DRAFT LAIKIPIA COUNTY RATING BILL 2026

THE LAIKIPIA COUNTY RATING BILL, 2026

ARRANGEMENT OF SECTIONS

Section

PART VI—COLLECTION, RECOVERY AND ENFORCEMENT

SCHEDULES

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SIXTH SCHEDULE — Objection to valuation roll or supplementary valuation roll.

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NINTH SCHEDULE — Transitional register and migration of existing property rating records.

THE LAIKIPIA COUNTY RATING BILL, 2026

A BILL of the County Assembly of Laikipia to give effect to Article 209(3)(a) of the Constitution and the National Rating Act, 2024; to provide for the imposition, administration, valuation, assessment, collection and enforcement of property rates within Laikipia County and related matters; and for connected purposes.

ENACTED by the County Assembly of Laikipia, as follows—

PART I—PRELIMINARY		
1.	This Bill may be cited as the Laikipia County Rating Bill, 2026.	Short title and commencement
2.	This Act shall apply to all rateable property within Laikipia County in accordance with the Constitution, the National Rating Act, 2024, and any other applicable written law.	Application
3.	In this Act, unless the context otherwise requires— "Act" means the Laikipia County Rating Act; "annual rental value" has the meaning assigned to it under the National Rating Act, 2024; "area rate" means a rate determined by reference to the area of rateable property and includes a flat rate, graduated rate or differential rate; "authorised officer" means an officer authorised in writing to perform a function under this Act; "County Executive Committee Member responsible for finance" means the County Executive Committee Member responsible for finance, county treasury and economic planning; "County Government" means the County Government of Laikipia; "electronic property rating system" means a computerised, digital or integrated system used for property identification, valuation, billing, payment, enforcement, reporting or any other function under this Act; "exemption" means an exemption from payment of rates permitted under the National Rating Act, 2024 or any other written law; "freehold agricultura land" means any land whose tenure is absolute and is within a zone declared as an agricultural zone by the relevant Laikipia County Spatial Plan and other Approved Lower county Plans;	Interpretation

	"Gazette" means the Kenya Gazette, as the context may require; "improvement" has the meaning assigned to it under the National Rating Act, 2024; "National Rating Act" means the National Rating Act, 2024; "occupier" has the meaning assigned to it under the National Rating Act, 2024; "property rates account" means an account maintained by the County Government in respect of a rateable property; "rateable owner" means a person recognised as a rateable owner under section 8 of the National Rating Act, 2024; "rateable property" means any property listed under section 15 of this Act; "rate struck" means the percentage of tax rate levied on the assessed or rateable value of property as determined in accordance with the Laikipia County Valuation Roll; "rating area" means an area declared and demarcated for purposes of the imposition of rates; "remission" means the partial or total discharge of property rates due; "supplementary valuation roll" means a supplementary roll prepared in accordance with this Act; "Tribunal" means the National Rating Tribunal established under the National Rating Act, 2024; "unimproved site value" has the meaning assigned to it under the National Rating Act, 2024; "valuation roll" means a valuation roll prepared in accordance with the National Rating Act, 2024; "valuer" means a valuer registered and licensed in accordance with the Valuers Act; "waiver" means a total or partial discharge of interest or penalties imposed on unpaid property rates under this Act.	
4.	The objects and purpose of this Act are to— a. give effect to Article 209(3)(a) of the Constitution and the National Rating Act, 2024; b. establish a transparent, equitable and efficient framework for the administration of property rates within Laikipia County;	Objects and purpose of the Act

	c. provide for the lawful identification and valuation of rateable property; d. enhance the property rates revenue base of Laikipia County; e. provide mechanisms for the fair and objective determination and collection of property rates; f. promote the use of technology, geographic information systems and integrated digital property records in property rating; h. provide for the recovery of rates lawfully due to the County Government; i. promote accuracy, accountability and integrity in property rating records; j. support sustainable revenue mobilisation for improved public service delivery; and k. provide for matters connected with and incidental to the foregoing.	
5.	In implementing this Act, the County Government shall— (a) uphold the national values and principles of governance under Article 10 of the Constitution; (b) observe the principles of public finance under the Constitution and applicable public finance law; (c) ensure fair, objective, reasonable and just treatment of rateable owners; (d) ensure that the burden of property rates is shared equitably; (e) conduct effective public participation and public awareness; (f) take into account the social and economic circumstances of Laikipia County; (g) apply lawful criteria for categorisation of rateable property; (h) promote prudent and accountable use of revenue collected from property rates; (i) protect the integrity, confidentiality and security of property and taxpayer information in accordance with applicable law;	Guiding principles
6.	(1) The County Government shall establish, maintain or employ an appropriate technological system for the implementation of property rating. (2) The system may integrate— (a) valuation rolls and supplementary valuation rolls; (b) land and property identification records;	Use of technology and integrated property rating system

