

(e) by any other method which may be prescribed.

Provided that, if the County Government, having attempted to send or serve a notice, demand or other document by one of the methods provided in paragraphs (a), (b), (c), (d) and (e), has reason to believe that the notice has not been received by the person to whom it was addressed, it may advertise, in the manner provided in subsection (1), the general purport of the notice, demand or other document, and thereupon such notice, demand or other document shall be deemed to have been received by such person, and any such advertisement may refer to one or more notices, demands or other documents and to one or more rateable owners.

(3) Any notice, demand or other document by this Act required or authorized to be served on the owner or occupier of any premises may be addressed by the description "owner" or "occupier" of the premises (naming them), without further name or description.

(4) When any notice, demand or other document required or authorized to be sent or served under or for the purposes of this Act has been sent by ordinary or registered post, delivery or service thereof shall, unless the contrary is proved, be deemed to have been effected at the time at which a letter would be delivered in the ordinary course of the post.

30. (1) The County Government may make Regulations—

- (a) prescribing the form of valuation rolls;
- (b) prescribing the form of, and regulating the procedure for, making objections;
- (c) governing the procedure of valuation courts;
- (d) prescribing the extent to which any land which is partly but not exclusively used for or in connexion with, any of the purposes specified in section 27 or under any rules made thereunder may be exempted from any rate;
- (e) generally for the more effective execution of the intent and purposes of this Act.

(2) Any regulations made under this section may prescribe particular matters for any particular area or locality.

SPECIAL ISSUE

Kilifi County Gazette Supplement No. 23 (Acts No. 8)



REPUBLIC OF KENYA

KILIFI COUNTY GAZETTE SUPPLEMENT

ACTS, 2016

NAIROBI, 10th June, 2016

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operate as a stay of execution of the decision of the court appealed from.

and refund or recovery of over or underpayment after amendment of valuation roll.

(2) When, in pursuance of a decision of a valuation court made under section 16, or of a magistrate made under section 19, or of the High Court made under section 20, an amendment has been made in a draft valuation roll or draft supplementary valuation roll or in a valuation roll or supplementary valuation roll which affects the amount of any rate paid in respect of any rateable property in accordance with the same, the difference, if too much has been paid, shall be repaid with interest at the rate of six per centum per annum from the date on which the same was due and payable until the date of repayment, or, if too little has been paid, shall be paid and may be recovered together with interest at six per centum per annum from a date one month after the date of such decision to the date of payment.

PART III—MISCELLANEOUS

28. Notwithstanding any provision in the Magistrate's Courts Act to the contrary, any Chief Magistrate, Senior Resident Magistrate or Resident Magistrate shall have jurisdiction to hear and determine an appeal under section 19.

Jurisdiction of magistrates.

Cap. 10

29. (1) Except where otherwise provided by this Act, any notice required to be published under this Act by the County Government shall be published by advertisement once in the County Gazette and in one or more newspapers circulating in the area of jurisdiction of the county.

Publication and service of notices, etc

(2) Any notice, demand or other document required or authorized to be sent or served under or for the purposes of this Act may be sent or served either—

- (a) by delivering it to the person to or on whom it is to be sent or served; or
- (b) by leaving it at the usual or last known place of abode or business of that person, or, in the case of a company, at its registered office; or
- (c) by ordinary or registered post; or
- (d) by delivering it to some person on the premises to which it relates, or, if there is no person on the premises to whom it can be delivered, then by fixing it on or to some conspicuous part of the rateable property; or



subsection (3), and other public land is thereafter reserved for the same public purpose, a refund shall be made to the Government by the County Government of the contributions in lieu of rates paid by the Government in respect of the land during the period of five years immediately preceding the reservation.

(5) Where the National Land Commission agrees to make available any public land for any town planning purpose, no contribution in lieu of rates shall be payable to the County Government under this section from the date on which the National Land Commission agrees to make the land available for any such purpose.

(6) In this section "public land" means public land as defined in Article 62 of the Constitution of Kenya, 2010.

