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THE KIAMBU COUNTY VALUATION AND RATING ACT, 2016

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THE KIAMBU COUNTY VALUATION AND RATING ACT, 2016

AN ACT of the County Assembly of Kiambu to effect the implementation of Article 209 (3) (a) of the Constitution; valuation and rating of land and for connected purposes

ENACTED by the County Assembly of Kiambu as follows —

PART I — PRELIMINARY**Short title**

1. This Act may be cited as the Kiambu County Valuation and Rating Act, 2016.

Interpretation

2. In this Act, unless the context otherwise requires —

“Area rate” shall have the meaning assigned to it under section 33.

“County” means Kiambu County;

“County Government” means the County Government of Kiambu;

“Director” means the Director of Valuation and Rating appointed under section 6;

“Directorate” means the Directorate of Valuation and Rating established under section 4;

“Executive Member” means the County Executive Committee Member for the time being responsible for matters relating to 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 soil or not;

“land” has the meaning assigned to it under the Constitution and includes any improvements thereon;

“market value” means the amount at which the property would have been sold at the date of valuation in the open market by a *bonafide* seller to a willing buyer;

“property” means land and includes any improvements on, in or under the land, and includes in the case of a sectional title scheme under the Sectional Properties Act, 1987, a sectional title unit registered in the name of a person;

“public land” has the same meaning assigned under Article 62 of the Constitution;

“rateable owner” means any person or entity occupying or in possession of—

- (a) a registered freehold; or
- (b) a registered leasehold for a term not less than twenty five years;
- (c) a registered sublease of a period of not less than twenty one years; or
- (d) in the case of land for which a land registration number or deed plan has been issued under the Survey Act, the person to whom that number or deed plan has been issued; or
- (e) 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 a lessee entitling him to possession of such property for, a definite term of less than twenty five years; or
- (f) in the case of any other property, the person who is, or reasonably appears to be, the lawful possessor or occupier of the property; or the person who has a legitimate claim to ownership of the property;

“rateable property” means property other than excluded property;

“Committee” means to the Valuation Appeals Committee established under this Act;

“valuer” means a valuer registered with the Valuers Registration Board of Kenya and a full member of the Institution of Surveyors of Kenya;

“valuation roll or supplementary valuation roll” means the legal document that consists of property information of all rateable properties within the boundaries of County;

“Year” means a period of twelve months beginning the first day of January and ending the thirty first day of December.

Purpose of the Act

3. The purpose of this Act is to provide a framework for valuing and rating land in order to —

- (a) ensure efficiency, accountability and transparency in administration of valuation of land for rating;
- (b) promote economic development;
- (c) ensure equity and fairness in land valuation and rating system; and
- (d) ensure compliance with payment of rates related to land.

PART II — ADMINISTRATION

Directorate of valuation and rating

4. There is established the Directorate of Valuation and Rating.

Functions of the Directorate

5. The functions of the directorate shall be —
- (a) undertaking valuation;
 - (b) preparing the draft valuation and supplementary valuation rolls;
 - (c) administering the draft valuation rolls;
 - (d) preparing the schedule of rates;
 - (e) advising the Executive Committee Member on the appropriate methods of rating; and
 - (f) undertaking such other functions as the Executive Member may direct.

Director of valuation

6. There shall be a Director of Valuation and Rating who shall be the head of the Directorate.

Powers of the Director

7. (1) The Director shall have powers to —
- (a) value all rateable properties within the County;
 - (b) prepare the valuation roll of all the rateable properties in the County;
 - (c) prepare the supplementary valuation roll of all the rateable properties in the County;
 - (d) amend the valuation and supplementary valuation roll;
 - (e) oversee the collection of information from owners of rateable properties and other persons for purposes of valuation;

(f) carry out any other function assigned by the Executive Member for the better carrying out of this Act.

(2) The Director may in writing, delegate any of his powers under this section to a registered valuer.

