THE RATING ACT, 2018

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GOVERNMENT OF ZAMBIA

ACT

No. 21 of 2018

Date of Assent: 23rd December, 2018

An Act to provide for the levying of rates; provide for the assessment of rateable property, plant and machinery; provide for the appointment and powers of valuation surveyors; provide for the continuation of the Rating Valuation Tribunal and revise its composition, jurisdiction and powers; repeal the Rating Act, 1997; and provide for matters connected with, or incidental to, the foregoing.

[26th December, 2018

ENACTED by the Parliament of Zambia. Enactment

PART I
Preliminary Provisions

1. This Act may be cited as the Rating Act, 2018, and shall come into operation on the date that the Minister appoints by statutory instrument. Short title and Commencement

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

"agriculture" includes the use of land or buildings for, or in connection with, animal husbandry, fish farming, breeding and keeping of livestock, hatcheries, irrigation, tillage, horticulture, vegetable growing, fruit or seed growing, mushroom growing, silviculture, afforestation, forestry, plantation or conservation, but does not include tourism, green grocership, meat processing, or the use of a property for the purpose of ecotourism, trading in or hunting of game;

"agricultural land and buildings" means land used primarily for the purpose of agriculture situated in areas previously designated as Reserves and Trust lands provided for in the Laws repealed in the Schedule to the Lands Act but does not include— Cap. 184

Act No. 13 of 2015
Act No. 20 of 2011
Act No. 3 of 2014

(a) an accommodation establishment provided for under the Tourism and Hospitality Act, 2015;

(b) a bar provided for under the Liquor Licensing Act, 2011;

(c) a retail shop provided for under the Business Regulatory Act, 2014;

(d) cultivable land whether cleared or not of less than 2.02 hectares or 5 acres;

(e) land and buildings that are used exclusively as office accommodation and not connected to agricultural activities;

(e) dwelling houses let to a tenant or occupied by a person who is not engaged in or connected to the carrying on of agriculture;

(f) land and buildings used for processing and manufacturing purposes; and

(g) land and buildings used for growing flowers, vines and ornamental plants for commercial purposes;

"authorised officer" means a person authorised to exercise the powers of a principal officer as specified under this Act;

"Chairperson" means the Chairperson of the Tribunal appointed under section 27;

Cap. 1

"council" has the meaning assigned to the word in the Constitution;

Act No. 3 of 2015

"council certificate of title" means a certificate of title to land issued in accordance with the Urban and Regional Planning Act, 2015;

"date of valuation" means—

(a) in relation to a main roll, the date of a resolution by a rating authority appointing a Valuation Surveyor to prepare the main roll; or

(b) in relation to a supplementary roll, the date of valuation of the main roll which the supplementary roll forms part of under this Act;

"developed" in relation to land, means land which has improvements on it;

"effective date" means—

(a) in relation to a main roll, the date of commencement of the next rate period following the date on which the main roll is approved by the Tribunal subject to the exception referred to in section 12; and

(b) in relation to a supplementary roll, the date on which the supplementary roll is approved by the Tribunal subject to the exception referred to in section 12;

"head of mission" has the meaning assigned to the words in the Diplomatic Immunities and Privileges Act; Cap. 20

"improvement" means—

(a) the whole or any part of a building or structure of whatever material constructed, which is capable of beneficial use or occupation and of a sufficiently permanent nature;

(b) any work done, services provided, or materials used, on land by the expenditure of money or labour; or

(c) carrying out any building, engineering or other operation in, on, over, or under land, or the making of any material change in the use of any building or land, but does not include any machinery or plant other than rateable machinery or plant;

"Improvement Area" has the meaning assigned to the words in the Urban and Regional Planning Act, 2015; Act No. 3 of 2015

"information and communication technology" has the meaning assigned to the words in the Information and Communication Technologies Act, 2009; Act No. 15 of 2009

"leaseholder" means a person—

(a) in whom a state lease, sublease or underlease is vested and who has privity of estate with the reversioner entitled to the reversion immediately on the determination of that term; or

(b) who has, subject to the conditions laid down in section 13, received and accepted an offer letter from the Commissioner of Lands, a council or any person in authority over land;

"main transmission of power" means transmission of power from the generation plant or point of supply in, or on, any rateable property up to and includes—

(a) in the case of electrical power, all transformers in any circuit or, where there is no transformer, the first distribution board;

(b) in the case of transmission by shafting or wheels, any shaft or wheel driven directly from the prime mover;

(c) in the case of hydraulic or pneumatic power, the point where the main supply ceases, excluding any branch service piping connected with such main supply; or

