

COUNTY GOVERNMENT OF BOMET

DEPARTMENT OF LANDS, HOUSING & URBAN PLANNING

RATEPAYERS' STATUTORY COMPREHENSIVE FAQ GUIDE

★ STATUTORY LEGISLATIVE UPDATES (BOMET COUNTY RATING ACT, 2025)

This FAQ Guide has been officially updated following the enactment of the Bomet County Rating Act, 2025. It provides property owners, ratepayers, and residents with comprehensive statutory information on property rating, valuation roll inspection, commercial agricultural land assessments, objection requirements (including the statutory KES 10,000 fee per entry), and dispute resolution mechanisms under the Act.

SECTION 1: LEGAL FRAMEWORK & THE 45-DAY PUBLIC INSPECTION PERIOD (28TH SEPT 2026 – 11TH NOV 2026)

Q1. What is the legal basis for property rating and valuation in Bomet County?

Statutory Guidance & Answer: Property rating and valuation in Bomet County are governed by the Bomet County Rating Act, 2025 (published in Gazette Supplement No. 5), enacted pursuant to Articles 190(1) and 209(3)(a) of the Constitution of Kenya 2010. The Act provides a comprehensive framework for the valuation of rateable properties and the imposition of rates on land and buildings across Bomet County.

Q2. What is the Bomet County Valuation Roll?

Statutory Guidance & Answer: The Valuation Roll is an official statutory register prepared by a certified Valuer under Section 28 & 29 of the Bomet County Rating Act, 2025. It lists all rateable properties within the county, showing their plot description, situation, acreage, registered owner's name and address, designated property land use, Unimproved Site Value (USV), and assessment for improvement rates where applicable.

Q3. What is the 45-Day Public Inspection Period and what are my rights?

Statutory Guidance & Answer: Under Section 33(3) of the Act, once the Draft Valuation Roll is published, the County Executive Committee Member (CECM) responsible for Lands must give public notice in the nationwide newspapers, local radio, and verified media stating that the roll is open for public inspection for a period of **NOT LESS THAN FORTY-FIVE (45) DAYS**. During this statutory window, every rateable owner or interested person has the right to inspect the roll and verify their property details, acreage, zoning, and assigned market value.

Q4. Where can I inspect the Draft Valuation Roll?

Statutory Guidance & Answer: In accordance with Section 32(5) and 33 of the Act, the Roll can be inspected physically during office hours (8:00 AM – 5:00 PM) at:

- Bomet County Headquarters (Department of Lands & Urban Planning)
- Town Administration Offices (Bomet Central, Bomet East, Chepalungu, Konoin, and Sotik)

SECTION 2: LAND TENURE, AGRICULTURAL LAND & COMMERCIAL RATING

Q5. Is Freehold Agricultural Land subject to land rates?

Statutory Guidance & Answer: Under Section 5 of the Bomet County Rating Act, 2025, the Act generally applies to all rateable property within the County *'except freehold agricultural land'* that is exclusively used for pure agricultural activities outside designated urban boundaries. However, crucial statutory exceptions apply under Sections 12, 13, and 30.

Q6. How is Agricultural Land used for commercial purposes rated?

Statutory Guidance & Answer: Under Sections 12(2), 13(c), and 30(4)(d) of the Act, where agricultural land (whether freehold or leasehold) is put to commercial use, subdivided for urban development, converted into commercial residential units, commercial tea processing, agro-processing factories, hospitality ventures, or located within declared Municipal/Urban boundaries:

1. **Differential Rating Applies:** The County levies differential flat or graduated rates based on the actual commercial land use.
2. **Change of Use Re-categorization:** Under Section 30(4)(d), a Supplementary Valuation Roll will re-categorize the property, taking into account the material increase in economic value.
3. **Profit-Earning Principle:** Under Section 36(4), properties engaging in profit-earning ventures are strictly non-exempt from rates.

★ CRITICAL NOTICE: COMMERCIAL AGRICULTURAL LAND USE

Freehold agricultural land that has been commercialized, leased for commercial telecommunication towers, petrol stations, commercial residential developments, or agro-industrial complexes is legally classified as **RATEABLE PROPERTY** under the Bomet County Rating Act, 2025. Land owners must verify their land use classification in the Draft Roll to prevent backdated tax liabilities.

Q7. Who is defined as a 'Rateable Owner' under the Act?

Statutory Guidance & Answer: Under Section 8(1) of the Act, a 'rateable owner' legally responsible for paying property rates includes:

- **Leasehold Title Holders:** Persons holding leasehold where the unexpired residue is not less than 21 years.
- **Registered Proprietors:** The person whose name is registered against the land interest.
- **Executors/Administrators:** In succession matters, the appointed administrator/executor under the Law of Succession Act (Cap. 160).
- **Registered Trustees:** In trust property, the appointed public or private trustees.
- **Liquidators/Administrators:** In bankruptcy or insolvency cases.
- **Sectional Property Owners:** Holders under the Sectional Properties Act.
- **Beneficial Owners & Occupiers:** Beneficial owners receiving rent/profits, or physical occupants.

SECTION 3: FORM OF RATING, RATE STRUCK & COMPUTATION

Q8. What forms of property rating can Bomet County adopt?

Statutory Guidance & Answer: Under Section 9(2) of the Act, the County Government may adopt any of the following forms of rating:

1. Unimproved Site Value (USV) Rating (tax on vacant land value alone).
2. Site Value Rating in combination with Improvement Rating.

Q9. What is the 'Rate Struck' and how is it determined?

Statutory Guidance & Answer: Under Sections 2 & 14 of the Act, the 'Rate Struck' is the specific tax percentage factor approved by the County Assembly in the annual Finance Act. The CECM for Finance determines the proposed rate struck taking into consideration property values, land use, economic conditions, and public service delivery needs.