PART III — VALUATION

Preparation of a Valuation Roll

8. (1) The Directorate shall, at least once in every ten years, cause a valuation roll to be made within the county with respect to property in which a rate is to be paid or imposed and the values entered into the valuation roll.

(2) The Executive Member may in writing extend the application of a valuation roll for an additional year if satisfied that exceptional circumstances exist so as to justify the extension.

(3) A valuation roll shall apply from the start of the year following the date of completion of the roll and shall remain in force, as amended from time to time, by a supplementary valuation roll until such a time it is wholly superseded by a new valuation roll.

Time for valuation

9. The Director shall, within a period of not more than twelve months preceding the commencement of the year in respect of which a valuation roll is to come into force, determine a date of valuation at which all valuations shall be deemed to have been made for the purposes of such valuation roll.

Amendment of the valuation roll

10. (1) The Director shall regularly cause the valuation roll to be amended to reflect changes to the particulars on the roll.

(2) The changes in subsection (1) shall be in relation to —

- (a) correcting a clerical error not affecting valuation;
- (b) correcting any error in the name or address of the rateable owner;
- (c) recording any change in the name or address of the rateable owner;
- (d) correcting any error in the description including the situation, but not the area of a rateable property; and

- (e) correcting the description of the situation of any rateable property in consequence of the naming or renaming of a street or from a similar cause.
- (3) This section shall not apply to changes required to be made by a supplementary valuation roll.

Supplementary Valuation Roll

11. (1) The Director shall at least once a year cause to be prepared, a supplementary valuation roll, which shall consist of the amendments, alterations and additions to the valuation roll.

(2) A supplementary valuation roll shall be made in respect of a rateable property, if—

- (a) the market value of the rateable property has substantially increased or decreased for any reason after the last general valuation, other than a substantial increase or decrease attributable to economic circumstances; or
- (b) the rateable property—
 - (i) has been omitted from the valuation roll; or
 - (ii) is a new rateable property; or
 - (iii) has been subdivided or consolidated with another rateable property since the last valuation roll;
 - (iv) was substantially incorrectly valued in the last valuation;
 - (v) must be revalued for any other exceptional reason; or
 - (vi) when a change of user is effected on a property.

(3) Supplementary valuation of a property shall reflect the market value of the property determined in accordance with the market conditions that applied as at the date of valuation determined for purposes of the last valuation roll.

(4) For the purpose of collecting property rates, a supplementary valuation roll shall apply from the first day of January of the year following the date of completion of the supplementary valuation roll and continues to apply for the duration of the current valuation roll.

Form and contents of the valuation roll and supplementary valuation roll

12. A valuation roll or supplementary valuation roll shall contain the following particulars in respect of each property subject to a general valuation or a supplementary valuation as at the date of valuation to the extent that such information is reasonably determinable —

- (a) the registered or other description of the property sufficient to identify it;
- (b) the name of the owner of the property;
- (c) the owners postal, email address and telephone number;
- (d) the physical address of the property, including the main access road;
- (e) the use and permitted use of the property;
- (f) the extent of the property;
- (g) the market value, vacant site and the improvement value of the property;
- (h) such additional particulars as the Director may determine.

Signing and date of completion of valuation roll and supplementary valuation roll

13. The Director shall upon satisfaction that—

- (a) the valuations required to be undertaken for the purposes of a valuation roll or supplementary valuation roll have been made; and
- (b) the valuations are of an acceptable quality;
- (c) sign the roll and insert the date of completion of the roll.

Power of entry and inspection

14. (1) The Director, or a valuer appointed by the Director, for the purpose of preparing a valuation roll or a supplementary valuation roll shall at any reasonable time—

- (a) enter a premises, land or property for which a rate is to be imposed;
- (b) inspect any premises, land or property;

- (c) scrutinize any data, information, records, title deed or instrument in possession of a public officer, owner or any person with interest in the land or property.

