

THE KISUMU COUNTY VALUATION ROLL

A Public Participation Guide for Property Owners, Residents and Stakeholders

YOUR PROPERTY. YOUR RATES. YOUR SAY.

Prepared under the Constitution of Kenya, 2010 and the National Rating Act, 2024





At a Glance: Seven Things Every Property Owner Should Know

1. Kisumu County is preparing a new valuation roll. It is the official list of rateable properties and the values used to work out property rates.
2. The roll is not a title deed. It does not give or take away ownership of land.
3. Valuation and rates are different things. The valuer sets the value; the County later sets the rate (the percentage or charge) applied to that value.
4. Not every property pays rates. Some land is exempt by law, depending on how it is actually used.
5. You have a right to take part. You can attend public forums, ask questions and submit your views on the draft roll.
6. The process of preparation. of the Draft Valuation 2026 Roll shall be from...../ 2026 to 30th / June 2027.
7. Act early and keep records. Late objections may not be accepted. Keep copies of everything you submit and every receipt.

This booklet explains, in plain language, what the valuation roll is, how it is prepared, how it may affect you, and what you can do if you disagree with any entry relating to your property. It is for information only and is not legal advice. Where there is any difference between this booklet and the law, the law applies.

1. Why Is the County Preparing a New Valuation Roll?

Property rates are one of the most important sources of revenue that a county government raises on its own. The money helps the County pay for public services and infrastructure such as roads, street lighting, drainage, markets, waste collection and other services.

The Constitution of Kenya, 2010 (Article 209(3)(a)) gives county governments the power to impose property rates. The National Rating Act, 2024, which came into force on 24 December 2024, sets out one uniform national framework for how properties are valued for rating and how counties impose and collect rates.

Under the Act, a county must prepare a fresh valuation roll every five years. The County Assembly may approve an extension of an existing roll, but only for up to two more years. A new roll for Kisumu County will:

- give an up-to-date, transparent and fair basis for working out rates;
- capture properties that have been built, subdivided, combined or changed use since the last roll;
- correct out-of-date ownership and property information; and
- help the County plan and deliver services better through enhanced Own Source Revenue.

2. What Are Property Rates?

Property rates are a charge that the County imposes on rateable property within its area. The person responsible for paying (the rateable owner) contributes towards the cost of county services through the rates on their property.

The amount you pay is not simply based on the size of your plot. It depends on three things:

1. the rating method the County has adopted for your area;
2. the value or other details of your property recorded in the valuation roll; and
3. the rate that the County sets for the financial year.

Do not confuse rates with other payments

Property rates are NOT:

- Land rent – paid to the National Government on some leasehold land;
- Service charges – paid to a management company or landlord;
- Utility bills – water, electricity or sewerage; or
- Development or approval fees – paid when you build or change use.



3. Why Does Rating Matter to You?

Benefit	What it means for residents
Revenue for services	Rates help fund roads, lighting, drainage, markets, waste collection and other county services.
Fairness	One up-to-date roll means similar properties are treated in the same way, rather than on old or guessed information.
Accurate records	New buildings, subdivisions and changes of use are captured, so everyone contributes their fair share.
Better collection	A complete list reduces gaps, so the burden is not carried by only a few owners.
Planning and accountability	Reliable property data helps the County plan services and forecast revenue openly.

4. What Is a Valuation Roll?

A valuation roll is the official record of **rateable properties** in a rating area, together with the information the County needs to work out rates. It is the foundation of the whole rating system.

For each property, the roll will generally show:

Question	What the roll records
What property is it?	Parcel or plot number and description
Where is it?	Location / situation of the property
How big is it?	Land area
Who is responsible?	The rateable owner
What is its value?	The value or rating basis under the adopted method

Important

The valuation roll is prepared **only for rating purposes**. It is not a title deed or land register, and it **does not create, confirm or cancel ownership** of land. Ownership disputes are dealt **with** through the land registry and the courts, not through the valuation roll.

5. Who Is Preparing the Roll?

The roll is prepared on behalf of the County Government of Kisumu by a **qualified, registered and properly appointed valuer**, working with county officers and other technical experts. The National Rating Act sets out how such valuers are appointed and what powers and duties they have. It also gives the Chief Government Valuer a role in reviewing every county's draft roll.

The team includes:

- registered valuers;
- GIS (mapping) and survey specialists;
- land registry, planning and land-use information officers;
- market researchers and data analysts;
- legal advisers; and
- community engagement and quality-assurance staff.

The **County Government remains responsible** for the rating system. The valuer does the technical valuation work.

Field visits

Field officers may visit your property to confirm its details. **Ask to see official identification** before giving any information. Field officers do not collect cash payments. If in doubt, contact the County **using the** details **at** the end of this booklet.



