



LAWS OF KENYA

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## **VALUATION FOR RATING ACT**

CHAPTER 266

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## CHAPTER 266

## VALUATION FOR RATING ACT

[Date of commencement: 11th May, 1956.]

**An Act of Parliament to empower local government authorities to value land for the purpose of rates; and for purposes incidental to or connected therewith**

[Act No. 39 of 1956, Act No. 7 of 1957, Act No. 37 of 1959, Act No. 25 of 1963, Act No. 20 of 1964, L.N. 39/1965, L.N. 264/1965, Act No. 21 of 1966, Act No. 30 of 1966, Act No. 17 of 1967, Act No. 4 of 1974, Act No. 6 of 1977, Act No. 10 of 1981, Act No. 19 of 1982, Act No. 11 of 1992.]

## PART I – PRELIMINARY

**1. Short title and application**

(1) This Act may be cited as the Valuation for Rating Act.

(2) This Act shall apply to any area of a local authority in respect of which any rate on the valuation of land, other than a rate on the annual value of agricultural land, in the area has been imposed by or under any law.

[Act No. 20 of 1964, 3rd Sch., L.N. 39/1965, 2nd Sch., L.N. 264/1965, Sch.]

**2. Interpretation**

In this Act, except where the context otherwise requires—

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

“**improvements**”, in relation to land, means all work done or material used on, in or under that land by the expenditure of money or labour in so far as the effect of the work done or material used is to increase the value of the land, but does not include machinery, whether fixed to the soil or not;

“**land**” includes any improvements thereon, therein or thereunder;

“**local authority**” means a county council, town council, or municipal council constituted by or under any law;

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

“**rateable owner**” has the meaning assigned to it by section 7;

“**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 a local authority;
- (b) public land as defined and provided for in section 25;
- (c) Community land as defined and provided for in section 26; and
- (d) any land used for any of the purposes specified in section 27 or under any rule made thereunder;

**“the valuer”** means any person or authority prescribed by or under any law for carrying out valuation of land for the purpose of imposing rates on land so valued.

**“time for valuation”** means such date, within a period of twenty-four months preceding the commencement of the financial year in respect of which a valuation roll prepared under section 3 is to come into force, as may be determined by resolution of a local authority and approved by the Minister to be the date at which all valuations shall be deemed to have been made for the purposes of such valuation roll and of every supplementary valuation roll prepared during the continuance in force of the valuation roll;

**“town clerk”** and **“treasurer”** mean the persons for the time being lawfully acting respectively in the capacities of town clerk or clerk to a county council or to a town council and treasurer of a local authority;

**“value of land”** and **“value of unimproved land”** shall be construed by reference to section 8.

[Act No. 20 of 1964, 3rd Sch., L.N. 39/1965, 2nd Sch., L.N. 264/1965, Sch., Act No. 6 of 1977, s. 2.]

## PART II – VALUATION

### *Preparation of Valuation Rolls and Supplementary Valuation Rolls*

#### **3. Local authority to cause valuation roll to be prepared**

Every local authority shall from time to time, but at least once in every ten years or such longer period as the Minister may approve, cause a valuation to be made of every rateable property within the area of the local authority in respect of which a rate on the value of land is, or is to be imposed, and the values to be entered in a valuation roll.

[Act No. 20 of 1964, 3rd Sch., Act No. 11 of 1992, Sch.]

#### **4. Power to amend valuation roll and to cause supplementary valuation roll to be prepared**

(1) A local authority shall, either on their own initiative or at the request of any person, from time to time and at any time cause a valuation to be made as at the time of valuation of—

- (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.

(2) Where part of any rateable property not separately valued in a valuation roll is or may be subject to a special rate under any law providing for the imposition of rates on land by a local authority, it shall be lawful for the local authority from time to time and at any time to cause an apportionment of the

value of that property appearing in the valuation roll as between the part thereof which is or may be subject to a special rate and the remaining part to be made and inserted in a supplementary valuation roll.

(3) A local authority 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.

(4) A supplementary valuation roll shall include only those alterations and additions to the valuation roll which are permitted by subsection (1) or subsection (2).

[Act No. 20 of 1964, 3rd Sch.]

## **5. Valuer to have power of entry and inspection and to obtain information**

(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 town clerk, have power to enter at all reasonable hours by day into and upon, and to inspect, any land within the area of the local authority in respect of which a rate on the value of land is, or is to be, imposed, and shall also have power to inspect and make extracts from all registers and other records or any deeds or instruments belonging to or in the custody or possession of any public officer or any person, in which are contained particulars of any land, whether that person is or is not interested in the land.

(2) Any person who wilfully hinders or obstructs a valuer in the exercise or attempted exercise of the powers conferred on him under this section shall be guilty of an offence and liable to a fine not exceeding one thousand shillings.

(3) 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; and any rateable owner or occupier who neglects to furnish the particulars within fourteen days after being called upon to do so shall be guilty of an offence and liable to a fine not exceeding two thousand shillings, and any person who furnishes to any valuer a false statement of value or of any other particulars aforesaid shall be guilty of an offence and liable to a fine not exceeding three thousand shillings.

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

[Act No. 20 of 1964, 3rd Sch.]

## **6. Contents of draft valuation and supplementary rolls**

Every valuer shall prepare every 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 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;

- (e) the assessment for improvement rate:

Provided that, on application, by a local authority, the Minister 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 and supplementary valuation rolls notwithstanding that they do not contain any such valuations or that the valuations have not been made.