(2) A person who willfully hinders or obstructs the Director or a valuer in the exercise of the powers conferred on him under this section commits an offence and shall be liable to a fine not exceeding one hundred and fifty thousand shillings or six months imprisonment or to both.

(3) A person to whom this part applies shall, on demand of a person in or on any property identify themselves as an authorized person when entering any property for the purposes of this Act.

Returns

15. (1) The Director may, by notice in writing, require a rateable owner, the occupier of any land or any person believed to be reasonably holding any information with respect to any land, to make a return containing such written particulars in regard to that land as may be necessary to enable the preparation of a valuation roll or supplementary valuation roll accurately.

- (2) A person who —
 - (a) neglects to furnish the particulars required under subsection (1) within fourteen days; or
 - (b) furnishes false statement of value or of any other particulars commits an offence and is liable to a fine not exceeding one hundred and fifty thousand shillings or to a six months term of imprisonment or to both.

(3) A conviction under subsection (2) shall not be construed as an exemption to provide the required particulars.

Basis of Valuation

16. (1) For the purposes of preparing the valuation roll or supplementary roll, the basis of valuation is the market value of the property.

- (2) In determining the value under subsection (1), the Director shall have regard to —
 - (a) other land of similar class, character, position or other comparative factors;
 - (b) any restrictions imposed on the land; or

- (c) its use under any written law, or approval of change of use given by the County Government which either increases or decreases the value of the land.

Exempt properties

17. (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 Basic Education Act, 2013 (No.14 of 2013) 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 purpose of this section, the Executive Member shall make regulations determining the principles upon which any land shall be deemed to be used for any of the purposes specified.

Excluded public areas

18. (1) A valuation for the purpose of imposing a rate shall not be made where the exclusive or dominant use of any public land is for one or more of the following purposes—

- (a) museums, art galleries and ancient monuments;
- (b) botanical gardens and arboreta;

- (c) veterinary quarantine areas;
- (d) railway tracks, including tracks in sidings and shunting 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;
- (e) roads and streets which are used as such by the public for vehicular traffic or pedestrian access, whether as of right or not;
- (f) parks and open areas managed and controlled by the County Government for the use of the public;
- (g) aerodromes excluding the areas referred to in subsection (2) except to the extent that the property is used for any residential purpose.
 - (1) The areas, are areas used for any or all of the following—
 - (a) passenger reception or the handling or storage of goods;
 - (b) the offices of airline companies or agencies, immigration and customs offices and premises;
 - (c) restaurants, lounges, bars, shops, hangars, workshops, posts and telecommunications installations;
 - (d) stores, police stations, animal holding grounds, freight sheds and dumps;

(2) To avoid doubt, if the exclusive or dominant use of any public land is for a commercial purpose, the public land is not excluded public property.

(3) In accordance with the procedures prescribed by the regulations, public land or a part of public land may be classified as excluded public property.

(4) In accordance with the procedures prescribed by the regulations, public land or a part of public land may be classified as excluded public property.

(5) For purposes of this section, the Executive Member shall make regulations determining the principles upon which any land shall be deemed to be used for any of the purposes specified.

Notice of publication of the valuation roll and the supplementary valuation roll

19. (1) The Director shall transmit the valuation or supplementary valuation roll to the Executive Member within seven days after signing of the roll.

(2) The Executive Member shall as soon as practicable, after receiving a valuation roll or a supplementary valuation roll cause to be published a notice in the Gazette and a newspaper of nationwide circulation containing information—

- (a) that a valuation roll or supplementary valuation roll has been completed and is open for public inspection;
- (b) when the inspection period starts and ends;
- (c) where the roll may be inspected; and
- (d) stating the period within which an objection under this Act is to be made.

(3) The inspection period shall be for a period of not less than thirty days starting from the date of publication in the Gazette.

(4) The Executive Member may extend the inspection by notice in the Gazette and in a newspaper of nationwide circulation where satisfied that it is necessary to do so.