26. (1) No valuation for the purposes of any rate shall be made in respect of any land which is used, or, is bona fide intended to be used within a reasonable time, directly and exclusively for any of the following purposes—

- (a) public religious worship;
- (b) cemeteries, crematoria and burial or burning grounds;
- (c) public hospitals or other public institutions for the treatment of the sick;
- (d) public educational institutions (including public schools within the meaning of the Education Act);
- (e) charitable institutions, museums and libraries;
- (f) outdoor sports;
- (g) National Parks and National Reserves within the meaning of the Wildlife (Conservation and Management) Act;

(2) For the purposes of this section the County Government may make rules—

- (a) determining the principles upon which any land shall be deemed to be used for any of the purposes specified;
- (b) prescribing the principles for determining the circumstances in which any land shall be deemed to be bona fide intended to be used for any of the purposes specified.

27. (1) No appeal under section 19 or section 20 shall

Properties
exempted from
valuation.

No stay of
execution of appeal;

THE KILIFI COUNTY VALUATION FOR RATING ACT, 2016

No. 8 of 2016

Date of Assent: 6th April, 2016

Date of Commencement: See Section 1

ARRANGEMENT OF SECTIONS

Section

PART I—PRELIMINARY

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- 2—Interpretation.

PART II—VALUATION

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- 4—Power to amend valuation roll and to cause supplementary valuation roll to be prepared.
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- 17—Certification of draft valuation or supplementary roll.
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- 21—Valuation roll not to be challenged or set aside.
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 23—Alteration of books of account.
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 26—Properties exempted from valuation.
 27—No stay of execution of appeal; and refund or recovery of over or underpayment after amendment of valuation roll.

PART III—MISCELLANEOUS

- 28—Jurisdiction of magistrates.
 29—Publication and service of notices, etc
 30—Regulations.

valuation roll in pursuance of section 22, but shall not make any other alteration therein except to conform to an amendment in the valuation roll made in pursuance of subsection (4) or subsection (5) of section 16.

24. The expenses of every valuation court, including the expenses or costs of the court or of the chairman thereof incurred in litigation, shall be borne by the County Government appointing the court.

25. (1) Notwithstanding anything to the contrary contained in this Act, but subject to the provisions of this sub-section, public land which would, if it were not public land, be rateable property under this Act shall, for the purposes of assessing the contribution in lieu of rates payable by the National Government under any law providing for the imposition of rates on land by the County Government, be valued in accordance with the principles laid down in this Act, in such manner and subject to such exceptions as may be prescribed by rules made by the County Executive Committee Member and such rules may exempt from such valuation and from payment of any contributions in lieu of rates as aforesaid public land which is being used for a public purpose, or may exempt from payment of any contributions in lieu of rates as aforesaid public land which should, in the opinion of the County Government, be reserved for a public purpose;

(2) Whenever it appears to the County Executive Committee Member that any area of public land which has been reserved for a public purpose is no longer required to be reserved for such or any other public purpose, the County Executive Committee Member shall recommend to the National Land Commission revocation of the reservation thereof, and from the date of the revocation the land shall cease to be exempt from assessment for a contribution in lieu of rates.

(3) Subject to subsection (4), when public land has been reserved for a public purpose and the reservation has been in operation for a period exceeding five years and the reservation has subsequently been revoked by the National Land Commission, there shall be paid to the County Government, as from the date of the revocation, a sum equivalent to the contribution in lieu of rates which would have been paid during the period of five years immediately preceding the revocation if the land had not been reserved.

(4) When a reservation has been revoked under

Costs and expenses of valuation court.

Basis of valuation of public land.

appointed under section 12; or

- (b) to a subordinate court held by a Chief Magistrate, a Senior Resident Magistrate or a Resident Magistrate, if such valuation court was appointed under section 13.

20. (1) If, during the consideration of an objection by a valuation court, any question of law arises as to the principle upon which any valuation has been or should be made, it shall be lawful for the court, instead of itself deciding that question, at the request of any party to the hearing, to reserve such question of law for decision by the High Court, and such question shall be stated in the form of a special case.

High Court to decide question of law.

(2) On the hearing of a case stated under this section, the High Court may make such order as to costs as may seem just.

21. No valuation contained in any valuation roll or supplementary valuation roll prepared under this Act shall be rendered void or be affected by reason of any mistake or variance in the description of any rateable properly or in the name of any rateable owner thereof; and no valuation roll or supplementary valuation roll which has been signed and certified by the chief officer under section 11, or by the chairman of a valuation court under section 17, shall be challenged or set aside by reason of any informality.

Valuation roll not to be challenged or set aside.

22. The County Government shall, as often as may be necessary, cause the valuation roll to be altered for any of the following purposes—

Purposes for County Government to alter valuation roll.

