

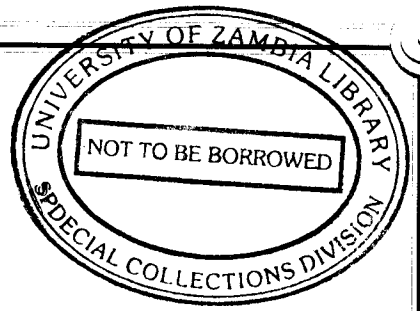
**A CRITICAL ANALYSIS OF THE LAW  
AND PRACTICE OF RATING  
IN ZAMBIA**

**BY**

**JOHN JUMBA**

**UNZA**

**2005**



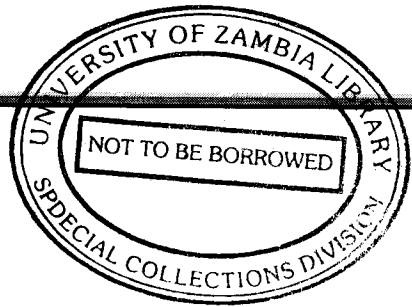
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# **THE UNIVERSITY OF ZAMBIA**

## **SCHOOL OF LAW**

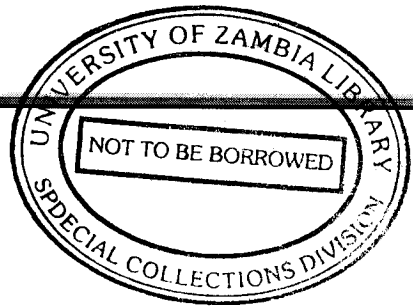
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**BY JOHN JUMBA**

being a final year Dissertation submitted to the University of Zambia,  
School of Law, in partial fulfillment to the requirement for the award  
of the degree of Bachelor of Laws (LLB)

**UNIVERSITY OF ZAMBIA**

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I recommend that this Directed Research essay prepared under my supervision by

**JOHN JUMBA**  
**COMP. NO. 20042949**

Entitled

**A CRITICAL ANALYSIS OF THE LAW AND PRACTICE OF  
RATING IN ZAMBIA,**

be accepted for examination. I have checked it careful and I am satisfied that it fulfils the requirements relating to the format as laid down in the regulations governing directed research essays.

Date: 12<sup>th</sup> Dec, 2005

.....  
**Patrick Matibini**  
**Supervisor**

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## **ACKNOWLEDGEMENTS**

This directed research essay is a result of several influences which, due to limited space, I cannot fully catalogue. I will, however, risk to mention a few, and apologies for those I have failed to include.

The Ministry of Local Government and Housing have been very generous with their sponsorship. Without their financial support it would not have been possible to undertake this four year evening program course.

My special thanks and gratitude to Mr. Patrick Matibini, LLB, LLM, AHCZ, Lecturer of University of Zambia, School of Law and Legal Practitioner; who, despite his tight schedule undertook to guide me throughout this work and made insightful comments and suggestions. I must emphasize, however, that the opinions expressed in this directed research essay and any shortcomings are mine, and mine alone.

I am particularly grateful to my wife Katai for accepting and allowing me to be away from home during awkward hours to pursue my studies. To her and my sons Michael and Muleya, many thanks for their patience.

Finally, I must sincerely thank Ms. Janet Mungo whose computer competencies and skills are responsible for the quality associated with this work. Without her tireless and selfless service, the successful completion of this work would have been impossible.

## ABSTRACT

In the wake of the continued decline in the Zambian economy in general, dwindling financial assistance from the Central Government and the ever increasing growth of population in urban areas, it has become clear that local Governments require effective and sustainable sources of revenue. It is only through increased revenue collection that the local governments can be able to meet the demands for the provision of services in their respective councils. It is within this context that in order for local governments to meet the challenges of providing urban services, they must be footed on a sound and sustainable financial pedestal. The Rating Act No. 12 of 1997, as amended by Act No. 9 of 1999, is the legislation that regulates rating in Zambia. This law is highly technical and calls for a clear understanding and strict adherence to its provisions for effective and efficient management of the property tax system by local governments. Its enactment represented the broadening of the property tax, as it provided for the rating of undeveloped land following the introduction by the Land Act of 1995, Chapter 184, of the Laws of Zambia of the economic value to bare land. The Rating Act further broadened the jurisdiction of the Rating Valuation Tribunal to include matters relating to the approval or disapproval of the rate levy.

The problems that arise from this highly technical piece of legislation are two fold:

- The first being that of local governments' lack of expertise to prepare Valuation Rolls; and
- The second problem is the lack of funds to meet the costs associated with the preparation and updating of Valuation Rolls.



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In the wake of the continued decline in the Zambian economy in general, dwindling financial assistance from the Central Government and the ever increasing growth of population in urban areas, it has become clear that local Governments require effective and sustainable sources of revenue. It is only through increased revenue collection that the local governments can be able to meet the demands for the provision of services in their respective councils. It is within this context that in order for local governments to meet the challenges of providing urban services, they must be footed on a sound and sustainable financial pedestal. The Rating Act No. 12 of 1997, as amended by Act No. 9 of 1999, is the legislation that regulates rating in Zambia. This law is highly technical and calls for a clear understanding and strict adherence to its provisions for effective and efficient management of the property tax system by local governments. Its enactment represented the broadening of the property tax, as it provided for the rating of undeveloped land following the introduction by the Land Act of 1995, Chapter 184, of the Laws of Zambia of the economic value to bare land. The Rating Act further broadened the jurisdiction of the Rating Valuation Tribunal to include matters relating to the approval or disapproval of the rate levy.

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## **ORGANISATION OF THE STUDY**

The study is organised into five chapters. The first chapter is an introductory chapter and discusses the concept of rating in general. Various modes of rating and the importance of rating to local authorities is also discussed in this chapter. The second chapter examines the historical background to rating in Zambia. The third chapter examines the legal framework. The fourth chapter examines the institutional framework and the chapter five discusses conclusions and recommendations.

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# TABLE OF CONTENTS

Title .....	(i)
Certificate of Acceptance.....	(ii)
Acknowledgements.....	(iii)
Abstract .....	(iv)
Organisation of the Study.....	(v)
List of Tables and Diagrams.....	(vii)
List of Appendices .....	(viii)
List of Statutes .....	(viii)
List of Statutory Instruments.....	(ix)

## CHAPTER ONE – INTRODUCTION

1.1	General meaning of Rate and Ratable Value .....	1
1.2	Basis of Local Property Taxation .....	1
1.3	The Rate: A tax or charge for services.....	2
1.4	Importance of local property taxation to local authorities .....	3

## CHAPTER TWO – HISTORICAL BACKGROUND TO RATING IN ZAMBIA

2.1	Introduction .....	8
2.2	The Poor Relief Act of 1601 .....	8
2.3	The Rating and Valuation Act of 1925 .....	9
2.4	Introduction of Rating to Northern Rhodesia .....	10
2.5	The Rating Act, No. 33 of 1976 .....	12

## CHAPTER THREE – LEGAL FRAMEWORK

3.1	Introduction .....	18
3.2	Appointment of Valuation Surveyor.....	18
3.3	Ratable Property and Valuation .....	19
3.4	Notification of Leaseholders Before Inspection of Property .....	21
3.5	Delivery and Attestation of Main Roll or Supplementary Roll .....	22
3.6	Resolution of Objections to the Rolls .....	

**CHAPTER FOUR – INSTITUTIONAL FRAMEWORK**

4.1 Introduction .....26

4.2 Ministry of Local Government and Housing .....26

4.3 Government Valuation Department .....30

4.4 Local Governments .....34

4.5 Rating Valuation Tribunal .....43

**CHAPTER FIVE – CONCLUSIONS AND RECOMMENDATIONS**

5.1 Conclusions.....47

5.2 Recommendations .....49

**BIBLIOGRAPHY .....54**

**Appendices .....56**

**LIST OF TABLES AND DIAGRAMS**

**Table I** Percentage contribution of rates to annual  
budgets of some rating authorities in Zambia  
for the 2005 budget .....6

**Table II** Years when the current valuation rolls were  
prepared for big rating authorities in Zambia.....20

**Diagram I** Statutory periods required from the date of  
delivery of roll to rating valuation tribunal  
hearing .....23

**Table III** Typical council budget calculations and  
Analysis of the rate levy.....36

<b>Table IV</b>	Cost estimates of preparing valuation rolls and Cost towards the Rating Valuation Tribunal Sitting (Southern Region rating authorities) .....	42
-----------------	---	----

**LIST OF APPENDICES**

I	Rating Act No. 12 of 1997 .....	56
II	Rating (Amendment) Act No. 9 of 1999.....	81
III	Section 9 Notice to leaseholders .....	88
IV	Statutory Instrument No. 37 of 2005 .....	89
V	Invitation for Proposals for the provision of consulting Services for Rating Assignments .....	97
VI	Extract of a Full Council Resolution appointing a Valuation Surveyor .....	98
VII	Typical Letter of Ministerial approval of the appointment of a Surveyor .....	99
VIII	Notice of publication of roll in newspapers for inspection by leaseholders .....	100

**LIST OF STATUTES**

1. Municipal Corporation Ordinance, Chapter 119 of 1927
2. Townships Ordinance, Chapter 120 of 1929
3. Municipal Corporation Act, Chapter 470
4. Township Act, Chapter 471
5. Rating Act, No. 33 of 1976
6. Land (Conversion of Titles) Act of 1975
7. Rating Act No. 12 of 1997
8. Rating (Amendment) Act No. 9 of 1999
9. Valuation Surveyors Act, Chapter 207

# **STATUTORY INSTRUMENTS**

- 1. Statutory Instrument No. 86 of 1981
- 2. Statutory Instrument No. 100 of 1981
- 3. Statutory Instrument No. 29 of 1982
- 4. Statutory Instrument No. 37 of 2005

# CHAPTER ONE

## 1.0 INTRODUCTION

### 1.1 General meaning of Rate and Rateable Value

The Osborn's Concise Law Dictionary defines the word 'rate' as a sum assessed by a Local Authority on the occupier of property according to its value<sup>1</sup>. The Rating Acts defines the word 'rate' as meaning "a levy on property".<sup>2</sup> The Rateable Value is defined as the price which the rateable property would be expected to realise if sold on the open market at the time of valuation and on the assumptions set out in Section Seven of the Rating Act. The Rating Act No. 12 of 1997 is at **Appendix 1** and the Rating (Amendment) Act No. 9 of 1999 is at **Appendix II**.

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There are three basis of local property taxation: namely, (1) annual or rental value system; (2) capital value system; and (3) site or land value system<sup>3</sup>. In the Rental value system, the tax is assessed on the basis of the annual rental value of the property (for example, in the United Kingdom). In the capital value system, the rate is levied on a proportion of the market value of the property (for example, in Zambia). In the land value system, the rate is based on the market value of the site (for example, in South Africa).

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<sup>1</sup> Bone S. (Editor), **Osborn's Concise Law Dictionary**, p.319

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### 1.3 The Rate: A tax or charge for services

We have defined the word rate above, however, a common misconception exists in Zambia, as in many countries where the tax applies,<sup>4</sup> namely that local authorities levy rates as a charge for the services they provide. In their 2005 Agriculture and Commercial Show brochure, Lusaka City Council defined property rates as a sum of money collected by the council for purposes of services of a public nature as opposed to services to an individual. Rates are not a charge for services rendered, but a tax on all property with value situate within the boundary of the council for purposes of raising revenue for the council.<sup>5</sup> This definition is clearly a quotation from a High Court judgment wherein, a ratepayer applied to have rates levied on his property nullified because it was situated some miles from the city. Ruling in favour of the rating authority Sakala EL. J. had this to say,

*“My understanding of this definition is that a rate is a sum of money collected by the council for purposes of services of public nature as opposed to services to an individual. A rate is a tax on all property with value situated within the boundary of the council, for the purposes of raising revenues for the maintenance of facilities offered to all the residents”<sup>6</sup>.*

This is the view held in the United Kingdom where it was argued as far back as 1963, for example, by the Association of Municipal Corporations in its evidence to

---

<sup>4</sup> Ibid, p.17

<sup>5</sup> 2005 Agriculture and Commercial Show Brochure prepared by the City of Lusaka Department of Valuation and Real Estate Management.

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the Committee of Inquiry into the impact of Rates on Households,<sup>7</sup> that there is no longer any particular need to justify rates on any grounds of direct benefit. The Association view was that “a tax does not necessarily have to be justified on the grounds other than that it is revenue producing” and that “the justification for any form of local tax is that the residents of an area derive benefits from the spending of the money. These benefits need not be direct”

In Zambia, as in most developing countries the levying of rates can be justified by the need and urgency to sustain economic and social development. Even though it is overlooked, the importance of the local property tax as a financing resource is considerable.<sup>8</sup> The importance of local property taxation is discussed below:

#### **1.4 Importance of local property taxation to local authorities**

Rates are one of the main sources of local government revenue in many countries. Although its relative importance varies within each country, the tax continues to be a popular method of resource mobilisation. Bate<sup>9</sup> identifies a number of arguments in favour of property tax. These are set out below:-

- a) It agrees with the public finance “benefit” principle, that is to say, rates are a method which ensures property owners and/or property occupants (to some extent) contribute directly to the benefit of public services.

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<sup>7</sup> Department of the Environment (U.K) Report, Cmnd 2582

<sup>8</sup> Bahl R. W. (Editor), **The Practice of Urban Property Taxation in less Developed Countries**, p.10

<sup>9</sup> Bate T. L., **Government Valuation Department Rating Position Paper** 1993

- b) Property owners in general have a “high ability to pay,” since real estate holdings provide an index of tax payment ability. The tax is also broadly progressive with respect to net wealth when taken over the whole population. In addition, the property tax is a “second line of defence,” since many people manage to escape income tax.
- c) Property tax tends to have fewer administrative difficulties than income or other taxes as it is based on land and buildings which are visible and immovable. Possession is difficult to conceal and the property serves as a guarantee against payment.
- d) The property tax if correctly designed can provide a substantial and stable elastic source of revenue. The degree of elasticity depends on the frequency and accuracy of revaluations.
- e) The tax reduces the local Government burden on the Central Government Budget.

Emphasising the importance of rates, Fisher<sup>10</sup> points out that: “There are no taxes capable of financing our current system of Local Government that can be locally levied and administered, except the property tax.” He goes on to say that they are unpopular with the electorate, with enlightened and craven politicians alike, and most academic observers – but they endure because they produce reliable, stable, independent revenue for the government closest to the people and there is no clearly superior alternative.

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<sup>10</sup> Fisher G.W., **The Worst Tax? A History of the Property Tax in America** p.210

In his paper “Current state of Property Taxation in the Global Economy – Will it Survive?,” Johnstone<sup>11</sup> states that, many countries, over many decades, have conducted studies, held commissions of enquiry, produced white papers, altered legislation and introduced change to the process of raising revenue to finance local government. In virtually every study, the conclusion has been the same. The most stable, adequate, fair and acceptable revenue source for local government is a real property tax system based on a market value of the taxable realty. This conclusion has been reached after a detailed analysis of alternates such as local income tax, local VAT, tax on gasoline, on alcohol, betting tax, poll tax and service fees. The changes tend to be in the direction of a tax on the land and improvements, at market value, with appropriate circuit breakers to protect any possible excesses in the system. In all studies, the conclusion being to improve the property tax, not replace it.

Closing the second stakeholders’ meeting on the performance of local government in the country at Andrews Motel on 2<sup>nd</sup> April, 2005, President Mwanawasa<sup>12</sup> challenged the councils to improve revenue collection. The President said he was aware that the financial base of most local authorities became extremely eroded after the previous government sold council houses. He however, urged the local authorities to stop complaining and instead satisfy the Government by improving their efforts in collecting rates. The President’s address emphasised on the importance of rates as a source of revenue in the country and this can be seen from the contribution the tax make towards the annual budgets of various local authorities in Zambia. The table below sets out the percentage contribution of rates to annual budgets of some of the rating authorities in Zambia for the 2005 budget.

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<sup>11</sup> Paper presented at the International Property Tax Institute – 5<sup>th</sup> Annual Conference in Hong Kong in August, 2002 by Tom Johnstone.

<sup>12</sup> Sunday Mail, 3<sup>rd</sup> April, 2005, p.1

*Table 1 : Percentage contribution of rates to annual budgets of some rating authorities in Zambia for the 2005 budget*

<b>Rating Authority</b>	<b>Property Tax Revenues as Percentage of Annual Budget</b>
Chingola Municipal Council	45%
Mufulira Municipal Council	65%
Kalulushi Municipal Council	75%
Kitwe City Council	65%
Luanshya Municipal Council	90%
Solwezi Municipal Council	30%
Choma Municipal Council	55%
Chipata Municipal Council	35%
Livingstone City Council	43%
Chililabobwe Municipal Council	50%
Ndola City Council	63%
Kasama Municipal Council	67%
Lusaka City Council	52%
Mazabuka Municipal Council	60%
Mongu Municipal Council	30%
Kabwe Municipal Council	45%
Mbala Municipal Council	43%

*Source: Personal interviews of council officials*

It is interesting to note that three of the four city councils in Zambia highly depend on revenue from rates to finance their budget. Rates contribute over 50% of their annual budget.

Most councils attributed the dependence on property tax revenue mostly to the loss of rental income following the sale of council residential and some commercial properties in the 1990s.

Having discussed the concept of rating in general, various basis of rating and the importance of rating to local authorities in this chapter, we shall, in the next chapter discuss the historical background to rating in Zambia.



# CHAPTER TWO

## 2.0 HISTORICAL BACKGROUND TO RATING IN ZAMBIA

### 2.1 Introduction

Zambia, then known as Northern Rhodesia, was colonised by Britain until 1964, when it attained political independence. Like many former British colonies, the source of many of its present law is from that country. Rating law is no exception. Therefore, any historical account would not be complete without reference to the origins of the British rating system and how it was subsequently introduced to this country. The changes that have occurred over the years are matters this chapter is concerned with.

### 2.2 The Poor Relief Act of 1601

The Poor Relief Act of 1601, also, sometimes referred to as the Statute of Elizabeth, is generally regarded as the foundation of the rating system as applied to England and Wales <sup>13</sup> prior to the post 1990 changes.<sup>14</sup> It was the objective of that Act, as its name implies, to facilitate the raising of moneys towards the relief of the poor in society. These included those that were disabled, the old and the unemployed. The Act is particularly considered as having given birth to the rating system because unlike all its predecessors in this field it did for the first time provide for local

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<sup>13</sup> Emery R and Wilks H M, **Principles and Practice of Rating Valuation**, P.3

<sup>14</sup> Now replaced by the Non-Domestic Rating or Uniform Business Rate (UBR) and Council Tax for Domestic Property

taxation, “in *every* Parish in the country at *regular* intervals.”<sup>15</sup> The Poor Rate Liability under the Act was extended to “every inhabitant, parson, vicar and other, and ..... every occupier of land, houses, tithes, impropriate, or appropriations of tithes, coal mines or saleable underwoods in the .....parish.”<sup>16</sup> So comprehensive was the coverage of the poor rate that this was its weakness. First, it covered so many types of tax, apart from the rate. Secondly, it gave no basis of assessment for those taxes.<sup>17</sup> However, since it had become customary at that time to raise revenue by levying rates on the value of the occupier’s land, the practice prevailed on. As years went by, the new system continued to be refined. Of particular importance at the time was the need to achieve uniformity of assessment both between one property and another within the same rateable area and secondly between the rateable areas themselves. The former was important in order to spread the rate burden fairly among the rate payers. The latter was important where rateable values formed part of the formula on which the central government grants to local authorities were calculated. These concerns were eventually addressed by the Rating and Valuation Act of 1925.

### 2.3 The Rating and Valuation Act of 1925

Up to date, Zambia follows a quinquennial revaluation system (the concept and its practicability will form part of the discussion in Chapter Three). The source of this system is the Rating and Valuation Act of 1925, as applied to England and Wales. It was developed, as mentioned above, to address the issue of achieving uniformity of

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<sup>16</sup> Ibid

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assessment both between one property and another within the same area and, secondly, between one area and another. On this basis the system tried to equate rating to the equitableness achieved by other forms of tax (for instance income tax) by spreading the tax burden evenly but according to how worthy ones property is. As the Poor Rate was based on an estimate of the net annual value of the rateable property,<sup>18</sup> uniformity was achieved by laying down a scale of deductions related to the value of the rateable property. This effectively addressed the issue regarding uniformity between one property and another. As between one area and another, this was addressed by having universal quinquennial revaluations so that any variations in property values which were solely due to instability in those values by reason of the differences in the year of valuation or inflation were addressed.