(d) in the case where, without passing beyond the limits of the main transmission of power, power is transmitted to another rateable property, the point at which the power passes from the first rateable property;

"member" means a member of the Tribunal;

"occupier" means leaseholder, tenant, caretaker or any other person in occupation of any property within a rateable area, or any leaseholder of vacant property;

"operational purpose" means the actual carrying out of the technical functions forming the primary purpose of a public utility undertaking, including the maintenance of plant and machinery, but does not include any purpose concerned with the administration, management or financing of that undertaking;

"premises of a mission" means the building or parts of buildings and the land ancillary thereto, used for the purposes of the mission including the residence of the head of the mission;

"primary transformation of power" means any transformation of electrical power by means of a transformer at any point in the main transmission of power;

"principal officer" has the meaning assigned to the words in the Local Government Act; Cap. 281

"property" includes land on statutory lease, sublease, underlease or offer letter with or without any improvement on it;

"public premises" means property owned by Government or a local authority;

"rate" means a levy on property;

"rate period" means the period starting on 1st January and ending on 31st December of each year for which rates are levied following the passing of a resolution under section 19;

"rateable area" means any area declared as a rateable area under section 6;

"rateable machinery or plant" means—

(a) machinery and plant, together with the shafting, pipes over cap cables, wires and other appliances and structures, accessory to the machinery and plant, unless exempted under section 7, for the purpose of—

(i) generating, storing, primary transformation or main transmission, of power in, or on, any rateable property; or

(ii) heating, cooling, ventilation, lighting, drainage or supply of water to the rateable property or the protection of the rateable property from fire;

(b) lifts or elevators in a building;

(c) structures or parts of structures used for storage purposes;

(d) in the case of mining and mineral processing, unless exempted under section 7, includes—

(i) equipment used in mineral ore processing and includes but is not limited to, apparatus, conduits and machinery with moving or static parts used in;

(ii) size reduction and control such as crushing in the primary and secondary crushers, grinding, screening, classification in the grinding mills;

(iii) ore enrichment by way of washing, gravity separation, floatation, magnetic separation or leaching;

(iv) upgrading through sedimentation, mechanical dewatering, thermal drying or processing that may include flocculation, clarifier sizing or thickeners;

(v) material handling by way of unloading, storing feeding, conveying and all accessories;

(vi) slurry handling which includes slurry transportation, agitation and mixing by way of railcar dumpers, train positioners, buffering, barrel reclaimers; and

(vii) any other mining and mineral processing operation whether on surface or underground as defined by the Mines and Minerals Development Act, 2015; or

Act No. 11 of 2015

(e) in the case of power generation and transmission, includes but is not limited to equipment and plant together with packaged power plants, turbine engine generators, power system control equipment or any such plant and machinery or equipment used in electric power generation;

"rateable property" means property that is not exempt from the payment of rates under this Act;

"rateable value" means the price at which the rateable property is likely to be realised if the property is sold on the open market at the time of valuation, and based on the assumptions referred to in section 8;

"rating authority" means any local authority within whose boundaries a rateable area falls;

"rating assessment" means the determination, by a Valuation Surveyor, of the rateable value of a rateable property;

Cap. 37 "Sheriff" has the meaning assigned to the word in the Sheriff's Act;

"surveyed" in relation to a property, means a cadastral survey

Cap. 188 for the property which has been approved under the Land Survey Act;

"Surveyor-General" means the Surveyor-General appointed

Cap. 188 under the Land Survey Act.

"transformer" means any plant which changes the pressure, frequency, form of current or electrical power to another pressure, frequency or form of current;

"Tribunal" means the Rating Valuation Tribunal continued under section 27;

"Valuation Surveyor" means a Valuation Surveyor appointed under section 3; and

"Vice-Chairperson" means the Vice-Chairperson of the Tribunal appointed under section 27.

PART II
Appointment and Powers of Valuation Surveyor

Appointment of Valuation Surveyor

3. (1) A rating authority shall appoint a Valuation Surveyor to undertake a valuation, subject to the approval of the Minister, to prepare a main roll or supplementary roll for the rating authority.

(2) The Minister shall approve or reject the appointment of the Valuation Surveyor within thirty days of receipt of the appointment by the rating authority.

(3) Where an approval or rejection referred to in subsection (2) is not received within thirty days of the appointment, the approval shall be deemed to have been granted.

(4) The Valuation Surveyor appointed under this section, shall be an officer of the Department responsible for valuation and shall be registered under the Valuation Surveyors Act as a Valuation Surveyor.

