#### SPECIAL ISSUE

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#### REPUBLIC OF KENYA

## KENYA GAZETTE SUPPLEMENT

## **NATIONAL ASSEMBLY BILLS, 2022**

#### NAIROBI, 28th February, 2022

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## THE NATIONAL RATING BILL, 2022

#### A Bill for

AN ACT of Parliament to provide a comprehensive framework for imposition of rates on land and buildings by county governments; to provide for then valuation of rateable property; to provide for the appointment and powers of valuers; to provide for the establishment, powers and functions of the National Rating Tribunal and for connected purposes

ENACTED by the Parliament of Kenya, as follows-

## **PART 1— PRELIMINARY**

- 1. This Act may be cited as the National Rating Act, Short title. 2022.
- 2. In this Act, unless the context otherwise Interpretation. requires—

"annual rental value" means the amount of annual rental value arrived at based on the—

- (a) actual annual rent realisable on the rateable 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 for purposes of this Act;

"Cabinet Secretary" means the Cabinet Secretary for the time being responsible for matters relating to land;

"Chief Government Valuer" means the principal advisor to the National Government and county governments on valuation;

"County Executive Committee member" means the county executive committee member for the time being responsible for matters relating to land in a county;

"contribution in lieu of rates" means the amount of rates payable to a county government by the National