(5) In addition to the notice given under subsection 2, the Executive Member may advertise the availability of the valuation roll or supplementary valuation roll in any other appropriate manner.

Inspection of the valuation roll

20. (1) A person may in accordance with a notice referred to in section 18, inspect a valuation roll or supplementary valuation roll during office hours.

(2) A person may obtain extracts from the roll upon payment of the prescribed fee.

PART IV—OBJECTIONS AND APPEALS

Objections to valuations

21. (1) An owner of a rateable property or any other person who has a legal or equitable interest in the property may at any time after the publication of the notice in section 19, and not later than fourteen working days after the closure of the inspection period, object to any matter contained in, or omitted from the valuation roll or a supplementary valuation roll in relation to that property.

- (2) An objection shall—
- (a) be in relation to a particular property and not against a roll;
 - (b) be made within the objection period;
 - (c) be in the prescribed form and set out the grounds of the objection;
 - (d) be accompanied by the prescribed fee; and
 - (e) be lodged with the Director.

(3) The Director shall give written notice of an objection to the owner of the property concerned where the owner is not an objector.

(4) An objection raised under this section shall not affect the liability of a person to pay rates on a property.

Withdrawal of objections

22. An objector may withdraw an objection by notice in writing to the Director.

Decisions by the Director

23. (1) The Director shall make his or her decision having regard to the facts and any submissions received from—

- (a) an objector; and
- (b) the owner of the property if the owner is not an objector.

(2) The Director shall make his or her decision within—

- (a) sixty days after receiving the objection if the objection relates to a general valuation of a property; or
- (b) thirty days after receiving the objection if the objection relates to a supplementary valuation of a property.

Notification of decision on objections

24. The Director shall within seven days after making his or her decision upon an objection, give written notice of the decision with reasons to—

- (a) an objector; or
- (b) the owner of the property if the owner is not the objector.

Appeals

25. (1) A person may appeal against the decision of the Director on an objection to the Valuation Appeals Committee.

- (2) An appeal shall—
- (a) be in the prescribed form;
 - (b) set out the grounds of the appeal;
 - (c) be within thirty days after the date of the notice referred to in section 28 be lodged with the secretary to the Committee; and
 - (d) be accompanied by the prescribed fees.
- (3) The committee shall within thirty days after receiving an appeal deliver its decision in writing.
- (4) The Executive Member shall make regulations prescribing the procedure of appeals and the conduct of affairs of the Committee.

PART V – VALUATION APPEALS COMMITTEE

Establishment of the Valuation Appeals Committee

- 26.** (1) There is established a Valuation Appeals Committee.
- (2) The Valuations Appeals Committee shall serve on a part time basis.

Functions of the Valuation Appeals Committee

- 27.** The function of the Valuation Appeals Committee shall be to hear and determine appeals on objections.

Composition of the Valuation Appeals Committee

- 28.** (1) The Valuation Appeals Committee shall consist of—
- (a) a person eligible to be appointed as a High Court Judge who shall be the Chairperson;
 - (b) a representative of the County Government, Department of Lands, who shall serve as the secretary to the Committee;
 - (c) two registered valuers of at least ten years’ experience nominated by the Institution of Surveyors;
 - (d) a registered physical planner of at least ten years’ experience nominated by the Kenya Institute of Planners.
- (2) The persons under subsection (1) shall be appointed by the Executive Member with the approval of the County Assembly.

Tenure of the Valuations Appeals Committee

29. The Valuations Appeals Committee shall serve for a non renewable term of three years.

Quorum of the Valuation Appeals Committee

30. (1) For purposes of the business of the Committee, the quorum shall be made of the Chairperson and two other members.

Conduct of members

31. A member of the Committee—

- (a) shall perform his or her duties in good faith;
- (b) shall disclose to the chairperson, any personal interest that a member or spouse, parent, child, partner or business associate of that member may have in any matter before the Committee;
- (c) shall not use the position or privileges of a member for private gain or to improperly benefit another person; and
- (d) shall not act in any way that compromises the credibility, impartiality, independence or integrity of the Committee.