## **7. Rateable owner**

(1) The person (in this Act referred to as the rateable owner) in respect of any rateable property who—

- (a) is the owner of the 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); or
- (b) is the lessee of that property holding under a registered lease for a definite term of not less than twenty-five years or for the natural life of any person, or under a registered lease which is renewable from time to time at the will of the lessee, or under a registered lease which is for an indefinite term or is renewable indefinitely, or 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, amounts or amount to not less than twenty-five years, or is a person having any interest, other than an interest as a statutory tenant arising under the Rent Restriction Act (Cap. 296) in such property entitling him to possession thereof for a period not less than the period for which he would be entitled to possession if he were the lessee of the property; or
- (c) is a lessee of public land, under a registered lease of such property holding under a lease for, 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) in the case of property situate in any district, area or place to which the Land Titles Act (Cap. 282) has been applied, but being property in respect of which no certificate of ownership has, at such date as aforesaid, been registered under that Act has or claims to have any such leasehold or other interest in the property as is specified in paragraph (a), paragraph (b) or paragraph (c), or, where it cannot be established that any person has or claims to have such an interest, is in possession, or is in receipt of the rents or profits, of such property; or
- (e) subject to paragraph (b), in the case of Trust land vested in a county council, the county council which receives the rent therefor, or which would receive the rent if the land were leased; or
- (f) is the lessee from a local authority of the rateable property holding under a registered lease of not less than ten years,

shall, for the purposes of this Act, be the rateable owner of the property.



(2) For the purposes of subsection (1), “**registered**” means registered under any law relating to the registration of title to immovable property and of dealings therewith.

(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 immediate possession of the property, or would be so entitled if no leasehold or other interest, not being such a leasehold or other interest as is referred to in subsection (1), subsisted in the property.

[Act No. 7 of 1957, s. 3, Act No. 20 of 1964, 3rd Sch., L.N. 39/1965,  
Act No. 10 of 1981, Sch.]

## **8. Basis of valuation**

(1) The value of land shall, for the purposes of a valuation roll or supplementary valuation roll, be the sum which the freehold in possession free from encumbrances therein might be expected to realize at the time of valuation if offered for sale on such reasonable terms and conditions as a *bona fide* seller might be expected to impose, due regard being had, not only to that particular land, but also to other land of similar class, character or position, and to other comparative factors, and to any restrictions imposed on the land, and on the use of the land, by the local authority or a town planning authority by or under any by-laws or town planning powers, being restrictions which either increase or decrease the value of the land.

(2) The value of unimproved land shall, for the purposes of a valuation roll or supplementary valuation roll, be the sum which the freehold in possession free from encumbrances therein might be expected to realize at the time of valuation if offered for sale on such reasonable terms and conditions as a *bona fide* seller might be expected to impose, and if the improvements, if any, thereon, therein or thereunder had not been made, due regard being had, not only to that particular land, but also to other land of similar class, character or position, and to other comparative factors, and to any restrictions imposed on the land, and on the use of the land, by the local authority or a town planning authority by or under any by-laws or town planning powers, being restrictions which either increase or decrease the value of the land.

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

(4) When a valuation roll or supplementary valuation roll includes the value of the unimproved land, the value of any improvements and the value of the land, then the value of improvements shall in no case exceed the amount found by deducting the value of the unimproved land from the value of the land.

[Act No. 7 of 1957, s. 4, Act No. 20 of 1964, 3rd Sch., Act No. 11 of 1992, Sch.]

### *Deposit and Approval of Draft Valuation and Supplementary Valuation Rolls*

## **9. Deposit of draft valuation and supplementary valuation rolls**

(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 town clerk.

(2) As soon as may be after a draft valuation roll or draft supplementary valuation roll has been transmitted to him by the valuer, the town clerk shall lay the roll before a meeting of the local authority, and the roll shall thereafter be available at the office of the local authority for public inspection, and any person may, during ordinary business hours, inspect it and take copies or extracts from it.

(3) The town clerk shall publish notice in respect of every draft valuation roll and draft supplementary valuation roll that it has been so laid and may be inspected, and such notice shall state the manner in which and the latest date by which objections to the same may be made.

(4) Every local authority shall, within twenty-one days after the laying before a meeting of the local authority 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, whether or not the new valuation makes any change.

#### **10. Objections to draft valuation and supplementary valuation rolls**

(1) Any person (including the local authority or any person generally or specially authorized in that behalf by the local authority) who is aggrieved—

- (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; 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,

may, on the payment of a non-refundable fee of five hundred shillings and on the prescribed form, lodge an objection with the town clerk at any time before the expiration of twenty-eight days from the date of publication of the notice referred to in section 9(3).

(2) No person shall be entitled to urge an objection before a valuation court unless he has first lodged the notice of objection; but it shall be competent for a valuation court to agree to consider an objection although notice thereof has not been given in accordance with this section.

(3) The town clerk shall, within twenty-one days after the date on which a notice of objection is lodged with him, send a copy thereof to the rateable owner of the rateable property to which the objection relates, if that person is not the maker of the objection.

[Act No. 11 of 1992, Sch.]

#### **11. Uncontested draft valuation and supplementary valuation rolls**

(1) If, on the expiration of the period of twenty-eight days referred to in section 10(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 town clerk shall endorse upon the draft valuation roll or draft supplementary valuation roll and sign a certificate to that effect.

(2) The town clerk shall publish notice that the valuation roll or supplementary valuation roll has been signed and certified under this section.

## **12. Membership of valuation court**

(1) A local authority may, and, if the provisions of section 11 have not prevailed, shall, appoint a valuation court, which shall consist of a magistrate having power to hold a subordinate court of the first class, or an advocate of not less than five years' standing, who shall be chairman of the Court, and not less than two additional members appointed with the approval of the Minister, who may or may not be members of the local authority.

(2) The local authority shall pay to the Government in respect of such magistrate, or may pay to the chairman, if not a magistrate, and to the additional members, such reasonable fees and allowances as may be prescribed.

(3) If the chairman of a valuation court appointed under this section is absent from any sitting, the local authority shall appoint a person qualified as provided in subsection (1) to act as chairman during that sitting.

[Act No. 4 of 1974, Sch.]

## **13. Alternative membership of valuation court**

(1) Notwithstanding the provisions of section 12, the Minister may authorize a local authority to appoint a valuation court, which shall consist of a chairman and not less than two additional members appointed with the approval of the Minister, who may or may not be members of the local authority.

(2) If at any sitting of a valuation court appointed under this section the chairman is absent from any sitting, the members of the Court present shall appoint a person from among themselves to act as chairman during that sitting.

[Act No. 4 of 1974, Sch.]