6. Which Areas and Properties Are Covered?

The exercise covers rateable property within the County's designated rating areas, which may include:

- Kisumu City
- Ahero–Awasi Municipality
- Katto–Papu Onditi Municipality
- Maseno–Holo Municipality
- Kombewa–Bodi Municipality
- Muhoroni–Chemelil Municipality
- market centres including:
- Rabour Market
- Draja Mbili Market
- Chulaimbo Market
- Ombeiy Market
- Ayweyo Market
- Harambee Market
- Kusa Market
- Koleweny Market
- Kong'yu Market
- Nyakwere Market
- Sondu Miriu Market
- Nyabondo Market
- Obambo Market
- Miwani Market, among others
- All agricultural leasehold properties
- Satellite commercial and industrial properties

Both privately owned and publicly owned property may be included, subject to the exemptions in Section 8. Types of property may include residential, commercial, industrial, institutional, mixed-use and special-use property, and vacant or undeveloped land.

Note that the National Rating Act **does not** apply to freehold agricultural land. Being located in Kisumu County does not automatically make a property rateable. It depends on the law, the rating area and any exemption.

7. How Will Rates Be Worked Out?

The National Rating Act allows a county to choose one of four rating methods. **Only one method** can apply to a given rating area while it it is in force.

Method	What it is based on	In simple terms
Annual Rental Value	The rent the property could reasonably earn in a year	What a tenant would pay to rent the property
Area Rating	The size of the land	A flat rate, a rate graduated by acreage, or a rate that varies by use
Unimproved Site Value	The value of the land alone, ignoring buildings	What the bare land is worth
Site Value + Improvement	Land value plus a rate on the buildings and improvements	Land and buildings both counted

Before adopting a rating method, the County must give **at least 60 days' public notice** and invite comments. This is another opportunity for you to have your say.

A simple illustration

Rates payable = Value in the roll × **Rate set by the County**

For example, if land is valued at KSh 2,000,000 and the County sets a rate of 0.5%, the annual rates would be KSh 10,000. (These figures are made up for illustration only. They are not proposed Kisumu figures.)

This shows that there **are two separate steps:** the value decides the value; the County later decides the rate. Objections under the valuation roll process are about the value and the details of your property, not the rate.

8. Which Properties Are Exempt?

A county may not charge rates on land used exclusively for public purposes. In addition, the Act says land used for the following purposes is not to be valued for rating:

- public religious worship;
- cemeteries, crematoria and burial grounds;
- public health facilities;
- public educational institutions and libraries;
- dams;
- wayleaves;
- museums and national monuments; and
- public outdoor sports grounds.

Watch out

These exemptions do not apply where the land is used for profit or for residential purposes. For example, if a place of worship also runs a profit-making venture, the profit-making part is rateable; only the space used for worship is exempt. Land leased to foreign embassies and missions is also rateable.

Exemption depends on how the land is actually used, not simply on who owns it.



9. From Start to Finish: How the Roll Is Prepared

The diagram below shows the main stages. There are two separate opportunities for the public: first; public participation on the draft roll; and later, formal inspection and objections once the roll has been approved and the notice published.

Stage	What happens	Your role
1. Planning and mobilisation	County and valuer agree the work plan, timelines and stakeholders.	Look out for public announcements.
2. Legal and records review	Laws, previous rolls and county records are reviewed.	—
3. Data collection and field visits	Land registry, survey and planning records are gathered; field officers inspect properties.	Allow verified officers access; give accurate information.
4. Mapping (GIS)	Properties are mapped digitally.	—
5. Market research and valuation	Sales, rents and land values are analysed and valuations made.	Share relevant information if asked.
6. Draft valuation roll	The valuer signs and submits the draft roll, maps and report to the County Executive. The Chief Government Valuer reviews it and reports within 30 days.	—
7. Public participation on the draft roll	The County holds public forums and makes the draft available for inspection and copying.	Attend forums, inspect your entry, ask questions, give views.
8. County Assembly approval	The draft roll is tabled before the County Assembly, which approves or rejects it within 60 days. If it does not decide in time, the roll is treated as approved.	Follow Assembly proceedings; you may petition your MCA.
9. Publication of notice	Within 21 days of adoption, the County publishes a notice in the Kenya Gazette, two national newspapers, local radio and verified social media, in English, Kiswahili and, where appropriate, a local language.	Watch for the notice. Your 45-day window starts here.
10. Inspection and objections	The roll is open for inspection for at least 45 days. Objections are lodged in this period.	Inspect and object if you disagree (see Section 10).
11. Hearing of objections	The County Valuation Board hears and decides objections; appeals go to the National Rating Tribunal.	Attend your hearing; present evidence.
12. Certification and billing	The roll is certified. The County sets the rate for the financial year and issues rate demands.	Pay by the due date or follow your objection/appeal.
13. Updating	Supplementary rolls capture new developments, subdivisions and changes of use.	Report changes to your property.