Cap. 207

(5) A rating authority may appoint a Valuation Surveyor engaged in private practice where the Department responsible for valuation is unable to undertake the preparation of a main roll or supplementary roll of a rating authority.

(6) The appointment of a Valuation Surveyor who is not an officer of the Department responsible for valuation shall be subject to the Public Procurement Act, 2008.

Act No. 12 of 2008

(7) Despite subsection (1), where a rating authority seeks to appoint a Valuation Surveyor to prepare a supplementary roll, other than the Valuation Surveyor who prepared the main roll for that rating authority, the rating authority shall submit the name of that Valuation Surveyor to the Minister for approval before that Valuation Surveyor is appointed.

(8) Subject to any directions by the Minister on the appointment of a Valuation Surveyor, a rating authority shall pay the fees and expenses incurred by that Valuation Surveyor.

Powers of Valuation Surveyor

4. (1) For the purposes of preparing a main or supplementary roll, a Valuation Surveyor or any person assisting the Valuation Surveyor may—

(a) enter into or on any rateable property at any reasonable hour during the day and survey that property;

(b) use information communication technology to collect or capture data on any rateable property;

(c) serve a notice by physical delivery, prepaid registered post or any other official means of communication on an occupier of a rateable property requiring the occupier to make a return in the prescribed manner and form; and

(d) put to an occupier of a rateable property questions on matters that may be necessary to enable the Valuation Surveyor to correctly value that property.

(2) A person commits an offence if that person—

(a) refuses the Valuation Surveyor or a person lawfully assisting the Valuation Surveyor access to the rateable property;

(b) fails to make a return;

(c) refuses to answer any question lawfully put to the person by the Valuation Surveyor or any person assisting the Valuation Surveyor; or

(d) provides false information in answer to any question lawfully put to that person, or in any return.

(3) A person convicted of an offence under subsection (2) is liable to a fine not exceeding fifty thousand penalty units, or to imprisonment for a term not exceeding six months, or to both.

PART III
VALUATION

Rateable area for rating assessment

5. Subject to section 6, where the President has declared an area as a district, a rateable area for the purposes of rating assessment is -

(a) an area within the boundary of the new district as prescribed in the Provincial and District Boundaries Act;

Cap 286

(b) an Improvement Area as prescribed in the Urban and Regional Planning Act, 2015; or

Act No. 3 of 2015

(c) an area within the boundary of any rateable area altered by the creation of the new district.

Declaration of rateable area

6. (1) The Minister shall, after an area is declared as a district and a council established for that area, declare that area as a rateable area by statutory order.

(2) An order declaring an area to be a rateable area or altering a rateable area shall define that area as declared or altered by reference to a plan prepared by the Surveyor-General and deposited in the office of the Surveyor-General and rating authority.

(3) The Surveyor-General shall certify a copy of the plan referred to in subsection (1), and submit the copy to the Minister and a principal officer of a rating authority concerned.

Rateable and non-rateable property

7. (1) Subject to subsection (2), the following land, property and machinery within a rateable area is rateable:

(a) subject to section 19 (6) and (7), property whether or not reserved for government use, which is numbered and designated in accordance with the Land Survey Act; Cap. 188

(b) agricultural land and buildings which are not primarily used for agricultural purposes;

(c) mining, industrial and commercial plant and machinery by whatsoever description whether surface or underground which is fixed to land or buildings; and

(d) plant and machinery specifically used for the generation, transmission and distribution of electric power, including land and buildings.

(2) The following property within a rateable area is not rateable:

(a) property in the occupation of the President in the President's capacity as head of State;

(b) property used wholly for the operation of a public utility undertaking concerned with the storage, processing or distribution of public water supplies, or the collection, treatment or disposal of waterborne sewerage;

(c) property owned and used for worship by a registered religious organisation, including property owned by the religious organisation and used as a residence by a certified minister of that religious organisation whether within or outside the same cartilage as the place of worship, except that property owned by a religious organisation and used for social and commercial purposes in connection with the place of worship is rateable;

(d) public libraries and public museums;

(e) public cemeteries and public crematoria;

(f) military facilities, installations, gallery range, barracks military training institutions, military aerodromes, including the buildings on those facilities, installations, institutions or aerodromes and their cartilage;