## **14. Effect of payment of fees and allowances**

The chairman 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 local authority or to have a pecuniary interest in any contract or proposed contract or other matter.

[Act No. 20 of 1964, 3rd Sch., Act No. 4 of 1974, Sch.]

## **15. Procedure of valuation court**

(1) The town clerk, or some other person appointed by the local authority, shall act as clerk to the valuation court.

(2) At every sitting of a valuation court three members present shall constitute a quorum, and all decisions of such court shall be arrived at by the vote of a majority of the members present; and, in case of an equality of votes, the chairman or the member acting as such shall also have a casting vote.

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

(4) 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 local authority may at

once, but subject to the provisions of section 12(3) (if applicable) appoint any person temporarily or otherwise to fill up such vacancy or the place of any member incapable of sitting.

(5) Not less than seven days before the day fixed for the first sitting of a valuation court, the clerk shall publish notice of the date of that sitting.

(6) The procedure of a valuation court shall, subject to such regulations, if any, as may be made in that behalf by the Minister, be such as the court may determine, and every such court shall, unless the court otherwise orders 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, sit in public.

(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, and the valuer shall attend such court and answer on oath or affirmation all questions which may be put to him by or through the Court in regard thereto, and every such valuer may also be represented by an advocate.

(8) The clerk of the court shall cause a note to be taken of any evidence given before it, and shall keep minutes of its proceedings and a record of the assessment, objection and finding in regard to each objection.

[Act No. 4 of 1974, Sch.]

#### **16. Determination of objections by valuation court**

(1) Every valuation court shall, at sittings duly called by the clerk, consider the objections made under section 10.

(2) Not less than seven days before the day fixed for the consideration by a valuation court of any objection, the clerk shall send notice of the date to the persons mentioned in subsection (3); but 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 local authority and the persons who lodged the objection and the rateable owner of the rateable property which is the subject of the objection may appear and be heard, either in person or by an advocate or accredited representative, and may examine any witness before the court, and may call witnesses.

(4) After hearing the persons mentioned in subsection (3), or such of them as desire to be heard, the valuation court shall confirm or may amend the draft valuation roll or draft supplementary valuation roll, by way of reduction, increase, addition or omission, as to it may seem 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 clerk 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 section 10(2) shall apply, *mutatis mutandis*, in respect of those objections.

#### **17. Certification of draft valuation or supplementary valuation roll**

(1) As soon as may be after 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 chairman of the valuation court shall endorse upon the same and sign a certificate to that effect.

(2) A draft valuation roll, on being signed and certified by the chairman of a valuation court under subsection (1), or by the town clerk under section 11, 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 chairman of a valuation court under subsection (1), or by the town clerk under section 11, 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) The town clerk shall publish notice that the valuation or supplementary valuation roll has been signed and certified under this section, and the notice shall state the manner in which, and the latest date by which, appeals may be made.

[Act No. 20 of 1964, 3rd Sch., Act No. 4 of 1974, Sch.]

#### **18. Coming into force of draft rolls and validity of valuation rolls**

(1) A draft valuation roll or draft supplementary valuation roll which has been laid before the local authority in accordance with section 9(2) shall, for the purposes of any law providing for the imposition of rates on land by a local authority, be deemed to be the valuation roll or supplementary valuation roll, as the case may be, and to have come into force at the commencement of the financial year for which it has been prepared.

(2) A valuation roll shall remain in force, as amended from time to time by a supplementary valuation roll, until it is wholly superseded by a new valuation roll.

[Act No. 7 of 1957, s. 5, Act No. 20 of 1964, 3rd Sch.]

#### **19. Appeals**

Any person who has appeared before a valuation court on the consideration of an objection made before that court under this Part, or who has submitted an objection in writing to that valuation court, and who is aggrieved by the decision of that valuation court on the objection, may appeal against the decision of the valuation court within one month from the date of the notice referred to in section 17(4)—

- (a) to the High Court, if such valuation court was appointed under section 12; or

- (b) to a subordinate court held by a Chief Magistrate, a Senior Resident Magistrate or a Resident Magistrate, if such valuation court was appointed under section 13.

[Act No. 7 of 1957, s. 5, Act No. 4 of 1974, Sch.]

## **20. Cases stated**

(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, it shall be lawful for the court, instead of itself deciding that question, at the request of any party to the hearing, to reserve such question of law for decision by the High Court, and such question shall be stated in the form of a special case.

(2) On the hearing of a case stated under this section, the High Court may make such order as to costs as may seem just.

[Act No. 7 of 1957, s. 5.]

## **21. Valuation roll not to be challenged or set aside**

No valuation contained in any valuation roll or supplementary valuation roll prepared under this Act shall be rendered void or be affected by reason of any mistake or variance in the description of any rateable property or in the name of any rateable owner thereof; and no valuation roll or supplementary valuation roll which has been signed and certified by the town clerk under section 11, or by the chairman of a valuation court under section 17, shall be challenged or set aside by reason of any informality.

[Act No. 4 of 1974, Sch.]

## **22. Local authority may alter valuation roll for certain purposes**

A local authority shall, as often as may be necessary, cause the valuation roll to be altered for any of the following purposes—

- (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 the rateable owner;
- (d) to correct any error in the description (including the situation, but not the area) of any rateable property;
- (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.

## **23. Alteration of books of account**

The treasurer shall alter the books of account of the local authority from time to time to conform to any alteration made in the valuation roll in pursuance of section 22, but shall not make any other alteration therein except to conform to an amendment in the valuation roll made in pursuance of subsection (4) or subsection (5) of section 16.

## **24. Costs and expenses of valuation court**

The expenses of every valuation court, including the expenses or costs of the court or of the chairman thereof incurred in litigation, shall be borne by the local authority appointing the court.

[Act No. 4 of 1974, Sch.]