- (a) to correct any clerical error not affecting any valuation;
- (b) to correct any error as to the name or address of the rateable owner;
- (c) to record any change in the name or address of the rateable owner;
- (d) to correct any error in the description (including the situation, but not the area) of any rateable property;
- (e) to correct the description of the situation of any rateable property in consequence of the naming or renaming of a street or from any similar cause.

23. The County Executive in charge of Finance shall alter the books of account of the County Government from time to time to conform to any alteration made in the

Alteration of books of account.

THE KILIFI COUNTY VALUATION FOR RATING ACT, 2016

AN ACT of the County Assembly of Kilifi to empower the County Government to value land for the purpose of collection of rates and for purposes incidental to or connected therewith

ENACTED by the County Assembly of Kilifi, as follows—

PART I—PRELIMINARY

1. (1) This Act may be cited as the Kilifi County Valuation for Rating Act, 2016 and shall come into operation upon assent.

Short title and application.

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

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

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

“chief officer” means the county chief officer for the time being responsible for lands;

“county assembly” means the County Assembly of Kilifi;

“county executive committee member” means unless specified the County Executive Committee Member currently responsible for lands;

“County Government” means the County Government of Kilifi;

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

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

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

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

- (a) “rateable property” includes land, except— any land used or reserved for roads, streets (including private streets), car parks, squares, parks, gardens or other open or enclosed spaces vested in the County Government;
- (b) public land as defined and provided for in section 25; and
- (c) any land used for any of the purposes specified in section 26 or under any rule made thereunder;

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

“time for valuation” means such date, within a period of twenty-four months preceding the commencement of the financial year in respect of which a valuation roll prepared under section 3 is to come into force, as may be determined by the county assembly to be the date at which all valuations shall be deemed to have been made for the purposes of such valuation roll and of every supplementary valuation roll prepared during the continuance in force of the valuation roll;

“value of land” and “value of unimproved land” shall be construed by reference to section 8.

PART II—VALUATION

3. County Government to cause valuation roll to be prepared

Preparation of Valuation Rolls.

The County Government shall from time to time, but at least once in every ten years or such longer period as the county assembly may approve, cause a valuation to be made of every rateable property within the area of the county in respect of which a rate on the value of land is, or is to be imposed, and the values to be entered in a valuation roll.

4. (1) The County Government shall, either on their own initiative or at the request of any person, from time to time and at any time cause a valuation to be made as at the time of valuation of—

Power to amend valuation roll and to cause supplementary valuation roll to be prepared.

- (a) any rateable property omitted from the valuation

mutandis, in respect of those objections.

17. (1) As soon as may be after all objections have been heard and determined, and after any amendments have been made in a draft valuation roll or draft supplementary valuation roll, the chairman of the valuation court shall endorse upon the same and sign a certificate to that effect.

Certification of draft valuation or supplementary roll.

(2) A draft valuation roll, on being signed and certified by the chairman of a valuation court under subsection (1), or by the chief officer under section 11, shall be the valuation roll for the area in respect of which it was made.

(3) A draft supplementary valuation roll, on being signed and certified by the chairman of a valuation court under sub-section (1), or by the chief officer under section 11, shall be the supplementary valuating roll for the area in respect of which it was made, and shall be deemed thereafter for the purposes of this Act to be part of, and to be included in, the valuation roll.

(4) The Chief Officer shall publish notice that the valuation or supplementary valuation roll has been signed and certified under this section, and the notice shall state the manner in which, and the latest date by which, appeals may be made.

18. (1) A draft valuation roll or draft supplementary valuation roll which has been laid before the County Government in accordance with section 9 (2) shall, for the purposes of any law providing for the imposition of rates on land by the County Government, be deemed to be the valuation roll or supplementary valuation roll, as the case may be, and to have come into force at the commencement of the financial year for which it has been prepared.

Coming into force of draft rolls and validity of valuation rolls.

(2) A valuation roll shall remain in force, as amended from time to time by a supplementary valuation roll, until it is wholly superseded by a new valuation roll.

19. Any person who has appeared before a valuation court on the consideration of an objection made before that court under this Part, or who has submitted an objection in writing to that valuation court, and who is aggrieved by the decision of that valuation court on the objection, may appeal against the decision of the valuation court within one month from the date of the notice referred to in section 17 (4)—

Appeals.

- (a) to the High Court, if such valuation court was

called by the Chief Officer, consider the objections made under section 10. valuation court.