PART VI—RATING**Imposition of rates**

32. A property rate shall be imposed on all rateable property in the County for each year, other than—

- (a) exempted rateable property;
- (b) excluded property; and
- (c) public land in respect of which a contribution in lieu of rates is payable under this Act.

Forms of rating

33. (1) For the purposes of levying rates under this Act, the Directorate may, adopt any of the following rates under this Act—

- (a) an area rate;
- (b) zone rate;

(c) a site value rate or a site value rate in combination with an improvement rate.

(2) Where any one of the forms of rating under subsection (1) has been adopted in respect of any rating area, no other form of rating under this subsection shall, at the same time, be adopted in respect of that area.

(3) The provisions on valuation under this Act shall apply in regard to any form of rating adopted under this Act.

(4) The Executive Member shall publish a gazette notice on the form of rating adopted by the County Executive Committee.

Alternative methods of area rating

34. (1) Subject to subsection (2) the Directorate may adopt one or more of the following methods of rating—

- (a) a flat rate upon the area of land;
- (b) A graduated rate upon the area of land;
- (c) A differential flat rate or a differential graduated rate upon the area of land according to the use to which the land is put or for which it is reserved.

(2) A rate levied under this section shall be referred to as an area rate.

Site value

35. A site value rate may be levied in combination with a rate on the assessment for improvement as appearing in the valuation roll provided that—

- (a) any site value rate shall not exceed one percent of the unimproved value of property.

Supplementary rate

36. (1) A supplementary rate may be levied for any financial year by a resolution of the County Executive Committee with the approval of the County Assembly;

(2) Where a site value rate or an improvement rate is levied, no such supplementary rates which when added to the rate or rates previously levied in the same financial year would exceed either of the limits provided in the provisos in subsection (1) and (2) of section 32 of this Act.

Due date for rates

37. (1) A rate levied under this Act shall become due on the first day of January of that year and shall become payable on a date in that year as may be determined under subsection 2.

(2) The County Executive Committee member for finance shall, by a notice published in a newspaper of nationwide circulation, determine the date in which a rate becomes payable and the payment date so determined shall be at least thirty days after the date of the publication of the notice.

Payment of rates and interest

38. (1) It shall be the duty of every person liable for payment of rates to pay the amount of such rate within the stipulated time.

(2) Joint registered owners or tenants in common shall be jointly and severally liable for the rate due or payable thereon.

(3) Where the rateable owner is absent from Kenya, any person receiving the rent or being in charge or control of such land, shall be liable for payment of such rate.

(4) Rates that remain unpaid after the day on which they become payable shall attract simple interest at the rate of one and a half percent per month or at such other rate as the County Executive Committee member for finance may in the annual Kiambu County Finance Act prescribe and for the purpose of this section a part of a month shall be counted as a month.

(5) The County Executive Committee member for finance may enter into an agreement authorizing one or more persons or entities to collect rates on behalf of the County Government on such terms and conditions as shall be set out in the agreement.

(6) For the avoidance of doubt, the payment of a rate for a rateable property by a person does not confer ownership of the property.

Contribution in lieu of rates

39. (1) Subject to subsection (2), a contribution in lieu of rates is payable for the year following the commencement of this Act and all subsequent years.

(2) A contribution in lieu of rates is not payable for public land that is—

- (a) excluded public property; or
- (b) exempt rateable property.

Amount of contribution in lieu of rates

40. (1) The amount of a contribution in lieu of rates for public land is to be calculated in accordance with the method prescribed by the regulations having regard to any valuation of the public land in a valuation roll or supplementary valuation roll.

(2) The amount of a contribution in lieu of rates for public land payable for a year shall be set out in the Kiambu County Finance Act that applies to that year.