**25. Basis of valuation of public land**

(1) Notwithstanding anything to the contrary contained in this Act, but subject to the provisions of this subsection, public land which would, if it were not public land, be rateable property under this Act shall, for the purposes of assessing the contribution in lieu of rates payable by the Government under any law providing for the imposition of rates on land by a local authority, be valued in accordance with the principles laid down in this Act, in such manner and subject to such exceptions as may be prescribed by rules made by the Minister:

Provided that—

- (i) such rules may exempt from such valuation and from payment of any contributions in lieu of rates as aforesaid public land which is being used for a public purpose, or may exempt from payment of any contributions in lieu of rates as aforesaid public land which should, in the opinion of the Minister, be reserved for a public purpose;
- (ii) the Minister, before making any decision either as to the reservation of any land for a public purpose or as to the area to be so reserved, shall cause written notice of the proposal to be given to the local authority concerned, and shall consider any representations which the local authority may make; and every such decision shall be reviewed by the Minister after the land concerned has been reserved for a period of five years and again at intervals of five years thereafter, and on the occasion of each such review written notice thereof shall be given to the local authority concerned, and the Minister shall consider any representations which the local authority may make.

(2) Whenever it appears to the Minister that any area of public land which has been reserved for a public purpose is no longer required to be reserved for such or any other public purpose, the Minister shall revoke the reservation thereof, and from the date of the revocation the land shall cease to be exempt from assessment for a contribution in lieu of rates.

(3) Subject to subsection (4), when public land has been reserved for a public purpose and the reservation has been in operation for a period exceeding five years and the reservation has subsequently been revoked by the Minister, there shall be paid to the local authority, as from the date of the revocation, a sum equivalent to the contribution in lieu of rates which would have been paid during the period of five years immediately preceding the revocation if the land had not been reserved.

(4) When a reservation has been revoked under subsection (3), and other public land is thereafter reserved for the same public purpose, a refund shall be made to the Government by the local authority of the contributions in lieu of rates paid by the Government in respect of the land during the period of five years immediately preceding the reservation.

(5) Where the Minister agrees to make available any public land for any municipal or town planning purpose, no contribution in lieu of rates shall be payable to the local authority under this section from the date on which the Minister agrees to make the land available for any such purpose.



(6) In this section “**public land**” means public land for the time being unalienated.

[Act No. 20 of 1964, 3rd Sch., L.N. 39/1965.]

**26.** Deleted by Act No. 11 of 1992, Sch.

**27. Certain properties exempted from valuation**

(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—

- (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) (Cap. 211) 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;
- (g) National Parks and National Reserves within the meaning of the Wildlife (Conservation and Management) Act (Cap. 376):

Provided that nothing in this subsection shall apply to land used for profit or for residential purposes other than those specified in paragraphs (a) and (d) of this subsection.

(2) For the purposes of this section the Minister may make rules—

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

[Act No. 20 of 1964, 3rd Sch., L.N. 39/1965, 2nd Sch., Act No. 6 of 1977, s. 3, Act No. 19 of 1982, Sch., Act No. 11 of 1992, Sch.]

**28. No stay of execution on appeal; and refund or recovery of over or underpayment after amendment of valuation roll**

(1) No appeal under section 19 or section 20 shall operate as a stay of execution of the decision of the court appealed from.

(2) When, in pursuance of a decision of a valuation court made under section 16, or of a magistrate made under section 19, or of the High Court made under section 20, an amendment has been made in a draft valuation roll or draft supplementary valuation roll or in a valuation roll or supplementary valuation roll which affects the amount of any rate paid in respect of any rateable property in accordance with the same, the difference, if too much has been paid, shall be repaid with interest at the rate of six per centum per annum from the date on which the same was due and payable until the date of repayment, or, if too little



has been paid, shall be paid and may be recovered together with interest at six per centum per annum from a date one month after the date of such decision to the date of payment.

### PART III – MISCELLANEOUS

#### 29. Jurisdiction of magistrates

Anything in the Magistrate Courts Act (Cap. 10) to the contrary notwithstanding, any Chief Magistrate, Senior Resident Magistrate or Resident Magistrate shall have jurisdiction to hear and determine an appeal under section 19.

[Act No. 20 of 1964, 3rd Sch., Act No. 17 of 1967, 1st Sch., Act No. 4 of 1974, Sch.]

#### 30. Publication and service of notices, etc.

(1) Except where otherwise provided by this Act, any notice required to be published under this Act by a local authority shall be published by advertisement once in the *Gazette* and in one or more newspapers circulating in the area of jurisdiction of the local authority.

(2) Any notice, demand or other document required or authorized to be sent or served under or for the purposes of this Act may be sent or served either—

- (a) by delivering it to the person to or on whom it is to be sent or served; or
- (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; or
- (c) by ordinary or registered post; or
- (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; or
- (e) by any method which may be prescribed:

Provided that, if a local authority, having attempted to send or serve a notice, demand or other document by one of the methods provided in paragraphs (a), (b), (c), (d) and (e), has reason to believe that the notice has not been received by the person to whom it was addressed, it may advertise, in the manner provided in subsection (1), the general purport of the notice, demand or other document, and thereupon such notice, demand or other document shall be deemed to have been received by such person, and any such advertisement may refer to one or more notices, demands or other documents and to one or more rateable owners.

(3) Any notice, demand or other document by this Act required or authorized to be served on the owner or occupier of any premises may be addressed by the description “owner” or “occupier” of the premises (naming them), without further name or description.

(4) When any notice, demand or other document required or authorized to be sent or served under or for the 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.

[Act No. 20 of 1964, 3rd Sch.]

### **31. Regulations**

(1) The Minister may make regulations—

- (a) prescribing the form of valuation rolls;
- (b) prescribing the form of, and regulating the procedure for making objections;
- (c) governing the procedure of valuation courts;
- (d) prescribing the extent to which any land which is partly but not exclusively used for or in connexion with, any of the purposes specified in section 27 or under any rules made thereunder may be exempted from any rate;
- (e) generally for the more effective execution of the intent and purposes of this Act.

(2) Any regulations made under this section may prescribe particular matters for any particular area or locality.

[Act No. 39 of 1956, Sch., Act No. 20 of 1964, 3rd Sch., L.N. 39/1965.]