(2) Not less than seven days before the day fixed for the consideration by a valuation court of any objection, the chief officer shall send notice of the date to the persons mentioned in subsection (3); but it shall be lawful for a valuation court to hear any objection at shorter notice if all the persons entitled to be heard on the objection consent.

(3) On the consideration of an objection the County Government and the persons who lodged the objection and the rateable owner of the rateable property which is the subject of the objection may appear and be heard, either in person or by an advocate or accredited representative, and may examine any witness before the court, and may call witnesses.

(4) After hearing the persons mentioned in subsection (3), or such of them as desire to be heard, the valuation court shall confirm or may amend the draft valuation roll or draft supplementary valuation roll, by way of reduction, increase, addition or omission, as to it may seem just.

(5) Where a valuation court has amended a draft valuation roll or draft supplementary valuation roll in accordance with subsection (4), it shall be lawful for the court to make any further amendment of the roll, as to it may seem proper, in consequence of such first-mentioned amendment:

Provided that—

- (i) no such further amendment by way of increase or addition shall be made unless any rateable owner concerned has been given at least fourteen days' previous notice of the proposed amendment and of the date of the sitting of the court at which such amendment will be considered; and
- (ii) every such rateable owner may lodge an objection to such further amendment in writing, so as to reach the chief officer not less than five days before such date.

(6) The valuation court shall consider the objections made under paragraph (ii) of the provisions to subsection (5), and the provisions of section 10 (2) shall apply, mutatis

roll;

- (b) any new rateable property;
- (c) any rateable property which is subdivided or consolidated with other rateable property; or
- (d) any rateable property which, from any cause particular to such rateable property arising since the time of valuation, has materially increased or decreased in value, and include such valuation in a supplementary valuation roll.

(2) Where part of any rateable property not separately valued in a valuation roll is or may be subject to a special rate under any law providing for the imposition of rates on land by the County Government, it shall be lawful for the County Government from time to time and at any time to cause an apportionment of the value of that property appearing in the valuation roll as between the part thereof which is or may be subject to a special rate and the remaining part to be made and inserted in a supplementary valuation roll.

(3) the County Government shall cause a supplementary valuation roll to be prepared as often as may be necessary and (unless no alterations or additions to the valuation roll are required) at least once in each of the years following the year of valuation.

(4) A supplementary valuation roll shall include only those alterations and additions to the valuation roll which are permitted by subsection (1) or subsection (2).

5. (1) For the purpose of preparing a draft valuation roll or draft supplementary valuation roll, the valuer shall, on production of written authority signed by the chief officer, have power to enter at all reasonable hours by day into and upon, and to inspect, any land within the area of the county in respect of which a rate on the value of land is, or is to be, imposed, and shall also have power to inspect and make extracts from all registers and other records or any deeds or instruments belonging to or in the custody or possession of any public officer or any person, in which are contained particulars of any land, whether that person is or is not interested in the land.

Valuer to have powers.

(2) Any person who wilfully hinders or obstructs a

valuer in the exercise or attempted exercise of the powers conferred on him under this section shall be guilty of an offence and liable to a fine not exceeding Kenya shillings one hundred thousand.

(3) The valuer may, by notice in writing, require the rateable owner or the occupier of any land to make a return containing such written particulars in regard to that land as may be necessary to enable the valuer to prepare a draft valuation roll or draft supplementary valuation roll accurately; and any rateable owner or occupier who neglects to furnish the particulars within fourteen days after being called upon to do so shall be guilty of an offence and liable to a fine not exceeding one hundred thousand shillings, and any person who furnishes to any valuer a false statement of value or of any other particulars aforesaid shall be guilty of an offence and liable to a fine not exceeding Kenya shillings one hundred fifty thousand.

(4) No person convicted of an offence under this section shall thereby become exempt from liability to supply any particulars lawfully demanded by the valuer.

6. Every valuer shall prepare every draft valuation roll or draft supplementary valuation roll in such manner as to show to the best of his knowledge and opinion in respect of every rateable property included therein—

- (a) the description, situation and area of the land valued;
- (b) the name and address of the rateable owner;
- (c) the value of the land;
- (d) the value of the unimproved land;
- (e) the assessment for improvement rate,

Provided that, the County Government declares in writing that the valuer, in preparing any draft valuation roll or draft supplementary valuation roll, need neither value nor include in the roll, the value of the land or the assessment for improvement rate, as required by paragraphs (c) and (e) respectively.