When does the new roll take effect? Preparing the roll does not mean new rates are immediately payable. Rates become due only for the financial year in which they are levied, after the roll has gone through approval and publication and after the County has issued the required notice stating the amount payable and the due date for payment.

10. How You Can Take Part

Opportunity	How to take part
Public forums	Attend the ward / sub-county meetings listed in the key dates table. Ask questions and give your views.
Written comments	Submit written views on the draft roll or the proposed rating method to the County (see contacts).
Inspection of the roll	Check your property entry at the inspection venues or online during the inspection period.
Formal objection	Lodge Form 3 with the fee within 45 days of the published notice.
Your MCA	Raise concerns with your Member of County Assembly before the Assembly considers the roll.
Professional associations and residents' groups	Engage through residents' associations, business associations and professional bodies.



11. Key Dates, Venues and Contacts

Public participation	Venues	Date	Time
Nyakach Subcounty	Katito Elders Social Hall	Thursday 26th November, 2026	9.00 AM
Muhoroni Subcounty	Muhoroni Chiefs Camp	Friday 27th November, 2026	9.00 AM
Nyando Subcounty	Ahero Multi Purpose Hall	Monday 20th November, 2026	9.00 AM
Kadibo Subcounty	Rabuor	DCC Tuesday 1st December, 2026	9.00 AM
Seme Subcounty	Kombewa CDF Hall	Wednesday 2nd December, 2026	9.00 AM
Kisumu West Subcounty	Kisian Chiefs Camp	Thursday 3rd December, 2026	9.00 AM
Kisumu East Subcounty	Kosawo Hall, Manyatta	Friday 4th December, 2026	9.00 AM
Kisumu Central Subcounty	Mama Grace Social Hall	Monday 7th December, 2026	9.00 AM

Item	Details
Public Participation Forums (dates and venues)	Thursday 26 November – Monday 7th December
Date of publication of Notice of the Valuation Roll	[ ]
County Website / Online Inspection	[ ]
Telephone / WhatsApp Helpline	[ ]
Email for written submissions	[ ]

13. Kwa Ufupi (Summary in Kiswahili)

Serikali ya Kaunti ya Kisumu inaandaa orodha mpya ya thamani ya mali (valuation roll), ambayo ni rekodi rasmi ya mali zinazotozwa kodi ya ardhi (rates) pamoja na thamani yake.

Orodha hii si hati miliki na haihifadhishi wala kufuta umiliki wa ardhi.

Mthamini huamua thamani; Kaunti baadaye huweka kiwango cha kdhi.

Baadhi ya ardhi haitozwi kodi kulingana na matumizi yake halisi, kama ilivyoelezwa na sheria.

Una haki ya kushiriki katika mikutano ya umma na kutoa maoni yako.

Ukiwa na malalamiko kuhusu mali yako, wasilisha pingamizi (objection) kwa Fomu 3 ndani ya siku 45 tangu tangazo kuchapishwa, pamoja na ada isiyorejeshwa (isiyopungua KSh 10,000).

Pingamizi husikilizwa na Bodi ya Uthamini ya Kaunti, na rufaa huenda kwa Mahakama Maalum ya Kitaifa ya Kodi ya Ardhi (National Rating Tribunal), kisha Mahakama ya Mazingira na Ardhi.

14. Conclusion

The new Kisumu County Valuation Roll is an opportunity to build a complete, current and transparent property rating system that is fair to all and supports better county services. Its success depends on accurate information, open valuation methods, strict compliance with the law, and above all, your participation.

Please take part in the public forums, give accurate information about your property, inspect the roll when it is published, and use the objection process if you believe an entry is wrong.

Legal references

Constitution of Kenya, 2010 – Article 209(3)(a)

National Rating Act, 2024 – Sections 5 (application), 9–13 (rating methods and notice), 15–19 (payment, interest, penalties), 30–35 (preparation, supplementary rolls, corrections, draft roll, Chief Government Valuer review, County Assembly approval, publication and inspection), 36–37 (objections, County Valuation Board, appeals, uncontested rolls), 38 (exemptions), 39–42 (National Rating Tribunal), 55 (appeals to the Environment and Land Court); Third Schedule, Form 3.

This booklet is a plain-language guide and does not replace the law. For the exact legal requirements, refer to the National Rating Act, 2024 and the applicable Kisumu County legislation.