

SPECIAL ISSUE

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REPUBLIC OF KENYA

KENYA GAZETTE SUPPLEMENT

BOMET COUNTY ACTS, 2026

NAIROBI, 16th April, 2026

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THE BOMET COUNTY RATING ACT, 2026

No. 1 of 2026

Date of Assent: 8th April, 2026

Date of Commencement: 16th April, 2026

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SCHEDULES

FIRST SCHEDULE— FORM 1 (s. 17)

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

SECOND SCHEDULE —FORM 2 (s. 20) 27 CONTRIBUTION IN

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 SIGNATUREAFFIXED BELOW, I ACKNOWLEDGE HAVING RECEIVED THE OBJECTION(S) IN RESPECT OF PLOT NUMBER..... FOR NECESSARY BILLIONS.

Remarks.....

Date.....

By County Government of.....

THIRD SCHEDULE (s. 36)

FORM 3

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 COUNTY BOMET COUNTY RATING ACT, 2026

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 Contacts/ Email.....
- 4. If Objector is the Registered Rateable Owner? Answer Yes or No.....

If Not What is the Relationship to the Rateable Owner? *(Attach Proper Documents of Proof to Relationship)*.....

.....

5. Signature.....

6. Date.....

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

LIEU OF RATES CLAIM FORM.

THIRD SCHEDULE— FORM 3 (s. 36),

RATES OBJECTION FORM

PART I—DETAILS OF PROPERTY AS SET OUT IN THE DRAFT VALUATION ROLL.

PART II—DETAILS OF OBJECTOR.

PART III—DETAILS OF THE OBJECTION. PART IV—DETAILS OF PAYMENT.

PART V— ACKNOWLEDGEMENT OF THE RECEIPT OF OBJECTION(S).

THE BOMET COUNTY RATING ACT, 2026

AN ACT of the County Assembly of Bomet to provide a comprehensive framework for imposition of rates on land and buildings by county government of Bomet; to provide for the valuation of ratable property; to provide for the appointment and powers of valuers

ENACTED by the County Assembly of Bomet, as follows —

PART I —PRELIMINARY

Short title

1. This Act may be cited as the Bomet County Rating Act, 2026 and shall come into operation upon publication in the *Kenya Gazette*.

Interpretation

2. 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 realizable on the ratable 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 of Bomet for purposes of this Act;

“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;

“County Government” means the County Government of Bomet;

“contribution in lieu of rates” means the amount of rates payable to the 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;

“Department” means the County Department responsible for Lands as established by the County Executive Committee;

“Director” means the Director of Valuation and Rating appointed under section 7;

SECOND SCHEDULE

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					
<i>Attachments required*</i>					
OFFICIAL REMARKS.					

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
<i>Attachments of any evidence is required*</i>
OFFICIAL REMARKS

“exemption” in relation to rating, means specified land use that is not rateable by the 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 dismantled 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 trans Billion, after proper marketing and, where each party Bills knowledgeably, 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 premises or the activities carried on, or control over access to enter the premises;

“payment plan” is a structured agreement between the County Government and a rateable debtor allowing a rateable debtor to repay due rates over time through smaller, manageable, and periodic installments rather than a single lump sum;”

“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 the 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 the 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 roll or supplementary roll;

“Tribunal” means the National Rating Tribunal established under section 39 of the National Rating Act;

“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.

Purpose and objects of Act

3. 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 legislative framework; and
 - (ii) mechanisms on how the County Government 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.

Guiding Principles

4. (1) The County Government shall, in implementing the provision of this Act—

(2) Without prejudice to the generality of sub-section (1), the Regulations may—

- (a) prescribe the form and contents of valuation roll; prescribe the forms of applications and notices;
- (b) prescribe the rates payable under this Act; and
- (c) prescribe fees payable under this Act.

Saving

41. Any rate paid or payable to the County Government prior to the coming into force of this Act shall be deemed to be paid or payable under this Act.

PART VI—ENFORCEMENT

Enforcement of the payment of rates

38. (1) Where a rateable owner fails to pay the rates due when they become payable, the Department may send a demand for the unpaid rates to the rateable owner in the prescribed form.