	(c) Geographic Information System data; (d) billing and property rates accounts; (e) payment and reconciliation records; (f) enforcement and compliance records; (g) ownership and occupier information; (h) electronic notices and communication; and (i) audit trails for amendments and transactions. (3) The County Government shall put in place controls to prevent- (a) duplicate property records; (b) unauthorised alteration of valuation or ownership information; (c) duplicate billing; (d) unauthorised access to the system; and (e) loss or manipulation of property rates data.	
PART II—ADMINISTRATION OF PROPERTY RATING		
7.	(1) This Act shall be administered by the County Government through the departments responsible for land matters and finance matters. (2) The functions under this Act shall be exercised in consultation and coordination with the Laikipia County Revenue Board where the functions fall within the mandate of the Board under applicable county legislation.	Administration of this Act
8.	The County Executive Committee Member responsible for land shall— (a) oversee the preparation, publication and maintenance of valuation rolls and supplementary valuation rolls; (b) coordinate the demarcation of zoning areas; (c) authorise valuation exercises in accordance with the law	Role of the County Executive Committee Member responsible for land
9.	The County Executive Committee Member responsible for finance shall— (a) propose the rate struck or applicable rates for incorporation in the respective annual County Finance Act; (b) Waive payment of interests and penalties accrued in accordance with the law; (c) Provide for remission of rates in accordance with the law	Role of the County Executive Committee Member responsible for finance

10.	Subject to the Laikipia County Revenue Board Act, 2014 and any other applicable law, the Board shall support the implementation of this Act by— a. ensuring the maintenance of accurate property rating records; b. ensuring that rates revenue is properly receipted, accounted for and reported; advising on revenue administration and collection systems; b. supporting the development of efficient property rates collection mechanisms; c. monitoring revenue performance and compliance; d. enforcing and supporting recovery processes; and e. recommending measures to expand and protect the property rates revenue base.	Role of the Laikipia County Revenue Board
11.	(1) The Executive Member in charge of Finance and revenue collection shall, appoint, any person or class of persons to be authorized officers for purposes of this Act. (2) The Executive Member shall issue a certificate of appointment to every person appointed under this section. (3) Notwithstanding the provisions of this section, officers appointed as enforcement officers in the County, under the National Police Service Act or county legislation on enforcement shall be deemed to be authorized officers for the purposes of this Act. (4) An authorised officer shall carry their identification badge when performing functions under this Act.	Designation and appointment of authorised officers
12.	The County Government may, for purposes of this Act and subject to applicable law, cooperate and exchange information with relevant National and County institutions responsible for land registration, valuation, public land, planning, revenue administration and other related functions.	Coordination with National and County institutions
PART III- RATEABLE PROPERTY AND VALUATION FOR RATING		
13.	(1) The County Government shall have the power to impose rates on rateable land and buildings within the county. (2) The imposition of rates shall be undertaken in a manner consistent with the National Rating Act.	Duty and power to levy rates

14.	Where applicable under section 8 of the National Rating Act, an occupier or beneficial owner may be treated as a rateable owner and shall be subject to the duties and liabilities imposed by this Act.	Occupier and beneficial owner
15.	(1) All property within Laikipia County shall be rateable property provided that the freehold agricultural land shall not be subjected to imposition of rates contrary to the National Rating Act. (2) For purposes of this Act, all freehold land shall not be considered as freehold agricultural land provided that; (a) a part of the land has commercial activities; (b) the land is residential; (c) Part or whole of the land is used for industrial activities (3) any land or section of land leased or subleased for a different use other than declared use provided for in the relevant Laikipia County Spatial Plan and other Approved Lower County Plans shall be rateable under this Act. (4) Any portion of land or building where masts for telecommunication, masts supporting specialised equipment or billboards are affixed.	Rateable property
16.	(1) An exemption from payment of rates shall only be granted where authorised by the National Rating Act, regulations made under it, or this Act. (2) The County Government shall maintain a register of exempt property and the legal basis for each exemption. (3) An exemption shall not be implied merely because property is owned by a public, charitable, religious or other institutions.	Exemptions
17.	(1) A rateable owner shall— (a) provide accurate and sufficient information reasonably required for valuation or rating; (b) notify the County Government of material changes affecting the property rates account; (c) promptly pay rates when they fall due; and (d) where property is jointly owned, be jointly and severally liable with the other rateable owners.	Duties of rateable owners