(g) any public railway track, including rails and sleepers, together with all earthwork, ballast, fittings, fastenings and devices installed in connection with track or train operation, bridges, culverts, inspection and ash pits, signals and signal installations, centralised train control gear, rolling stock, weigh bridges, locomotive and train watering installation, cooling and fueling plants, passenger transmission lines, poles, pylons, transformers and switchgear used in connection with track and train operations within or outside buildings, if they are used for normal working of the railway;

(h) premises of a mission, which are owned by a mission and are the—

(i) residence of the head of foreign mission; or

(ii) chancery of that mission or other body granted diplomatic immunities and privileges that are set out in the First Schedule to the Diplomatic Immunities and Privileges Act, except that the premises other than those specifically mentioned in this paragraph which are owned and occupied by a mission in Zambia shall only be exempt if similar premises owned and occupied by a Zambian mission in that country are exempt from rates in that country;

Cap. 20

(i) agricultural land and buildings which are primarily used for agriculture including dwelling houses situated thereon;

(j) public premises which are used for sport or recreational facilities, race course parks and pleasure gardens; or

(k) other property that the Minister may prescribe.

(3) Property which belongs to a person holding a title under the Common Leasehold Schemes Act shall be assessed individually for purposes of rates under this Act.

Cap. 208

Assumptions for rateable value

8. (1) Subject to subsection (2), the rateable value is based on the assumption that—

(a) the rateable property is held on leasehold tenure by the leaseholder;

(b) the rateable property is sold with vacant possession;

(c) there are no subleases, mortgages, or charges comprising the rateable property;

(d) repairs and maintenance which would be carried out by a prudent vendor prior to the sale have been carried out;

(e) the rateable property is sold with the benefit of planning permissions, licences and other consents, either statutory or personal, as to the actual use of the leasehold; and

(f) the rateable property was offered for sale with the improvements existing as at the date of valuation.

(2) When making the assumptions referred to in subsection (1)—

(a) due regard shall be assumed to have been had by the purchaser and the vendor to the provisions of the Lands Act as to consideration; and Cap. 184

(b) the rateable value shall, where one portion of any rateable property is located in one area of a rating authority and the area of another rating authority, be the value that the portion that is located in the area of the rating authority concerned would fetch on the open market.

Main roll

9. (1) A rating authority shall maintain a main roll prepared by a Valuation Surveyor in which rateable property in the area is listed.

(2) A main roll of each rateable property shall indicate—

(a) the land parcel number;

(b) the physical address of the property;

(c) the full names of the leaseholder or, where an improvement stands on a parcel belonging to more than one leaseholder, the names of those leaseholders;

(d) a brief description of the rateable property and the improvements included in the rateable property;

(e) the approximate extent of the land comprising the rateable property; and

(f) the rateable value of the rateable property.

(3) The rateable value of improvements on a rateable property appearing in the main roll shall be shown in a supplementary roll and the tone of the list in the supplementary roll shall be the same as for the main roll.

(4) A rating authority shall, not less than once every five years, or a longer period that the Minister may approve, cause to be prepared a new main roll.

Notice to leaseholders before inspection of property

10. A rating authority shall, before a Valuation Surveyor inspects any property within the rateable area, publish a notice in the *Gazette* in not less than ten conspicuous public places within the area of the rating authority and in a daily newspaper of general circulation within the area of a rating authority or by means of information and communication technologies.

Supplementary roll

11. (1) A rating authority may cause a Valuation Surveyor to prepare a supplementary roll which is consistent with the tone of the list used in the preparation of the main roll and considered to be part of the main roll .

(2) Where a rateable property appears both in the main and supplementary roll, the latter entry shall supersede the former entry from the effective date of the supplementary roll.

(3) Subject to subsection (1), a supplementary roll may include a rateable property—

(a) or part of that rateable property which was omitted from the last main roll;

(b) whose rateable value has been found to be incorrectly assessed or entered in the last main roll;

(c) in, or to, which improvements have been erected, completed, altered or demolished since the effective date of the main roll;

(d) whose rateable value as at the time of valuation of the main roll has changed since the effective date of the main roll;

(e) whose identity as given in the main roll has been changed by a subdivision, consolidation, or alteration of boundaries by resurveying or renumbering; and

(f) whose rateable value has changed due to any other unforeseen circumstances.

Effective date of main roll and supplementary roll

12. (1) Where the Tribunal approves the main roll in the first half of the rate period, the effective date of the main roll shall be the next rate period.

(2) Where, in relation to a rateable property contained in the supplementary roll, the date of commencement of the rate period within which the supplementary roll is approved by the Tribunal is earlier than the event giving rise to the need to include that rateable property in the supplementary roll, the effective date shall be the next rate period.