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CHAPTER 266

VALUATION FOR RATING ACT

SUBSIDIARY LEGISLATION

*List of Subsidiary Legislation*

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**VALUATION FOR RATING (PUBLIC LAND) RULES**

**ARRANGEMENT OF RULES**

*Rule*

1. Citation.
  2. Interpretation and application of Act.
  3. Public land valuation roll.
  4. Land used for certain public purposes to be excluded from roll.
  5. Land reserved for public purposes to be exempt.
  6. Parcels of valuation.
  7. Certain land not to be treated as restricted in use.
  8. Supplementary roll.
  9. Notification of roll.
  10. Objections to roll.
  11. Certification of uncontested roll.
  12. Valuation committee.
  13. Clerk of committee to call meetings.
  14. Determination of objections.
  15. Certification of roll after objections determined.
  16. Appeals.
  17. Calculation of contribution in lieu of rates.
  18. Transitional.
-



## Rules under sections 25 And 26

**VALUATION FOR RATING (PUBLIC LAND) RULES**

[L.N. 240/1967, L.N. 161/1977, L.N. 27/2006.]

**1. Citation**

These Rules may be cited as the Valuation for Rating (Public Land) Rules.

**2. Interpretation and application of Act**

(1) In these Rules, except where the context otherwise requires—

“**clerk**” means the clerk of the local authority;

“**public land**” means Government land;

“**relevant authority**” means the Commissioner of Lands, the Managing Director of the Kenya Railways Corporation or the Managing Director of the Kenya Ports Authority, as the case may be, the Managing Director of the Kenya Posts and Telecommunications Corporation and the Managing Director of Kenya Airports Authority;

“**valuation committee**” means a valuation committee appointed under rule 12.

(2) Except in rule 8 and in sections 3, 4 and 18 of the Act (as applied by these Rules), “**public land valuation roll**” includes a supplementary public land valuation roll, and “**draft public land valuation roll**” includes a draft supplementary public land valuation roll.

(3) Subject to these Rules, the provisions of sections 3, 4, 6, 8, 14, 18, 20, 21, 22, 23 and 24 of the Act shall apply in respect of public land as they apply in respect of rateable property and as if references to rateable property, rateable owner, valuation roll, supplementary valuation roll and valuation court in those sections were references respectively to public land, relevant authorities, public land valuation roll, supplementary public land valuation roll and valuation committee, and as if the references therein to sections 9, 11, 16 and 17 of the Act were references respectively to rules 9, 11, 14 and 15.

[L.N. 27/2006, r. 2.]

**3. Public land valuation roll**

(1) For the purposes of assessing the contribution in lieu of rates payable to a local authority in respect of Government land under the Rating Act (Cap. 267), the valuer shall prepare a draft public land valuation roll, which shall be separate from, but at the same time of valuation as, the valuation roll of rateable property in the area of the local authority.

(2) The draft public land valuation roll shall comprise all public land within the area of the local authority which would, if it were not public land, be rateable property (but not land excluded from the roll under rule 4), and shall distinguish between—

- (a) land of the Government;
- (b) land of the Kenya Railways Corporation;
- (c) land of the Kenya Posts and Telecommunication Corporation;
- (d) the Kenya Ports Authority;
- (e) the Kenya Airways Corporation;

**[Subsidiary]**

- (f) Kenya Airports Authority.

[L.N. 27/2006, r. 3.]

**4. Land used for certain public purposes to be excluded from roll**

Public land shall not be included in a draft public land valuation roll, or be liable to any contribution in lieu of rates, if it is being directly and exclusively used for any of the under mentioned purposes—

- (a) museums, art galleries, and ancient monuments (including Fort Jesus at Mombasa);
- (b) botanical gardens and arboreta;
- (c) veterinary quarantine areas and outspans;
- (d) all State Houses and all President's Lodges;
- (e) aerodromes within the meaning of the Civil Aviation Act (Cap. 394) and the Kenya Airports Authority Act (Cap. 395) which are managed and controlled by the Kenya Airports Authority, excluding areas used for passenger reception or the handling or storage of goods, the offices of airline companies or agencies, immigration and customs offices and premises, restaurants, lounges, bars, shops, hangars, workshops, posts and telecommunications installations and stores, police stations, animal holding grounds, freight sheds and dumps;
- (f) railway tracks, including tracks in sidings and marshalling yards and signal boxes, water towers and other such buildings or structures essential to the operation of railway tracks, but excluding areas used for passenger or goods stations, offices, workshops, servicing areas, sheds and depots;
- (g) wharves, piers, jetties, berths and navigational aids in a harbour within the meaning of the Kenya Ports Authority Act (Cap. 391), and the loading or unloading of vessels and the storage of cargoes in transit at or adjacent to those wharves, piers, jetties and berths, and any land below high-water mark in a harbour;
- (h) roads and streets which are used as such by the public for vehicular traffic, whether as of right or not;
- (i) parks and open areas managed and controlled by a local authority for the use of the public,

except to the extent that the land (other than that used for the purposes set out in paragraph (d)), is used for any residential purpose.

[L.N. 161/1977, s. 2, L.N. 27/2006, r. 4.]

**5. Land reserved for public purposes to be exempt**

(1) Any public land which is Government land which should in the opinion of the Minister be reserved for any of the purposes specified in rule 4 shall, if it is duly reserved for that purpose by letter of reservation given by the Commissioner of Lands in accordance with the Minister's opinion or if it is duly shown as reserved or required for such a purpose on a subdivisional or development plan approved and signed by the Commissioner of lands under any written law, be exempt from payment of contribution in lieu of rates while the land is not being used for any other purpose except that subparagraph (ii) of the proviso to section 25(1) of the Act shall be complied with in respect of Government land.

(2) Land which is exempt from payment of contribution in lieu of rates by virtue of paragraph (1) shall be included in the public land valuation roll, but it shall be shown separately from other land in the roll.