18.	(1) Where rateable property is jointly owned, the owners shall be jointly and severally liable for rates. (2) Liability may also attach to a person having an interest in the property where the National Rating Act expressly recognises that person as a rateable owner.	Joint ownership and other interests in rateable property
19.	The County Executive Committee member in charge of Lands and Urban Development shall from time to time, but at least once in every ten years or such longer period as the county executive committee may approve, cause a valuation to be made of every rateable property within the county in respect of which a rate on the value of land is, or is to be imposed, and the values to be entered in a valuation roll.	Valuation of rateable properties
20.	(1) For the purposes of valuation roll, the value of land shall be the sum which the freehold free from encumbrances might be expected to realize if offered for sale on such reasonable terms and conditions as a bona fide seller might be expected to impose. (2) In arriving at the value under subsection (1), the County Executive Committee Member shall have to other land of similar class, character or position or to other comparative factors and to any restrictions imposed on the land or its use under any written law, which either increase or decrease the value of the land. (3) In arriving at the value of land under this section, the valuer may adopt any suitable method of valuation. (4) Where a valuation roll includes the value of the unimproved land, the value of any improvements and the value of the land, shall in no case exceed the amount found by deducting the value of the unimproved land from the value of the land.	Basis for Valuation of rateable properties
21.	Any public land which would, if it were not public land be rateable property shall for the purposes of assessing the contribution in lieu of rates be valued in the same manner as any rateable property in the same area.	Valuation of Public Land
22.	(1) No valuation for the purposes of any rate shall be made in respect of any land which is used, directly and exclusively for any of the purposes provided under section--- (2) Provided that nothing in this subsection shall apply to land used for purposes provided under section 15(2) above.	Exemption from Valuation

23.	The County Executive Member in charge of Lands shall, appoint one or more persons to value land for the purposes of preparing the valuation roll.	Appointment of valuers.
	PART IV—FORMS OF RATING	
24.	(1) The County Government may adopt any form of rating authorised under section 9 of the National Rating Act, namely— (a) annual rental value rating; (b) area rating; (c) unimproved site value rating; or (d) site value rating in combination with an improvement rating.	Forms of rating
25.	(1) The County Executive Committee Member responsible for land shall, following adoption of a form of rating, cause rating areas to be demarcated. (2) The demarcation shall, where practicable, be reflected in the applicable county spatial planning and geographic information systems. (3) A notice demarcating rating areas and identifying the applicable form of rating shall be published in the Gazette.	Demarcation and publication of rating areas
26.	(1) Before adopting a form of rating, the County Executive Committee Member responsible for land shall issue a notice of not less than sixty days inviting public comments. (2) The notice shall comply with the National Rating Act and shall include— (a) an explanation of the proposed rating method; (b) the proposed rating areas; (c) the proposed commencement and implementation process; (d) the categories of property likely to be affected; (e) the public participation mechanisms; (f) avenues for seeking clarification or submitting views; and (g) any other information necessary for meaningful public participation. (3) The County Government shall consider views received before making a final proposal.	Notice for adoption of form of rating