## **2.4 Introduction of Rating to Northern Rhodesia**

Rating was introduced in Northern Rhodesia in the late 1920s after it became a British Protectorate in 1911.<sup>19</sup> The colonial administration introduced rating in Northern Rhodesia through two pieces of legislation. The Municipal Corporation Ordinance<sup>20</sup>, enacted in 1927, made municipal councils rating authorities with power to levy rates on property within municipal boundaries. Two years later, the colonial administration enacted the Townships Ordinance<sup>21</sup>, enabling township councils also to levy rates. Rakodi<sup>22</sup> notes that the territory had a single tier system

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<sup>18</sup> "Net Annual Value" meant, "the rent which a property might reasonably be expected to let from year to year, free from outgoings including tenants rates, taxes etc"

<sup>19</sup> Prior to 1911, the colony was administered by the British South Africa Company (B.S.A.Co) which had mining concessions in the colony.

<sup>20</sup> Chapter 119 of 1927

<sup>21</sup> Chapter 120 of 1929

<sup>22</sup> C. Rakodi, **The Local State and Urban Local Government in Zambia** - Public Administration and Development, Vol. 8 January – March 1988 Pp 27 - 28

of local government and the only difference between municipal and township councils was the size. Municipal councils were the larger local authorities of towns along the line-of-rail (for example, Lusaka, Ndola, Kitwe and Kabwe), while the townships were the smaller, mostly provincial administrative centres such as Kasama, Chipata and Mansa . Rating was not extended to rural councils (very small administrative centres called “bomas”) probably because their size did not justify the introduction of the system. There were no major differences between the two Ordinances so far as rating matters were concerned. Both provided for the rating of all land and building except those specifically exempt. Both defined the basis of assessment as “annual value” being “a sum equal to one-tenth of the “capital value” of such property.<sup>23</sup>

Although the two Ordinances specifically stated that: (a) valuation rolls were to be prepared by valuation officers, and that (b) they be compiled at least once in every five years, evidence strongly suggest that there were no qualified valuers either in local or central Government. The Chief Secretary writing in 1948 to the Government of the territory in memorandum to the Commissioner for Local Government and African Housing expressed his dissatisfaction with the situation that prevailed as follows:-<sup>24</sup>

*“The Municipal Association of Northern Rhodesia has brought to my notice the present unsatisfactory method of carrying townships valuations for assessment purposes. There is no uniform system in operation. Each*

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<sup>23</sup> Section 18 of the 1927 Municipal Corporation Ordinance and Section 20 of the 1929 Townships Ordinance.

<sup>24</sup> Memo in a Ministerial file No. DD/Val/104 – **Birth of Valuation Department** at the Ministry of Local Government and Housing

*township, as the necessity arises endeavours to engage the services of a valuer and few, if any, of those heretofore appointed are really qualified to do the work, a most unsatisfactory state of affairs."*

To improve the situation, an arrangement called Joint Valuation Service was introduced. Rating authorities began to use the services of the Southern Rhodesia Town Planning Organisation which had qualified valuers on its establishment until 1955, when the first two valuation officers were posted to the colony.<sup>25</sup>

At independence in 1964, the country inherited the two Ordinances. No notable changes were made. The Municipal Corporation Ordinance was renamed the Municipal Corporation Act<sup>26</sup>, and the Townships Ordinance become the Township Act<sup>27</sup>. In both Acts, objections to valuation were to the Valuation Court. The Valuation Court in both Acts meant, "a magistrate empowered to preside over a subordinate court of the first and second class with or without assessors."<sup>28</sup>

## **2.5 The Rating Act, No. 33 of 1976**

Following the introduction of the one-party state in 1972 and the subsequent fusion of the central and local government administrative bureaucracies, it became necessary to change certain legislation so as to achieve uniformity of purpose.

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<sup>25</sup> Parkin J.E.M., **The Chartered Surveyor in Northern Rhodesia**, The Chartered Surveyor Vol. 88 December 1955 – Pp 307 – 310.

<sup>26</sup> Chapter 470

<sup>27</sup> Chapter 471

<sup>28</sup> Section 27 of Municipal Corporation Act and Section 28 of the Townships Act

Because political considerations took precedence over everything else,<sup>29</sup> it took four years to review the two statutes dealing with rating. Eventually both the Municipal Corporation and the Townships Acts were repealed and in their place came the Rating Act, No. 33 of 1976. This became the principal statute regulating rating in Zambia. The preamble described the statute as:

*“An Act to provide for the declaration of rateable areas; to make provision for assessment of rateable property; to provide for the levying of rates; and to provide for matters connected with or incidental thereto.”*<sup>30</sup>

Kasase,<sup>31</sup> in his thesis, critical review of Rating in Zambia, argues that it was administratively and financially difficult to execute certain provisions of the 1976 Act. He gives the example of new geographical boundaries for District Councils (synonymous with rateable areas) that were not drawn and so new rating authorities could not be declared as required by the Act<sup>32</sup> until 1981<sup>33</sup> when a statutory instrument declared fifty five (55) districts as rateable areas.

Unlike the Municipal Corporation and the Townships Acts, the Rating Act of 1976 provided for the establishment of a Rating Valuation Tribunal<sup>34</sup> to which all objections were to be referred for determination. This was a marked achievement as the membership to the tribunal was drawn from qualified professionals.

Membership included legally qualified persons under the Legal Practitioners Act as

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<sup>29</sup> Chikulo, B.C. **The Zambian Administrative Reforms: An alternative view** - Public Administration and Development, Vol 1, Issue No. 1, January – March 1981, Pp 55 - 65

<sup>30</sup> Rating Act, No. 33 of 1976

<sup>31</sup> Kasase M.S., **The Law and Practice of Rating in Zambia: A Critical View**, 1990, P.36

<sup>32</sup> Section 5 of the Rating Act of 1976

<sup>33</sup> Statutory Instrument No. 86 of 1981 The District Councils (Rateable Areas) (Declaration) Order

<sup>34</sup> Section 23 of the Rating Act of 1976

Chairperson and Deputy Chairperson and other members were to be persons qualified for appointment as valuation surveyors under the provisions of the Act.<sup>35</sup> Appointment of members was done by the Republican President and this, in itself, enhanced the standing of the tribunal when compared to the Valuation Courts provided for under the Municipal Corporation and Townships Acts.

The Rating Act of 1976, through statutory instrument extended exemptions from rates to certain agricultural land and buildings, land and buildings in mine townships and buildings situated in Trust land or in Reserves.<sup>36</sup> The Act also delineated rateable areas.<sup>37</sup>

The timing in enacting the Rating Act is significant. The timing is important in that the Act was enacted one year after the enactment of The Land (Conversion of Titles) Act of 1975. The Land Act made a number of radical reforms including the following:

- (a) it abolished freehold interests in land and leaseholds in excess of one hundred years;<sup>38</sup>
- (b) it introduced leasehold interests with a maximum of one hundred years from 1<sup>st</sup> July, 1977;<sup>39</sup>
- (c) it abolished economic value of land and outlawed the sale or purchase of undeveloped land for value;<sup>40</sup> and

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<sup>35</sup> Section 23 (3) of the Rating Act of 1976

<sup>36</sup> Statutory Instrument Numbers 100 of 1981 and 29 of 1982

<sup>37</sup> Statutory Instrument Number 86 of 1981

<sup>38</sup> Section 5 of Land (Conversion of Titles) Act of 1975

<sup>39</sup> Section 6 of Lands (Conversion of Titles) Act of 1975

<sup>40</sup> Section 13 of Land (Conversion of Titles) Act of 1975



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<sup>39</sup> Section 6 of Lands (Conversion of Titles) Act of 1975

<sup>40</sup> Section 13 of Land (Conversion of Titles) Act of 1975

- (d) it indirectly abolished estate agency forthwith and prices of real estate were henceforth to be fixed by the President through the Commissioner of Lands<sup>41</sup>

The above reforms impacted on property rating in a number of ways. First, the law relating to rating<sup>42</sup> at the time had to be reviewed to take account of the land law reforms. Second, the method of assessing values changed. The economic value of land was excluded to leave only that of improvements on the land. Third, the barring of estate agencies and its replacement by the highly criticised Presidential Consent System which was viewed widely as a form of ‘price control’<sup>43</sup> for property, and effectively destroyed the true property values as well as the land market that existed at the time before the reforms.

Despite the numerous problems encountered in the administration of the Rating Act 1976, the only amendment that were made to it were through the Statutory Instruments cited above.

However, the change of government in Zambia in 1991 from single party politics to plural party politics, brought with it a number of reforms both politically and economically. The changes included the ejection from power of the socialist oriented government and the entrance of a capitalist oriented government desirous of introducing an open market economy. With these changes a number of laws were bound to be changed.

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<sup>41</sup> Ibid

<sup>42</sup> At the time rating was provided for by the Municipal Corporation and the Township Acts. These gave way to the Rating Act of 1976

<sup>43</sup> Mulenga S.P. **Commercial Valuations in Zambia – Application of the Investment Method of Valuation**. A paper presented to the Valuation Chapter of the Surveyors Institute of Zambia Workshop, Lusaka on 28<sup>th</sup> September, 1990

However, the existence of the 1976 Act started being threatened in 1993 when the Ministry of Local Government and Housing prepared a Cabinet Memorandum in which a number of proposals to amend the existing Rating Act, then Chapter 484 were made.<sup>44</sup> The Rating Act of 1976 survived until 1997, when it was repealed<sup>45</sup>. And in recognition of the importance of rates to Local Authorities and its sensitivity to the general public, Cabinet, on 28<sup>th</sup> September, 1993 directed that these proposals be subjected to public debate.<sup>46</sup>

In February, 1994, the Hon. Minister of Local Government and Housing appointed a seven member steering committee to conduct public debates in all provincial headquarters.<sup>47</sup>

Membership of the Steering Committee was drawn from the Ministry of Local Government and Housing, Government Valuation Department, Lands Department, Ministry of Legal Affairs (as it was then known) and Private Valuation Surveyors.<sup>48</sup> Only two Terms of Reference<sup>49</sup> were given to the Committee. These were;

- i) To conduct public debate on the proposed amendment of the Rating Act, 1976 in order to obtain the views of a cross-section of the community before suitable legislation is drafted and presented to Parliament.
- ii) To take into consideration any other matter which appear to the Committee to relate to the foregoing and which in the opinion of the Committee, in the public interest, need to be considered.

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<sup>44</sup> Introduction of the Report of the Steering Committee on proposed Amendments to the Rating Act 1976, Cap 484 (Volume 1) August 1994

<sup>45</sup> By the Rating Act No. 12 of 1997 (this law forms the basis of discussion in Chapter Three

<sup>46</sup> Supra note 44

<sup>47</sup> Ibid

<sup>48</sup> The writer was appointed Secretary of the Steering Committee

<sup>49</sup> Introduction of the Report of the Steering Committee on proposed Amendments to the Rating Act 1976, Cap 484 (Volume 1) August 1994

The steering committee conducted debates in all provincial headquarters and received written submissions. In its report the committee acknowledged the fact that the decision by Government to subject the amendment proposals to public debate brought out important issues which would have not been taken into account.<sup>50</sup> The recommendations of this steering committee formed the basis of current Rating Law in Zambia. Again it is important to note that the 1997 Rating Law was enacted barely two years after the enactment of the 1995 Land Act which repealed the Land (Conversion of Titles) Act of 1975.

We have examined in this chapter the historical background to Rating in Zambia. We shall in the next chapter examine the current Rating Law and critically analyse the salient provisions of the Rating Act No. 12 of 1997 as amended by Rating (Amendment) Act No. 9 of 1999.

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<sup>50</sup> Ibid

## **CHAPTER THREE**

### **3.0 LEGAL FRAMEWORK**

#### **3.1. Introduction**

We have, in the preceding Chapter examined the historical background to rating in Zambia. Let us now examine the salient provisions of the Rating Act as amended.<sup>51</sup>

Unlike the 1976 Rating Act which did not undergo amendments, (apart from the Statutory Instruments that were issued by the Minister) the 1997 Rating Act was within two and half years of existence amended by the Rating (Amendment) Act No. 9 of 1999. The amendments resulted from a consultative meeting that was held at Ibis Gardens Country Hotel in Chisamba by a team of Town Clerks, Lawyers and Valuation Surveyors drawn from both government and private sectors.<sup>52</sup> The salient provisions of the current rating law are examined below.

#### **3.2. Appointment of Valuation Surveyor**

The section<sup>53</sup> dealing with the appointment of a valuation surveyor responsible for the preparation of a valuation was amended to restrict this responsibility to valuation surveyors employed by the Government Valuation Department (GVD). The amendment Act provides that the valuation surveyor appointed shall be a person who is registered under the Valuation Surveyor's Act as a valuation

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<sup>51</sup> The Rating Act No. 12 of 1997 is at Appendix I and the Rating (Amendment) Act No. 9 of 1999 is at Appendix II.

<sup>52</sup> Both the writer and the supervisor of this directed research were part of this consultative team.

<sup>53</sup> Section 3 of the Rating Act as amended

surveyor and shall be an officer of the Government Valuation Department.<sup>54</sup> The section, however, provides that a valuation surveyor engaged in private practice other than full time officer of a rating authority maybe appointed, where the GVD is unable to undertake the preparation of a main or supplementary valuation roll of a rating authority.<sup>55</sup> The appointment of a valuation surveyor other than an officer of the GVD shall be subject to the Regulations made under the Zambia National Tender Board Act.<sup>56</sup> The strengths and weaknesses of the GVD will form part of the discussion in next Chapter.

### **3.3. Rateable Property and Valuation**

Part III of the Rating Act as amended provides for the declaration of rateable areas,<sup>57</sup> defines rateable property<sup>58</sup> and lists the property within a rateable area that shall not be rateable.<sup>59</sup> This part also defines the rateable value as the price which any rateable property would be expected to realise if sold on the open market at the time of valuation and provides assumptions for achieving this price.<sup>60</sup> It is a requirement that the rating authority shall, not less than once in every five years, or such longer period as the Minister may approve, cause to prepare a new main roll<sup>61</sup> and the GVD is given further responsibility of monitoring the preparation of valuation rolls by rating authorities and may advise a rating authority to prepare a

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<sup>54</sup> Section 3(2) of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

<sup>55</sup> Ibid

<sup>56</sup> Section 3(4) of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

<sup>57</sup> Section 5 of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

<sup>58</sup> Section 6(1) of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

<sup>59</sup> Section 6 (2) of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

<sup>60</sup> Section 7 of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

<sup>61</sup> Section 8(3) of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

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<sup>55</sup> Ibid

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<sup>57</sup> Section 5 of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

<sup>58</sup> Section 6(1) of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

<sup>59</sup> Section 6 (2) of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

<sup>60</sup> Section 7 of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

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<sup>55</sup> Ibid

<sup>56</sup> Section 3(4) of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

<sup>57</sup> Section 5 of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

<sup>58</sup> Section 6(1) of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

<sup>59</sup> Section 6 (2) of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

<sup>60</sup> Section 7 of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

<sup>61</sup> Section 8(3) of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

new main roll or a supplementary roll.<sup>62</sup> Section 8 of the Rating Act as amended brings to the fore the concept of quinquennial revaluation system. We observed in the previous chapter that this concept was developed in order to address the issue of achieving uniformity of assessment both between one property and another within the same area, and, secondly, between one area and another. The practicability of this concept in Zambia has remained unattained. Below is a table of city and municipal councils showing the year when the last rolls were prepared, that is, the date of the current rolls.

*Table II: Years when the current valuation rolls were prepared for big rating authorities in Zambia*

No.	Rating Authority	Type of Roll	Year Roll Was Prepared
1	Solwezi	Main	1992
2	Mansa	Main	1993
3	Choma	Main	1993
4	Mazabuka	Main	1993
5	Kabwe	Main	1993
6	Chipata	Main	1993
7	Mbala	Main	1993
8	Kitwe	Main	1994
9	Mongu	Main	1994
10	Lusaka	Main	1995

<sup>62</sup> Section 8(4) of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

11	Livingstone	Main	1995
12	Kasama	Main	1995
13	Luanshya	Main	1996
14	Ndola	Main	1998
15	Mufulira	Main	2001
16	Chililabobwe	Supplementary	2001
17	Kalulushi	Main	2004
18	Chingola	Main	2004

*Source: GVD Forward Rating Programme 2005*

It can be observed from the table above that only Kalulushi, Chingola and Mufulira rating authorities have unexpired rolls as provided by Section 8 (3) of the Rating Act. This state of affairs is unsatisfactory and we shall examine, in the next chapter how the GVD is trying to mitigate this problem. Obviously the current situation means that the property values contained in the rolls have been eroded by inflation and to a large extent are now meaningless. Further, this situation means that many more new developments are not included in these expired rolls. This leads to an unequitable tax system.

### **3.4. Notification of Leaseholders Before Inspection of Property**

The Principal Act was amended by the repeal of Section *Nine* and the substitution therefore of the following: "A rating authority shall, before the valuation surveyor inspects any property within the rateable area, publish a notice at least twice in a

daily newspaper of general circulation, within the area of the rating authority, and take such other reasonable measures to inform leaseholders and occupiers of the intended inspection”.<sup>63</sup> The Principal Act provides that in addition to the advertisement in newspapers, the rating authority should put up notices in not less than ten conspicuous public places in the area of the rating authority informing the leaseholders of the intended inspection<sup>64</sup>. This aspect was practically unattainable and difficult to prove at the Tribunal hearing.

At Appendix III is a notice given in accordance with the provision of Section 9 of the Rating Act No. 12 of 1997 as amended of the Laws of Zambia, that, Livingstone City Council will be undertaking a revaluation exercise, in conjunction with the GVD of all rateable properties within the District with effect from 1<sup>st</sup> November, 2005.<sup>65</sup> Proof of having given this notice is required at the time the Rating Valuation Tribunal sits to hear objections to the roll. This notice appeared twice in the Zambia Daily Mail as required by the law.

### **3.5. Delivery and Attestation of Main Roll or Supplementary Roll**

Upon completion of a main roll or a supplementary roll, the valuation surveyor shall notify the principal officer of the completion.<sup>66</sup> And the valuation surveyor shall deliver to the principal officer a main roll or a supplementary roll, and shall sign it in the presence of the principal officer.<sup>67</sup> The date of delivery and attestation of the main roll or supplementary is very important in the whole exercise of

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<sup>63</sup> Section 9 of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

<sup>64</sup> Section 9 of the Rating Act No. 12 of 1997 (before it was repealed)

<sup>65</sup> Zambia Daily Mail, 24/10/05 P.3 and 25/10/05 P.4

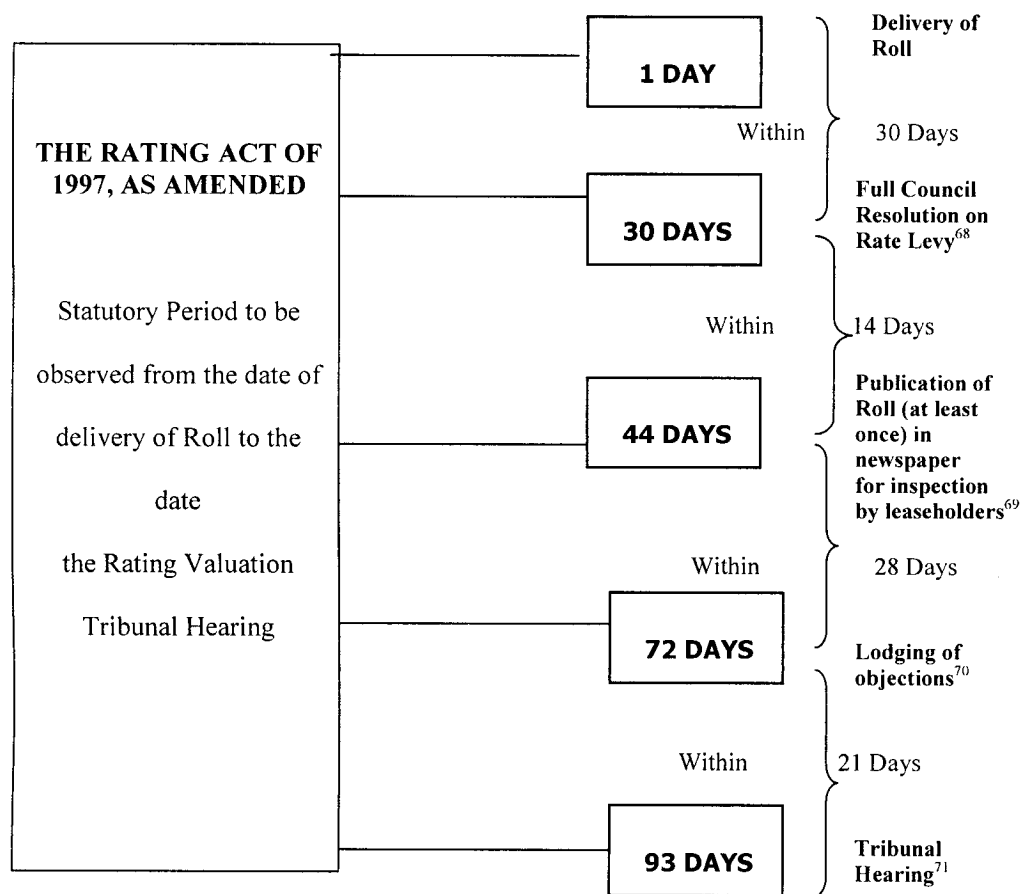
<sup>66</sup> Section 14(1) of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

<sup>67</sup> Section 14(2) of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

preparing a valuation roll because it triggers a series of statutory events that has to be adhered to by the rating authority. Non adherence to these statutory requirements and periods is fatal. The fatality of non observance of these statutory requirements will be discussed further in the next chapter when we examine the institutional framework.