**6. Parcels of valuation**

(1) Public land shall be valued in such parcels as are appropriate to the nature, boundaries and size of each area involved and no parcel need correspond with or comprise the whole of any existing surveyed plot or existing title, and—

- (a) land of one of the bodies mentioned in rule 3(2) shall not be valued in the same parcel as land of another of those bodies;
- (b) land exempt under rule 5 shall not be valued in the same parcel as any other land;
- (c) land shall not be valued in the same parcel as other land which it does not adjoin; and for this purpose land shall not be taken as adjoining other land if it is separated from it by land which is excluded from the roll by virtue of rule 4 or section 27 of the Act, or which is exempt by virtue of rule 5.

(2) Each such parcel shall be a unit of valuation and shown separately on the public land valuation roll.

(3) This rule shall be deemed to have come into operation on the 1st January, 1966.

**7. Certain land not to be treated as restricted in use**

In valuing land belonging to one of the bodies mentioned in rule 3(2), the land (whether or not it is exempt from payment of contribution in lieu of rates under rule 5) shall not be taken to be, or to have been at any time since the 1st January, 1966, restricted in use to the purposes of that or any like body or to any other railway, harbour, postal, telecommunication or (after the 1st December, 1967) aviation purpose, notwithstanding anything—

- (a) in section 8 of the Act; or
- (b) appearing on any plan or planning scheme (whether or not such plan or scheme is operative or enforceable in law),

and the land shall be valued without regard to any such restriction and accordingly without regard to the profitability, whether actual, notional or potential, of that body or any like body, but the land shall be valued with regard to the best use to which the land can be put and the suitability of the land for that use in comparison with other land in the vicinity.

**8. Supplementary roll**

(1) A supplementary public land valuation roll under section 4 of the Act (as applied by these Rules) shall, notwithstanding anything in that section, be prepared once in each of the years following the financial year in which the public land valuation roll has come into force, and shall take into account every change in ownership or other disposition affecting public land of which the local authority has been notified before the end of the preceding financial year.

(2) Upon a supplementary public land valuation roll being certified in accordance with rule 11 or rule 15, it shall become part of the public land valuation roll.

**9. Notification of roll**

When a draft public land valuation roll has been completed, the valuer shall insert in it the date of its completion and sign it, and shall transmit it to the clerk; and the clerk shall then notify the relevant authorities in writing of the making of the roll, and shall furnish them with a copy of the portion of the roll relating to their respective areas of land, together with such plans as may be necessary to identify their areas.

**10. Objections to roll**

(1) Any of the relevant authorities or the local authority may object to any value or other matter contained in or omitted from the draft public land valuation roll by giving

**[Subsidiary]**

written notice stating the grounds of objection, to the clerk, within six months of his being notified of the making of the roll, and the clerk shall furnish a copy of any objection which the local authority may raise within the same period to such of the relevant authorities as is concerned.

(2) The valuer may, by agreement in writing with the parties affected, alter the roll before it is submitted to the valuation committee, in which case the objection shall stand withdrawn.

**11. Certification of uncontested roll**

If no objection has been made to the clerk within the period of six months, or if any objection made has been withdrawn, the clerk shall so inform the Minister and the relevant authorities, and shall certify the draft public land valuation roll accordingly, and the draft public land valuation roll shall thereupon become the public land valuation roll.

**12. Valuation committee**

(1) If an objection has been made and is not withdrawn, the draft public land valuation roll shall be submitted to a valuation committee consisting of the following members—

- (a) a magistrate having power to hold a subordinate court of the first class or an advocate of not less than five years' standing, appointed by the Minister with the approval of the Chief Justice, who shall be chairman;
- (b) one member and one alternate member appointed by the Minister, both of whom may sit on the committee, but when both of them sit on the committee only one of them may vote; and
- (c) one member and one alternate member appointed by the local authority, both of whom may sit on the committee, but when both of them sit only the substitute member may vote:

Provided that the valuer may not be appointed a member of the valuation committee.

(2) The Minister may, with the approval of the Chief Justice, appoint a duly qualified person to be an alternate chairman, who may attend and preside at any meeting which the substantive chairman is unable to attend.

(3) Where an alternate chairman or other alternate member takes the place of the substantive chairman or other member, it shall not invalidate the previous proceedings of the valuation committee except in regard to any objection which the committee has not fully considered, which shall be reheard.

(4) The local authority shall pay to the Government in respect of any magistrate who is chairman of a valuation committee, or may pay to any advocate who is chairman, the same fees as are prescribed in relation to the president of a Valuation Court, and may pay to other members of a valuation committee fees not exceeding the fees so provided.

**13. Clerk of committee to call meetings**

The local authority shall appoint a clerk to the valuation committee, who may be the clerk of the local authority, and who shall—

- (a) request the Minister and the local authority to make the appointments provided for by rule 12;
- (b) call meetings of the committee to consider the draft public land valuation roll within twelve months of the notification given under rule 9:

Provided that the chairman of the committee may, for good reason, extend such period, or, if no chairman has been appointed, the Minister may extend the period;

- (c) cause notes to be taken of evidence given before the committee, and keep minutes of its proceedings and a record of the assessment, objection and finding in regard to each objection.

#### **14. Determination of objections**

(1) The committee shall consider objections to the draft public land valuation roll, and may confirm the roll or may amend it by reducing or increasing any valuation in it, or by adding any item to it or deleting any item from it.

(2) The local authority and any objector may present evidence, call and examine witnesses and ask questions of any objector, and may be represented by an advocate or accredited representative; and the committee may, if the chairman so decides, take such evidence on oath, and may at any time, either of its own accord or on the application of any party, summon any person whose attendance is required either to give evidence or to produce documents.

(3) The valuer shall attend and answer on oath questions arising from any objection put to him by the objector or by the valuation committee, and may himself present evidence, call and examine witnesses and ask questions of any objectors, and may himself be represented by an advocate.

(4) If the valuer or any objector whose objection is heard and determined by the valuation committee so requests, the chairman of the committee shall provide a written statement of the decision of the committee, giving the committee's reasons for reaching its decision.

#### **15. Certification of roll after objections determined**

As soon as practicable after all objections have been heard and determined, and after the draft public land valuation roll has been amended accordingly, the chairman of the valuation committee shall sign and certify the roll, whereupon it shall become the public land valuation roll.