Q10. Can you show a practical example of how my land rate is calculated?

Statutory Guidance & Answer: If your plot in Bomet Municipality is valued in the Valuation Roll at an Unimproved Site Value (USV) of KES 3,000,000, and the County Assembly approves a Rate Struck of 0.5% in the Finance Act:

Annual Land Rate Payable = KES 3,000,000 × 0.5% = KES 15,000 per financial year.

SECTION 4: FORMAL OBJECTIONS, PAYMENT OF KSH 10,000 FEE & AD HOC COMMITTEE**Q11. What should I do if I disagree with my property valuation or land details?**

Statutory Guidance & Answer: Under Section 34(1) of the Bomet County Rating Act, 2025, any person aggrieved by the inclusion or omission of any property, or by any value ascribed or statement made/omitted in the draft roll, may lodge a formal Notice of Objection within the 45-day public inspection window.

Q12. What is the statutory fee required for lodging an objection?

Statutory Guidance & Answer: STRICT STATUTORY REQUIREMENT UNDER SECTION 34(2):

Under Section 34(2) of the Act, every objection must be submitted using FORM 3 (Rates Objection Form set out in the Third Schedule) and **MUST BE ACCOMPANIED BY A NON-REFUNDABLE OBJECTION FEE OF NOT LESS THAN KSH 10,000 (TEN THOUSAND SHILLINGS) PER RATEABLE PROPERTY ENTRY.** An objection submitted without payment of the statutory fee shall be deemed invalid and legally incompetent.

★ MANDATORY OBJECTION REQUIREMENTS & PAYMENT OF KSH 10,000 FEE**Section 34(2) & Third Schedule (Form 3) Mandate:**

- Objection Fee:** KES 10,000 non-refundable fee payable for EACH separate entry/property objected to.
- Form Required:** Must use official Form 3 (Rates Objection Form).
- Timeline:** Must be submitted within 45 days from Gazette publication date.
- Notice of Intention:** Objectors must file a notice of intention to object setting out specific grounds.

Q13. What is the process after a formal objection and KSH 10,000 fee are submitted?

Statutory Guidance & Answer:

- Valuer Review (Section 34(6)):** The County Valuer reviews the objection within 60 days.
- Ad Hoc Committee Hearing (Section 34(7)-(10)):** The CECM constitutes an Ad Hoc Committee chaired by an Advocate of the High Court (min 7 years experience) and comprising Directors of Urban Planning, Survey, Physical Planning, Administration, Valuer, and Revenue ICT Officer.
- Communication of Decision:** The Ad Hoc Committee hears the matter and delivers a written decision.
- Appeal to National Rating Tribunal (Section 34(11)):** Any party dissatisfied with the Ad Hoc Committee decision has the right of appeal to the National Rating Tribunal.

Q14. If I lodge an objection, do I still have to pay rates on undisputed properties?

Statutory Guidance & Answer: Yes. Under Section 35(3)-(4), objections apply ONLY to the specific rateable property for which objections are raised. Rates for all other properties without active objections remain due and payable immediately, notwithstanding pending proceedings.

SECTION 5: EXEMPTIONS, REMISSIONS, PENALTIES & ENFORCEMENT**Q15. Which properties are legally exempt from land rates under the Act?**

Statutory Guidance & Answer: Under Section 36 of the Act, rates ARE NOT charged on land used EXCLUSIVELY for public non-profit purposes:

- Public religious worship places (churches, mosques).
- Public educational institutions, libraries, public health facilities, cemeteries/crematoria.
- Public outdoor sports grounds, dams, wayleaves, museums, and national monuments.

CRITICAL EXCEPTION (Section 36(4)): Exemptions DO NOT apply if the land is used for profit or residential purposes. Religious or educational sites running commercial buildings, rental units, or profit ventures will be rated on those commercial portions.

Q16. How do I apply for a Remission or Waiver of rates?

Statutory Guidance & Answer: Under Section 17 & 18 of the Act, a rateable owner facing hardship may apply to the County Government using FORM 1 (First Schedule) before or within 14 days after rates fall due. The County must respond within 30 days. Under Section 18, discounts and waivers on interest/penalties may be granted according to criteria set in county legislation.

Q17. What legal enforcement measures exist for defaulting on rate payments?

Statutory Guidance & Answer: Under Sections 19, 38, and 39 of the Bomet County Rating Act, 2025, if a ratepayer defaults after receiving a 60-day written demand:

- Interest Penalties:** Compound interest charged at the prevailing Central Bank Rate (CBR).
- Denial of County Services:** Denial of Single Business Permits (SBP), building plan approvals, and development clearances.
- Creation of Land Charge:** A legal charge/caveat is registered against the title deed with the Land Registrar, preventing any sale or transfer.
- Recovery of Rent from Tenants (Section 39):** The County can issue written notice to tenants ordering them to pay rent DIRECTLY to the County Government until unpaid rates are fully recovered.
- Appointment of Receiver & Auction (Section 19(3)):** Appointment of property receivers or public auction of property at market value to recover rates owed.

SECTION 6: RATEPAYER COMPLIANCE CHECKLIST & CONTACTS

Step 1: Check Property Details: Obtain your LR/Plot Number, Title Deed, or Allotment Letter.

Step 2: Inspect Draft Roll (Within 45 Days): Visit Bomet County offices to verify Owner Name, Parcel Size, Zoning, and Unimproved Site Value.

Step 3: Evaluate Land Use Classification: If agricultural land is used for commercial activities, ensure it is correctly captured to avoid default penalties.

Step 4: Prepare Formal Objection (If Aggrieved): Obtain Form 3, detail grounds, attach ownership documents, and pay the mandatory KES 10,000 objection fee per entry.