(2) A person who having been served with a demand under sub-section (1), makes default in payment of the rates, the Department or the designated agency of the county government may institute civil suit for recovery of the amount owed and the person sued shall be responsible for the costs of the suit.

Recovery of rates from tenants or occupiers

39. (1) Where any rates remain unpaid after the demand is sent to rateable owner under section 36, the Department or such agency designated by the county government may serve a written notice in the prescribed form —

- (i) to any person paying rent in respect of any land on which such rates was levied; and
- (ii) to the rateable owner.

(2) A notice issued under sub-section (1) shall—

- (i) state the amount payable to the County Government; and
- (ii) require or direct that all future payments of rent to be made directly to the county government until such amounts payable have been fully paid; and such notice shall serve to transfer to the county government the right to recover and receive such monies.

(3) A tenant who pays the rent to the County Government under this section shall not be liable to pay to the rateable owner the amount paid to the County Government.

(4) The Department or the agency designated by the County Government shall issue a discharge note to the tenant and the rateable owner after the tenant has completed paying to rates payable under this section.

PART VII—GENERAL PROVISIONS

Regulations

40. (1) The Executive Member may make regulations generally for the better carrying out of the object 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 sub-section (1), the 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 Act 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 rateable 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 Bomet County; and

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

Application of the Act

5. This Act shall apply to all rateable property within the County except freehold agricultural land.

Use of technology

6. The County Government shall establish or deploy appropriate technological system in the preparation and implementation of the valuation roll or the supplementary valuation roll.

Functions of the Department

6A. The Department shall be responsible for—

- (a) conducting valuation and rating of land;
- (b) preparing the valuation roll;
- (c) administering the valuation roll;
- (d) subject to the approval by the County Assembly, imposing rates on rateable properties;
- (e) determining the applicable methods of area rating;
- (f) preparing the schedule of rates; and
- (g) advising the Executive Member on the appropriate methods of rating applicable under this Act. Director of Valuation and Rating.

Director

6B. (1) There shall be a Director of Valuation and Rating.

(2) The Director shall be appointed by the County Public Service Board in consultation with the Executive Member.

Powers of the Director

6C. (1) Subject to the direction of the Executive Member, the Director shall have powers to—

- (a) value land for the purposes of rating;
- (b) prepare the valuation roll;
- (c) alter or amend the valuation roll in accordance with this Act or any written law; and

PART V— MISCELLANEOUS

Notices

37. (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 County Government *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.

(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 sub-section (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 County Executive Member 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.

(d) carry out any function related to better carrying out of this Act.

(2) The Director may delegate his powers under this section to any valuer or person in writing.

Officers

6D. The County Public Service Board shall ensure that the Department is resourced with sufficient number of valuers and other necessary officers for effective carrying out of responsibilities under this Act.

PART II— RATING

Duty to levy rates

7. (1) The County shall levy rates on land and buildings in accordance with the provisions of this Act and any county legislation.

(2) The County shall ensure that expenditure of the revenue collected under sub-section (1) adheres to—

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

Rateable owner

8. (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.

Forms of rating

9. (1) Rates shall be levied by the County.

(2) The County 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 sub-section (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.

Notice of rating

10. (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 sub-section (1) shall—

- (10) The *ad hoc* Committee established under sub-section (7) shall—
- (a) hear and determine the objection; and
 - (b) communicate its decision in writing to the objector, the rateable owner, the County Executive Committee Member, and the Valuer.

(11) A person who is not satisfied with a decision under sub-section 9 (b) may appeal the decision before the National Rating Tribunal.

(12) The details on the composition and procedure of the envisaged *ad hoc* valuation committee shall be specified in the specific County legislation.

(13) The County Executive Committee member may 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.

Uncontested draft valuation roll and draft supplementary valuation roll

35. (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 *ad hoc* committee, 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.

Exemptions

36. (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) 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 sub-section (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 an *ad hoc Valuation* Committee to consider and advice on the objection.