#### **16. Appeals**

(1) Within three months from the date upon which the public land valuation roll is signed and certified by the chairman, the local authority or any party who appeared on an objection determined by the valuation committee may appeal to the High Court against any decision of the valuation committee.

(2) No appeal under this rule or case stated under section 20 of the Act (as applied by these Rules) shall operate as a stay of execution of the decision of a valuation committee.

#### **17. Calculation of contribution in lieu of rates**

(1) The contribution in lieu of rates payable in respect of public land shall be calculated at the same rate as that levied by the local authority on rateable property in the same rating area (as defined by the Rating Act) (Cap. 267) as that in which the land is situated.

(2) The contribution in lieu of rates shall be payable on such date or dates and in such instalments as may be determined by the Minister, who may fix different dates and instalments for the different bodies mentioned in rule 2.

(3) If during any financial year any land, before the date fixed by the local authority for payment of rates in that year, becomes exempt from payment of contribution in lieu of rates by virtue of rule 4 or rule 5, no contribution shall be payable in respect of that land for that year.

(4) When in pursuance of a decision of a valuation committee under rule 14, or of the High Court under rule 16 or under section 20 of the Act, an amendment has been made to

**[Subsidiary]**

a draft land valuation roll or a public land valuation roll which affects the amount of the contribution in lieu of rates payable in respect of any public land, the amount underpaid or overpaid shall thereupon be paid or repaid, as the case may be.

**18. Transitional**

(1) Every draft valuation roll, valuation roll, draft supplementary valuation roll and supplementary valuation roll prepared under the Rating (Valuation of Crown and Authority Land) Rules (hereby revoked) and in force immediately before the commencement of these Rules shall continue in force according to its terms after such commencement until it is superseded by a public land valuation roll under these Rules, and shall be subject to these Rules (except rule 3 of these Rules).

(2) A draft valuation roll or draft supplementary valuation roll prepared at any time under the revoked Rules shall not be taken to have been invalidated by reason of the fact that it was not considered by a valuation committee under those Rules within the time prescribed by those Rules.

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Rules under section 27

**VALUATION FOR RATING RULES**

[L.N. 7/1972, L.N. 390/1990, L.N. 178/1997.]

1. These Rules may be cited as the Valuation for Rating Rules.
  2. Any land shall be, deemed to be used for the purposes of public religious worship if the land is used for the primary purpose of holding regular congregational worship thereon.
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Regulations under section 31

### **RATING REGULATIONS**

[L.N. 507/1956, L.N. 316/1958, L.N. 48/1983, L.N. 151/1996.]

#### **PART I – PRELIMINARY**

1. These Regulations may be cited as the Rating Regulations.

#### **PART II – FEES OF MEMBERS OF VALUATION COURTS**

2. There shall be payable to or in respect of the chairman of a valuation court appointed under subsection (1) of section 12 of the Act the fees prescribed in the Schedule.
3. Any fees paid to an additional member of a valuation court appointed under subsection (1) of section 12 of the Act shall not exceed the fees prescribed in the Schedule.

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#### **SCHEDULE**

[Rule 2, 3.]

<i>Fees</i>	<i>Sh.</i>
For a morning session of the valuation court .....	2,750
For an afternoon session of the valuation court .....	1,750
For an evening session of the valuation court .....	1,750

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**MOMBASA MUNICIPAL COUNCIL (RATING OF ADDED AREAS) REGULATIONS**

ARRANGEMENT OF REGULATIONS

*Regulation*

1. Citation.
2. Interpretation.
3. Appointment of valuer.
4. Declaration and contents of provisional assessment roll.
5. Powers of person preparing provisional assessment roll.
6. Assessment zones.
7. Basis of assessment.
8. Provisional assessment roll inspections and objections.
9. Where there are no objections or all objections have been withdrawn.
10. Appointment of valuation court.
11. Singing of provisional assessment roll.
12. Application of Act.

SCHEDULE – THE MOMBASA MUNICIPAL COUNCIL (RATING OF ADDED AREAS) REGULATIONS

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[Subsidiary]**MOMBASA MUNICIPAL COUNCIL (RATING OF ADDED AREAS) REGULATIONS**

[L.N. 300/1962.]

**1. Citation**

These Regulations may be cited as the Mombasa Municipal Council (Rating of Added Areas) Regulations.

**2. Interpretation**

In these Regulations, unless the context otherwise requires—

“**added areas**” means those parts of the Municipality of Mombasa which were added to the former Municipality of Mombasa by section 30 of the Municipalities (Amendment and Miscellaneous Provisions) Ordinance, 1959 (now repealed);

“**assessment zone**” means an area which is the subject of a zonal assessment in accordance with the plan referred to in regulation 6;

“**council**” means the Municipal Council of Mombasa;

“**former municipality**” means the area under the jurisdiction and control of the Council immediately prior to the coming into operation of section 30 of the Municipalities (Amendment and Miscellaneous Provisions) Ordinance, 1959 (now repealed);

“**land**”, “**rateable owner**”, “**rateable property**” and “**town clerk**” have the meanings assigned to them respectively in sections 2 and 7 of the Act;

“**municipality**” means the area under the jurisdiction and control of the council;

“**property**” means rateable property, public land as defined in section 25 of the Act and Community land as defined in section 26 of the Act;

“**provisional assessment roll**” means the provisional assessment roll prepared by the valuer in accordance with regulation 4;

“**valuer**” means the person or persons appointed by the council in accordance with regulation 3;

“**zonal assessment**” means an assessment per acre or graduated assessment per acre applicable to an assessment zone, which zonal assessment shall be the value of unimproved land (as defined in subsection (2) of section 8 of the Act) at the time of valuation applicable to the valuation roll in force for the time being for the former municipality.

**3. Appointment of valuer**

The council shall by resolution appoint one or more competent persons as a valuer, to be approved by the Minister, to prepare an assessment roll (hereinafter referred to as the “provisional assessment roll”).