27.	(1) A form of rating shall be adopted in accordance with the National Rating Act and applicable county legislation. (2) Where a form of rating is adopted for a rating area, no other form of rating shall be applied to the same rating area during the validity of the adopted method except as permitted by the National Rating Act.	Adoption of form of rating
28.	Where annual rental value rating is adopted, the annual rental value of the rateable property shall be determined in accordance with this Act.	Annual rental value rating
29.	(1) Area rating may be imposed using— (a) a flat rate; (b) a graduated rate according to acreage or area; or (c) a differential flat or graduated rate according to the use, potential use or category of land. (2) The applicable rates shall be as provided under the first schedule of this act or as amended in the relevant County Finance Act.	Area rating
30.	Where unimproved site value rating is adopted, rates shall be based on the value of the vacant or unimproved land as determined and recorded in the valuation roll.	Unimproved site value rating
31.	Where a site value and improvement rating is adopted, rates may be levied on the site value together with the applicable assessed value of improvements in accordance with this Act.	Site value and improvement rating
32.	The County Government may adopt different lawful forms of rating for different rating areas, provided that the requirements of the National Rating Act and this Act are complied with.	Different forms of rating for different rating areas
PART V—DETERMINATION, IMPOSITION AND PAYMENT OF RATES		
33.	The County Executive Committee Member responsible for finance shall propose the applicable rate struck, area rates or other rates for the relevant financial year.	Determination of rate struck and area rates
34.	In proposing the applicable rates, the County Executive Committee Member shall consider— (a) the applicable form of rating; (b) the value and use of rateable property; (c) the need for fairness and equity;	Factors to be considered in determining rates

	(d) the County's revenue requirements and fiscal responsibility obligations; (e) public participation views;	
35.	The applicable rate struck and other rates payable under this Act shall be as provided for in the first Schedule or as amended pursuant to the relevant County Finance Act.	Determination of rates
36.	Where rates have been determined, the County Executive Committee Member for lands shall issue the notice required under section 15 of the National Rating Act, including the amount or basis of rates and the applicable due date.	Notice of rates payable
37.	(1) Rates shall become due for the year for which they are levied. (2) The date on which rates become payable shall be appointed and published in accordance with the National Rating Act. (3) The notice shall be published at least sixty days before the applicable due date where required under the National Rating Act.	When rates become due and payable
38.	(1) The County Government may issue a demand notice or statement of account showing— (a) the property identifier; (b) rates due; (c) arrears; (d) payments received; (e) discounts, waivers or remissions, where applicable; (f) interest or penalties lawfully imposed; and (g) the amount payable. (2) Failure to receive a demand notice shall not, by itself, extinguish a lawfully accrued liability to pay rates.	Rates demand notice and statement of account
39.	The County Government may permit payment of rates by installments in accordance with a written arrangement approved by the authorised officer.	Installment payment arrangements
40.	Interest or penalties shall be imposed on unpaid rates only where authorised by this Act or the County Finance Act.	Imposition of Interest and

		penalties on unpaid rates
41.	(1) Remission of rates may be granted only where authorised by law and subject to applicable public finance procedures. (2) Every remission shall be recorded, supported by reasons and subject to the required approvals.	Remission of rates
42.	(1) The County Government may grant a waiver of interest or penalties where authorised by applicable law. (2) A waiver shall not operate as a waiver of the principal rates due unless expressly authorised by law. (3) The County Treasury shall maintain appropriate records of waivers granted.	Waiver of interest and penalties
43.	The treatment of public property and property claimed to be exempt shall be determined in accordance with the National Rating Act and other applicable written law.	Exemption and treatment of public and special property
PART VI—COLLECTION, RECOVERY AND ENFORCEMENT		
44.	Any rate due and unpaid, together with imposed interest, penalties and recoverable costs, shall constitute a debt due to the County Government and shall be recovered in accordance with this Act and other applicable law.	Rates as a debt due to the County Government
45.	A demand note signed by an authorised officer and stating the rates due in respect of identified property shall, subject to applicable rules of evidence, be prima facie evidence of the amount certified.	Demand Note of rates due
46.	(1) Where rates remain unpaid after becoming payable, the County Government may issue a written demand. (2) The demand letter shall state— (a) the amount due; (b) the period to which the debt relates; (c) applicable interest or penalties; (d) the period within which payment or an approved payment arrangement may be made; and (e) the possible lawful consequences of non-payment.	Demand letter for unpaid rates

