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CHAPTER 192

ACT
No. 12 of 1997

Act No.9 of 1999

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.

PART I PRELIMINARY

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.

Short title and
commencement

2. In this Act, unless the context otherwise requires –
“Board” means the Zambia Railways Board established by the Railways Act;

Cap. 453

"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and land and buildings situated in areas previously designated as Reserves and Trustlands provided for in the Laws repealed in the Schedule to the Lands Act but does not include-

Cap. 184

(a) a hotel, 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;

Cap. 153

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

Cap. 167

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

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

Cap. 393

(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;

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

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

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

“developed” in relation to land, means land which has

improvements on it; “effective date” means –

Cap. 281

(a) in relation to 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

Cap. 194

(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*;

“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

Cap. 20

(i) any commercial or industrial plantation or any growing crops of the class “*fructus industrials*” of a permanent nature;

“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;

Cap. 194

(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 a leaseholder, tenant, caretaker or any other person in occupation of any property within a rateable area, or any leaseholder of untenanted area 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;

“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 eh 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

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

(b) lifts or elevators in a building;

(c) structures or parts of structures used for storage purposes and not being an integral part of a manufacturing operation or trade process;

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

“rateable value” means the price which the rateable property would be expected to realise if sold on the open market as at the time of valuation and on the assumptions set out in section *seven*;

authority” means any council within whose boundaries a rateable area falls;

“serviced” in relation to land means the provision of services such as water and road network;

“Sheriff” shall have the meaning assigned to it in the sheriff’s Act;

“Statutory Housing Area” shall have the meaning assigned to it in the Housing (Statutory and Improvement Areas) Act;

“surveyed” in relation to a property, means a cadastral survey for that property has been approved in accordance with the provisions of the Land Survey Act;

“Surveyor-General” means the Surveyor-General appointed

under the Land survey Act;

“Tanzania-Zambia Railway Authority” means the Tanzania-Zambia Railway Authority established under the Tanzania-Zambia Railway Act;

“time of valuation” means –

(a) in relation to a main roll, the date of the passing of the resolution causing the main roll to be made;

(b) relation to a supplementary roll, the time of valuation of the main roll of which it shall form a part in accordance with 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;

“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.

(As amended by Act No.9 of 1999)

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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 or supplementary valuation 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 shall be an officer of the Government Valuation Department;

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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.

(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.

(5) Subject to any directions 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.

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(As amended by Act No.9 of 1999)

4. (1) The valuation surveyor or any person assisting the valuation surveyor shall-

(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 of 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

Powers of
Valuation
surveyors

(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.

(As amended by Act No.9 of 1999)

PART III VALUATION

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

Declaration of
rateable areas

(a) declare any area within the council boundary to be a rateable area; or

(b) alter the boundary of any rateable area:

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.

(As amended by Act No.9 of 1999)

6. (1) for the purposes of this Act, and subject to subsection (2),

the following land or property within rateable area shall be rateable:

(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 statutory housing area;

Rateable property

(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) agriculture land and buildings which are not primarily used for agriculture.

(2) For the purpose 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;

(c) 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

(d) 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 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 –

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(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 leaseholder;

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

Main roll

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

(f) the rateable value of the rateable property.

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

(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 new main roll.

(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.

(As amended by Act No.9 of 1999)

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.

(As repealed and replaced by Act No.9 of 1999)

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.

(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;

Notification of
leaseholder before
inspection of
property

(d) any rateable property whose rateable value as 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.

Supplementary
roll

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.

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.

(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

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 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.

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

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

Effective date where date of commencement of rate period within which supplementary roll is approved is earlier than event giving rise to inclusion of a rateable property in supplementary roll

(b) in the case of a leaseholder or on 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

Inspection of main roll or supplementary roll

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 in duplicate and on the Tribunal and on the rating authority;

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

(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; and

Objection to main
roll or
supplementary roll

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

(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.

(As amended by Act No.9 of 1999)

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.

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 revalued and included in the next supplementary roll to be prepared.

(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 principle officer;

(c) it states, in full, the existing entry on the 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.

(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.