**4. Declaration and contents of provisional assessment roll**

(1) The valuer shall prepare in respect of the added areas a provisional assessment roll of all property, and the roll shall include in respect of each part of the property—

- (i) the name and address of the rateable owner or the Government as the case may be;
- (ii) the zone and situation of the property and the Survey land reference number thereof;

- (iii) the area of the property; and
  - (iv) the assessment of the property.
- (2) The “provisional assessment roll” shall be prepared so as to show separately—
- (i) “rateable property”;
  - (ii) “Government land”;
  - (iii) “Community land”.

[L.N. 135/1962.]

## 5. Powers of person preparing provisional assessment roll

For the purpose of preparing the whole or part of the provisional assessment roll the valuer shall have all the powers conferred upon a valuer by section 5 of the Act and all the provisions of that section shall apply *mutatis mutandis* to the preparation provisional assessment roll.

## 6. Assessment zones

For the purpose of compiling the provisional assessment roll the added areas shall be divided into the assessment zones as shown on the plan annexed to these Regulations and deposited with the Minister, a copy of which plan is deposited with the council at the Town Hall, Mombasa.

## 7. Basis of assessment

- (1) The valuer shall ascribe to each assessment zone a zonal assessment.
- (2) The valuer shall assess each property within each zone at an assessment per acre or a graduated assessment per acre having regard to the zonal assessment of the assessment zone in which the property is situated.

## 8. Provisional assessment roll inspections and objections

(1) When the provisional assessment roll has been completed it shall be deposited with and lie at the office of the council for public inspection and any person may inspect the same without charge during ordinary business hours and may take copies or extracts therefrom.

(2) When the provisional assessment roll has been deposited with the council in accordance with paragraph (1) the town clerk shall give notice in the *Gazette* and in one or more newspapers circulating in the municipality that the provisional assessment roll has been deposited and is available for inspection and that any objection to the roll, in the form set out in the Schedule, may be lodged with the town clerk within such time, not being less than twenty-eight days from the date of the publication of the notice in the *Gazette*, as shall be specified in the notice:

Provided that the period of twenty-eight days within which any objections may be lodged with the town clerk shall not apply to any objections made to public land as defined in section 25 of the Act or Community land as defined in section 26 of the Act.

(3) The town clerk shall, within fourteen days after the date on which a notice of objection is lodged with him, send a copy thereof to the rateable owner of the property to which the objection relates if the person is not the maker of the objection.

(4) Any person (including the council or any person generally or specially authorized in that behalf by the council) may lodge an objection with the town clerk on any of the following grounds—

- (i) that rateable property, which should have been included, has been omitted from the provisional assessment roll;

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**[Subsidiary]**

- (ii) that the zonal assessment ascribed to any assessment zone included in the provisional assessment roll is incorrect;
- (iii) that the acreage of any rateable property has not been correctly stated in the provisional assessment roll;
- (iv) that, having regard to the zonal assessment, the assessment of any rateable property is incorrect;
- (v) that the provisional assessment roll contains some other error, omission or misdescription.

(5) No person shall be entitled to have an objection heard by valuation court unless he shall first have lodged a notice of objection in accordance with the provisions of these Regulations.

(6) Notwithstanding anything hereinbefore contained a valuation court may if it deems fit consider an objection although notice thereof has not been given in accordance with the provisions of these Regulations.

**9. Where there are no objections or all objections have been withdrawn**

(1) If, on the expiration of the period of twenty-eight days referred to in paragraph (2) of regulation 8, no objections have been received or if all objections duly received shall have been withdrawn prior to the day fixed for the first sitting of the valuation court the town clerk shall endorse upon the provisional assessment roll and sign a certificate to that effect.

(2) The town clerk shall publish notice in the *Gazette* and in one or more newspapers circulating in the municipality that the assessment roll has been signed and certified under this regulation.

**10. Appointment of valuation court**

(1) If the provisions of regulation 9 have not prevailed the council shall appoint a valuation court in accordance with the provisions of section 12 or section 13 of the Act.

(2) The provisions of sections 14, 15, 16 and 17 of the Act shall apply *mutatis mutandis* in relation to the valuation court appointed under paragraph (1).

**11. Signing of provisional assessment roll**

(1) As soon as may be after all objections have been heard and determined or otherwise disposed of, and after any necessary amendments have been made in the provisional assessment roll, the president of the valuation court shall endorse and sign a certificate to that effect upon such provisional assessment roll.

(2) A provisional assessment roll, on being signed and certified by the chairman of the valuation court under paragraph (1) or by the town clerk under regulation 9 shall be the assessment roll for the added areas.

**12. Application of Act**

The provisions of the Act or any Regulations or Rules made thereunder shall, in so far as they have been not expressly or by implication modified by these Regulations, apply *mutatis mutandis* to the rating of the added areas pursuant to these Regulations.

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## Valuation for Rating

[Subsidiary]

SCHEDULE  
[Regulation 8(b).]

## MOMBASA MUNICIPAL COUNCIL (RATING OF ADDED AREAS) REGULATIONS

OBJECTION NO. ....  
(To be filled in by Clerk to the Valuation Court)

Against an entry in the Provisional Assessment Roll prepared under the provisions of the Mombasa Municipal Council (Rating of Added Areas) Regulations.

YEAR 20 .....

To: The Valuation Court of the Municipality of Mombasa.

The following entry has been made in the Provisional Assessment Roll of the Municipality of Mombasa—

<i>Serial No.</i>	<i>Section No.</i>	<i>Plot No.</i>	<i>Name of Rateable Owner</i>	<i>Nature of Interest</i>	<i>Area Acres</i>	<i>Zone</i>	<i>Assessment</i>

.....  
(Here insert copy of the entry complained of).....  
(Here insert the name of the objector)

I do object to the said entry and ask that—

.....  
(The objector will here state what entry he considers should be substituted for the above)

On the following grounds—

.....  
(The objector will here state the reason why he considers the entry should be altered)

Date .....

.....  
Signature of Objector.....  
Address for Service of Notice

Decision of Valuation Court—

Date .....

.....  
Signature of Chairman of Valuation Court