The series of statutory events may be diagrammatically illustrated as shown below.

Diagram 1 – Statutory periods required from the date of delivery of roll to rating valuation tribunal hearing.



<sup>68</sup> Section 14(6) of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

<sup>69</sup> Section 15(1) of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

<sup>70</sup> Section 16(2) of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

<sup>71</sup> Section 15(1) (c) of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

The steps shown in the diagram above, should be strictly followed. Any omission or failure to follow these steps can lead to non approval of the roll by the Tribunal. In any case the Tribunal will first of all consider whether the above steps were followed before hearing an objection to the roll. We shall examine how the tribunal has treated non adherence to the above steps in the next chapter.

### 3.6. Resolution of Objections to the Roll

Part V of the Rating Act as amended creates the Rating Valuation Tribunal to which all objections under Section *Seventeen* shall be referred to for determination.<sup>72</sup> The appointment of members of the tribunal is done by the Minister.<sup>73</sup> The Rating Act has increased the number of members of the Tribunal and members that may form a quorum has also been increased from the minimum of the chairperson and two other members to the chairperson and four other members.<sup>74</sup> Further, the Rating Act has also broadened the jurisdiction of the Tribunal<sup>75</sup> from merely to considering objections<sup>76</sup> to include the following matters:

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

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<sup>72</sup> Section 28(1) of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

<sup>73</sup> Section 28(4) of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

<sup>74</sup> Section 31 of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

<sup>75</sup> Section 30 of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

<sup>76</sup> Section 24 of the 1976 Rating Act.

- b) examine entries in the main or supplementary valuation roll even if there is no objection;
- c) approve or disapprove a main roll;
- d) approve or disapprove an ordinary rate;
- e) order a re-valuation of any property which it considers not to have been resolved by, or agreed between the objector and the valuation surveyor or which have been withdrawn.

This broadened jurisdiction of the Tribunal means that the Valuation Surveyor must have adequate expertise to prepare and defend the roll at the tribunal hearing as the tribunal is at liberty to enquire and examine any entry in the roll. Also the rating authority must be well prepared with regards to the determination of the ordinary rate and be able to justify it at the tribunal hearing.

We have examined in this chapter the salient provisions of the Rating Law and seen the duties it places on various institutions. We shall in the next chapter examine the roles and functions of these institutions, their strengths and weaknesses will be discussed.

## CHAPTER FOUR

### 4.0 INSTITUTIONAL FRAMEWORK

#### 4.1. Introduction

In the preceding chapter, we examined the salient provisions of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999. We observed that the law apportions roles and functions to various institutions in the administration of property taxation in Zambia. Let us now examine the various institutions tasked with the administration of property taxation in Zambia.

#### 4.2. Ministry of Local Government and Housing

The property taxation law in Zambia is administered by the Ministry of Local Government and Housing and below is an examination of the various functions the Minister plays in the preparation of Valuation Rolls and administration of the property taxation in general.

##### *a) Appointment of Valuation Surveyor*

Rating authorities can only appoint a Valuation Surveyor to prepare a main valuation roll or supplementary valuation roll subject to approval of the appointment by the Minister.<sup>77</sup> Further, a rating authority is under an

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<sup>77</sup> Section 3(1) of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999



obligation to pay all fees and expenses incurred by the valuation surveyor in respect of the surveyor's duties under the Rating Act, subject to any directions that may be given by the Minister as to the appointment of a Valuation Surveyor.<sup>78</sup>

**b) *Declaration of rateable areas and rateable property***

The Minister may after consultation with the rating authority concerned and, for the purpose of rating assessment, by statutory order declare any area within the council boundary to be a rateable area or alter the boundary of any rateable area.<sup>79</sup> Also the Minister may, by Statutory Instrument prescribe certain property not to be rateable.<sup>80</sup> We observed in the very recent past, the Minister invoking this provision by the issuance of “**The Rating (Exemptions) Regulations, 2005**”.<sup>81</sup> The regulation exempted from paying rates a number of institutions owned and run by religious organisations.

**c) *Approval of Continued use of an expired valuation rolls***

We observed in the previous chapter that rating authorities are supposed, not less than once in every five years cause to prepare a new main roll. A continued use of an expired roll require the approval of the Minister.<sup>82</sup>

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<sup>78</sup> Section 3(5) of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

<sup>79</sup> Section 5(1) (a) and (b) of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

<sup>80</sup> Section (6) (k) of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

<sup>81</sup> The Statutory Instrument No. 37 of 2005 is at appendix IV

<sup>82</sup> Section 8 (3) of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

**d) *Notification and publication of main roll or supplementary roll***

We observed in the previous chapter that the rating authority is under an obligation to, within fourteen days of delivery and attestation of the roll, publish at least once in a newspaper of general circulation in the area of the rating authority, a notice that a roll is open to the public for inspection and serve by post upon each person whose name appears as the leaseholder. In cases where the rating authority fail to publish the notice or to post the notices referred to above within the specified time, the Minister may, upon request made to the Minister by the rating authority extend the period.<sup>83</sup>

**e) *Special rates***

Where, in the opinion of the rating authority, a capital works scheme executed by it under any statutory power has benefited 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.<sup>84</sup> The Minister may also, if the Minister grants consent to the special rate, make variations to the scheme or to the rate, or impose such conditions, as the Minister may consider fit.<sup>85</sup>

**f) *Constitution of Rating Valuation Tribunal***

The Rating Valuation Tribunal as an institution forms part of the discussion in this chapter. The members of the Rating Valuation Tribunal are appointed

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<sup>83</sup> Section 15 (4) of the Rating Act as amended by Rating (Amendment) Act No. 9 of 1999

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<sup>85</sup> Section 21 (4) of the Rating Act as amended by Rating (Amendment) Act No. 9 of 1999

by the Minister for a term of three years or for such further term, and shall serve on such conditions, as the Minister may determine.<sup>86</sup> The Minister also appoints a secretary to the Tribunal who shall be a registered valuation officer, and such other officers as may be considered necessary for the discharge of the functions of the Tribunal.<sup>87</sup> The Minister may also, by statutory instrument, prescribe the allowances to be paid to the members of the Tribunal.<sup>88</sup>

**g) *Regulations***

The Minister makes regulations for the better carrying out of the provisions the Rating Act as amended by the Rating (amendment) Act No. 9 of 1999.<sup>89</sup> The Minister may, in particular and without prejudice to the generality of the powers contained in subsection (1) mentioned above, issue regulations on designating an area as a rate-free zone, giving concessionary rates, varying any form in the schedules, and regulating the procedure for making objection.<sup>90</sup>

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<sup>86</sup> Section 28 (4) and (5) of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

<sup>87</sup> Section 29 of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

<sup>88</sup> Section 38 of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

<sup>89</sup> Section 41 (1) of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

<sup>90</sup> Section 41 (2) of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

#### 4.3. Government Valuation Department (GVD)

The GVD is a department within the Ministry of Local Government and Housing. The department advises Government on issues relating to real estate especially as regards to valuation. One of its priority function, is to assist councils to fully utilise their capacity to levy rates as cost effectively as possible. This is carried out by the GVD through the management and implementation of the National Rating Programme. In carrying out its duties, the GVD is administratively divided into three units. These units are; the Headquarters seated at the Ministry of Local Government and Housing. Headquarters hosts the offices of the Director and Deputy Director. This unit deals mainly with policy issues relating to valuation. The Headquarters is supported by two regional units seated in Lusaka and Kitwe. The regional units are each headed by a Chief Valuation Officer. These are operational units, with the Lusaka office, commonly known as the Southern Region, covering assignments in Southern, Western, Eastern, Lusaka and part of Central provinces. The Kitwe office, commonly known as the Northern Region covers assignments in Northern, Luapula, Copperbelt, North Western and part of Central provinces (that is Kapiri Mposhi, Mkushi and Serenje towns). The functions of the GVD as regards property taxation in Zambia are discussed below.

##### *a) Appointment of Valuation Surveyor*

Under the current rating law, a Valuation Surveyor appointed to prepare a main or supplementary valuation roll for the rating authority shall be a person who is registered, under the Valuation Surveyor's Act,<sup>91</sup> as a

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<sup>91</sup> Chapter 207 of the Laws of Zambia

valuation surveyor and shall be an officer of the GVD.<sup>92</sup> Where the GVD is unable to undertake the preparation of a main or supplementary valuation roll of a rating authority, a valuation surveyor engaged in private practice other than full time officer of a rating authority may be appointed to prepare a valuation roll.<sup>93</sup> This provision entails that valuation surveyors employed by local authorities are not eligible by law to prepare valuation rolls. Appointment of a valuation surveyor other than an officer of the GVD is further subject to the Regulations made under the Zambia National Tender Board Act.<sup>94</sup>

We observed in the last chapter that most of the valuation rolls currently in use, are out of date and urgent revaluations are required. Recognising the mammoth task of carrying out general revaluation for almost all rating authorities and realising that the GVD can not cope with the backlog, the Ministry of Local Government and Housing sought the assistance of private sector valuation surveyors to provide consulting services for rating valuation assignments.<sup>95</sup> The invitation for consultancy services specifically announced that the Ministry of Local Government and Housing through the Government Valuation Department had secured funds from the Ministry of Finance and National Planning towards the cost of Rating Valuation Assignments and wished to engage private surveyors to be responsible for the preparation of some valuation rolls in accordance with the provisions of Section 3 (2) of the Rating Act, as amended by Act No. 9 of 1999.

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<sup>92</sup> Section 3(2) of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

<sup>93</sup> Ibid

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The bidding documents<sup>96</sup> lists the duties of the surveyor appointed in each case to be as follows:-<sup>97</sup>

- (i) Guide and advise the council on the legal requirements;
- (ii) Undertake field inspections of all rateable properties;
- (iii) Prepare valuations and produce the valuation roll;
- (iv) Deliver the valuation roll to the respective council;
- (v) Meet objectors and resolve objections; and
- (vi) Present the valuation roll to the Rating Valuation Tribunal for approval.

In the bidding document the following towns are earmarked for revaluations:-<sup>98</sup>

- i) Mongu Municipal Council
- ii) Kalabo District Council
- iii) Sesheke District Council
- iv) Shangombo District Council
- v) Kaoma District Council
- vi) Senanga District Council
- vii) Mpika District Council
- viii) Serenje District Council
- ix) Kapiri Mposhi District Council
- x) Mkushi District Council

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<sup>96</sup> Tender No. MLGH/COS/008/05 – Request for proposals for the provision of consulting services for rating Valuation assignments.

<sup>97</sup> Ibid. Term of Reference Number 7

<sup>98</sup> Ibid. p.V



- xi) Nakonde District Council
- xii) Mungwi District Council
- xiii) Luwingu District Council
- xiv) Mpulungu District Council
- xv) Mbala District Council

And the bidding document, in its background information, clearly instructs that the GVD will monitor and supervise the preparation of the valuation rolls that will be contracted out. This aspect of the bidding instruction is in line with the provisions of the law as it provides that the Government Valuation Department shall be responsible for monitoring the preparation of valuation rolls by rating authorities and may advise the rating authority to prepare a new main roll or supplementary roll.<sup>99</sup> It is worth noting that this will be the first time that such a large number of rolls will be contracted out and the success of this project will be a good measure of the supervisory quality of the GVD and also a measure of future government and private sector partnership in the rating assignments.

**b) *Membership to the Rating Valuation Tribunal***

A representative of the GVD shall be a member of the Rating Valuation Tribunal.<sup>100</sup> Traditionally this representative has been the Director of the GVD. Informants<sup>101</sup> are very uncomfortable with this provision and they argue that since by Section 3, the GVD is the sole consultant in the provision of rating valuation services, the representative should be deemed

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<sup>99</sup> Section 8 (4) of the Rating Act as amended by the Rating (Amendment) Act No 9 of 1999

<sup>100</sup> Section 28(2) (f) of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

<sup>101</sup> Personal interviews with private valuation surveyors

to have an interest in the whole process of preparing the rolls and should not hear objections to the roll that he 'prepared'. We have also observed above that the GVD has retained its supervisory role even for the assignments the Ministry wants to contract out.

#### **4.4. Local Governments**

Local governments are the beneficiaries of property tax in Zambia. We have observed in the first chapter the importance of local property taxation to local authorities and below is a discussion on the obligations the law places on the local authorities to ensure that the property tax system is equitable and is not abused by the local authorities.

##### **a) *Appointment of Valuation Surveyor***

The appointment of a valuation surveyor to prepare a main or supplementary valuation roll for a local authority is done by a full council resolution<sup>102</sup> and the appointment is then approved by the Minister of Local Government and Housing.<sup>103</sup> This process ensures that there is transparency in the appointment of a surveyor.

##### **b) *Notification of leaseholders before inspection of the property***

The rating authority shall, before the valuation surveyor inspect any property within the rateable area, publish a notice at least twice in a daily newspaper of general circulation, within the area of the rating authority and

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take such other reasonable measures to inform leaseholders or occupiers of the intended inspection.<sup>104</sup>

**c) *Delivery and attestation of main or supplementary roll***

Upon the completion of a main roll or a supplementary roll, the Valuation Surveyor shall notify the Principal Officer of the local authority of the completion<sup>105</sup> and the Valuation Surveyor shall deliver to the Principal Officer a main roll or the supplementary roll, sign it in the presence of the Principal Officer.<sup>106</sup> The Principal Officer shall immediately after the Valuation Surveyor has signed the main or supplementary roll, sign and date a declaration appended to it.<sup>107</sup> The declaration appended to the main or supplementary roll shall state<sup>108</sup> :-

- (i) That the main roll or the supplementary roll has been prepared in accordance with this Act;
- (ii) The full name and professional qualification of the Valuation Surveyor, and
- (iii) The time of valuation of the main or supplementary roll

We noted in the preceding chapter that the delivery and attestation of main roll or supplementary roll triggers a series of statutory events that has to be

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<sup>104</sup> Section 9 of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999. Also see appendix III

<sup>105</sup> Section 14 (1) of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

<sup>106</sup> Section 14 (2) of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

<sup>107</sup> Section 14 (3) of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

<sup>108</sup> Section 14 (4) of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

adhered to by the rating authority.<sup>109</sup> These events are discussed further below.

**d) Full Council Resolution on rate levy**

The rating authority shall, within thirty days of receipt of a main roll, by resolution, propose a rate to be levied after the main roll becomes effective.<sup>110</sup> In ascertaining the amount in the Kwacha that is the rate to be levied, a council will first estimate its total expenditure for the year. It will then estimate how much revenue it expects to raise from sources other than rates and how much will come from Central Government in form of grants. The estimate of income and grants is deducted from the estimated expenditure. The result is the amount to be raised from property taxation. To calculate the amount of the rate, the sum to be raised from rates is divided by the total rateable value of the whole area. An example may make this clear.

*Table III – Typical council budget calculations and analysis of the rate levy*

<u>EXPENDITURE</u>		<u>INCOME</u>	
Capital	1,900,000,000	Government Grant	1,600,000,000
Current	3,100,000,000	Adverts (billboards) and Licences	500,000,000
		Commercial Activities	400,000,000
			<hr/>
			2,500,000,000
		Deficit (to be raised from rates)	2,500,000,000
			<hr/>
Total	<hr/> 5,000,000,000 <hr/>		<hr/> 5,000,000,000 <hr/>

<sup>109</sup> Refer to Diagram 1 above

<sup>110</sup> Section 14 (6) of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

Assuming the total rateable value in the local authority area as shown in current valuation roll amounts to K420,000,000,000, then

$$\begin{aligned}
 \text{the rate in Kwacha} &= \frac{\text{Income required from rates}}{\text{Total rateable value}} \\
 &= \frac{2,500,000,000}{420,000,000,000} \\
 &= 0.006
 \end{aligned}$$

As the amount of rates payable in any one year is a function of two variables, that is, the rateable value of the property and the rate in the Kwacha. This means that tax liability in respect of a property valued at K100,000,000 will be the rateable value of property multiplied by the rate in Kwacha

$$\text{Tax} = 100,000,000 \times 0.006$$

$$\text{Tax} = \text{K}600,000 \text{ per year}$$

***e) Publication of roll in newspaper for inspection by leaseholders***

The rating authority shall, within fourteen days of the resolution of the rating authority discussed in (d) above, publish at least once in a newspaper of general circulation in the area of the rating authority; and take such other measures to inform leaseholders or occupiers; a notice stating:-<sup>111</sup>

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

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<sup>111</sup> Section 15 (1) of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

- (ii) 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 the rating authority and take such other reasonable measures to inform leaseholders or occupiers, on or before which any objection to the main roll or supplementary roll shall be lodged with the rating authority;
- (iii) a date, not less than twenty-one days after the date appointed under paragraph (ii) above, on which, and specifying the place at which, the Tribunal shall sit for the purpose of determining any objection to the main roll or the supplementary roll;
- (iv) the effective date of the main roll or the supplementary roll;
- (v) the time of valuation; and
- (vi) in the case of the main roll, the rate that the rating authority proposes to levy.

Such a notice takes the form of the notice at appendix VIII.

Further to the notice discussed above, the rating authority shall also serve by post upon each person whose name appears as the leaseholder for any rateable property listed in the main roll or the supplementary roll, a notice informing that person:<sup>112</sup>

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<sup>112</sup> Section 15(2) of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

- (i) that a main roll or supplementary roll has been published in which rateable property appears of which that person is listed as the leaseholder;
- (ii) of the number of the parcel of land, stand or subdivision concerned;
- (iii) of the times at which the main roll or the supplementary roll may be inspected at the rating authority's office;
- (iv) of the date on or before which objection to the main roll or the supplementary roll must be lodged with the rating authority; and
- (v) in the case of a main roll, of the rate which the rating authority proposes to levy.

The non-adherence to the above statutory provisions has proved very costly to some local authorities as the Tribunal refuses to consider any roll where these provisions are not adhered to. On 16<sup>th</sup> March, 2004, the Tribunal was scheduled to sit and consider Choma Municipal Council 2003 main roll. The hearing could not take place due to serious omissions and irregularities. This fiasco was reported in the newspaper as follows:-<sup>113</sup>

*“Management at the Choma Municipal Council yesterday came under fire for allowing the cash strapped council to use K15 million to hold an abortive rates valuation tribunal sitting. .... the tribunal failed to consider the council’s new valuation roll because of serious omissions and irregularities. ... among the reasons for the tribunal rejecting the proposed new valuation roll was that the council failed to inform the*

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<sup>113</sup> Zambia Daily Mail, Wednesday, March 31, 2004 p.3

*rate payers on the proposed adjustments as well as a poorly prepared valuation roll”*

This result was costly and fatal as a completely new revaluation process had to be undertaken. The preparation of a Choma main roll of 2005, as it was renamed, commenced on 1<sup>st</sup> May, 2005 following the public notice that appeared in the Zambia Daily Mail of Thursday 28<sup>th</sup> April, 2005 informing leaseholders in the District to co-operate with the Valuation Surveyor and his assistants.

***f) Objection to main roll or supplementary roll***

The rating authority may lodge an objection in respect of any rateable property entered in or omitted from that main roll or the supplementary roll.<sup>114</sup> Informants<sup>115</sup> are of the view that most of the objection arising from this section mainly relate to the names of the leaseholders. A large number of properties that were owned by the councils have since been sold to sitting tenants, but Lands and Deeds Register details may not have been updated. Objections due to omitted properties are common especially where parcels of land have been subdivided and allocated to different leaseholders.

***g) Alteration of main roll or supplementary roll***

A rating authority may alter a main roll or a supplementary roll for the purpose of<sup>116</sup>

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<sup>114</sup> Section 17 (1) (a) of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

<sup>115</sup> Personal interviews with Greyson Sakala, a Valuation Officers at the Lusaka City Council

<sup>116</sup> Section 18 of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

- i) correcting any clerical error or omission not affecting rateable value;
- ii) correcting any error as to, or recording a change in the name of a leaseholder or occupier;
- iii) correcting any error in the description or address of any rateable property; or
- iv) giving effect to an award of the Tribunal

***h) Costs of preparing valuation rolls***

Subject to any direction that may be given by the Minister as to the appointment of a Valuation Surveyor, a rating authority shall pay all fees and expenses incurred by the Valuation Surveyor in respect of the Surveyor's duties under this Act.<sup>117</sup>

The table below shows cost estimates of preparing valuation rolls and cost towards the Rating Valuation Tribunal sitting.