7. (1) The person (in this Act referred to as the rateable owner) in respect of any rateable property who—

- (a) is the owner of the registered freehold of, or the

Contents of draft valuation and supplementary rolls.

Rateable owner.

contract or proposed contract or other matter.

15. (1) The chief officer, or some other person appointed by the County Government, shall act as clerk to the valuation court.

Procedure of valuation court.

(2) At every sitting of a valuation court three members present shall constitute a quorum, and all decisions of such court shall be arrived at by the vote of a majority of the members present; and, in case of an equality of votes, the chairman or the member acting as such shall also have a casting vote.

(3) No member of a valuation court shall sit on the hearing of any matter in which he is directly interested or concerned as being liable to pay the rates in question or any part thereof.

(4) In case for any reason there is any vacancy in a valuation court, or incapacity to act, so that a quorum cannot be formed, the County Government may at once, but subject to the provisions of section 12 (3) (if applicable) appoint any person temporarily or otherwise to fill up such vacancy or the place of any member incapable of sitting.

(5) Not less than seven days before the day fixed for the first sitting of a valuation court, the clerk shall publish notice of the date of that sitting.

(6) The procedure of a valuation court shall, subject to such regulations, if any, as may be made in that behalf by the County Executive, be such as the court may determine, and every such court shall, unless the court otherwise orders on the application of any party to the matter then proceeding and upon being satisfied that the interests of either party would be prejudicially affected, sit in public.

(7) At every sitting of a valuation court it shall be lawful for the court to call and examine any witnesses on oath or affirmation and to call for the production of all such papers or documents as it may deem necessary, and the valuer shall attend such court and answer on oath or affirmation all questions which may be put to him by or through the court in regard thereto, and every such valuer may also be represented by an advocate.

(8) The clerk of the court shall cause a note to be taken of any evidence given before it.

16. (1) Every valuation court shall, at sittings duly

Determination of objections by

eight days referred to in section 10 (1), no objections have been received, or if all objections duly received have been withdrawn before the day fixed for the first sitting of the valuation court, the chief officer shall endorse upon the draft valuation roll or draft supplementary valuation roll and sign a certificate to that effect.

(2) The chief officer shall publish notice that the valuation roll or supplementary valuation roll has been signed and certified under this section.

12. (1) The County Government may, and, if the provisions of section 11 have not prevailed, shall, appoint a valuation court, which shall consist of a magistrate having power to hold a subordinate court of the first class, or an advocate of not less than five years' standing, who shall be chairman of the court, and not less than two additional members appointed with the approval of the County Assembly, who shall not be members of the County Government.

(2) The County Government shall pay to the judiciary in respect of such magistrate, or may pay to the chairman, if not a magistrate, and to the additional members, such reasonable fees and allowances as may be prescribed.

(3) If the chairman of a valuation court appointed under this section is absent from any sitting, the County Government shall appoint a person qualified as provided in subsection (1) to act as chairman during that sitting.

13. (1) Notwithstanding the provisions of section 12, the County Executive Committee Member may authorize the appointment of a valuation court, which shall consist of a chairman and not less than two additional members appointed with the approval of the County Executive Committee, who may or may not be members of the County Government.

(2) If at any sitting of a valuation court appointed under this section the chairman is absent from any sitting, the members of the court present shall appoint a person from among themselves to act as chairman during that sitting.

14. The chairman or any member of a valuation court shall not, by reason only of the payment to him of a fee or allowance under this Act, be deemed to be an officer of the County Government or to have a pecuniary interest in any

supplementary rolls.

Membership of valuation court.

Alternative membership of valuation court.

Effect of payment of fees and allowances.

tenant for life of, that property, in possession or in reversion or in remainder expectant upon a lease or interest, other than a lease or interest referred to in paragraph (b) or paragraph (c); or

(b) is the lessee of that property holding under a registered lease for a definite term of not less than twenty-five years or for the natural life of any person, or under a registered lease which is renewable from time to time at the will of the lessee, or under a registered lease which is for an indefinite term or is renewable indefinitely, or under a registered lease which is renewable at the will of the lessee for a term or terms which, together with the initial term of the lease, amounts or amount to not less than twenty-five years, or is a person having any interest, and entitling him to possession thereof for a period not less than the period for which he would be entitled to possession if he were the lessee of the property; or

(c) is a lessee of public land, under a registered lease of such property holding under a lease for, or is a person having an interest in such property otherwise than as a lessee entitling him to possession of such property for, a definite term of less than twenty-five years; or

(d) subject to paragraph (b), in the case of community land vested in a County Government, the County Government which receives the rent therefore, or which would receive the rent if the land were leased; or

(e) is the lessee from the County Government of the rateable property holding under a registered lease of not less than ten years, shall, for the purposes of this Act, be the rateable owner of the property.