- (8) The ad hoc valuation committee shall consist of —
- (a) an advocate of the High Court of Kenya with a minimum experience of 7 years who shall be the Chairperson;
 - (b) Director in-charge of Urban Planning who shall be the secretary;
 - (c) Director in-charge of Physical Planning;
 - (d) Director in-charge of Survey;
 - (e) Director in-charge of Administration;
 - (f) a registered valuer with a minimum experience of 7 years and
 - (g) ICT officer attached to Revenue Department.

(9) The *ad hoc Valuation* Committee constituted under sub-section (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.

- (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.

Publication of rating area

11. The County may adopt any form of rating for purposes of rating within the 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.

Annual rental value rating

12.(1) The County shall consider the annual rental value in determining the value of the rateable property in respect of area rating.

(2) Subject to sub-section (1) the County shall take into account the different categories of properties for purposes of payment of rates including—

- (a) residential properties;
- (b) commercial properties;
- (c) agricultural properties; or
- (d) any other category of properties as may be prescribed by legislation and Billed by the County.

Area rating

13. The County 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.

Setting of rate struck

14. (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.

Notice of rate

15. (1) Every rate levied by the County 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.

Payment of rates

16. (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;

Publication of the Roll

33. (1) The County Executive Committee member shall publish a notice within 21 days of its adoption.

(2) A notice under sub-section (1) shall be —

- (a) published in the *Gazette* and a 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 sub-section (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.

Objections

34. (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.

- (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 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.
- (4) The County Executive Committee Member shall forward a copy of the draft valuation roll or draft supplementary valuation roll to the County Executive committee for considerations and onward submission to the County Assembly for approval.
- (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 sub-section (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 sub-section (6).
- (8) The County Assembly shall conduct public participation for comments on the draft valuation roll or draft supplementary valuation roll.
- (9) Where the County Assembly fails to make a resolution within the period under sub-section (6), the draft valuation roll or draft supplementary valuation roll shall be deemed to have been approved.

- (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.

Remission of rates

- 17. (1) A rateable owner may apply to the 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 sub-section (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, it shall provide the grounds for failure to grant the remission in writing.
- (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.

Discounts and waivers

- 18. (1) The department 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) The Department in accordance with sub-section (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.

Enforcement of payment of rates

19. (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, the 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.

Contents of Supplementary Valuation Roll

30. (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.

Alterations of the valuation roll and supplementary valuation roll

31. The 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.

Deposit of draft valuation roll and draft supplementary valuation roll

32. (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

(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.

(4) A valuer may for purposes of comparables in arriving at the value of land under this section, adopt quantum factor to value any virgin or bare land that conforms to the international valuation standards.”

Declaration of rateable areas

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

Methods of valuation

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

Preparation of valuation rolls and supplementary valuation rolls

28. (1) The 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.

Contents of draft valuation roll

29. (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.

(4) “Without prejudice to the generality of sub-section (3) —

- (a) a rateable owner may upon being served with a demand notice, apply to the County Government for a payment plan of the whole or any part of the rate payable by the rateable owner on a rateable property;
- (b) an application for a payment plan shall be done in writing and shall inter alia contain the reasons for which the payment plan is sought;
- (c) the County Government shall upon receiving an application under this section, respond in writing to the application within seven days of the date of receipt of the application;
- (d) where for any reason the County Government declines to grant a payment plan, it shall provide the grounds for failure to grant the payment plan in writing;
- (e) where the County Government does not respond to the application under this section upon the expiry of fourteen days, the payment plan shall be deemed to have been disallowed; and
- (f) a payment plan shall expire at the end of the next financial year or after twelve months, whichever is sooner.

Contribution in lieu of rates

20. (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 County Executive Committee Member may, in consultation with the National Land Commission 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.

PART III — APPOINTMENT AND POWERS OF VALUERS

Criteria to be a valuer

21. (1) For purposes of this section “lead valuer” means a valuer qualified as provided under sub-section (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 five years in valuation from the date the person was registered by the Valuers Registration Board.

Appointment of valuer

22. (1) The County Government shall appoint a valuer to undertake valuation, and prepare a main valuation roll or supplementary roll for the County at the appointed time of valuation.

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

Responsibilities of a valuer

23. (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 any proceedings where the county is a party.

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

Powers of valuer

24. 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.

PART IV — VALUATION FOR RATING

General basis of valuation

25. (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.