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<sup>117</sup> Section 3 (5) of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

*Table IV – Cost estimates of preparing valuation rolls and cost towards the Rating Valuation Tribunal Sitting (Southern Region rating authorities).*

S/NO	RATING AUTHORITY	COST OF PREPARING VALUATION ROLL	RATING VALUATION TRIBUNAL COST	TOTAL
1	Lusaka	1,832,910,000.00	57,400,000.00	1,890,310,000.00
2	Kafue	100,854,480.00	25,230,400.00	126,084,880.00
3	Chongwe	58,890,000.00	25,240,000.00	84,130,000.00
4	Luangwa	9,313,520.00	15,609,600.00	24,923,120.00
5	Chibombo	34,220,400.00	15,272,000.00	49,492,400.00
9	Kabwe	331,108,800.00	27,784,000.00	358,892,800.00
10	Mumbwa	15,199,920.00	15,321,600.00	30,521,520.00
11	Katete	23,472,560.00	19,977,400.00	43,449,960.00
12	Petauke	23,382,320.00	19,892,800.00	43,275,120.00
13	Nyimba	9,330,800.00	19,702,000.00	29,032,800.00
14	Lundazi	44,979,600.00	20,449,000.00	65,428,600.00
15	Chama	10,406,000.00	20,710,000.00	31,116,000.00
16	Chadiza	9,772,400.00	20,116,000.00	29,888,400.00
17	Chipata	251,534,400.00	32,606,000.00	284,140,400.00
18	Mambwe	11,176,000.00	20,350,000.00	31,526,000.00
19	Mongu	54,785,520.00	32,625,800.00	87,411,320.00
20	Kaoma	10,603,840.00	19,813,600.00	30,417,440.00
21	Kalabo	12,305,040.00	20,326,600.00	32,631,640.00
22	Lukulu	12,314,640.00	20,335,600.00	32,650,240.00
23	Senanga	16,942,160.00	20,346,400.00	37,288,560.00
24	Shang'ombo	8,086,480.00	20,699,200.00	28,785,680.00
25	Sesheke	12,257,040.00	20,281,600.00	32,538,640.00
26	Livingstone	497,346,240.00	40,519,600.00	537,865,840.00
27	Mazabuka	89,880,000.00	27,805,000.00	117,685,000.00
28	Kazungula	7,431,760.00	16,085,400.00	23,517,160.00
29	Namwala	8,157,600.00	15,684,000.00	23,841,600.00
30	Munyumbwe	9,104,240.00	15,489,600.00	24,593,840.00



31	Kalamo	20,882,320.00	15,712,800.00	36,595,120.00
32	Choma	90,185,280.00	28,091,200.00	118,276,480.00
33	Monze	63,070,800.00	15,522,000.00	78,592,800.00
34	Sinazongwe	15,514,800.00	15,657,000.00	31,171,800.00
35	Siavonga	59,312,400.00	15,576,000.00	74,888,400.00
36	Itezhi-Tezhi	12,650,520.00	15,676,800.00	28,327,320.00

*Source : GVD – Cost estimates for the Rating Program 2004. Note that by Section 37, the rating authority in whose area the Tribunal is sitting to hear objection shall bear all costs of the Tribunal sitting.*

Obviously these figures are quite high especially for smaller rating authorities. In 2002, the then Minister of Local Government and Housing, Mr. Michael Mabenga announced that his Ministry needed K8.1 billion to complete the updating of Valuation Rolls for all the Councils in the country.<sup>118</sup> The Minister further said that Councils' Valuation Rolls have remained without being updated because of lack of money and he acknowledged that most councils were on their knees because their Valuation Rolls had not been updated for a long time. This announcement was made three years ago and nothing much has happened till now when the Ministry has secured funds to contract out some of the rating assignments.

#### **4.5. Rating Valuation Tribunal**

The Rating Act as amended by Act 9 of 1999, provides for the constitution of a Rating Valuation Tribunal to which all objections under *Section Seventeen* shall be

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<sup>118</sup> Zambia Daily Mail, Monday, 19 August, 2002, p.2

referred to for determination.<sup>119</sup> The Minister shall appoint the members and the membership shall consist of:-<sup>120</sup>

- i) Chairperson who shall be a Legal Practitioner;
- ii) A Vice-Chairperson who shall be a representative of the Attorney General;
- iii) Three other members who shall be registered Valuation Surveyors;
- iv) A representative from the Ministry responsible for local government
- v) A representative from the Ministry responsible for lands;
- vi) A representative of the Government Valuation Department

a) ***Jurisdiction of the Rating Valuation Tribunal***

We have mentioned before that current rating law broadened the jurisdiction of the Tribunal to include the following:-<sup>121</sup>

- i) hear and determine an objection made under this Act and make an award giving direction with respect to the manner in which the rateable property in question is to be treated in the main or supplementary valuation roll;
- ii) examine entries in the main or supplementary valuation roll even if there is no objection;
- iii) approve or disapprove a main roll;
- iv) approve or disapprove an ordinary rate; and

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Section 28(1) of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999  
Section 28(2) and (4) of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999  
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- v) order a re-valuation of any property which it considers not to have been properly valued; and review objections which have been resolved by, or agreed between the objector and the valuation surveyor or which have been withdrawn.

The above duties are far reaching and calls for competence and dedication among the members of the tribunal.

**b) *Tribunal hearing***

In most cases the Tribunal will sit to hear objections to valuation roll within the district of the rating authority. At the sitting, the Tribunal will require that an application by the rating authority for approval of the main roll or supplementary roll and ordinary rate be supported by the following documents:-<sup>122</sup>

- (i) A copy of the council resolution appointing a Valuation Surveyor to prepare the valuation roll;
- (ii) A copy of the letter from the Minister of Local Government and Housing to the rating authority conveying the Minister's approval of the Valuation Surveyors appointment;
- (iii) Full pages of newspaper showing notices made pursuant of *Section Nine* of the Rating Act as amended by Rating (Amendment) Act No. 9 of 1999;
- (iv) Six copies of the valuation roll under consideration;

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<sup>122</sup> Some of these documents are attached as appendices to this research essay

- (v) A copy of Council Resolution proposing the rate levy or rate levies in case of differential rates;
- (vi) A full page of the newspaper showing the notice made pursuant to *Section Fifteen* of the Rating Act as amended by Rating (Amendment) Act No. 9 of 1999, stating that the valuation roll was open for inspection at the offices of council during normal working hours; and ,
- (vii) A copy of the public notice issued by the rating authority informing leaseholders about the date of sitting of the Rating Valuation Tribunal.

*c) Rules of the Tribunal*

The Tribunal may make rules regulating its own procedure.<sup>123</sup> Although the making of rules regulating the procedure of the Tribunal is couched in non-mandatory fashion, it is imperative that the Tribunal make such rules. The current Secretary<sup>124</sup> to the Rating Valuation Tribunal informed the writer that the Tribunal has no rules regulating its procedures.

We have in this chapter examined the institutional framework responsible for the administration of the poverty tax system in Zambia. In the next chapter, being the last, we shall discuss the conclusions of the research and make recommendations.

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<sup>123</sup> Section 40 of the Rating Act as amended by the Rating (Amendment) Act No. 9 of 1999

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# CHAPTER FIVE

## 0 CONCLUSIONS AND RECOMMENDATIONS

### 1 Conclusions

#### (i) Importance of property taxation

The importance of local property taxation to local authorities has been examined and found that it contributes over 50% of annual budgets of local authorities. The heavy dependence on property tax revenue by most local authorities has been attributed to the loss of rental income following the sale of council residential and some commercial properties in the 1990s. Recognising this importance, the research traced the genesis of property system of Zambia up to the current rating law.

#### (ii) Appointment of Valuation Surveyor

We have observed that the current rating law restricts the appointment of valuation surveyor to valuation surveyors employed by the Government Valuation Department. However, where a Valuation Surveyor engaged in private practice other than full time officer of a rating authority maybe appointed where the GVD is unable to undertake the preparation of a roll but subject to the regulation made under the Zambia National Tender Board Act. It is noted, with disappointment that most valuation rolls are out of date and the concept of quinquennial revaluation system is not practically attainable in Zambia.



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### 5.1 Conclusions

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**(iii) Institutional framework**

The law places obligations on various institutions and in the case of rating authorities the statutory requirements have to be strictly adhered to in order that the Tribunal approves the valuation roll. The Rating Valuation Tribunal in considering application, by a rating authority, to approve a valuation roll or rate levy, has a broad jurisdiction to inquire into other matters relating the preparation and entries in the roll.

Finally we examined the institutions tasked with the administration of property taxation in Zambia. The rating authorities are the beneficiaries of the property tax. The law imposes upon them a duty of being fair and equitable during the process of property taxation. The GVD has been overwhelmed with rating assignment and has done the most practical way of mitigating the problem by contracting out some of the assignments.

**(iv) Rating Valuation Tribunal Rules**

The research found out that the Tribunal has no rules of its own to regulate its own procedure. It should be emphasised that the Tribunal does not make decisions merely to resolve disputes between ratepayers, the rating authority and the statutory valuation surveyor. Those decisions affect both public and private interests and as such it is important that its authority is seen not to be exercised arbitrary. While informality of atmosphere in hearings ought to be preserved, it should be realised that informality without procedure maybe positively inimical to right adjudication.

## **5.2 Recommendations**

### **(i) Valuation of rateable properties**

We observed in Chapter Three that almost all valuation rolls, with the exception of those for Kalulushi, Chingola and Mufulira, have become obsolete and out of date, with capital values which have no relationship with current values. Local authorities have to revalue all the rateable properties very quickly so that the rate burden, that is the amount of tax paid by each rate payer is fair, well distributed and uniform. More up-to-date and accurate valuation rolls will ensure more equitable distribution of the tax burden according to current values.

### **(ii) Computerisation**

Rating valuation and collection of rates lend themselves to easy computerisation. In fact, all the four city councils and most of the Municipal councils on the Copperbelt have computerised their billing and collection systems. For local authorities which have not computerised this part of the rating work, it is imperative that they do so immediately. A good system should contain:

- Particulars of the holding (stand, plot, subdivision numbers etc);
- Ownership particulars;
- Rateable value and rates imposed;
- Billing procedures; dates sent out; reminders;
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information is very useful for a lot of other purposes, a flexible system with *opportunities for queries would be useful.*

**(v) Geographical Information System (GIS)**

With the phenomenal growth in computer technology and software, GVD would need to have a Geographical Information System (GIS) of all holdings in most areas of the major local authorities. The GIS should contain not only; *all spatial and cadastral data, building plans and areas, photographs of building if available and physical landmarks, but also other infrastructure services such as water, electricity, sewerage and street lighting and zoning plans.* These information will enable the work of inspection of property easier. It would reduce building inspection and measurements and drawing of building plans and plan preparation. It will also enable valuation to be made much easier.

**(vi) Computer assisted Valuation**

GVD values thousands of properties at each revaluation in various local authorities. This requires data collection, collation analysis and decision making and also because the valuation rolls have to be prepared on time, there is need to develop or adopt computer assisted valuation systems.

**(vii) Employment of Valuers in local authorities**

Except for Lusaka, Ndola and Kitwe City Councils, with personnel with some training in valuation, the rest of the local authorities do not have personnel with valuation knowledge. As rating is the chief revenue earner

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Recognising that the Rating Act as amended by Act No. 9 of 1999 bars local authorities valuers from preparing valuation rolls, they can still be utilised to carry out the following:

- Manage the valuation list by constantly bringing the list up-to-date in readiness for next revaluation
- Advise the local government on other property related matters
- Manage local authority properties

#### **(viii) Cost of Revaluation**

We observed in *Chapter Four* that one of the greatest challenges facing local authorities in terms of preparing of valuation rolls is the high cost of revaluations and hosting Tribunal sittings. The cost of revaluation should be financed from Government grants. The government is the largest property owner in most of the rural rating authorities. The Rating Law<sup>126</sup> gives the Minister discretionary power to make a grant to the revenue of the rating authority in lieu of, and equivalent to the rates which the government would have paid. In 2003, the then Deputy Minister of Finance and National Planning, Mr. F. Mutati, announced that his Ministry would resume paying property rates for all its buildings in the country to respective councils. He confirmed that Lusaka City Council alone was owed K5.6 billion in

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unsettled government buildings property rates. This grant can go a long way in financing the GVD towards its rating programme.

**(ix) Private sector/Public sector partnership in the preparation of valuation rolls**

We observed in *Chapter Four* that in its endeavour to clear the rating back log, the Ministry of Local Government and Housing through the GVD is planning to contract out a number of rating assignments. This is a welcome move and list of suppliers of rating valuation services should be updated early each year so that local authorities will not have to call for tenders each time the GVD is unable to prepare their valuation roll.

**(x) Rating valuation Tribunal rules**

We observed that the current Tribunal has made no rules to regulate its own procedures. It is imperative that the Tribunal considers to quickly make rules that will regulate its own procedures so that it is seen not to be making arbitrary decisions.



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3. Emeny R and Wilks H.M., **Principles and Practice of Rating Valuation**, (4<sup>th</sup> Ed.), The Estates Gazette Ltd, London, 1984
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## THE RATING ACT, 1997

## ARRANGEMENT OF CLAUSES

## PART I

## PRELIMINARY

1. Short title and commencement
2. Interpretation

## PART II

## APPOINTMENT AND POWERS OF VALUATION SURVEYOR

3. Appointment of valuation surveyor
4. Powers of valuation surveyor
5. Declaration of rateable areas
6. Declaration of rateable property
7. Assumptions for price of rateable property on open market
8. Main roll
9. Notification of lease-holders before inspection of property
10. Supplementary roll
11. Effective date where interval between date of approval of main roll and next rate period is less than three months
12. Effective date where date of commencement of rate period within which supplementary roll is approved is earlier than event giving rise to inclusion of any rateable property in supplementary roll
13. Leaseholder of shorter term deemed to be leaseholder of property
14. Delivery and attestation of main roll or supplementary roll
15. Notification of publication of main roll or supplementary roll
16. Inspection of main roll or supplementary roll
17. Objection to main roll or supplementary roll
18. Alteration of main roll or supplementary roll
19. Notice requiring re-valuation

## PART IV

## RATING

20. Determination and levying of ordinary rate
21. Determination and levying of special rate
22. Differential rating
23. Remission of rates
24. Duty to pay rates

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*Rating*

[No. 12 of 1997 63]

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- 25. Recovery of rate
- 26. Evidence of rate
- 27. Duty of occupier to supply information

PART V

- 28. Establishment of Rating Valuation Tribunal
- 29. Appointment of Secretary and staff
- 30. Jurisdiction
- 31. Quorum
- 32. Vacation of office of member
- 33. Declaration of interest
- 34. Decision by majority opinion
- 35. Procedure
- 36. Appeal

PART VI

- 37. Expenses of Tribunal
- 38. Allowances
- 39. Offences and penalties
- 40. Rules
- 41. Regulations

FIRST SCHEDULE

SECOND SCHEDULE

## GOVERNMENT OF ZAMBIA

**ACT**

No. 12 of 1997

Date of Assent: 12th April, 1997

An Act to provide for the declaration of rateable areas; to make provision for the assessment of rateable property; to provide for the levying of rates; and to provide for matters connected with or incidental to the foregoing.

[18th April, 1997]

ENACTED by the Parliament of Zambia.

Enactment

## PART I

## PRELIMINARY

1. This Act may be cited as the Rating Act, 1997, and shall come into operation on such date as the Minister may, by statutory instrument, appoint.

Short title  
and  
commence-  
ment

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

"Board" means the Zambia Railways Board established by the Railways Act;

Interpreta-  
tion

"Chairperson" means the Chairperson of the Tribunal, appointed under section *twenty-eight*;

Cap. 453

"council" shall have the meaning assigned to it in the Local Government Act;

Cap. 281

"council certificate of title" shall have the meaning assigned to it in the Housing (Statutory and Improvement Areas) Act;

Cap. 194

"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 upon which the main roll is approved by the Tribunal and shall be subject to the exception set out in section *eleven*; and

(b) in relation to a supplementary roll, the date on which the supplementary roll is approved by the Tribunal and shall be subject to the exception set out in section twelve;

Cap. 20

"head of a mission" shall have the meaning assigned to it in the Schedule to the Diplomatic Immunities and Privileges Act;

"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 which is 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 of 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—
  - (i) any commercial or industrial plantation or any growing crops of the class "*fructus industriales*" of a permanent nature; or
  - (ii) any machinery or plant other than rateable machinery or plant;

p. 194

"improvement area" shall have the meaning assigned to it in the Housing (Statutory and Improvement Areas) Act;

"leaseholder" means a person in whom a statutory lease, sublease or underlease is vested and who has privity of estate with the reversioner entitled to the reversion immediately upon the determination of that term, subject to the conditions laid down in section thirteen;

"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 including—

- (a) in the case of electrical power, the first transformer in any circuit, or, where the first transformer precedes any distribution board 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;

(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 any person in occupation as leaseholder or tenant of any property within a rateable area, or any leaseholder of untenanted or 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 " shall have the meaning assigned to it in the Local Government Act; Cap. 281

" property " includes land having any improvement on it;

" rate " means a levy on property;

" rate period " means the period for which rates are levied following the passing of a resolution under section *twenty*;

" rateable area " means any area declared as a rateable area in section *five*;

" rateable machinery or plant " means—

(a) machinery and plant, together with the shafting, pipes, cables, wires and other appliances and structures accessory to the machinery and plant which are used mainly or exclusively in connection with either of the following purposes:

(i) the generation, storage, primary transformation or main transmission, of power in, or on, any rateable property; or

"transformer" means any plant which changes the pressure, frequency, form of current or electrical power to another pressure, frequency or form current but does not include any plant which forms an integral part of an item of plant or machinery in, or on, the rateable property for manufacturing operations or trade processes;

"Tribunal" means the Rating Valuation Tribunal constituted under section *twenty-eight*;

"Valuation surveyor" means a valuation surveyor appointed under section *three*;

"Vice-Chairperson" means the Vice-Chairperson of the Tribunal appointed under section *twenty-eight*.

## PART II

### APPOINTMENT AND POWERS OF VALUATION SURVEYOR

3. (1) The rating authority shall, subject to the approval of the Minister and subject to subsection (3), appoint a valuation surveyor who shall be responsible for the preparation of a main roll for the rating authority. Appointment of valuation surveyor
- (2) The valuation surveyor appointed in accordance with subsection (1) shall be a person who is registered, under the Valuation Surveyors' Act as a valuation surveyor and may be— Cap. 207
  - (a) a full time officer of the rating authority;
  - (b) a valuation surveyor engaged in private practice; or
  - (c) an officer of the Government Valuation Department.
- (3) Notwithstanding subsection (1), where the 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 surveyor is appointed.
- (4) The appointment of a valuation surveyor other than an officer of the Government Valuation Department or rating authority shall be subject to the regulations made under the Zambia National Order Board Act. Cap. 394
- (5) Subject to any directions that may be give by the Minister as appointment of a valuation surveyor, a rating authority shall pay fees and expenses incurred by the valuation surveyor in respect of the surveyor's duties under this Act.

"transformer" means any plant which changes the pressure, frequency, form of current or electrical power to another pressure, frequency or form current but does not include any plant which forms an integral part of an item of plant or machinery in, or on, the rateable property for manufacturing operations or trade processes;

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Appointment  
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(2) The valuation surveyor appointed in accordance with subsection (1) shall be a person who is registered, under the Valuation Surveyors' Act as a valuation surveyor and may be—

Cap. 207

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(b) a valuation surveyor engaged in private practice; or

(c) an officer of the Government Valuation Department.

(3) Notwithstanding subsection (1), where the 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 surveyor is appointed.

(4) The appointment of a valuation surveyor other than an officer of the Government Valuation Department or rating authority shall be subject to the regulations made under the Zambia National Tender Board Act.

Cap. 394

(5) Subject to any directions that may be give by the Minister as the appointment of a valuation surveyor, a rating authority shall pay all fees and expenses incurred by the valuation surveyor in respect of the surveyor's duties under this Act.

Powers of  
valuation  
surveyor

4. (1) The valuation surveyor or any person assisting the valuation surveyor may—

- (a) for the purpose of preparing or checking an entry in a main roll or a supplementary roll, or for the purpose of preparing or checking any rate, enter into, or upon, any rateable property at any reasonable hour in the day-time and survey or inspect that property;
- (b) serve a notice by delivery or prepaid registered post on leaseholder or any person in apparent occupation or charge of any rateable property requiring the leaseholder or that person to make a return in the form prescribed in the First Schedule; or
- (c) put to a leaseholder or any person in apparent occupation or charge of any rateable property questions on such matters as may be necessary to enable the valuation surveyor to correctly value that property.

