



THE REPUBLIC OF KENYA

LAWS OF KENYA

VALUATION FOR RATING ACT

CHAPTER 266

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CHAPTER 266
VALUATION FOR RATING ACT

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

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

[Act No. 18 of 1956, Act No. 39 of 1956, Act No. 7 of 1957, Act No. 37 of 1959, Act No. 25 of 1963, Act No. 20 of 1964, L.N. 39/1965, L.N. 264/1965, Act No. 21 of 1966, Act No. 30 of 1966, Act No. 17 of 1967, Act No. 4 of 1974, Act No. 6 of 1977, Act No. 10 of 1981, Act No. 19 of 1982, Act No. 11 of 1992, Act No. 25 of 2015.]

PART I – PRELIMINARY

1. Short title and application

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

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

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

2. Interpretation

In this Act, except where the context otherwise requires—

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

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

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

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

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

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

“rateable property” includes land, except—

- (a) any land used or reserved for roads, streets (including private streets), car parks, squares, parks, gardens or other open or enclosed spaces vested in a local authority;
- (b) public land as defined and provided for in section 25;
- (c) Community land as defined and provided for in section 26; and
- (d) any land used for any of the purposes specified in section 27 or under any rule made thereunder;

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