Leaseholder of property

13. Where two or more of the terms held by a lessee, sub lessee or under lessee exist contemporaneously in respect of the same property and both or all of which were originally granted for a term of ten years or more, the person in whom the shorter, or the shortest of terms that is vested is considered to be the leaseholder of that property.

Delivery and attestation of main roll or supplementary roll

14. (1) A Valuation Surveyor shall, on completion of a main roll or supplementary roll, submit a copy of a draft main or supplementary roll to the principal officer.

(2) The principal officer shall on receipt of the draft main or supplementary roll examine the main or supplementary roll and within fourteen days of the date of receipt of the main or supplementary roll inform the Valuation Surveyor of any amendments to the main or supplementary roll.

(3) Subject to subsection (2), the Valuation Surveyor shall deliver to the principal officer the final draft main or supplementary roll and sign it in the presence of the principal officer.

(4) The principal officer shall immediately after the Valuation Surveyor has signed the main orsupplementary roll, sign and date a declaration appended to it.

(5) A declaration appended to the main or supplementary roll shall state—

(a) that the main or supplementary roll has been prepared in accordance with this Act;

(b) the full names and professional qualifications of the Valuation Surveyor; and

(c) the time of valuation of the main or supplementary roll.

(6) A copy of the declaration referred to in subsection (3) shall be appended to every copy of the main or supplementary roll.

(7) The rating authority shall, by a resolution, made within fourteen days of receipt of a main roll, propose a rate to be levied after the main roll becomes effective.

(8) Where the resolution referred to in subsection (6) is not made within fourteen days, the process of delivery and attestation shall be repeated.

Notice of publication of main roll or supplementary roll

15. (1) A rating authority shall, within seven days of the resolution of that rating authority under section 14, publish a notice in the *Gazette* and in a newspaper of general circulation within the area of the rating authority or by means of information and communication technologies stating—

(a) that the main roll or supplementary roll is open to the public for inspection at the offices of a rating authority and the times at which it may be inspected;

(b) a date, not less than twenty-eight days after the first date of publication of the notice in a newspaper of general circulation in the area of a rating authority, on or before which an objection to the main roll or supplementary roll is to be lodged with the rating authority;

(c) a date, not less than twenty-one days after the date stated under paragraph (b), on which, and the place at which the Tribunal shall sit for the purpose of determining any objections to the main roll or supplementary roll;

(d) the effective date of the main roll or supplementary roll;

(e) the time of valuation; and

(f) in the case of the main roll, the rate that the rating authority proposes to levy.

(2) A rating authority shall, with the publication of a notice under subsection (1), serve by registered post, physical delivery, or other reasonable measures such as by means of information and communication technologies on each person whose name appears as the leaseholder for any property listed in the main roll or supplementary roll, a notice informing that person—

(a) that a main roll or supplementary roll has been published in which a rateable property appears with that person listed as the leaseholder;

(b) the land parcel number, stand or subdivision concerned;

(c) of the times at which the main roll or supplementary roll may be inspected at the rating authority's office;

(d) of the date on or before which objections to the main roll or supplementary roll shall be lodged with the rating authority; and

(e) in the case of a main roll, of the rate which the rating authority proposes to levy.

(3) The rating authority is required to show proof of service of the notice referred to in subsection (2).

(4) Despite anything to the contrary in this Act, if the rating authority fails to publish the notice referred to in subsection (1), or serve the notice referred to in subsection (2) within the specified time, the Minister may, on a rating authority's request, extend the period to a period not exceeding thirty days.

(5) The period referred to in subsection (4), shall—

(a) be extended by notice in the *Gazette* and in a newspaper of general circulation in the area of a rating authority; and

(b) be stuck in at least ten conspicuous public places spread within the geographical area of a rating authority.

(6) A rating authority may take other measures to notify a leaseholder of the publication of a main roll or supplementary roll.

Inspection of main roll or supplementary roll

16. (1) Where a principal officer receives the main roll or supplementary roll in accordance with section 14, the principal officer shall cause the main roll or supplementary roll to be open to inspection at the offices of a rating authority at the times stated in accordance with section 15, and an occupier of a rateable property included in the main roll or supplementary roll, or the occupier's appointed representative, may inspect the main roll or supplementary roll and take extracts from it.

(2) Despite subsection (1), a rating authority may allow a member of the public to inspect the main roll or supplementary roll before the advertisement of the main roll, or supplementary roll, except that the twenty-eight day period within which an objection may be lodged shall begin to run from the date of publication of the main roll or supplementary roll.