(2) Any person who—

- (a) unreasonably refuses the valuation surveyor access to the rateable property in contravention of paragraph (a) of subsection (1);
  - (b) fails to make a return in contravention of paragraph (b) of subsection (1);
  - (c) refuses to answer any question lawfully put to such 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 such person or in any return submitted under paragraph (b) of subsection (1);
- shall be guilty of an offence and shall be liable, upon conviction, to a fine not exceeding three thousand five hundred penalty units or to imprisonment for a term not exceeding six months, or to both.

### PART III

#### VALUATION

5. (1) Subject to this section, the Minister may after consultation with the rating authority concerned and, for the purpose of rating assessment, by statutory order—

- (a) declare any area within the council boundary to be a rateable area; or
- (b) alter the boundary or any rateable area:

Declaration  
of rateable  
areas



Powers of  
valuation  
surveyor

4. (1) The valuation surveyor or any person assisting the valuation surveyor may—

- (a) for the purpose of preparing or checking an entry in a main roll or a supplementary roll, or for the purpose of preparing or checking any rate, enter into, or upon, any rateable property at any reasonable hour in the day-time and survey or inspect that property;
- (b) serve a notice by delivery or prepaid registered post on leaseholder or any person in apparent occupation or charge of any rateable property requiring the leaseholder or that person to make a return in the form prescribed in the First Schedule; or
- (c) put to a leaseholder or any person in apparent occupation or charge of any rateable property questions on such matters as may be necessary to enable the valuation surveyor to correctly value that property.

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- (c) refuses to answer any question lawfully put to such 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 such person or in any return submitted under paragraph (b) of subsection (1);

shall be guilty of an offence and shall be liable, upon conviction, to a fine not exceeding three thousand five hundred penalty units or to imprisonment for a term not exceeding six months, or to both.

### PART III

#### VALUATION

5. (1) Subject to this section, the Minister may after consultation with the rating authority concerned and, for the purpose of rating assessment, by statutory order—

- (a) declare any area within the council boundary to be a rateable area; or
- (b) alter the boundary or any rateable area:

Declaration  
of rateable  
areas

Provided that an order shall not be made under this section unless—

- (i) notice of the intention to make the order has been published in the *Gazette* and in a newspaper of general circulation in the area of the rating authority, before the order is made, stating that interested persons may make written objections to the Minister against the proposed declaration within thirty days of the notice; and
- (ii) where any objection is received, the Minister has considered the objection and has notified the person making the objection, about the Minister's decision.

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

(3) A copy of the plan referred to in subsection (2) certified by the Surveyor-General shall be deposited with the Minister and with the principal officer of the rating authority concerned and shall be admissible in evidence in any proceedings.

6. (1) For the purposes of this Act, and subject to subsection (2), the following land or property within rateable area shall be rateable: Rateable property

- (a) subject to subsections (6) and (7) of section *twenty*, property, within a rateable area, whether or not reserved for Government use, which is alienated on statutory leasehold tenure or included in a statutory housing area;
- (b) land, whether developed or undeveloped, which has been serviced and two years have elapsed from the date of issue of the Certificate of Title; and
- (c) agricultural land and buildings which are not used for agriculture.

(2) For the purposes of this Act, and subject to subsection (1), the following property within a rateable area shall not be rateable:

- (a) property in the occupation of the President in the President's capacity as Head of State;
- (b) property used wholly for the operational purposes of any public utility undertaking concerned with the storage, processing or distribution of public water supplies, or the collection, treatment or disposal of water-borne sewerage;

Provided that an order shall not be made under this section unless—

(i) notice of the intention to make the order has been published in the *Gazette* and in a newspaper of general circulation in the area of the rating authority, before the order is made, stating that interested persons may make written objections to the Minister against the proposed declaration within thirty days of the notice; and

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(b) property used wholly for the operational purposes of any public utility undertaking concerned with the storage, processing or distribution of public water supplies, or the collection, treatment or disposal of water-borne sewerage;

- (c) property used primarily for public worship, including property used for residential purposes by ministers of a church and nuns whether or not that property is in the same curtilage as the church, but excluding property used for social and commercial purposes in connection with places of public worship;
  - (d) property owned and occupied by registered charities;
  - (e) training centres intended for capacity building for youths, homeless and persons with disabilities;
  - (f) public libraries and public museums;
  - (g) cemeteries and crematoria;
  - (h) military aerodromes, including the buildings on them and their curtilage;
  - (i) property comprising land used solely by a full-time educational institution, or for sporting purposes by that educational institution;
  - (j) any railway track owned by the Zambia Railways Board or the Tanzania-Zambia Railway Authority, including rails and sleepers, together with all earth-work, 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 weighbridges, locomotive and train watering installation, cooling and fuelling plants, passenger transmission lines, poles, pylons, transformers and switchgear used in connection with track and train operations, whether situated within or without buildings, if they are used for normal working of the railway;
  - (k) premises of a mission, which are owned by a mission and are the—
    - (a) residence of the head of a mission; or
    - (b) chancery of that mission;
- or, such other body granted diplomatic immunities and privileges, as set out in the First Schedule to the Diplomatic Immunities and Privileges Act:

Provide that premises other than those specifically mention in this paragraph which are owned by a mission in Zambia shall only be exempt if similar premises owned by a Zambian mission in that country are exempt from rates in such country;

- (c) property used primarily for public worship, including property used for residential purposes by ministers of a church and nuns whether or not that property is in the same curtilage as the church, but excluding property used for social and commercial purposes in connection with places of public worship;
- (d) property owned and occupied by registered charities;
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- (i) property comprising land used solely by a full-time educational institution, or for sporting purposes by that educational institution;
- (j) any railway track owned by the Zambia Railways Board or the Tanzania-Zambia Railway Authority, including rails and sleepers, together with all earth-work, 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 weighbridges, locomotive and train watering installation, cooling and fuelling plants, passenger transmission lines, poles, pylons, transformers and switchgear used in connection with track and train operations, whether situated within or without buildings, if they are used for normal working of the railway;
- (k) premises of a mission, which are owned by a mission and are the—
  - (a) residence of the head of a mission; or
  - (b) chancery of that mission;or, such other body granted diplomatic immunities and privileges, as set out in the First Schedule to the Diplomatic Immunities and Privileges Act:

Provide that premises other than those specifically mention in this paragraph which are owned by a mission in Zambia shall only be exempt if similar premises owned by a Zambian mission in that country are exempt from rates in such country;

- (l) premises on which buildings, plant and machinery used for mining or mineral processing purposes are located;
  - (m) premises on which plant and machinery used for power generation, transmission and distribution are located;
  - (n) premises on which plant and machinery used for telecommunication purposes are located;
  - (o) machinery or plant which is in, or on, the rateable property solely for the purpose of manufacturing or trading operations;
  - (p) public roads and railways;
  - (q) agricultural land and buildings which are used for agriculture including dwellings houses situated thereon;
  - (r) premises which are used for sport or recreational facilities, race course parks and pleasure gardens; or
  - (s) such other property as the Minister may, by statutory instrument, prescribe.
- (3) Property which belongs to a person holding a title under the Common Leascholds Schemes Act shall be assessed individually for purposes of rates under this Act.

(4) In this section—

" agriculture " means the use of land or buildings for, or in connection with, animal husbandry, fish farming, breeding and keeping of livestock, hatcheries, ranching, grazing, poultry, pasture, arable farming, irrigation, tillage, floriculture, flower growing, horticulture, gardening, vegetable growing, fruit or seed growing, mushroom growing, vine-growing, silviculture, afforestation, forestry or plantation; but does not include tourism, green grocership, meat-processing.

7. (1) Subject to subsection (2), the price which any rateable property would be expected to realise if sold on the open market as at the time of valuation shall be on the assumption that—

Assumptions  
for price or  
rateable  
property on  
open market

- (a) the rateable property is held on leasehold tenure by the vendor;
- (b) the rateable property is sold with vacant possession;
- (c) there are no subleases, mortgages, or charges comprising the rateable property;
- (d) all repair and maintenance which would be carried out by a prudent vendor prior to the sale have in fact been carried out;

(e) the rateable property is sold with the benefit of all 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 time of valuation.

(2) When making the assumption 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

(b) the rateable value shall, where one portion of any rateable property is located in one area of a rating authority and the other portion of the same property is located in 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.

8. (1) For the purpose of levying rates, there shall be maintained by the rating authority a main roll prepared by the valuation surveyor in which all rateable property in the area shall be listed by number.

(2) A main roll shall show, in respect of each rateable property—

(a) the land parcel number or numbers;

(b) the address of the property;

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

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

(e) the area of land comprising the rateable property; and

(f) the rateable value of the rateable property.

(3) The rating authority shall, not less than once in every five years, or such longer period as the Minister may approve, cause to be prepared a new main roll.

(4) Subject to subsection (1), the Government Valuation Department shall be responsible for monitoring the preparation of valuation rolls by rating authorities and may advise a rating authority to prepare a new main roll or a supplementary roll.

Cap. 184

Main roll

(e) the rateable property is sold with the benefit of all 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 time of valuation.

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Cap. 184

Main roll

9. A rating authority shall, before the valuation surveyor inspects any property within the rateable area, publish a notice at least twice in a daily newspaper of general circulation, within the area of the rating authority, and put up notices in not less than ten conspicuous public places in the area of the rating authority informing the leaseholders of the intended inspection.

Notification of leaseholders before inspection of property

10. (1) The rating authority may cause the valuation surveyor to prepare a supplementary roll which shall be considered to be part of the main roll.

Supplementary roll

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

(3) A supplementary roll may include—

- (a) any rateable property or part of that rateable property which was omitted from the last main roll;
- (b) any rateable property whose rateable value has been found to be incorrectly assessed or entered in the last main roll;
- (c) any rateable property in, or to, which improvements have been erected, completed, altered or demolished since the effective date of the main roll;
- (d) any rateable property whose rateable value as at the time of valuation of the main roll has changed since the effective date of the main roll;
- (e) any rateable property whose owner has served a notice on the rating authority under section *nineteen*; or
- (f) any rateable property whose identity as given in the main roll has been changed by sub-division, consolidation, or alteration of boundaries by resurveying or renumbering.

11. Where the interval between the date when the Tribunal approves the main roll and the date of the next rate period is less than three months, the effective date shall be the date of approval of the main roll.

Effective date where interval between date of approval of main roll and next rate period is less than three months

12. Where, in relation to each 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 necessity for including such rateable property in the supplementary roll, the effective date shall be the date of that event.

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Leaseholder  
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13. Where two or more of the terms held by a leasee, sublease or underlessee exist contemporaneously in respect of the same property and both or all of which were originally granted for a term of thirty years or more, the person in whom the shorter, or the shortest of such terms is vested shall be deemed to be the leaseholder of that property.

Delivery and  
attestation of  
main roll or  
supplemen-  
tary

14. (1) Upon the completion of a main roll or a supplementary roll, the valuation surveyor shall notify the principal officer of the completion.

(2) The valuation surveyor shall deliver to the principal officer a main roll, or a supplementary roll, and shall sign it in the presence of the principal officer.

(3) The principal officer shall immediately after the valuation surveyor has signed the main roll or the supplementary roll, sign and date a declaration appended to it.

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

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

(b) the full name and professional qualifications of the valuation surveyor; and

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

(5) Every copy of the main roll or the supplementary roll shall bear a copy of the declaration referred to in subsections (3) and (4) and the copy of the declaration shall be identical in all respects with the original, but it shall not be necessary for the copy of the declaration to be signed or approved by the valuation surveyor or by the principal officer.

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

tification  
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n of main  
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15. (1) The rating authority shall, within twenty-one days of the resolution of the rating authority under subsection (6) of section *fourteen*, publish at least once in a newspaper of general circulation in the area of the rating authority and put in not less than ten conspicuous public places in the area of the rating authority a notice stating—

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

Leaseholder  
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(a) that the main roll or the supplementary roll is open to inspection at the offices of the 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 the rating authority and in ten conspicuous public places in the area of the rating authority, on or before which any objection to the main roll or the supplementary roll shall be lodged with the rating authority;
  - (c) a date, not less than twenty-one days after the date appointed under paragraph (b), on which, and specifying the place at which, the Tribunal shall sit for the purpose of determining any objections to the main roll or the supplementary roll;
  - (d) the effective date of the main roll or the 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) The rating authority shall with the publication of a notice under subsection (1), serve by post upon each person whose name appears as the leaseholder for any rateable property listed in the main roll or the supplementary roll, a notice informing that person—
- (a) that a main roll or supplementary roll has been published in which rateable property appears of which that person is listed as the leaseholder;
  - (b) of the number of the parcel of land, stand or subdivision concerned;
  - (c) of the times at which the main roll or the 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 the supplementary roll must 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) Any notice the posting of which is proved shall be deemed to have been received in the ordinary course of post if it is sent to the address known by the rating authority and, a main roll or a supplementary roll shall not in anyway, be invalidated by the non-receipt of that notice.
- (4) Notwithstanding anything to the contrary in this Act, if the rating authority fails to publish the notice referred to in subsection (1) or to post the notices referred to in subsection (2) within the specified time, the Minister may, upon request made to the Minister by the rating authority extend the period.

- (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 the rating authority and in ten conspicuous public places in the area of the rating authority, on or before which any objection to the main roll or the supplementary roll shall be lodged with the rating authority;
  - (c) a date, not less than twenty-one days after the date appointed under paragraph (b), on which, and specifying the place at which, the Tribunal shall sit for the purpose of determining any objections to the main roll or the supplementary roll;
  - (d) the effective date of the main roll or the 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) The rating authority shall with the publication of a notice under subsection (1), serve by post upon each person whose name appears as the leaseholder for any rateable property listed in the main roll or the supplementary roll, a notice informing that person—
- (a) that a main roll or supplementary roll has been published in which rateable property appears of which that person is listed as the leaseholder;
  - (b) of the number of the parcel of land, stand or subdivision concerned;
  - (c) of the times at which the main roll or the 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 the supplementary roll must 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) Any notice the posting of which is proved shall be deemed to have been received in the ordinary course of post if it is sent to the address known by the rating authority and, a main roll or a supplementary roll shall not in anyway, be invalidated by the non-receipt of that notice.
- (4) Notwithstanding anything to the contrary in this Act, if the rating authority fails to publish the notice referred to in subsection (2) or to post the notices referred to in subsection (2) within the specified time, the Minister may, upon request made to the Minister by the rating authority extend the period.

- (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 the rating authority and in ten conspicuous public places in the area of the rating authority, on or before which any objection to the main roll or the supplementary roll shall be lodged with the rating authority;
  - (c) a date, not less than twenty-one days after the date appointed under paragraph (b), on which, and specifying the place at which, the Tribunal shall sit for the purpose of determining any objections to the main roll or the supplementary roll;
  - (d) the effective date of the main roll or the 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) The rating authority shall with the publication of a notice under subsection (1), serve by post upon each person whose name appears as the leaseholder for any rateable property listed in the main roll or the supplementary roll, a notice informing that person—
- (a) that a main roll or supplementary roll has been published in which rateable property appears of which that person is listed as the leaseholder;
  - (b) of the number of the parcel of land, stand or subdivision concerned;
  - (c) of the times at which the main roll or the 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 the supplementary roll must 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) Any notice the posting of which is proved shall be deemed to have been received in the ordinary course of post if it is sent to the last address known by the rating authority and, a main roll or a supplementary roll shall not in anyway, be invalidated by the non-receipt of that notice.
- (4) Notwithstanding anything to the contrary in this Act, if the rating authority fails to publish the notice referred to in subsection (1) or to post the notices referred to in subsection (2) within the specified time, the Minister may, upon request made to the Minister by the rating authority extend the period.

(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 the rating authority and in ten conspicuous public places in the area of the rating authority, on or before which any objection to the main roll or the supplementary roll shall be lodged with the rating authority;

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

(d) the effective date of the main roll or the 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) The rating authority shall with the publication of a notice under subsection (1), serve by post upon each person whose name appears as the leaseholder for any rateable property listed in the main roll or the supplementary roll, a notice informing that person—

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

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

(c) of the times at which the main roll or the 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 the supplementary roll must 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) Any notice the posting of which is proved shall be deemed to have been received in the ordinary course of post if it is sent to the last address known by the rating authority and, a main roll or a supplementary roll shall not in anyway, be invalidated by the non-receipt of that notice.

(4) Notwithstanding anything to the contrary in this Act, if the rating authority fails to publish the notice referred to in subsection (1) or to post the notices referred to in subsection (2) within the specified time, the Minister may, upon request made to the Minister by the rating authority extend the period.

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

(a) be extended by notice published not less than twice in a newspaper of general circulation in the area of rating authority; and

(b) be published in at least ten conspicuous public places in the area of the rating authority.

Inspection of  
main roll or  
supplemen-  
tary roll

16. (1) Subject to subsection (2), when the main roll or the supplementary roll has been received by the principal officer in accordance with section *fourteen*, it shall be open to inspection at the offices of the rating authority at the times stated in accordance with section *fifteen*, and a leaseholder or occupier of any rateable property included in the main roll or the supplementary roll, or the leaseholder's appointed representative, may inspect the main roll or the supplementary roll and take extracts from it.

(2) Notwithstanding subsection (1), a rating authority may allow members of the public to inspect the main roll before the advertisement of the main roll, but the twenty-eight day period within which the objection may be lodged shall not begin to run until the main roll advertised.

Objection to  
main roll or  
supplemen-  
tary roll

17. (1) The rating authority or any leaseholder or occupier of any rateable property included in the main roll or the supplementary roll in respect of which a notice under section *fifteen* has been published, or the appointed representative of the leaseholder or occupier, may lodge an objection—

(a) in the case of the rating authority, in respect of any rateable property entered in or omitted from that main roll or the supplementary roll; and

(b) in the case of a leaseholder or an occupier of any rateable property included in the main roll or the supplementary roll, or that person's appointed representative, in respect of that rateable property's entry in the main roll.

(2) An objection shall not be valid unless—

(a) it is made in Form 1 as set out in the Second Schedule;

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

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



(d) it is served on or before the date specified in a notice given under section *fifteen*; and

(e) it states—

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

(ii) the grounds of the objection; and

(iii) the entry in the main roll which the objector contends should replace that against which that person is objecting.

(3) A rate payer who has lodged an objection under this section shall not be liable to pay rates until the objection is heard, and the rate is approved, by the Tribunal.

(4) If after an objection has been heard by the Tribunal, the Tribunal finds against the rate payer who is objecting, the rate payer shall within fourteen days from the date of the decision, pay to the rating authority the rates due on the rateable property in question from the date that the rate was approved by the Tribunal.

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

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

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

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

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

(d) giving effect to an award of the Tribunal.

Alteration of  
main roll or  
supplemen-  
tary roll

19. (1) A leaseholder or occupier of any rateable property which appears in any main roll in force, or that person's appointed representative may, at any time, serve a notice on the rating authority requiring that the rateable property be included in the next supplementary roll to be prepared.

Notice  
requiring re-  
valuation

(2) A notice served under subsection (1) shall not be valid unless—

(a) it is made in Form 2 as set out in the Second Schedule;

(b) it is served in person or by prepaid registered post on the principal officer;

(c) it states, in full, the existing entry on the main roll of the rateable property in question; and

(d) it states the grounds on which it is based.

(d) it is served on or before the date specified in a notice given under section fifteen; and

(e) it states—

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

(ii) the grounds of the objection; and

(iii) the entry in the main roll which the objector contends should replace that against which that person is objecting.

(3) A rate payer who has lodged an objection under this section shall not be liable to pay rates until the objection is heard, and the rate is approved, by the Tribunal.

(4) If after an objection has been heard by the Tribunal, the Tribunal finds against the rate payer who is objecting, the rate payer shall within fourteen days from the date of the decision, pay to the rating authority the rates due on the rateable property in question from the date that the rate was approved by the Tribunal.

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

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

Alteration of  
main roll or  
supplemen-  
tary roll

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

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

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

(d) giving effect to an award of the Tribunal.

19. (1) A leaseholder or occupier of any rateable property which appears in any main roll in force, or that person's appointed representative may, at any time, serve a notice on the rating authority requiring that the rateable property be included in the next supplementary roll to be prepared.

Notice  
requiring re-  
valuation

(2) A notice served under subsection (1) shall not be valid unless—

(a) it is made in Form 2 as set out in the Second Schedule;

(b) it is served in person or by prepaid registered post on the principal officer;

(c) it states, in full, the existing entry on the main roll of the rateable property in question; and

(d) it states the grounds on which it is based.

(d) it is served on or before the date specified in a notice given under section *fifteen*; and

(e) it states—

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

(ii) the grounds of the objection; and

(iii) the entry in the main roll which the objector contends should replace that against which that person is objecting.

(3) A rate payer who has lodged an objection under this section shall not be liable to pay rates until the objection is heard, and the rate is approved, by the Tribunal.

(4) If after an objection has been heard by the Tribunal, the Tribunal finds against the rate payer who is objecting, the rate payer shall within fourteen days from the date of the decision, pay to the rating authority the rates due on the rateable property in question from the date that the rate was approved by the Tribunal.