(As amended by Act No.9 of 1999)

Alteration of main
roll or
supplementary roll

Notice requiring
revaluation

PART IV RATING

20. (1) Subject to this Act, and in particular subsection (2), the rating authority shall, by resolution and with the approval of Determination and levying 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.

ordinary rate

(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 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 Ministry may consider the rate at an ordinary meeting without a formal hearing.

(4) Ordinary rates shall be entered in a book or 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 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 Ministry may make a grant to the revenue of the rating authority in lieu of, and equivalent to, the rats 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 commenting-

(a) on the following that the rate period expired ; or

(b) on 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 day of that year.

(10) subject to subsection (11), the rating authority may, in respect of any ordinary 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 levy shall become due and payable, whether demanded or on the first day of levy period.

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

(As amended by Act No.9 of 1999)

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 cost of the scheme.

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

(a) the full details of the scheme and of the proposal 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

Determination and
levying of special
rate

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 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 levied in the rate period following that the Minister's consent to the 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 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 by Gazette Notice, determine and levy such different rates on different classes of property subject to-

(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.

(As repealed and replaced by Act No.9 of 1999)

23. (1) A rate payer may apply to the rating authority for a remission of the whole or 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 been granted from the date on which the sixty day period expired.

Differential rating

(As amended by Act No.9 of 1999)

24. It shall be the duty of any person liable for any rates to pay the amount of the rate 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 the 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 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 authority, to issue a warrant to the sheriff requiring the sheriff to distrain upon the person 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 the rates are due:

Remission of rates

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 recovery 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.

Duty to pay rates

Recovery 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 whom the occupier pays any rents.

(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 exceeding one thousand seven hundred and fifty penalty units or to imprisonment for a period not exceeding three months, or to both.

Evidence of rates

Duty of occupier
to supply
information

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.

Attachment of rent
due to leaseholder

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;

(b) a Vice-Chairperson who shall be a representative of the Attorney-General;

(c) three other members who shall be registered valuation surveyors;

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

(e) a representative from the Ministry responsible for lands; and

(f) a representative of the Government Valuation Department.

(3) There shall preside at all sittings of the Tribunal of Chairperson

(a) in the absence of the Chairperson, the Vice Chairperson; and

(b) in the absence of both the Chairperson and the Vice-Chairperson, such member as the members present may elect for the purposes of that sitting.

(4) Members shall be appointed by the Minister.

(5) Members shall hold office for a term of three years or for such further term, and shall serve on such conditions, as the

Minister may determine.

(As amended by Act No.9 of 1999)

29. There shall be appointed, by the Minister, a Secretary to the Tribunal who shall be registered valuation surveyor, and such other officers as may be considered necessary for the discharge of the functions of the Tribunal.

30. The Tribunal shall have jurisdiction to -

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

Appointment of
Secretary and
staff

(b) examine entries in the main or supplementary valuation roll even if there is no objection;

Jurisdiction

(c) approve or disapprove a main or supplementary valuation roll;

(d) approve or disapprove an ordinary rate;

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

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

(As amended by Act No.9 of 1999)

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

32. (1) A member shall vacate 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.

Quorum

(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.

Vacation of office

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.

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.

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

(a) state the rateable property concerned;

(b) set out the entry which is to be made in the 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.

Declaration of interest

(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 party so chooses, submit written evidence to the Tribunal.

Decision by majority opinion

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

Procedure

(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 able to pay rates until the appeal is heard by the High Court finds against that person.

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

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

Appeals

Expenses of
Tribunal

Allowances

PART VI MISCELLANEOUS

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.

Offences and
penalties

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

Service of
notices, etc.
under this Act.

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

(b) by sending it by registered post.

(As amended by Act No.9 of 1999)

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

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

Rules

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

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

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 BUILDERS.....
 - (ii) ALTERNATIONS AND ADDITIONS
4. Were the buildings and/or improvements –
 - (a) self built
 - (b) built by contractor (labour only).....
 - © build by contractor (labour and materials)
5. If the property was purchased, please stated 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)

7. Details of any title restrictions

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

DateSignature

NOTE: 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

SECOND SCHEDULE

APPENDIX

(Section 21)

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
on19on 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

Signed:.....

Capacity.....

Date:.....

FORM 2

(Section 19)

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
