do Justice in accordance with the Constitution, the National Rating Act, 2024 and any other applicable laws and customs of the Republic, without any fear, favour, bias, affection, ill-will, prejudice or any political, religious or other influence. In the exercise of the judicial functions entrusted to me, I will at all times, and to the best of my knowledge and ability, protect, administer and defend the Constitution and Land related laws with a view to upholding the dignity and the respect for the Tribunal promoting fairness, independence, competence and integrity within it. (So help me God.)