47.	All rates that remain unpaid past the date they are due shall attract interest at central bank rate.	Interest on unpaid rates
48.	(1) Subject to the National Rating Act and applicable law, the County Government may issue a lawful notice requiring a person who pays rent to a rateable owner to remit specified amounts toward unpaid rates. (2) The notice shall state the amount of arrears and the legal basis of the recovery. (3) A person who complies with a lawful notice under this section shall receive credit or discharge to the extent of payment made on behalf of the rateable owner.	Recovery from rent payable by a tenant or occupier
49.	(1) Unpaid rates may constitute a charge against the rateable property. (2) The County Government shall take lawful steps to register the charge against the relevant title or property record.	Charge for unpaid rates on rateable property
50.	(1) A charge registered for unpaid rates shall be discharged upon full settlement of the amount secured. (2) The County Government shall promptly take the necessary steps to facilitate discharge of charge after payment.	Registration and discharge of charge
51.	The County Government may deny county services from persistent defaulters after due notice.	Denial or withholding of specified county services
52.	(1) The County Government may institute civil proceedings for recovery of unpaid rates and recoverable amounts. (2) Nothing in this section bars the County Government from instituting criminal proceedings against defaulters where a criminal offence has been provided for under this Act.	Recovery proceedings
53.	Costs incurred in recovery or enforcement may be recovered from the relevant defaulter during payment of arrears.	Recovery of costs and expenses
54.	(1) The County Government may enter into a written settlement or payment arrangement with a person liable for unpaid rates.	Settlement arrangements

	(2) An arrangement shall not amount to a waiver of the debt unless as provided under section 45 above.	
PART VII—RECORDS AND NOTICES		
55.	The County Government shall maintain sufficient records to demonstrate— a. the source of valuation information; b. changes to property records; c. billing and collection history; d. enforcement action; e. objections and appeals; and f. approvals for waivers, remissions and adjustments.	Property rating records
56.	(1) The County Government shall maintain a property rates register. (2) The register shall contain— (a) the unique property identifier; (b) parcel or property description; (c) rating area; (d) rateable owner or liable person; (e) applicable valuation information; (f) form of rating; (g) rates payable; (h) payments and arrears; (i) approved exemptions, remissions or waivers; and (j) any other prescribed information. (3) Every amendment to the register shall be supported by an audit trail	Maintenance of property rates register
57.	A notice or document under this Act may be served — (k) by personal delivery; (l) through registered or ordinary post to the last known address; (m) by electronic communication to the last known electronic address; (n) by posting at the rateable property where appropriate; (o) through publication in the Gazette; or	Service of notices and documents

	(p) by any other method permitted by applicable law.	
58.	(1) A rateable owner shall notify the County Government of changes in contact information within 60 days of such change. (2) The County Government shall update property records upon receipt pursuant to section 60 above. (3) An update to administrative information shall not be considered as a substitute for a lawful determination of ownership.	Updating of ownership and contact information
PART VIII OFFENCES		
59.	Any rateable owner who fails to make payment of rates by the 31st of March of that rateable year commits an offence and shall, upon conviction be liable to payment of penalty amounting to Kenya Shillings One hundred and Fifty Thousand or imprisonment for three months or both.	Failure to pay rates when they fall due
60.	A person who obstructs an authorised officer from performing any function under this Act commits an offence and shall be liable, upon conviction to a payment of Kenya Shillings fifty thousand or imprisonment for six months or both.	Obstruction of authorised officers
61.	A person who knowingly provides false information for the purpose of reducing property rates payable, obtaining an exemption, remission or waiver, or causing the alteration of a property rating record, commits an offence and shall be liable, upon conviction, to a fine of Kenya Shillings Two Hundred Thousand or imprisonment for a maximum of one year imprisonment or both.	False information
62.	A person who knowingly presents forged documents with the aim to fraudulently represent any information to the authorised officer for purposes of registration or payment of rates commits an offence and shall be liable, upon conviction, to a fine of Kenya Shillings One Million or imprisonment for a maximum of three years imprisonment or both.	fraudulent representations
63.	No action shall lie against an authorised officer for an act or omission done in good faith in the lawful performance of a function under this Act.	Protection of authorised