Payable contributions in lieu of rates

41. A contribution in lieu of rates for each year becomes due on first day of January of that year and is payable on or before the thirty first day of March of that year.

PART VII—ENFORCEMENT**Enforcement of the payment of rates**

42. (1) Where a rateable owner fails to pay the rates due when they become payable, the Director shall send a demand for the unpaid rates to the rateable owner.

(2) A rateable owner shall be required to make payments to the County Government within fourteen days after the receipt of the demand.

(3) Where a person, who having been served with a demand under subsection (1), makes default in payment of the rates and accrued penalty interest, the County Executive Committee member for finance may recover the outstanding rates and interest as a civil debt in a court of competent jurisdiction.

Recovery of rates from tenants or occupiers

43. (1) A written notice shall be served to a rateable owner where rates remain unpaid after a demand was previously sent to the rateable owner by the County Executive Committee member for finance —

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

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

- (a) the amount payable including any penalty interest;
- (b) all future payments of rent by the person paying rent be made directly to the County Government until the amount payable together with any accrued interest is paid in full.

(3) A copy of the demand notice under subsection (1) shall be affixed in a conspicuous place on the rateable property.

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

(5) The County Executive Committee member for finance shall issue a discharge note to the tenant and the rateable owner after the tenant has completed payment of rates under this section.

Rates chargeable on property

44. (1) Any rate due, together with penalty interest thereon shall—

- (a) be a charge against the land on which the rate was levied and shall take priority in accordance with the law; and
- (b) be registered against the title to that land.

(2) The Director shall deliver a notification of such charge to the registrar of lands in accordance with the law.

Sale of property for non-payment of rates

45. (1) Where an amount of rates and penalty interest payable on a rateable property is in arrears, the County Government may sell the property in accordance with this section.

(2) The County Executive Committee Member for Finance shall cause to be sent a notice to a rateable owner, where the County Government intends to sell a rateable property for non-payment of rates stating—

- (a) the period for which the rates have been in arrears;
- (b) the property to which the arrears relate to;
- (c) the total amount of rates owed; and
- (d) the period for compliance.

(3) Where the County Executive Committee Member for Finance cannot, after making reasonable inquiries—

- (a) ascertain the name and address of a person to whom a notice is to be sent under subsection (2); or
- (b) considers that it is unlikely that a notice sent under subsection (2) would come to the attention of the person to whom it is to be sent;

cause service of the notice to be effected by—

- (i) placing a copy of the notice in two newspapers of nationwide circulation; and
- (ii) leaving a copy of the notice in a conspicuous place on the rateable property.

(4) Where the outstanding amount in rates is not paid in full within the stipulated time under subsection (2), the County Executive Committee Member for Finance may proceed to sell the property upon obtaining a court order.

(5) The sale under this section shall be by public auction or private treaty.

(6) An auction under this section shall be guided by the law governing public auctions in Kenya.

(7) If, before the date of the auction, the outstanding amount of rates and penalty interest, and any costs incurred by the County Government in proceedings under this section are paid to the County Government, the County Executive Committee Member for Finance shall call off the auction.

Application of sale proceeds and registration procedure following sale

46. Any money received by the County Government with respect of the sale of the rateable property under this Act shall be applied as follows—

- (a) First, in payment of any rates, rents, taxes, charges or other sums owing and required to be paid on the charged land;
- (b) Second, in discharge of any prior charge or other encumbrance subject to which the sale was made;
- (c) Third, in payment of all costs and reasonable expenses properly incurred and incidental to the sale or any attempted sale;
- (d) Fourth, in discharge of the sum advanced under the charge or so much of it as remains outstanding, interests, costs and all other money due under the charge, including any money advanced to a receiver in respect of the charged land under section 92 of the Land Act; and
- (e) Fifth, in payment of any subsequent charges in order of their priority, and the residue, if any, of the money so received shall be paid to the person who, immediately before the sale, was entitled to discharge the charge

Refusal to issue permits, licenses, permissions etc

47. (1) This section applies where the owner of a rateable property owes the County Government for overdue rate, including any penalty interest.