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

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

Alteration of  
main roll or  
supplemen-  
tary roll

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

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

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

(d) giving effect to an award of the Tribunal.

19. (1) A leaseholder or occupier of any rateable property which appears in any main roll in force, or that person's appointed representative may, at any time, serve a notice on the rating authority requiring that the rateable property be included in the next supplementary roll to be prepared.

Notice  
requiring re-  
valuation

(2) A notice served under subsection (1) shall not be valid unless—

(a) it is made in Form 2 as set out in the Second Schedule;

(b) it is served in person or by prepaid registered post on the principal officer;

(c) it states, in full, the existing entry on the main roll of the rateable property in question; and

(d) it states the grounds on which it is based.

(d) it is served on or before the date specified in a notice given under section *fifteen*; and

(e) it states—

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

(ii) the grounds of the objection; and

(iii) the entry in the main roll which the objector contends should replace that against which that person is objecting.

(3) A rate payer who has lodged an objection under this section shall not be liable to pay rates until the objection is heard, and the rate is approved, by the Tribunal.

(4) If after an objection has been heard by the Tribunal, the Tribunal finds against the rate payer who is objecting, the rate payer shall within fourteen days from the date of the decision, pay to the rating authority the rates due on the rateable property in question from the date that the rate was approved by the Tribunal.

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

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

Alteration of  
main roll or  
supplemen-  
tary roll

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

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

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

(d) giving effect to an award of the Tribunal.

19. (1) A leaseholder or occupier of any rateable property which appears in any main roll in force, or that person's appointed representative may, at any time, serve a notice on the rating authority requiring that the rateable property be included in the next supplementary roll to be prepared.

Notice  
requiring re-  
valuation

(2) A notice served under subsection (1) shall not be valid unless—

(a) it is made in Form 2 as set out in the Second Schedule;

(b) it is served in person or by prepaid registered post on the principal officer;

(c) it states, in full, the existing entry on the main roll of the rateable property in question; and

(d) it states the grounds on which it is based.

(3) Upon receipt of the notice referred to in subsection (1), the rating authority shall immediately send a written acknowledgement to the person who served the notice on it.

(4) The rating authority shall, when it requests the valuation surveyor to prepare a supplementary roll, inform the valuation surveyor of all rateable property upon which notices under this section have been served.

#### PART IV

##### RATING

Determina-  
tion and  
levying of  
ordinary rate

20. (1) Subject to this Act, and in particular subsection (2), the rating authority shall, by resolution and with the approval of the Tribunal, determine and levy an ordinary rate on all rateable property which ordinary rate shall be paid by the owner of that property.

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

(3) Where the rating authority is not adopting a new main roll and proposes to make and levy an ordinary rate to be levied with the same roll, the Minister may consider the rate at an ordinary meeting without a formal hearing.

(4) Ordinary rates shall be entered in a book or, with the approval of the Tribunal, in some other form of record which shall be prepared and maintained by the chief financial officer of the rating authority.

(5) The book or other record referred to in subsection (2) shall be known as the rate book and shall, in addition to any other matters which may be entered in it, show in respect of each rateable property—

- (a) the land parcel number;
- (b) the address of the property;
- (c) the name and address of the leaseholder or occupier;
- (d) the rateable value shown in the main roll; and
- (e) the amount of rates assessed.

(6) Subject to subsection (7), an ordinary rate shall not be made or levied in respect of rateable property reserved for Government use.

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

(8) Subject to subsections (9) and (11) an ordinary rate shall be made in respect of a period not exceeding twelve months and commencing—

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

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

(9) Notwithstanding subsection (8), the date that may be fixed under paragraph (b) of that subsection shall, in the case of the last rate to be made in any financial year, be the last day of that year.

(10) Subject to subsection (11), the rating authority may, in respect of any ordinary rate, direct the payment of the rate by such equal instalments on such dates during the rate period as it may specify, and the instalments shall become due and payable, whether demanded or not, on those dates of the rate period.

(11) Notwithstanding subsection (10), if the rating authority does not specify any instalments and dates, the whole rate level shall become due and payable, whether demanded or not, on the first day of level period.

(12) Notwithstanding subsection (11), a person shall not be liable to pay rates until the rate level has been approved by the Tribunal.

21. (1) Where, in the opinion of the rating authority, a capital works scheme executed by it under any statutory power has benefited 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.

Determina-  
tion and  
levying of  
special rate

(2) The Minister shall not grant consent under subsection (1) unless—

(a) the full details of the scheme and of the proposed rate have been advertised in a newspaper of general circulation in the area concerned and on notices displayed prominently in that area, stating a period of not less than twenty-one days from the date of publication or display of the notices, whichever is the later, within which objections or representations may be made to the Minister; and

(6) Subject to subsection (7), an ordinary rate shall not be made or levied in respect of rateable property reserved for Government use.

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

(8) Subject to subsections (9) and (11) an ordinary rate shall be made in respect of a period not exceeding twelve months and commencing—

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

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

(9) Notwithstanding subsection (8), the date that may be fixed under paragraph (b) of that subsection shall, in the case of the last rate to be made in any financial year, be the last day of that year.

(10) Subject to subsection (11), the rating authority may, in respect of any ordinary rate, direct the payment of the rate by such equal instalments on such dates during the rate period as it may specify, and the instalments shall become due and payable, whether demanded or not, on those dates of the rate period.

(11) Notwithstanding subsection (10), if the rating authority does not specify any instalments and dates, the whole rate level shall become due and payable, whether demanded or not, on the first day of level period.

(12) Notwithstanding subsection (11), a person shall not be liable to pay rates until the rate level has been approved by the Tribunal.

21. (1) Where, in the opinion of the rating authority, a capital works scheme executed by it under any statutory power has benefited 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.

Determina-  
tion and  
levying of  
special rate

(2) The Minister shall not grant consent under subsection (1) unless—

(a) the full details of the scheme and of the proposed rate have been advertised in a newspaper of general circulation in the area concerned and on notices displayed prominently in that area, stating a period of not less than twenty-one days from the date of publication or display of the notices, whichever is the later, within which objections or representations may be made to the Minister; and

- (6) Subject to subsection (7), an ordinary rate shall not be made or levied in respect of rateable property reserved for Government use.
- (7) Notwithstanding subsection (6), the Minister may make a grant to the revenue of the rating authority in lieu of, and equivalent to, the rates which the Government would have paid.
- (8) Subject to subsections (9) and (11) an ordinary rate shall be made in respect of a period not exceeding twelve months and commencing—
- (a) on the day following that upon which the preceding rate period expired; or
  - (b) on a date approved by the Minister and expiring on such date as may be fixed by the rating authority.
- (9) Notwithstanding subsection (8), the date that may be fixed under paragraph (b) of that subsection shall, in the case of the last rate to be made in any financial year, be the last day of that year.
- (10) Subject to subsection (11), the rating authority may, in respect of any ordinary rate, direct the payment of the rate by such equal instalments on such dates during the rate period as it may specify, and the instalments shall become due and payable, whether demanded or not, on those dates of the rate period.
- (11) Notwithstanding subsection (10), if the rating authority does not specify any instalments and dates, the whole rate level shall become due and payable, whether demanded or not, on the first day of level period.
- (12) Notwithstanding subsection (11), a person shall not be liable to pay rates until the rate level has been approved by the Tribunal.
21. (1) Where, in the opinion of the rating authority, a capital works scheme executed by it under any statutory power has benefited 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 shall not grant consent under subsection (1) unless—
- (a) the full details of the scheme and of the proposed rate have been advertised in a newspaper of general circulation in the area concerned and on notices displayed prominently in that area, stating a period of not less than twenty-one days from the date of publication or display of the notices, whichever is the later, within which objections or representations may be made to the Minister; and

Determina-  
tion and  
levying of  
special rate



(6) Subject to subsection (7), an ordinary rate shall not be made or levied in respect of rateable property reserved for Government use.

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

(8) Subject to subsections (9) and (11) an ordinary rate shall be made in respect of a period not exceeding twelve months and commencing—

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

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

(9) Notwithstanding subsection (8), the date that may be fixed under paragraph (b) of that subsection shall, in the case of the last rate to be made in any financial year, be the last day of that year.

(10) Subject to subsection (11), the rating authority may, in respect of any ordinary rate, direct the payment of the rate by such equal instalments on such dates during the rate period as it may specify, and the instalments shall become due and payable, whether demanded or not, on those dates of the rate period.

(11) Notwithstanding subsection (10), if the rating authority does not specify any instalments and dates, the whole rate level shall become due and payable, whether demanded or not, on the first day of level period.

(12) Notwithstanding subsection (11), a person shall not be liable to pay rates until the rate level has been approved by the Tribunal.

21. (1) Where, in the opinion of the rating authority, a capital works scheme executed by it under any statutory power has benefited 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.

Determina-  
tion and  
levying of  
special rate

(2) The Minister shall not grant consent under subsection (1) unless—

(a) the full details of the scheme and of the proposed rate have been advertised in a newspaper of general circulation in the area concerned and on notices displayed prominently in that area, stating a period of not less than twenty-one days from the date of publication or display of the notices, whichever is the later, within which objections or representations may be made to the Minister; and

(b) any objections or representations which have been received, have been considered by the Minister.

(3) The objections or representations referred to in subsection (2) shall be made in writing.

(4) The Minister may, if the Minister grants consent to the special rate, make variations to the scheme or to the rate, or impose such conditions, as the Minister may consider fit.

(5) Subject to subsection (6), a special rate shall be made and 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 shall have been defrayed.

(6) Notwithstanding subsection (5), if there is any increase in the rateable values of the rateable property in the area to which the special rate applies due to the subsequent publication of a main roll or supplementary roll, the special rate shall be reduced so that the total amount levied does not exceed the amount which would have been levied but for the publication of that main roll or that supplementary roll.

22. The rating authority may determine and levy such different rates for different classes of property as may be prescribed, by statutory instrument, by the Minister upon the recommendation of the rating authority.

23. (1) A rate payer may apply to the rating authority for a remission of the whole or any part of the rate payable by such rate payer on any rateable property and shall state the reasons for which the remission is sought.

(2) The rating authority shall respond to the application made under subsection (1) within sixty days from the date of receiving the application.

(3) Where the rating authority does not respond to the application under this section within the specified period, the remission shall be deemed to have granted from the date on which the sixty day period expired.

24. It shall be the duty of any person liable for any rates to pay the amount of the rates to the chief financial officer of the rating authority or such person's duly authorised representative.

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

(b) any objections or representations which have been received, have been considered by the Minister.

(3) The objections or representations referred to in subsection (2) shall be made in writing.

(4) The Minister may, if the Minister grants consent to the special rate, make variations to the scheme or to the rate, or impose such conditions, as the Minister may consider fit.

(5) Subject to subsection (6), a special rate shall be made and 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 shall have been defrayed.

(6) Notwithstanding subsection (5), if there is any increase in the rateable values of the rateable property in the area to which the special rate applies due to the subsequent publication of a main roll or supplementary roll, the special rate shall be reduced so that the total amount levied does not exceed the amount which would have been levied but for the publication of that main roll or that supplementary roll.

22. The rating authority may determine and levy such different rates for different classes of property as may be prescribed, by statutory instrument, by the Minister upon the recommendation of the rating authority.

23. (1) A rate payer may apply to the rating authority for a remission of the whole or any part of the rate payable by such rate payer on any rateable property and shall state the reasons for which the remission is sought.

(2) The rating authority shall respond to the application made under subsection (1) within sixty days from the date of receiving the application.

(3) Where the rating authority does not respond to the application under this section within the specified period, the remission shall be deemed to have granted from the date on which the sixty day period expired.

24. It shall be the duty of any person liable for any rates to pay the amount of the rates to the chief financial officer of the rating authority or such person's duly authorised representative.

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

(b) any objections or representations which have been received, have been considered by the Minister.

(3) The objections or representations referred to in subsection (2) shall be made in writing.

(4) The Minister may, if the Minister grants consent to the special rate, make variations to the scheme or to the rate, or impose such conditions, as the Minister may consider fit.

(5) Subject to subsection (6), a special rate shall be made and 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 shall have been defrayed.

(6) Notwithstanding subsection (5), if there is any increase in the rateable values of the rateable property in the area to which the special rate applies due to the subsequent publication of a main roll or supplementary roll, the special rate shall be reduced so that the total amount levied does not exceed the amount which would have been levied but for the publication of that main roll or that supplementary roll.

22. The rating authority may determine and levy such different rates for different classes of property as may be prescribed, by statutory instrument, by the Minister upon the recommendation of the rating authority.

23. (1) A rate payer may apply to the rating authority for a remission of the whole or any part of the rate payable by such rate payer on any rateable property and shall state the reasons for which the remission is sought.

(2) The rating authority shall respond to the application made under subsection (1) within sixty days from the date of receiving the application.

(3) Where the rating authority does not respond to the application under this section within the specified period, the remission shall be deemed to have granted from the date on which the sixty day period expired.

24. It shall be the duty of any person liable for any rates to pay the amount of the rates to the chief financial officer of the rating authority or such person's duly authorised representative.

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

(b) any objections or representations which have been received, have been considered by the Minister.

(3) The objections or representations referred to in subsection (2) shall be made in writing.

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Differential  
rating

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Remission of  
rates

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(2) The rating authority shall respond to the application made under subsection (1) within sixty days from the date of receiving the application.

(3) Where the rating authority does not respond to the application under this section within the specified period, the remission shall be deemed to have granted from the date on which the sixty day period expired.

Duty to pay  
rates

24. It shall be the duty of any person liable for any rates to pay the amount of the rates to the chief financial officer of the rating authority or such person's duly authorised representative.

Recovery of  
rates

25. (1) If any person fails to pay any rates due to be paid by that person, the rating authority may cause a demand in writing to be made upon 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 it shall be lawful for the principal officer, upon a resolution of the rating authority, to issue a warrant to the sheriff requiring the sheriff to distrain upon the personal goods and chattels of that person to the value of that amount whether or not those goods and chattels are found on the rateable property in respect of which the rates are due:

Provided that the warrant referred to in that subsection shall not be issued if the demand referred to in subsection (1) was not served personally upon that person, or was not left at that person's normal place of work or residence or at that person's registered office.

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

26. In any proceedings to levy or recover rates or consequent on the levying or recovering of any rates under this Act, the rolls and rate books or other lawful record of the rating authority and all entries purporting to be made in them as required by this Act, including genuine extracts or certified copies of them shall, upon their production be *prima facie* evidence of such rates.

Evidence of  
rates

27. (1) The rating authority may require the occupier of any rateable property to supply the name and address of the leaseholder of that rateable property, or the name and address of the person to whom the occupier pays any rents.

Duty of  
occupier to  
supply  
information

(2) An occupier who refuses to provide to the best of that occupier's ability the information referred to in subsection (1), or provides false information, shall be guilty of an offence and shall be liable, upon conviction, to a fine not exceeding one thousand seven hundred and fifty penalty units or to imprisonment for a period not exceeding three months, or to both.

## PART V

### RATING VALUATION TRIBUNAL

28. (1) There is hereby constituted the Rating Valuation Tribunal to which all objections under section *seventeen* shall be referred for determination.

Constitution  
of Rating  
Valuation  
Tribunal

(2) The Tribunal shall consist of—

(a) a Chairperson who shall be a legal practitioner;

(2) Subject to subsection (3), if after the demand referred to in subsection (1) a person fails to pay the amount due it shall be lawful for the principal officer, upon a resolution of the rating authority, to issue a warrant to the sheriff requiring the sheriff to distrain upon the personal goods and chattels of that person to the value of that amount whether or not those goods and chattels are found on the rateable property in respect of which the rates are due.

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

31. The Chairperson or the Deputy Chairperson and any other four members shall constitute a quorum. Quorum

32. (1) A member shall vacate office—

Vacation of office

(a) if such member is adjudged bankrupt;

(b) if such member is adjudged or otherwise declared to be of unsound mind;

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

(d) upon the expiry of not less than one month's notice in writing, of that member's intention to resign given by the member to the Minister.

(2) A member may be removed from office for inability to perform the functions of the member's office, whether arising from infirmity of body or mind, incompetence or for misbehaviour.

33. A person shall not sit or act as a member of the Tribunal if that person has any interest, direct or indirect, in any objection being heard by the Tribunal. Declaration of interest

34. The determination of any objection referred to the Tribunal shall be according to majority opinion and the person presiding shall have a casting vote. Decision by majority opinion

35. (1) Every award made by the Tribunal shall be signed by all members hearing the objection and shall— Procedure

(a) state the rateable property concerned;

(b) set out the entry which is to be made in the roll in respect of such rateable property;

(c) state the reasons for such award; and

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

(2) At the hearing of any objection, every party to the objection shall have the right to appear in person or to be represented by a legal practitioner and give evidence before the Tribunal, and may, if that person so chooses, submit written evidence to the Tribunal.

(3) A person aggrieved by an award made by the Tribunal may appeal to the High Court. Appeals

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36. (1) A person aggrieved by an award made by the Tribunal may appeal to the High Court. Appeals

(2) An appeal under subsection (1) shall be made within thirty days from the date of the Tribunal's decision.

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

(4) A person who has appealed to the High Court against a decision of the Tribunal shall not be liable to pay rates until the appeal is heard by the High Court and the High Court finds against that person.

Expenses of  
Tribunal

37. The rating authority in whose area the Tribunal is sitting to hear objections shall bear all costs of the Tribunal sitting.

Allowances

38. The members of the Tribunal shall be paid such allowances as the Minister may, by statutory instrument, prescribe.

## PART VI

### MISCELLANEOUS

Offences and  
penalties

39. Any person who fails to provide information requested or gives false information concerning any rateable property for which information has been requested under this Act shall be guilty of an offence and shall be liable, upon conviction, to a fine not exceeding five hundred penalty units or to imprisonment for a period not exceeding three months, or to both.

Rules

40. The Tribunal may make rules regulating its own procedure.

Regulations

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

(2) In particular and without prejudice to the generality of the power contained in subsection (1), the Minister may make regulations—

(a) on the recommendation of the rating authority, designating an area as a rate-free zone;

(b) on the recommendation of the rating authority, giving concessionary rates;

(c) varying any form in the Schedules; and

(d) regulating the procedure for making objections.

42. The Rating Act is hereby repealed.

Repeal of  
Cap. 192

Rating

[No. 12 of 1997 87]

## FIRST SCHEDULE

(Section 4)

## REPUBLIC OF ZAMBIA

..... COUNCIL

1. Stand Number.....
2. Name and present address of owner.....
3. Please state: Date of construction.....  
Cost.....  
(i) ORIGINAL BUILDINGS.....  
(ii) ALTERATIONS AND ADDITIONS.....
4. Were the buildings and/or improvements—  
(a) self built.....  
(b) built by contractor (labour only).....  
(c) built by contractor (labour and materials).....
5. If the property was purchased, please state date of purchase and price.....
6. If the property is let, please state the following:  
(i) Rent per month.....  
(ii) Furnished or unfurnished.....  
(iii) Date of commencement of lease or tenancy.....  
(iv) Period of lease or tenancy.....  
(v) Is the owner responsible for—  
(a) repairs.....  
(b) rates.....  
(c) any other outgoings including services.....  
(vi) Is the rent above for the whole property or a portion only?.....

*If the property is let in parts, please attach schedule of lettings, giving full details as required above)*

Details of any title restrictions.....

I certify that the above information is correct to the best of my knowledge and belief.

..... Signature.....

You are hereby requested to make a true and correct return of the particulars set out in this form and to return it to me within twenty-one days.

If any assistance is required in the completion of this form, an application should be made to me.

.....  
Valuation Surveyor



Rating

[No. 12 of 1997 87]

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88 No. 12 of 1997]

## Rating

## SECOND SCHEDULE

PRESCRIBED FORMS

(Section 17)

FORM 1

## NOTICE OF OBJECTION

To:.....

(Address of person upon whom notice is to be served)

I, .....(name).....(address).....

hereby give notice of objection to the following entry in the Valuation Roll/  
 Supplementary Valuation Roll for.....published  
 on.....19..... on the ground (s) that.....

Cadastral Survey No.	Address	Owner	Description	Area	Rateable Value

and I propose that the entry should be amended to read:

Cadastral Survey No.	Address	Owner	Description	Area	Rateable Value

(Section 19)

FORM 2

## NOTICE OF RE-VALUATION

To:.....  
.....  
.....

(Rating Authority)

I, .....(name).....

hereby give notice that I require the rateable property whose entry in the Valuation  
 Roll for .....(rating area) is as follows:

Cadastral Survey No.	Address	Owner	Description	Area	Rateable Value

Supplementary Roll next caused to be prepared for.....(rating area)

Signed.....

Capacity.....

Date.....