Objection to main roll or supplementary roll

17. (1) An occupier or leaseholder of a rateable property included in the main roll or supplementary roll in respect of which a notice under section 15 has been published, or the appointed representative of the occupier or leaseholder may lodge an objection.

(2) An objection shall—

(a) be made in the prescribed manner and form or by letter duly signed by the objector;

(b) in the case of an objection under subsection (1) (a), be served by a rating authority on the occupier of the rateable property concerned or that person's appointed representative, and the Valuation Surveyor;

(c) in the case of an objection under subsection (1) (b), be served on the Tribunal in duplicate and on a rating authority;

(d) be served on or before the date specified in a notice given under section 15;

(e) state—

(i) the rateable property number in respect of which the objection is made;

(ii) the grounds of the objection; and

(iii) the entry in the main roll which the objector contends should replace the entry that a person is objecting to;

(f) be signed by the occupier or leaseholder or the occupier's or leaseholder's appointed representative; and

(g) relate to the rateable value on any entry in the main roll or supplementary roll accompanied by an expert assessment by a registered Valuation Surveyor.

(3) An objection that does not comply with subsection (2), is not valid.

(4) An occupier or leaseholder who has lodged an objection under this section is liable to continue to pay any outstanding rates of the rateable property due and owing under a main roll or supplementary roll which is not the subject of the objection.

(5) An occupier or leaseholder who has lodged an objection under this section is not liable to pay the rates of the rateable property relating to the main roll against which an objection is made until the objection is heard and determined.

(6) If, after an objection has been heard and determined by the Tribunal, the Tribunal finds against the occupier, the occupier or leaseholder shall within fourteen days of the date of the decision, pay to a rating authority the rates due on the rateable property in question based on the main roll or supplementary roll against which the objection has been lodged from the time the objection is determined.

(7) A person aggrieved by a decision of the Tribunal may within thirty days of the decision appeal to the High Court.

Alteration of main roll or supplementary roll

18. Despite anything to the contrary in this Act, a rating authority may alter a main roll or supplementary roll for the purpose of—

(a) correcting a clerical error or omission not affecting the rateable value;

(b) correcting an error as to, or recording a change in the name of an occupier;

(c) correcting an error in the description or address of a rateable property;

(d) re-categorisation of the rate on the change of use of the rateable property;

(e) amending the applicable rate for a rateable property that has undergone change of use; or

(f) apportioning the rate of a rateable property that has undergone subdivision from the main property.

PART IV
RATING

Determination and levying of ordinary rate

19. (1) Subject to this Act and subsection (2), a rating authority shall, by resolution and with the approval of the Tribunal, determine and levy an ordinary rate on a rateable property.

(2) Despite subsection (1), the approval of the Tribunal shall not be required where the rating authority is not adopting a new main roll and proposes an ordinary rate which is the same as or lower than the last rate levied with the main roll.

(3) Where a rating authority is not adopting a new main roll and proposes an ordinary rate to be levied with the main roll, the Minister may consider the rate and give approval.

(4) Subject to subsections (5) and (9) an ordinary rate shall be made in respect of a period not exceeding twelve months and commencing—

(a) on the day following the date on which the preceding rate period expired; or

(b) on the date approved by the Minister and expiring on the date that may be fixed by the rating authority.

(5) Despite subsection (4) (b), the date that may be fixed shall, in the case of the last rate levied made in any financial year, be the last day of that year.

(6) Subject to subsection (7), an ordinary rate shall not be levied on rateable property reserved for Government use.

(7) Despite subsection (6), the Minister may make a grant to the revenue of a rating authority in lieu of, and equivalent to, rates which the Government would have paid.

(8) Subject to subsection (9), a rating authority may, in respect of any ordinary rate, direct the payment of the rate by equal instalments on dates during the rate period that it may specify, and the instalments shall become due and payable, whether on demand or not, on those dates of the rate period.

(9) If a rating authority does not specify any instalments and dates, the whole rate shall become due and payable, whether on demand or not, on the last day of the rate period.

(10) A person is not liable to pay rates until the rate has been approved by the Tribunal.

Determination and levying of special rate

20. (1) Where, in the opinion of a rating authority, a capital works scheme executed by it under any statutory power has benefitted owners of a rateable area, the rating authority may, with the prior consent of the Minister, determine and levy a special rate on the rateable property in that area in order to defray the capital costs of the scheme.

(2) The Minister may, if the Minister grants consent to the special rate, make variations to the scheme or to the rate, or impose conditions, that the Minister may consider just.