- (2) The County may in relation to the rateable property—
- (a) decline to issue or renew a permit or license to the owner of a rateable property in respect of any business operated by the owner in or on the rateable property;
 - (b) decline to give permission or an approval relating any dealings or transactions of the rateable property by the owner.
 - (c) decline to give permission or an approval relating to planning, building or other activities to be undertaken by the owner of the rateable property in or on the property;
 - (d) decline to provide any other service to the owner of the rateable property, being a service that relates to the use or proposed use of the rateable property by the owner;
 - (e) until such a time where the overdue rates and penalty interests are paid in full.

Waiver, remission, reduction and deferment, discount of rates payments

48. Any waiver, remission, reduction, deferment or postponement of payments of rates and penalty interest, including any payments by instalments, must be approved by the County Executive Committee.

Use of different remedies to recover overdue rates and penalty interest

49. The sale of property referred to under section 44 as a remedy to recover rates shall not limit the County Government from using any other remedy to recover overdue rates and penalty interests.

Certificate of clearance of rates

50. Any registration of an instrument referred to under section 38 of the Land Registration Act, 2012 relating to property in Kiambu County is subject to the County Government issuing a certificate of clearance rates, certifying all outstanding rates and penalties have been paid in accordance with this Act.

Annual reports

51. (1) The Director shall prepare an annual report on the operation and administration of the valuation system in the County.

(2) A report under sub section 1 shall be submitted to the County Executive Committee and the County Assembly within Fourteen days after the end of each financial year

(3) The report prepared under sub section 1 shall provide among others:

- (a) The Compliance of county residents in the payment of rates as per this Act;
- (b) The progress made and challenges experienced in the implementation of the Act;
- (c) The proposed remedies to the challenges experienced in the implementation of the Act; and
- (d) Any other matter as may be required by the Executive member.

PART VIII—MISCELLANEOUS PROVISIONS**Regulations**

52. (1) The Executive Member may make regulations generally for the better carrying out of the object 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;
- (b) prescribe the forms of applications and notices;
- (c) prescribe the procedure for appointment of members of the Valuation Appeals Committee, the terms of appointment and the conduct of an appeal under this Act;
- (d) prescribe the procedure for determining the amount of contribution in lieu of rates; and
- (e) prescribe fees payable under this Act.

Authorized persons

53. (1) The Executive member may in writing designate county public officers as authorized officers for the purposes of this Act.

(2) A person appointed as an authorized officer shall in the course of his duties under this Act carry such identification as is required to identify him or her and shall produce such identification on demand by a person in or on any property.

PART IX—SAVINGS AND TRANSITIONAL PROVISIONS**No effect on previous operations of certain national acts**

54. (1) Nothing in this Act affects a right, privilege, obligation or liability acquired, accrued or incurred by the County Government under the Valuation for Rating Act Cap. 266 and the Rating Act .Cap 267 before the commencement of this Act.

(2) Nothing is this Act affects any investigation, legal proceeding or remedy by the by the County Government in respect of any right, privilege , obligations or liability referred to in subsection (1).

Valuations and rolls to continue to have effect

55. (1) All valuation rolls and supplementary valuation rolls in force or prepared before the commencement of this Act, shall continue to be in force until such time that new valuation rolls are enacted and shall continue to apply for the purposes of imposing and collecting rates under this Act

(2) Anything done by the County Government in relation to the preparation of new valuation rolls before the commencement of this Act shall be deemed to have been done under this Act and shall continue to be applied in accordance with the provisions of this Act.

(3) 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.

(4) On or after the commencement of this Act, any rules made under the Valuation for Rating Act Cap. 266 and the Rating Act Cap. 267 if the rule was in force before the commencement of this Act, shall continue to be in force with the necessary modification with respect to any matter not provided for in this Act until such a time when regulations under this Act are made.