## GOVERNMENT OF ZAMBIA

**ACT**

No. 9 of 1999

Date of Assent: 4th October, 1999

**An Act to mend the Rating Act**

[8th October, 1999]

ENACTED by the Parliament of Zambia.

1. This Act may be cited as the Rating (Amendment) Act, 1999, and shall be read as one with the Rating Act, in this Act referred to as the principal Act.

Enactment

Title

Act No. 12  
of 1997

2. Section two of the principal Act is amended—

Amendment  
of section 2

(a) by the deletion of the definition of " occupier " and the substitution therefor of the following new definition:

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

(b) by the deletion of the definition of " rateable property " and the substitution therefor of the following definition:

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

(c) in the definition of " improvement "—

(i) by the deletion after the word " include " of the hyphen and the item " (i) ";

*Single copies of this Act may be obtained from the Government Printer,  
P.O. Box 30136, 10101 Lusaka. Price K2,000 each*

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

(c) in the definition of " improvement "—

(i) by the deletion after the word " include " of the hyphen and the item " (i) ";

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(ii) by the deletion of the word " or " at the end of sub-paragraph (i);

(iii) by the deletion of sub-paragraph (ii) of paragraph (c); and

(d) by the insertion in the appropriate place of the following new definition:

" agricultural land and buildings " means land used primarily for the purposes of agriculture, and land and buildings situated in areas previously designated as Reserves and Trustlands provided for in the Laws repealed in the Schedule to the lands Act but does not include—

(a) a hotel, a motel, an inn, guest house or lodge as provided for under the Hotels Act;

(b) a bar, tavern or cocktail lounge as provided for under the Liquor Licensing Act;

(c) a retail shop including a butchery or a wholesale shop as provided for under the Trades Licensing Act;

(d) a warehouse which is not used for agricultural purposes;

(e) land and buildings that are used exclusively as office accommodation;

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

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

3. Section three of the principal Act is amended—

(a) in subsection (1) by the insertion of the words " or supplementary valuation roll " after the words " main roll ";

(b) in subsection (2)—

(i) by the deletion after the words " valuation surveyor and " of the words " may be " and the substitution therefor of " shall be an officer of the Government Valuation Department : ";

Cap. 184

Cap. 153

Cap. 167

Cap. 393

Amendment  
of section 3

- (ii) by the deletion of paragraphs (a) (b) and (c) and the substitution therefor of the following new proviso:

" Provided that a Valuation Surveyor engaged in private practice other than a full time officer of a rating authority may be appointed under subsection (1) where the Government Valuation Department is unable to undertake the preparation of a main or supplementary valuation roll of a rating authority. " ; and

- (c) in subsection (5) by the insertion after the words " the Minister as " of the word " to "

4. Section four of the principal Act is amended in subsection (1) by the deletion after the words " the valuation surveyor " of the word " may " and the substitution therefor of the word " shall ". Amendment of section 4

5. Section five of the principal Act is amended in paragraph (b) of subsection (1) by the deletion of the word " or " and the substitution therefor of the word " of ". Amendment of section 5

6. Section six of the principal Act is amended— Amendment of section 6

- (a) in subsection (1) by the insertion in paragraph (c) of the word " primarily " between the words " not " and " used ".

(b) in subsection (2)—

- (i) by the deletion of paragraphs (d) and (e);

- (ii) in paragraph (g) by the insertion immediately before the word " cemeteries " of the word " public ";

- (iii) by the deletion of paragraph (i);

- (iv) in sub-paragraph (a) of paragraph (k) by the insertion of the word " foreign " immediately before the word " mission " and the deletion of the proviso thereto;

- (v) by the deletion of paragraphs (l), (m), (n), (o) and (p); and

- (vi) in paragraph (r) by the insertion of the word " public " before the word " premises ".

7. Section seven of the principal Act is amended—

Amendment of section 7

- (a) in subsection (1) by the deletion in paragraph (d) of the word " repair " and the substitution therefor of the word " repairs "; and

Amendment  
of section 8

(b) in subsection (2) by the deletion after the words " when making the " of the word " assumption " and the substitution therefor of the word " assumptions ".

8. Section *eight* of the principal Act is amended—

(a) in subsection (2) by the insertion immediately after paragraph (f) of the following proviso:

" Provided that the rateable value of improvements on the rateable property appearing in the main roll shall be shown in a supplementary valuation roll."

(b) by the deletion of subsection (4) and the substitution therefor of the following:

" (4) Subject to subsection (1), the Government Valuation Department shall be responsible for the preparation of valuation rolls by rating authorities and shall advise a rating authority to prepare a new main roll or a supplementary roll. "

Repeal and  
replacement  
of section 9

9. The principal Act is amended by the repeal of section *nine* and the substitution therefor of the following section:

" Notifica-  
tion of  
leaseholders  
before  
inspection of  
property

9. A rating authority shall, before the valuation surveyor inspects any property within the rateable area, publish a notice at least twice in a daily newspaper of general circulation, within the area of the rating authority, and take such other reasonable measures to inform leaseholders or occupiers of the intended inspection "

10. Section *fourteen* of the principal Act is amended in subsection (6) by the deletion of the words " fourteen days " and the substitution therefor of " thirty days ".

Amendment  
of section 14

11. Section *fifteen* of the principal Act is amended in subsection (1)—

Amendment  
of section 15

(a) by the deletion after the word " within " of the words " twenty-one days " and the substitution therefor of " fourteen days "; and

(b) by the deletion of the words " and put in not less than ten conspicuous public places in the area of the rating authority " and the substitution therefor of " and take such other reasonable measures to inform leaseholders or occupiers "; and

(c) in paragraph (b) by the deletion of the words " and in ten conspicuous public places in the area of the rating authority " and the substitution therefor of " and take such other reasonable measures to inform leaseholders or occupiers ".

12. Section *seventeen* of the principal Act is amended in subsection (2)— Amendment of section 17

(a) by the deletion of paragraph (c) and the substitution therefor of the following paragraph:

"(c) in the case of an objection under paragraph (b) of subsection (1), it is served in duplicate on the Tribunal and on the rating authority ".

(b) by the deletion at the end of paragraph (d) of the word " and ";

(c) by the deletion of the full stop at the end of paragraph (e) and the substitution therefor of a semi-colon and the word " and " ; and

(d) by the insertion after paragraph (e) of the following new paragraph:

"(f) it is signed by the leaseholder or the leaseholder's authorised agent ".

13. Section *nineteen* of the principal Act is amended—

Amendment of section 19

(a) in subsection (1) by the insertion between the words " be " and " included " of the words " revalued and " ; and

(b) by insertion immediately after subsection (4) of the following new subsection:

" (5) Subject to subsections (3) and (4) a leaseholder who has served notice in terms of subsection (1) shall not pay any rates until such time as the property is included in the supplementary roll ".

14. Section *twenty* of the principal Act is amended—

Amendment of section 20

(a) in subsection (4) by the deletion of the words " with the approval of the Tribunal, " ; and

(b) in subsection (11) by the deletion—

(i) after the words " whole rate " of the word " level " and the substitution therefor of the word " levy " ;

(ii) after the words " day of " of the word " level " and the substitution therefor of the word " rate " ; and

(c) in subsection (12) by the deletion of the word " level " and the substitution therefor of the word " levy ".

15. the principal Act is amended by the repeal of section *twenty-two* and the substitution therefor of the following section: Repeal and replacement of section 22

22. The rating authority may, by Gazette Notice, determine and levy such different rates on different classes of property subject to— Differential rating

(a) the approval of the Tribunal, where differential rate is in respect of a new main roll; or



(b) the approval of the Minister, where the differential rate is in respect of an old roll and the rating authority intends to levy a higher rate."

Amendment  
of section 23

16. Section *twenty-three* of the principal Act is amended in subsection (3) by the insertion of the word " been " between the words " have " and " granted ".

Insertion of  
new section  
27A

17. The principal Act is amended by the insertion immediately after section *twenty-seven* of the following new section:

" Attachment  
of rent due  
to lease-  
holder

27A. Notwithstanding section *twenty-seven*, a rating authority that has made all reasonable attempts at collecting the rate levied directly from the leaseholder may recover such rate by attaching any rent due to a leaseholder."

Amendment  
of section 28

18. Section *twenty-eight* of the principal Act is amended—

(a) in subsection (2)—

(i) by the deletion in paragraph (c) of the word " two " and the substitution therefor of " three "; and

(ii) by the deletion of paragraph (g); and

(b) in paragraph (a) of subsection (3) by the deletion of the word " both ".

Amendment  
of section 30

19. Section *thirty* of the principal Act is amended—

(a) in paragraph (a) by the insertion of the words " or supplementary valuation " between the the words " main " and " roll ";

(b) in paragraph (b) by the insertion of the words " or supplementary valuation " between the words " main " and " roll ";

(c) in paragraph (b) by the insertion of the words " or supplementary valuation " between the words " main " and " roll ";

(d) by the deletion of paragraph (d) and the substitution therefor of the following paragraph:

" (d) approve or disapprove an ordinary rate "; and

(e) in paragraph (f) by the insertion after the words " valuation surveyor " of the words " or which have been withdrawn ".

Insertion of  
new section  
39A

20. The principal Act is amended by the insertion after section *thirty-nine* of the following:

" Service of  
notices, etc.  
under Act

39 A. Any notice or other document required or authorised under this Act to be served may be served—

(a) by delivery of the notice or other document; or

(b) by sending it by registered post."

21. The Second Schedule to the principal Act is amended by the deletion of Form I and the substitution therefor of Form I set out in the Appendix to this Act.

Amendment  
of Second  
Schedule

## APPENDIX

(Section twenty-one)

## Form 1

## NOTICE OF OBJECTION

To:.....  
(Address of person upon whom notice is to be served)

I.....(name) of.....(address).....hereby  
give notice of objection to the following entry in the Valuation Roll/Supplemen-  
tary Valuation Roll for.....published on..... 19  
.....on the ground(s) that.....

Cadastral Survey No.	Address	Owner	Description	Area	Rateable Value

and I propose that the entry should be amended to read:

Cadastral Survey No.	Address	Owner	Description	Area	Rateable

Signed:.....

Capacity:.....

Date: .....

# **LIVINGSTONE CITY COUNCIL**

## **MAIN VALUATION ROLL 2005 RATING ACT NO. 12 OF 1997**

NOTICE IS HEREBY given in accordance with the provisions of Section 9 of the Rating Act No. 12 1997 of the Laws of Zambia, that **LIVINGSTONE CITY COUNCIL** will be undertaking a revaluation exercise in conjunction with the **GOVERNMENT VALUATION DEPARTMENT** of all rateable properties within the District with effect from 1st November, 2005.

The inspections are expected to take approximately Ninety (90) days. Therefore leaseholders in the District should take this as official notification and are requested to co-operate with the Valuation Surveyor and his/her assistants.

**G. KALENGA  
THE TOWN CLERK  
LIVINGSTONE CITY COUNCIL  
P.O. BOX 60029  
LIVINGSTONE**

R47159

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT No.37 of 2005

The Rating Act  
(No. 12 of 1997)

The Rating (Exemption) Regulations, 2005

IN EXERCISE of the powers contained in paragraph (s) of subsection (2) of section six of the Rating Act, the following Regulations are hereby made:

1. These Regulations may be cited as the Rating (Exemption) Regulations, 2005. Title

2. The institutions listed in the Schedule are hereby exempted from paying rates. Exempt institutions

SCHEDULE  
(Paragraph 2)

<i>Institution</i>	<i>District</i>	<i>Province</i>	<i>Owner</i>
<i>A. Colleges</i>			
Charles Lwanga Teacher Training College	Chisekese	Southern	Catholic Church
Mongu Teacher Training College	Mongu	Western	Catholic Church
David Livingstone Teacher Training College	Livingstone	Southern	Council of Churches
Malcom Moffat Teacher Training College	Serenje	Central	Council of Churches
<i>B. Schools</i>			
Saint Canisius High School	Chisekese	Southern	Catholic Church
Chassa High School	Sinda	Eastern	Catholic Church

*Copies of this Statutory Instrument can be obtained from the Government Printer,  
P. O. Box 30136, 10101 Lusaka. Price K2,500 each*

SCHEDULE  
(Paragraph 2)

<i>Institution</i>	<i>District</i>	<i>Province</i>	<i>Owner</i>
Saint Joseph's High School	Monze	Southern	Catholic Church
Lwitikila Girls High School	Mpika	Northern	Catholic Church
Saint Francis High School	Kasama	Northern	Catholic Church
Saint Mary's High School	Livingstone	Southern	Catholic Church
Roma Girls High School	Lusaka	Lusaka	Catholic Church
Saint John's High School	Mongu	Western	Catholic Church
Saint Paul's High School	Kabwe	Central	Catholic Church
Saint Monica's High School	Chipata	Eastern	Catholic Church
Ibenga Girls High School	Luanshya	Copperbelt	Catholic Church
Holy Cross High School	Mongu	Western	Catholic Church
Saint Raphael's High School	Livingstone	Southern	Catholic Church
Saint Mary's High School	Kawambwa	Northern	Catholic Church
Saint Clement's High School	Mansa	Luapula	Catholic Church
Dominican Convent High School	Ndola	Copperbelt	Catholic Church
Lukulu High School	Lukulu	Western	Catholic Church
Saint Edmund's High School	Mazabuka	Southern	Catholic Church
Matero Boys High School	Lusaka	Lusaka	Catholic Church
Saint Theresa's Girls High School	Kasama	Northern	Catholic Church
Fatima Girls High School	Ndola	Copperbelt	Catholic Church
Mazabuka Girls High School	Mazabuka	Southern	Catholic Church
Saint Mary's High School	Lusaka	Lusaka	Catholic Church
Katondwe Girls High School	Luangwa	Lusaka	Catholic Church

SCHEDULE  
(Paragraph 2)

<i>Institution</i>	<i>District</i>	<i>Province</i>	<i>Owner</i>
Saint Joseph's High School	Monze	Southern	Catholic Church
Lwitikila Girls High School	Mpika	Northern	Catholic Church
Saint Francis High School	Kasama	Northern	Catholic Church
Saint Mary's High School	Livingstone	Southern	Catholic Church
Roma Girls High School	Lusaka	Lusaka	Catholic Church
Saint John's High School	Mongu	Western	Catholic Church
Saint Paul's High School	Kabwe	Central	Catholic Church
Saint Monica's High School	Chipata	Eastern	Catholic Church
Ibenga Girls High School	Luanshya	Copperbelt	Catholic Church
Holy Cross High School	Mongu	Western	Catholic Church
Saint Raphael's High School	Livingstone	Southern	Catholic Church
Saint Mary's High School	Kawambwa	Northern	Catholic Church
Saint Clement's High School	Mansa	Luapula	Catholic Church
Dominican Convent High School	Ndola	Copperbelt	Catholic Church
Lukulu High School	Lukulu	Western	Catholic Church
Saint Edmund's High School	Mazabuka	Southern	Catholic Church
Matero Boys High School	Lusaka	Lusaka	Catholic Church
Saint Theresa's Girls High School	Kasama	Northern	Catholic Church
Fatima Girls High School	Ndola	Copperbelt	Catholic Church
Mazabuka Girls High School	Mazabuka	Southern	Catholic Church
Saint Mary's High School	Lusaka	Lusaka	Catholic Church
Katondwe Girls High School	Luangwa	Lusaka	Catholic Church

196

## Statutory Instruments

29 April, 20

SCHEDULE  
(Paragraph 2)

<i>Institution</i>	<i>District</i>	<i>Province</i>	<i>Owner</i>
Saint Joseph's High School	Monze	Southern	Catholic Church
Lwitikila Girls High School	Mpika	Northern	Catholic Church
Saint Francis High School	Kasama	Northern	Catholic Church
Saint Mary's High School	Livingstone	Southern	Catholic Church
Roma Girls High School	Lusaka	Lusaka	Catholic Church
Saint John's High School	Mongu	Western	Catholic Church
Saint Paul's High School	Kabwe	Central	Catholic Church
Saint Monica's High School	Chipata	Eastern	Catholic Church
Ibenga Girls High School	Luanshya	Copperbelt	Catholic Church
Holy Cross High School	Mongu	Western	Catholic Church
Saint Raphael's High School	Livingstone	Southern	Catholic Church
Saint Mary's High School	Kawambwa	Northern	Catholic Church
Saint Clement's High School	Mansa	Luapula	Catholic Church
Dominican Convent High School	Ndola	Copperbelt	Catholic Church
Lukulu High School	Lukulu	Western	Catholic Church
Saint Edmund's High School	Mazabuka	Southern	Catholic Church
Matero Boys High School	Lusaka	Lusaka	Catholic Church
Saint Theresa's Girls High School	Kasama	Northern	Catholic Church
Fatima Girls High School	Ndola	Copperbelt	Catholic Church
Mazabuka Girls High School	Mazabuka	Southern	Catholic Church
Saint Mary's High School	Lusaka	Lusaka	Catholic Church
Katondwe Girls High School	Luangwa	Lusaka	Catholic Church

29th April, 2005

## Statutory Instruments

197

<i>Institution</i>	<i>District</i>	<i>Province</i>	<i>Owner</i>
Caritas Convent High School	Kabwe	Central	Catholic Church
Kasisi Girls High School	Lusaka	Lusaka	Catholic Church
Chikuni Girls High School	Monze	Southern	Catholic Church
Saint Mary's High School	Mbala	Northern	Catholic Church
Lumezi High School	Lundazi	Eastern	Catholic Church
Minga Day High School	Petauke	Eastern	Catholic Church
Lumumba Day High School	Lundazi	Eastern	Catholic Church
Mbwindi Day High School	Petauke	Eastern	Catholic Church
Laura Secondary School	Kasama	Northern	Catholic Church
Mpunde Girls School	Kabwe	Central	Catholic Church
<i>C. Special Schools</i>			
Da Gama School for the Handicapped	Luanshya	Copperbelt	Catholic Church
Saint Mulumba School for the Handicapped	Choma	Southern	Catholic Church
Mporokoso School for the Blind	Mporokoso	Northern	Catholic Church
Saint Joseph's School for the Blind	Kalulushi	Copperbelt	Catholic Church
Saint Theresa Home/ Handicapped	Luanshya	Copperbelt	Catholic Church
Holy Family Centre	Luanshya	Copperbelt	Catholic Church
Saint Mary's School for the Blind	Kawambwa	Luapula	Catholic Church
Ikelenge Deaf Unit	Ikelenge	North-Western	Catholic Church
Mambiliima School for the Handicapped	Mansa	Luapula	Christian Mission in Many Lands
Magwero Basic School for the Deaf	Chipata	Eastern	Reformed Church of Zambia
Magwero Basic School for the Blind	Chipata	Eastern	Reformed Church of Zambia
<i>D. Basic Schools</i>			
Chilubi Basic School	Chilubi	Northern	Catholic Church
Matipa Basic School	Chilubi	Northern	Catholic Church



29th April, 2005

## Statutory Instruments

197

<i>Institution</i>	<i>District</i>	<i>Province</i>	<i>Owner</i>
Caritas Convent High School	Kabwe	Central	Catholic Church
Kasisi Girls High School	Lusaka	Lusaka	Catholic Church
Chikuni Girls High School	Monze	Southern	Catholic Church
Saint Mary's High School	Mbala	Northern	Catholic Church
Lumezi High School	Lundazi	Eastern	Catholic Church
Minga Day High School	Perauke	Eastern	Catholic Church
Lumimba Day High School	Lundazi	Eastern	Catholic Church
Mbwindi Day High School	Perauke	Eastern	Catholic Church
Laura Secondary School	Kasama	Northern	Catholic Church
Mpunde Girls School	Kabwe	Central	Catholic Church
<i>C. Special Schools</i>			
Da Gama School for the Handicapped	Luanshya	Copperbelt	Catholic Church
Saint Muiumba School for the Handicapped	Choma	Southern	Catholic Church
Mporokoso School for the Blind	Mporokoso	Northern	Catholic Church
Saint Joseph's School for the Blind	Kalulushi	Copperbelt	Catholic Church
Saint Theresa Home/ Handicapped	Luanshya	Copperbelt	Catholic Church
Holy Family Centre	Luanshya	Copperbelt	Catholic Church
Saint Mary's School for the Blind	Kawambwa	Luapula	Catholic Church
Ikelenge Deaf Unit	Ikelenge	North-Western	Catholic Church
Mambilima School for the Handicapped	Mansa	Luapula	Christian Mission in Many Lands
Magwero Basic School for the Deaf	Chipata	Eastern	Reformed Church of Zambia
Magwero Basic School for the Blind	Chipata	Eastern	Reformed Church of Zambia
<i>D. Basic Schools</i>			
Chilubi Basic School	Chilubi	Northern	Catholic Church
Matipa Basic School	Chilubi	Northern	Catholic Church