		officers acting in good faith
	PART XI MISCELLANEOUS PROVISIONS	
64.	(1) The County Executive Committee Member responsible for land may, in consultation with the County Executive Committee Member responsible for finance where appropriate, make Regulations for the better carrying into effect of this Act. (2) Without limiting subsection (1), Regulations may provide for— (a) administration of valuation rolls; (b) procedures for supplementary valuation rolls; (c) electronic property rating systems; (d) property identification and unique property reference numbers; (e) procedures for objections; (f) demand and enforcement notices; (g) payment arrangements; (h) administration of discounts, waivers and remissions; (i) fees lawfully chargeable under this Act; (j) reporting and audit requirements; and (k) any other matter necessary for implementation. (3) Regulations made under this section shall be consistent with the National Rating Act and other applicable written law.	Regulations
65.	(1) Any valuation roll, supplementary valuation roll, property rates record, demand, assessment or enforcement process lawfully in force immediately before the commencement of this Act shall continue in force to the extent that it is consistent with the National Rating Act and this Act. (2) The County Government shall undertake the migration of existing property records into the electronic property rating system in a manner that— (a) preserves the integrity of existing lawful records; (b) prevents duplication of properties;	Transitional provisions

	(c) provides a unique property identifier; (d) allows correction of verified errors; and (e) complies with applicable data protection requirements. (3) A property omitted from an existing system shall not be presumed to be exempt merely because it was not previously recorded. (4) Migration of a property record shall not, by itself, create a new valuation or impose a rate contrary to law.	
66.	Nothing in this Act shall— (a) invalidate rates imposed before commencement of this Act; (b) extinguish a liability for rates that accrued before commencement; (c) affect a pending objection, appeal or proceeding except as required by the National Rating Act or other written law; or (d) prejudice the operation of an already exisivaluation roll to the extent that it remains valid under the National Rating Act.	Savings
67.	Where there is a conflict between this Act and another county legislation relating specifically to the administration of property rates, this Act shall prevail to the extent of the inconsistency, subject always to the Constitution and national legislation.	Conflict with other county legislation
68.	Any provision in existing county legislation, subsidiary legislation, policy or administrative instrument that is inconsistent with the National Rating Act or this Act shall, upon the commencement of this Act, be construed with such modifications as are necessary to bring it into conformity with this Act and applicable national legislation.	Repeal and amendment of inconsistent provisions

FIRST SCHEDULE

LAND RATES

<table>
<tr><th colspan="2">ZONE</th><th>UNIT/MEASURE</th><th>KSHS</th></tr>
<tr><td colspan="2">Laikipia East sub- county</td><td>% On site value per valuation roll</td><td>0.2%</td></tr>
<tr><td colspan="2">Laikipia West sub –county</td><td>% On site value per valuation roll</td><td>0.2%</td></tr>
<tr><td colspan="2">Laikipia North sub-county</td><td>% On site value per valuation roll</td><td>0.2%</td></tr>
<tr><td colspan="2">Conservancies</td><td>Per acre per Annum</td><td>40.00</td></tr>
<tr><td rowspan="4">Lease or sublease/ extension of use under section 15(3) of the Act</td><td>Commercial use</td><td rowspan="4">% of value of leased/ sub-leased portion subject to valuation of site value</td><td rowspan="4">1%</td></tr>
<tr><td>Residential</td></tr>
<tr><td>Industrial</td></tr>
<tr><td>telecommunication</td></tr>
<tr><td colspan="2">Community land</td><td>% on site value per valuation roll</td><td>0.2%</td></tr>
<tr><td colspan="2">land or building where masts for telecommunication are affixed.</td><td>Flat rate per annum</td><td>15000</td></tr>
<tr><td colspan="2">land or building where masts supporting specialised equipment are affixed</td><td>Flat rate per annum</td><td>15000</td></tr>
<tr><td colspan="2">land or building where billboards are affixed</td><td>Flat rate per annum</td><td>15000</td></tr>
<tr><td colspan="2">Properties missing on the valuation roll</td><td>Annual Land rent</td><td>3 times</td></tr>
</table>

SECOND SCHEDULE

FORMS AND METHODS OF AREA RATING

1. Flat area rate

A flat amount may be charged per hectare, acre, square metre or other prescribed unit of area.

2. Graduated area rate

The rate payable may vary according to the size or acreage of the rateable property.

3. Differential area rate

Different rates may be applied to different categories of property or use of land, where authorised by law.

4. Rating criteria

The criteria may include—

a. acreage;

b. location;

c. land use;

d. zoning;

e. level of development;

f. category of property; and

g. any other lawful criterion approved in the applicable County Finance Act.