(3) Subject to subsection (4), a special rate shall be levied in the rate period following that in which the Minister's consent to that rate was obtained and shall remain in force until the capital cost of the scheme concerned is defrayed.

(4) Despite subsection (5), if there is an increase in a rateable value of the rateable property in the area to which the special rate applies following the publication of a main roll or supplementary roll, the special rate shall be maintained.

Differential rating

21. A rating authority may, by *Gazette* Notice, determine and levy such different rates on different classes of property subject to—

(a) the approval of the Tribunal where a differential rate relates to a new main roll; or

(b) the approval of the Minister where a differential rate relates to an existing main roll and the rating authority intends to levy a higher rate.

Remission of rates

22. (1) An occupier may apply to a rating authority for a remission of the whole or any part of the rate payable by the occupier on a rateable property and that occupier shall state the reasons for which the remission is sought.

(2) A remission of rates shall be applied for on an annual basis.

(3) A rating authority shall respond to the application made under subsection (1), within ninety days of the date of receipt of the application.

(4) Where a rating authority does not respond to the application under this section within the specified period, the remission shall be deemed to have been granted on the expiry of the ninety days.

(5) A rating authority has the discretion to grant a remission of rates where reasons advanced under subsection (1), are compelling.

Duty to pay rates

23. A person liable for any rates shall pay the amount of the rates to the authorised officer of the rating authority.

Recovery of rates

24. (1) If any person fails to pay any rates due to be paid by that person, a rating authority may cause a demand in writing to be made on that person, requiring that person to pay the amount due within thirty days of the date of the demand.

(2) Subject to subsection (3), if after the demand referred to in subsection (1), a person fails to pay the amount due, the principal officer may issue a warrant to the Sheriff requiring the Sheriff to distrain on the personal goods and chattels of that person to the value of that amount whether or not those goods are found on a rateable property in respect of which the rates are due.

(3) The warrant referred to in subsection (2), shall not be issued if the notice of demand referred to in subsection (1) was not served by physical delivery or registered post or other official means of communication.

(4) Despite subsection (2), a rating authority may recover the amount due from any person by civil action without further notice or demand.

Evidence of rates

25. In any proceedings to levy or recover rates or as a consequence of a levy or recovery of any rates under this Act, a main roll or supplementary roll and rate books or other lawful record of the rating authority and all entries purporting to be made in them as required by the Act, including genuine extracts or certified copies of them shall, on their production, be *prima facie* evidence of such rates.

Duty of occupier to supply information

26. (1) A rating authority may require the occupier of a rateable property to provide information that is within the occupier's knowledge in all matters relating to the rateable property under this Act.

(2) An occupier who refuses to provide information requested for under subsection (1), or provides false information, commits an offence and is liable, on conviction, to a fine not exceeding twenty-five thousand penalty units or to imprisonment for a term not exceeding three months, or to both.

PART V
Rating Valuation Tribunal

Rating Valuation Tribunal

27. (1) The Rating Valuation Tribunal established under the repealed Act shall continue to exist as if established under this Act and consists of the following part-time members appointed by the Minister—

(a) a Chairperson who is qualified to be Judge of the High Court;

(b) a Vice-Chairperson who is a practitioner of not less than seven years experience;

(c) a representative of the Attorney-General's Chambers;

(d) two registered Valuation Surveyors in private practice of not less than five years experience;

(e) a representative from the Ministry responsible for local government;

(f) one representative from the Ministry responsible for finance;

(g) a representative from the Ministry responsible for lands;

(h) a representative of an association of rate payers; and

(i) one registered valuation surveyor from the Ministry responsible for valuation survey.

(2) A member shall take oath of office before the Chief Justice.

(3) A member shall hold office for a term of three years and may be re-appointed for a further term of three years on the terms and conditions as the Minister may determine.

(4) The Chairperson and the Vice-Chairperson shall be appointed in consultation with the Judicial Service Commission.

Proceedings of Tribunal

28. (1) There shall preside at all sittings of the Tribunal the Chairperson, and in the absence of the Chairperson, the Vice-Chairperson.

(2) The Tribunal, when hearing any matter, shall be duly constituted if it consists of three members which includes either the Chairperson or Vice-Chairperson.

(3) The determination of a matter before the Tribunal shall be according to majority opinion, and in the event of an equality of votes, the person presiding shall have a casting vote in addition to a deliberative vote.

(4) A member shall hold office for a term of three years and may be re-appointed for one further term of three years on terms and conditions that the Minister may determine.