Saint Anne's Basic School	Chipata	Eastern	Catholic Church
Lunkwakwa Middle School	Chipata	Eastern	Catholic Church
<i>D. Basic Schools</i>			
Chikungu Basic School	Chipata	Eastern	Catholic Church
Angelina Tembo Upper Basic School	Kabwe	Central	Catholic Church
Sacred Heart Basic School	Kabwe	Central	Catholic Church
Stephen Luwisha Basic School	Kabwe	Central	Catholic Church
Saint Paul's Basic School	Kabwe	Central	Catholic Church
Chilubula Basic School	Kasama	Northern	Catholic Church
Lubushi Basic School	Kasama	Northern	Catholic Church
Mulobola Basic School	Kasama	Northern	Catholic Church
Saint John's Basic School	Kasama	Northern	Catholic Church
Saint Joseph Basic School	Kasama	Northern	Catholic Church
Rosa Basic School	Kasama	Northern	Catholic Church
Chifwani Basic School	Kasama	Northern	Catholic Church
Kanyanga Basic School	Lundazi	Eastern	Catholic Church
Saint Francis of Assisi	Lusaka	Lusaka	Catholic Church
Kasisi Basic School	Lusaka	Lusaka	Catholic Church
Roma Girls School	Lusaka	Lusaka	Catholic Church
Saint Patrick's Basic School	Lusaka	Lusaka	Catholic Church
Luena Basic School	Luwingu	Northern	Catholic Church
Nsombo Basic School	Luwingu	Northern	Catholic Church
Ipusukilo Basic School	Luwingu	Northern	Catholic Church
Saint Paul's Basic School	Luwingu	Northern	Catholic Church
Mabwe Basic School	Mbala	Northern	Catholic Church
Nondo Basic School	Mbala	Northern	Catholic Church
Kalabwe Basic School	Mporokoso	Northern	Catholic Church
Kapatu Basic School	Mporokoso	Northern	Catholic Church
Kayambi Basic School	Mungwi	Northern	Catholic Church
Shula Basic School	Mungwi	Northern	Catholic Church
Nseluka Basic School	Mungwi	Northern	Catholic Church
Chassa Basic School	Petauke	Eastern	Catholic Church
Chikankata High School	Mazabuka	Southern	Salvation Army

29th April, 2005

## Statutory Instruments

199

<i>Institution</i>	<i>District</i>	<i>Province</i>	<i>Owner</i>
Chipembi Girls Secondary School	Chisamba	Central	United Church of Zambia
Kafue Secondary School	Kafue	Lusaka	United Church of Zambia
Masuku Secondary School	Choma	Southern	United Church of Zambia
Njase Girls Secondary School	Choma	Southern	United Church of Zambia
Sefula Secondary School	Mongu	Western	United Church of Zambia
Mwanzo Girls Secondary School	Nakonde	Northern	United Church of Zambia
Senga Hill Basic School	Mbaia	Northern	United Church of Zambia
Lubwa Basic School	Chinsali	Northern	United Church of Zambia
Mwandi Basic School	Sesheke	Western	United Church of Zambia
Mukinge Girls Secondary School	Kasempa	North-Western	United Church of Zambia
Mutanda Secondary School	Solwezi	North-Western	United Church of Zambia
Mutanda Primary School	Solwezi	North-Western	Evangelical Church of Zambia
Mukinge Basic School	Kasempa	North-Western	Evangelical Church of Zambia
Lwampa Secondary School	Kaoma	Western	Evangelical Church of Zambia
Lwampa Basic School	Kaoma	Western	Evangelical Church of Zambia
Saint Mark's Secondary School	Choma	Southern	Evangelical Church of Zambia
Saint Luke's Secondary School	Choma	Southern	Anglican Council
Choma Secondary School	Choma	Southern	Anglican Council
Macha Secondary School	Choma	Southern	Brethren In Christ
Sikalonga Secondary School	Choma	Southern	Brethren In Christ
Francis Davidson Day Secondary School	Choma	Southern	Brethren In Christ
Nahumba Basic School	Choma	Southern	Brethren In Christ
			Brethren In Christ

29th April, 2005

Statutory Instruments

201

<i>Institution</i>	<i>District</i>	<i>Province</i>	<i>Owner</i>
Mwase High School	Lundazi	Eastern	Presbyterian Church
Mphamba High School	Lundazi	Eastern	Presbyterian Church
Chasefu Basic School	Lundazi	Eastern	Presbyterian Church
Hoya Basic School	Lundazi	Eastern	Presbyterian Church
Boyle Basic School	Lundazi	Eastern	Presbyterian Church
Chijemu Basic School	Lundazi	Eastern	Presbyterian Church
Mzuzi Basic School	Lundazi	Eastern	Presbyterian Church
Mphamba Basic School	Lundazi	Eastern	Presbyterian Church
Ernusa Basic School	Lundazi	Eastern	Presbyterian Church
Mwase Basic School	Lundazi	Eastern	Presbyterian Church
<i>E. Hospitals and Clinics</i>			
Chikuni Hospital	Monze	Southern	Catholic Church
Chilonga Hospital	Mpika	Northern	Catholic Church
Chilubula Hospital	Kasama	Northern	Catholic Church
Kasaba Hospital	Samfya	Luapula	Catholic Church
Kashikishi Hospital	Nchelenge	Luapula	Catholic Church
Katendwe Hospital	Lwangwa	Lusaka	Catholic Church
Lubwe Hospital	Manisa	Luapula	Catholic Church
Lunjezi Hospital	Lundazi	Eastern	Catholic Church
Mangango Hospital	Kaoma	Western	Catholic Church
Minga Hospital	Petauke	Eastern	Catholic Church
Monze Hospital	Monze	Southern	Catholic Church
Mpanshya Hospital	Chongwe	Lusaka	Catholic Church
Mtendere Hospital	Siavonga	Southern	Catholic Church
Nangoma Hospital	Mumbwa	Central	Catholic Church
Sichili Hospital	Sesheke	Western	Catholic Church
Saint Theresa Hospital	Masaiti	Copperbelt	Catholic Church
Mukinge Hospital	Kasempa	North-Western	Evangelica Church of Zambia
Mukinge Nursing School	Kasempa	North-Western	Evangelica Church of Zambia
Lwampa Hospital	Kaoma	Western	Evangelica Church of Zambia
Mwami Adventist Hospital	Chipata	Eastern	Seven Day Adventist Church
Yuka Hospital	Kalabo	Western	Seven Day Adventist Church
Mwandi Hospital	Sesheke	Western	Seven Day Adventist Church
Mbereshi Hospital	Kawambwa	Luapula	United Church of Zambia

<i>Institution</i>	<i>District</i>	<i>Province</i>	<i>Owner</i>
Macha Central Basic School	Choma	Southern	Brethren In Christ
Sikalonga Basic School	Choma	Southern	Brethren In Christ
Nakeempa Basic School	Choma	Southern	Brethren In Christ
Mboole Basic School	Choma	Southern	Brethren In Christ
Macha Mission Basic School	Choma	Southern	Brethren In Christ
Hamoonde Basic School	Choma	Southern	Brethren In Christ
Rusangu Secondary School	Monze	Southern	Seventh Day Adventist Church
Chimpempe Secondary School	Kawambwa	Northern	Seventh Day Adventist Church
Katete High School	Katete	Eastern	Reformed Church of Zambia
Hofmeyr High School	Nyimba	Eastern	Reformed Church of Zambia
Mazdimoyo Day High School	Chipata	Eastern	Reformed Church of Zambia
Nyanje High School	Sinda	Eastern	Reformed Church of Zambia
Tamanda Basic School	Chipata	Eastern	Reformed Church of Zambia
Nyanje Basic School	Sinda	Eastern	Reformed Church of Zambia
Nsadzu Basic School	Chadiza	Eastern	Reformed Church of Zambia
Mpangwe Middle Basic School	Katete	Eastern	Reformed Church of Zambia
Chiweza Basic School	Nyimba	Eastern	Reformed Church of Zambia
Cronje Basic School	Chipata	Eastern	Reformed Church of Zambia
Kabanga Secondary School	Kalomo	Southern	Church of Christ
Jembo Secondary School	Pemba	Southern	Pilgrim Wesleyan Church
Nakowa Basic School	Zimba	Southern	Pilgrim Wesleyan Church
Siachiterna Basic School	Kalomo	Southern	Pilgrim Wesleyan Church
Cholubobboma Basic School	Gwembe	Southern	Pilgrim Wesleyan Church
Jembo Basic School	Pemba	Southern	Pilgrim Wesleyan Church
Emusa High School	Lundazi	Eastern	Presbyterian Church

<i>Institution</i>	<i>District</i>	<i>Province</i>	<i>Owner</i>
Macha Central Basic School	Choma	Southern	Brethren In Christ
Sikalonga Basic School	Choma	Southern	Brethren In Christ
Nakeempa Basic School	Choma	Southern	Brethren In Christ
Mboole Basic School	Choma	Southern	Brethren In Christ
Macha Mission Basic School	Choma	Southern	Brethren In Christ
Hamoonde Basic School	Choma	Southern	Brethren In Christ
Rusangu Secondary School	Monze	Southern	Seventh Day Adventist Church
Chimpempe Secondary School	Kawambwa	Northern	Seventh Day Adventist Church
Katete High School	Katete	Eastern	Reformed Church of Zambia
Hofmeyr High School	Nyimba	Eastern	Reformed Church of Zambia
Mazdimoyo Day High School	Chipata	Eastern	Reformed Church of Zambia
Nyanje High School	Sinda	Eastern	Reformed Church of Zambia
Tamanda Basic School	Chipata	Eastern	Reformed Church of Zambia
Nyanje Basic School	Sinda	Eastern	Reformed Church of Zambia
Nsadzu Basic School	Chadiza	Eastern	Reformed Church of Zambia
Mpangwe Middle Basic School	Katete	Eastern	Reformed Church of Zambia
Chiweza Basic School	Nyimba	Eastern	Reformed Church of Zambia
Cronje Basic School	Chipata	Eastern	Reformed Church of Zambia
Kabanga Secondary School	Kalomo	Southern	Church of Christ
Jembo Secondary School	Pemba	Southern	Pilgrim Wesleyan Church
Nakowa Basic School	Zimba	Southern	Pilgrim Wesleyan Church
Siachitema Basic School	Kalomo	Southern	Pilgrim Wesleyan Church
Chobubboma Basic School	Gwembe	Southern	Pilgrim Wesleyan Church
Jembo Basic School	Pemba	Southern	Pilgrim Wesleyan Church
Emusa High School	Lundazi	Eastern	Presbyterian Church

<i>Institution</i>	<i>District</i>	<i>Province</i>	<i>Owner</i>
Macha Central Basic School	Choma	Southern	Brethren In Christ
Sikalonga Basic School	Choma	Southern	Brethren In Christ
Nakeempa Basic School	Choma	Southern	Brethren In Christ
Mboole Basic School	Choma	Southern	Brethren In Christ
Macha Mission Basic School	Choma	Southern	Brethren In Christ
Hamoonde Basic School	Choma	Southern	Brethren In Christ
Rusangu Secondary School	Monze	Southern	Seventh Day Adventist Church
Chimpempe Secondary School	Kawambwa	Northern	Seventh Day Adventist Church
Katete High School	Katete	Eastern	Reformed Church of Zambia
Hofmeyr High School	Nyimba	Eastern	Reformed Church of Zambia
Mazdimoyo Day High School	Chipata	Eastern	Reformed Church of Zambia
Nyanje High School	Sinda	Eastern	Reformed Church of Zambia
Tamanda Basic School	Chipata	Eastern	Reformed Church of Zambia
Nyanje Basic School	Sinda	Eastern	Reformed Church of Zambia
Nsadzu Basic School	Chadiza	Eastern	Reformed Church of Zambia
Mpangwe Middle Basic School	Katete	Eastern	Reformed Church of Zambia
Chiweza Basic School	Nyimba	Eastern	Reformed Church of Zambia
Croanje Basic School	Chipata	Eastern	Reformed Church of Zambia
Kabanga Secondary School	Kalomo	Southern	Church of Christ
Jembo Secondary School	Pemba	Southern	Pilgrim Wesleyan Church
Nakowa Basic School	Zimba	Southern	Pilgrim Wesleyan Church
Siachiterna Basic School	Kalomo	Southern	Pilgrim Wesleyan Church
Chobbboboma Basic School	Gwembe	Southern	Pilgrim Wesleyan Church
Jembo Basic School	Pemba	Southern	Pilgrim Wesleyan Church
Emuca High School	Lundazi	Eastern	Presbyterian Church

29th April, 2005

## Statutory Instruments

203

<i>Institution</i>	<i>District</i>	<i>Province</i>	<i>Owner</i>
Mulanga Rural Health Centre	Chinsali	Northern	Catholic Church
Mulilansolo Rural Health Centre	Isoka	Northern	Catholic Church
Mulungushi Rural Health Centre	Kapiri Mposhi	Central	Catholic Church
Mumbeshi Rural Health Centre	Solwezi	North-Western	Catholic Church
Mutende Project Health Centre	Ndola	Copperbelt	Catholic Church
Santa Maria Rural Health Centre	Chilubi Island	Northern	Catholic Church
Sioma Rural Health Centre	Senanga	Western	Catholic Church
Saint Antony Rural Centre	Mpongwe	Copperbelt	Catholic Church
Saint Francis Rural Health Centre	Solwezi	North-Western	Catholic Church
Saint Joseph Rural Health Centre	Kalulushi	Copperbelt	Catholic Church
Saint Mary's Rural Health Centre	Kirwe	Copperbelt	Catholic Church
Saint Luke's Rural Health Centre	Mishikishi	Copperbelt	Catholic Church
Ukwimi Rural Health Centre	Petauke	Eastern	Catholic Church
Ipafu Rural Health Centre	Chingola	Copperbelt	Catholic Church
Twatasha Rural Health Centre	Chingola	Copperbelt	Catholic Church
Kavu Rural Health Centre	Chingola	Copperbelt	Catholic Church
Kapatu Ruara Health Centre	Kasama	Northern	Catholic Church
Ntambu Rural Health Centre	Solwezi	North-Western	Catholic Church
Kazimva Mother of the Church Medical Centre	Lusaka	Lusaka	Catholic Church
Saint Kalembe Rural Health Centre	Manyinga	North-Western	Catholic Church
Saint Luke's Rural Health Centre	Mambwe	Eastern	Anglican Church
Chipili Rural Health Centre	Mwense	Luapula	Anglican Church
Maheba Rural Health Centre	Solwezi	North-Western	United Church of Zambia
Chipembi Rural Health Centre	Chisamba	Central	United Church of Zambia





MINISTRY OF LOCAL GOVERNMENT AND HOUSING

# INVITATION FOR PROPOSALS

LGH/CONS/003/05: REQUEST FOR PROPOSALS FOR THE PROVISION OF CONSULTING SERVICES FOR RATING VALUATION ASSIGNMENTS.

The Ministry of Local Government and Housing on through the Government Valuation Department has secured funds from the Ministry of Finance and National Planning towards the cost of Rating Valuation Assignments and wishes to engage private surveyors to be responsible for the preparation of some valuation assignments in accordance with the provision of Section 3 (2) of the Rating Act No. 12 of 1997 (as amended).

The services include:

- Guide and advise the Council on the legal requirements;
- Undertake field inspections on the legal requirements;
- Prepare Valuations and produce the Valuation Roll;
- Deliver the Valuation Roll to the respective Council;
- Meet objectors and resolve objections; and
- Present the Valuation Roll to the Rating Valuation Tribunal for approval.

The Ministry of Local Government Housing now invites eligible Consultants to indicate their interest in providing the above mentioned services. Interested Consultants must demonstrate their capability and competence to provide the services through submission of descriptions of similar previous assignments, contracts of previous clients, availability of appropriate skill among staff, etc. Consultants may associate to enhance their qualifications.

Interested firms may obtain further information by inspecting the bidding documents at the office of the Head - Procurement and Supplies Unit in the Ministry of Local Government and Housing.

Telephone numbers are 260-1-254851/255251 and telefax numbers are 260-1252680/253551. HOWEVER, TELEGRAPHIC OR TELEFAXED BIDS WILL NOT BE ACCEPTED.

Bidding documents may be purchased from the office of the Head - Procurement and Supplies Unit, P.O. Box 50027, Lusaka upon payment of a non refundable fee of K400,000.00 or its equivalent in any freely convertible currency at the prevailing exchange rate, in cash or Bank Certified Cheque.

Proposals comprising a Technical and Financial Proposals sealed separately and clearly marked "Consulting Services for Rating Valuation Assignments." should be deposited into the tender box situated on the first floor of the Ministry of Local Government and Housing not later than 14.00 hours on 11<sup>th</sup> November 2005.

Head of Procurement and Supplies Unit For/Permanent Secretary  
 MINISTRY OF LOCAL GOVERNMENT AND HOUSING



MINISTRY OF LOCAL GOVERNMENT AND HOUSING

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For  
Procurement and Supplies Unit For/Permanent Secretary  
MINISTRY OF LOCAL GOVERNMENT AND HOUSING

-13-

After due consideration of the matter, it was upon a proposal duly seconded;

**RESOLVED**

- a) That a general Revaluation of all hereditaments within the jurisdiction of Kitwe City be undertaken in accordance with section 8 (3) of the Rating Act 1997 (as amended) as soon as possible.

That Ministerial approval be sought in accordance with section 8(3) of the same Act.

- b) That the Government Valuation Department be requested to commence the Main Roll's preparation in accordance with section 8(4) and that Mr. Dennis Bwalya Kasonde (Bsc Land Economy, MSIZ MZIES) of the Government Valuation Department (GVD) be appointed Valuation surveyor for the preparation of the Main Valuation Roll in respect of section 3(2) of the Rating Act No. 12 of 1997 (as amended).

There being no other business to transact, the meeting was declared closed at 19.50 hours.

CERTIFIED AS A TRUE AND CORRECT RECORD

CHAIRMAN..........DATE: 2nd SEPT 2023

CClim

-13-

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CERTIFIED AS A TRUE AND CORRECT RECORD

CHAIRMAN.....

DATE.....

2nd FEB 2023

CC/lim

Phone 253102/253180  
 Grams: LOC GOV. LUSAKA  
 ZA 40241  
 252480



REPUBLIC OF ZAMBIA

In reply please quote

No. ...

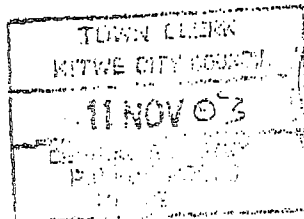
# MINISTRY OF LOCAL GOVERNMENT AND HOUSING

MLGH/102/42/6

P.O. BOX 50027  
 15101 RIDGEWAY  
 LUSAKA

26<sup>th</sup> September, 2003

The Town Clerk  
 Kitwe City Council  
 P.O. Box 20070  
**KITWE**



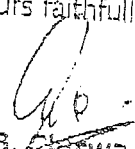
Dear Sir,

## APPOINTMENT OF A VALUATION SURVEYOR: DENNIS KASONDE, BSc (LAND ECONOMY) MSIZ, REGISTERED VALUATION SURVEYOR

Please refer to your letter ref. AD/101/27/1/RML, regarding the Appointment of Valuation Surveyor by the Hon. Minister.

I am pleased to inform you that the Hon. Minister has approved the Appointment of Mr. Dennis Kasonde, Bsc (Land Economy) MSIZ, Registered Valuation Surveyor and an Officer of the Government Valuation Department to prepare your Council's new Valuation Roll in accordance with Section 3 (1) of the Rating Act, No. 12 of 1997.

Yours faithfully, -

  
**B. B. Chirwa**  
 Director (GVD)  
 For/PERMANENT SECRETARY  
**MINISTRY OF LOCAL GOVERNMENT AND HOUSING**

c.c. The Provincial Local Government Officer  
 Copperbelt Province  
**Ndola**

# KITWE CITY COUNCIL

## MAIN VALUATION ROLL OF 2003

### PUBLIC NOTICE

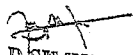
NOTICE IS HEREBY GIVEN in accordance with the provision of Section 15(1) of the Rating Act No. 12 of 1997, of the Laws of Zambia, that the Kitwe City Council Main Valuation roll of 2003 is available for inspection by the leaseholder of any property therein at the Kitwe City Council offices at any time during which the offices of the Council are open for business.

Any objection to any entry in the Main Valuation Roll must be lodged with the undersigned on or before 26th August 2005 and must be in writing and comply as nearly as may be with Form I in the schedule to the Rating Act. Copies of the Form will be available at the Kitwe City Council offices.

The Rating Valuation Tribunal will sit to hear objections to the main Valuation Roll on 14th September 2005, in the Council Chamber at 10:00 hours. The time of Valuation is 30th August 2003.

The Council proposes the following Rates to be levied in the new Valuation Roll:-

Commercial and Industrial Properties.....	K0.0245
Residential Properties.....	K0.0070
Mine and Plant.....	K0.0235

  
A.D. SIMWINGA  
TOWN CLERK

KITWE CITY COUNCIL  
P.O. BOX 20070  
KITWE