THIRD SCHEDULE

CATEGORIES OF RATEABLE PROPERTY AND RATING CRITERIA

The County Government may categorise rateable property, subject to the National Rating Act and applicable law, into categories including—

1. Residential property.
2. Commercial property.
3. Industrial property.
4. Agricultural property that is lawfully rateable.
5. Institutional property.
6. Mixed-use property.
7. Mineral-related property, where lawfully rateable.
8. Any other category authorised by law.

The applicable category and rate shall be set out in the relevant County Finance Act.

FOURTH SCHEDULE

MINIMUM PARTICULARS IN A VALUATION ROLL

A valuation roll shall contain, as applicable—

1. Unique property identifier.
2. Parcel or title reference.
3. Location and rating area.

4. Name of the rateable owner or liable person.
5. Nature and category of the property.
6. Land area.
7. Form of rating applicable.
8. Unimproved site value, annual rental value, improvement value or other relevant valuation information.
9. Time of valuation.
10. Any exemption or statutory status relevant to rating.
11. Such other particulars as may be required under the National Rating Act.

FIFTH SCHEDULE

NOTICE OF PROPOSED RATING AND PUBLIC PARTICIPATION

A notice shall contain—

1. The proposed form of rating.
2. The proposed rating area.
3. A brief explanation of the rating method.
4. The proposed implementation process.
5. The date of commencement of public participation.
6. The period for submission of views, being not less than sixty days where required by the National Rating Act.
7. Public participation venues and channels.
8. Procedures for seeking clarification.
9. Contact details of the responsible County department.
10. Any other information necessary for effective participation.

SIXTH SCHEDULE

FORM OF OBJECTION TO A VALUATION ROLL

PART A—PROPERTY DETAILS

1. Property identifier: ____________________
2. Parcel or title number: ____________________
3. Rating area: ____________________
4. Valuation roll entry number: ____________________

PART B—OBJECTOR DETAILS

1. Name: ____________________
2. Postal address: ____________________
3. Telephone number: ____________________
4. Email address: ____________________
5. Capacity in which objection is made: ____________________

PART C—GROUNDS OF OBJECTION

The objector states that—

1. ____
2. ____
3. ____

Supporting documents attached:

Signature: ____________________

Date: ____________________

SEVENTH SCHEDULE

PROPERTY RATES DEMAND NOTICE

COUNTY GOVERNMENT OF LAIKIPIA

Property Identifier: ____________________

Rateable Owner / Liable Person: ____________________

Rating Area: ____________________

Current Year Rates: KSh. ____________________

Arrears: KSh. ____________________

Interest / Penalty: KSh. ____________________

Approved Adjustment: KSh. ____________________

TOTAL AMOUNT PAYABLE: KSh. ____________________

Payment Due Date: ____________________

EIGTH SCHEDULE

AGENCY NOTICE FOR RECOVERY OF UNPAID RATES

To: ____________________

TAKE NOTICE that, pursuant to the applicable provisions of the National Rating Act, the Laikipia County Rating Act and other applicable written law, you are required to remit the amount specified below toward unpaid property rates owed in respect of the identified property.

Property Identifier: ____________________

Rateable Owner: ____________________

Amount of Rates Arrears: KSh. ____________________

Interest / Penalties: KSh. ____________________

Total Amount: KSh. ____________________

You shall comply with this notice in accordance with its terms unless it is lawfully withdrawn, varied, suspended or set aside.

Issued by: ____________________

Authorised Officer: ____________________

Date: ____________________

NINTH SCHEDULE

TRANSITIONAL REGISTER AND MIGRATION OF EXISTING PROPERTY RATING RECORDS

For every property migrated into the County's property rating system, the following minimum information shall be captured—

1. Existing system reference.
2. New unique property identifier.
3. Parcel or title reference.
4. Owner or liable person.
5. Location and ward.
6. Rating area.
7. Valuation roll reference.
8. Existing account balance.
9. Date of migration.
10. Source of data.
11. Duplicate check status.
12. Verification status.
13. Officer responsible.
14. Audit trail reference.

Migration Controls

Before activation of a migrated record, the County Government shall so , as far as practicable—

a. check for duplicate records;

b. match the record against available parcel, title or valuation roll information;

c. preserve the historical account balance and transaction history;

d. flag records requiring ownership, valuation or location verification;

e. prevent automatic duplicate billing; and

f. retain an auditable record of every material amendment.