(2) For the purposes of subsection (1) "registered" means registered under any law relating to the registration of title to immovable property and of dealings therewith.

(3) Where more than one such leasehold or other interest as is referred to in subsection (1) subsists in the same rateable property, that subsection shall be deemed to refer to the leasehold or other interest by virtue of which the lessee, or person having the interest, is entitled to immediate

possession of the property, or would be so entitled if no leasehold or other interest, not being such a leasehold or other interest as is referred to in subsection (1), subsisted in the property.

8. (1) The value of land shall, for the purposes of a valuation roll or supplementary valuation roll, be the sum which the freehold in possession free from encumbrances therein might be expected to realize at the time of valuation if offered for sale on such reasonable terms and conditions as a bona fide seller might be expected to impose, due regard being had, not only to that particular land, but also to other land of similar class, character or position, and to other comparative factors, and to any restrictions imposed on the land, and on the use of the land, by the County Government.

(2) The value of unimproved land shall, for the purposes of a valuation roll or supplementary valuation roll, be the sum which the freehold in possession free from encumbrances therein might be expected to realize at the time of valuation if offered for sale on such reasonable terms and conditions as a bona fide seller might be expected to impose, and if the improvements, if any, thereon, therein or thereunder had not been made, due regard being had, not only to that particular land, but also to other land of similar class, character or position, and to other comparative factors, and to any restrictions imposed on the land, and on the use of the land, by the County Government.

(3) In arriving at the value of land under this section, the valuer may adopt any suitable method of valuation.

(4) When a valuation roll or supplementary valuation roll includes the value of the unimproved land, the value of any improvements and the value of the land, then the value of improvements shall in no case exceed the amount found by deducting the value of the unimproved land from the value of the land.

9. (1) When a draft valuation roll or draft supplementary valuation roll has been completed, the valuer shall sign the roll and insert therein the date of completion thereof, and shall transmit the roll to the chief officer.

(2) As soon as may be after a draft valuation roll or draft supplementary valuation roll has been transmitted to him by the valuer, the Chief Officer shall lay the roll before a meeting of the County Government, and the roll shall

Basis of valuation.

Deposit and Approval of Draft Valuation and Supplementary Valuation Rolls.

thereafter be available at the office of the County Government for public inspection, and any person may, during ordinary business hours, inspect it and take copies or extracts from it.

(3) The Chief Officer shall publish notice in respect of every draft valuation roll and draft supplementary valuation roll that it has been so laid and may be inspected, and such notice shall state the manner in which and the latest date by which objections to the same may be made.

(4) The County Government shall, within twenty-eight days after the laying before a meeting the draft valuation roll or draft supplementary valuation roll send to every rateable owner of a rateable property comprised in the roll a notice of the valuation thereof inserted in the roll, whether or not the new valuation makes any change.

10. (1) Any person (including the County Government or any person generally or specially authorized in that behalf by the County Government) who is aggrieved—

Objections to draft valuation and supplementary rolls.

(a) by the inclusion of any rateable property in, or by the omission of any rateable property from, any draft valuation roll or draft supplementary valuation roll: or

(b) by any value ascribed in any draft valuation roll or draft supplementary valuation roll to any rateable property, or by any other statement made or omitted to be made in the same with respect to any rateable property, may lodge an objection with the Chief Officer at any time before the expiration of twenty-eight days from the date of publication of the notice referred to in section 9(3).

(2) No person shall be entitled to urge an objection before a valuation court unless he has first lodged the notice of objection; but it shall be competent for a valuation court to agree to consider an objection although notice thereof has not been given in accordance with this section.

(3) The Chief Officer shall, within twenty-one days after the date on which a notice of objection is lodged with him, send a copy thereof to the rateable owner of the rateable property to which the objection relates, if that person is not the maker of the objection.

11. (1) If, on the expiration of the period of twenty-

Uncontested draft valuation and