Secretariat

29. The Department responsible for Local Government Administration shall provide the necessary secretarial services to the Rating Valuation Tribunal for the performance of its functions under this Act.

Assessors

30. A Tribunal may appoint persons who have the knowledge and experience in land, agriculture, commerce, local government or other relevant professional qualifications as assessors to assist the Tribunal in the determination of any matter under this Act.

Jurisdiction

31. The Tribunal has jurisdiction to—

(a) hear and determine an objection made under this Act and make an award giving direction with respect to the manner in which a rateable property in question is to be treated in the main roll or supplementary roll;

(b) on its own motion, examine entries in the main roll or supplementary roll;

(c) approve or reject a main roll or supplementary roll;

(d) approve or reject an ordinary rate;

(e) order a re-valuation of a rateable property which it considers not to have been properly valued; and

(f) review objections which have been resolved by, or agreed between the objector and the Valuation Surveyor.

Vacancy of office of member

32. The office of a member becomes vacant if that member -

(a) is adjudged bankrupt;

(b) is legally disqualified from carrying out the functions of a member;

(c) is absent without prior approval from three consecutive meetings of the Tribunal, of which due notice was given to that member; or

(d) gives one month's notice in writing, to the Minister of that member's intention to resign.

Declaration of interest

33. (1) If a member or assessor is present at a meeting or hearing of the Tribunal at which any matter in which the member's or assessor's relative or associate is directly or indirectly interested in a private capacity, is the subject of consideration, the member or assessor shall as soon as is practicable after the commencement of the meeting or hearing disclose that interest, and shall not, unless the Tribunal otherwise directs, take part in any consideration or discussion of or vote on any question relating to that matter.

(2) A disclosure of interest made under this section shall be recorded in the record of the proceedings at which it is made.

Judgement of Tribunal

34. (1) An award or decision of the Tribunal shall be signed by all the members hearing the objection and shall—

(a) state the rateable property concerned;

(b) set out the entry which is to be made in the main roll or supplementary roll relating to a rateable property;

(c) state the reasons for that award; and

(d) be sent by registered post or physically delivered to the occupier of a rateable property and the rating authority.

(2) At the hearing of an objection, a party to the objection has the right to appear in person or to be represented by an appointed representative and give evidence before the Tribunal, and may, if that party so chooses, submit written evidence to the Tribunal.

(3) The Tribunal shall render an award or decision within thirty days after conclusion of the hearing.

Appeals

35. (1) A party aggrieved by an award or decision of the Tribunal may appeal to the High Court within thirty days of the award or decision.

(2) An appeal shall not be made to court against the amount of an award made by the Tribunal or against a decision of the Tribunal as to whether an objection has been properly made.

Expenses of Tribunal

36. The expenses and costs of the Tribunal shall be paid out of funds appropriated by Parliament for the performance of the Tribunal's functions under this Act.

Allowances

37. A member of the Tribunal shall be paid on terms and conditions that may be determined by the Emoluments Commission.

PART VI
General Provisions

Offences

38. A person commits an offence, if that person—

(a) fails to provide information requested for, or gives false information concerning a rateable property for which information has been requested under this Act; and

(b) alters the rateable value of a rateable property in a main roll or supplementary roll without the authority of the Tribunal.

(2) A person convicted of an offence under subsection (1) is liable, on conviction, to a fine not exceeding twenty-five thousand penalty units or to imprisonment for a term not exceeding three months, or to both.

Service of documents on rating authority

39. (1) A person may serve a document on a rating authority by—

(a) delivery of the document to the registered office of the rating authority; or

(b) sending it by registered post.

(2) Where service in the manner specified in subsection (1) is not possible, a document may be served on a rating authority by electronic mail.

Regulations

40. (1) The Minister may, by statutory instrument, make regulations for the better carrying out of the provision of this Act.

(2) Without prejudice to the generality of subsection (1), the Minister may make regulations, on the recommendation of a rating authority—

(a) designating an area as a rate-free zone;

(b) giving concessionary rates; and

(c) regulating the procedure for making objections.

Repeal Act No. 12 of 1997

41. The Rating Act, 1997, is repealed.

Savings and transitional provisions

42. (1) On the coming into operation of this Act, any acts, orders and conditions lawfully done, given or imposed under the provisions of the repealed Act shall remain in force and be deemed to have been lawfully done, given or imposed under this Act, but shall not, in respect of anything done prior to the commencement of this Act, give rise to claims for compensation under this Act.

(2) Proceedings pending before the Tribunal under the repealed Act shall after the commencement of this Act, be continued as if commenced under this Act.