

CHAPTER 289

THE URBAN AUTHORITIES (RATING) ACT

An Act to enable urban authorities and township authorities to impose and collect rates.

[1st July, 1983]

[G.N. No. 103 of 1983]

Acts Nos.

2 of 1983

8 of 1983

6 of 1999

9 of 2008

PART I

PRELIMINARY PROVISIONS

1. This Act may be cited as the Urban Authorities (Rating) Act.

Short title

2.—(1) This Act shall apply to—

Application and exemption Act No. 6 of 1999 s. 95 Cap. 288 Cap. 287

- (a) urban authorities established under the Local Government (Urban Authorities) Act;
- (b) township authorities established under the Local Government (District Authorities) Act.

(2) The council may exempt any part of the area of its jurisdiction from the application of all or any, of the provisions of this Act.

Interpretation Cap. 288

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

"authority" means—

- (a) an urban authority established under the Local Government (Urban Authorities) Act;
- (b) a township authority established under the Local Government (District Authorities) Act;

"collector" or "collector of rates" means any person duly authorised by an authority to collect or receive rates on its behalf;

"Council", in relation to a township, means the township authority, and in relation to an urban authority, means a town, municipal or city council as the case may be;

"Director", in relation to a township, means a Township Executive Officer for that township; in relation to a town, means the Town Director for that town; in relation to a municipality, means the Municipal Director for that Municipality; and in relation to a city,

means the City Director for that city;

"improvement" means the whole or any part of a building or structure of whatever materials constructed, which is capable of beneficial use or occupation and which is of a sufficiently permanent nature as normally to pass with land on disposition, and includes—

- (a) any work done or services provided or material used on land by the expenditure of money or labour;
- (b) carrying out of any building, engineering or other operation in, on, over or under land, or making of any material change in the use of any building or land; but shall 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;

"Minister" means the Minister responsible for local government;

"occupier" means any person in actual occupation of rateable property without regard to the time title under which he occupies;

"owner", in relation to any premises, means the person holding or deemed by any written law to be holding such premises under a right of occupancy, and includes any person claiming or holding himself out as being the owner and entitled to a right of occupancy in respect of the premises, or in the case where the owner of such premises cannot be found, the person in actual occupation of such premises;

"public utility undertaking" means any company, authority or persons carrying on a water, hydraulic power, electricity or other undertaking, which has been approved by the local authority as a public utility undertaking for the purposes of this Act;

"rate" means a levy on property;

"rateable property" means all houses within the jurisdiction of an authority which are in actual occupation and all improvements on, in or under any such houses;

"right of occupancy" shall have the meaning assigned to that expression by the Land Act, and includes any tenure which is deemed by any written law to be a right of occupancy;

"roll" means a valuation roll compiled in accordance with the provisions of this Act;

"time of valuation" means—

- (a) in relation to a roll, the date of the passing of the resolution causing the roll to be made;
- (b) in relation to a supplementary roll, the time of valuation of the roll of which it shall form a part in accordance with the provisions of this Act;

"township" includes the area of jurisdiction of a town council;

"Township Executive Officer" means a Township Executive Officer of a township;

"Tribunal" means the Rating Valuation Tribunal established by section 33 of this Act;

"urban authority" includes a township authority;

"Valuation Surveyor" means the Valuation Surveyor appointed under section 4;

"value of building" means the market value of a building or where the market value cannot be ascertained, the replacement cost of the building.

PART II
APPOINTMENT AND POWERS OF VALUATION
SURVEYOR

4.—(1) The local government authority of the higher level shall subject to this Act appoint a valuation surveyor who shall be responsible for the preparation of a roll or supplementary roll for all the rating authorities within its area of jurisdiction.

Appointment of Valuation Surveyor Act No. 6 of 1999 s. 96

(1A) Without prejudice to subsection (1), the Tanzania Revenue Authority in consultation with a respective local government authority shall appoint a Valuation Surveyor for preparing a roll or supplementary roll for all rating authorities to which it has been appointed

Act No. 9 of 2008 s. 13

as agent."

(2) The Valuation Surveyor shall be a person who is registered under the provisions of the Professional Surveyors (Registration) Act, as a Valuer and may be—

- (a) a full-time officer of the rating authority;
- (b) an officer of the Government Valuation Department who is nominated by the Minister.

Powers
of
Valuation
Surveyor
Act
No. 6
of
1999
s. 97

5.—(1) The Valuation Surveyor or any person assisting him may—

- (a) for the purpose of preparing or checking an entry in a roll or 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 such property;
- (b) serve a notice by delivery or prepaid registered post on an owner or any person in apparent occupation or charge of any rateable property, requiring the owner or such person to make a return containing such particulars as may reasonably be required to enable him to correctly value such property;
- (c) put to an owner or any person in apparent occupation or charge of any rateable property questions on all such matters as may be necessary to enable him to correctly value such property.

(2) Any person who—

- (a) unreasonably refuses access to the rateable property in contravention of the provisions of paragraph (a) of subsection(1);
- (b) wilfully fails to make a return in contravention of the provisions of paragraph (b) of subsection (1);
- (c) refuses to answer any question lawfully put to him by a Valuation Surveyor or any person assisting him;
- (d) wilfully provides false information in answer to any question lawfully put to him or in any return submitted under paragraph (b) of subsection (1),

commits an offence and, on conviction is liable to a fine not exceeding fifty thousand shillings or to imprisonment for a term not exceeding six months, or to both.

**PART III
VALUATION**

6.—(1) Subject to the provisions of this section, the Minister may, after consultation with the rating authority concerned, for the purposes of rating assessment, by an order— Decla-
ration
of
rateable
areas

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

Provided that no order shall be made under this section unless—

- (i) a draft notice has been published in the *Gazette* and in a newspaper circulating in the area of the rating authority, not less than sixty days before the order is made, stating that interested persons may make written objections to the Minister against the proposed order within thirty days of the notice; and
- (ii) where any such objections are received, the Minister has considered them.

(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 registered with the Director of Surveys and deposited with Survey Division in the Ministry of Lands, Housing and Urban Development.

(3) A copy of such plan, certified by the Director of Surveys shall be deposited with the Minister and with the Director of the rating authority concerned and shall be admissible in evidence in any proceedings.

7.—(1) All property within a rateable area shall be rateable property:

Rateable
property
Act No. 6
of 1999
s. 98

Provided that the following property shall not be rateable property—

- (a) property in the personal occupation of the President;
- (b) property used wholly for the operational purposes of any public utility undertaking concerned with the storage or processing or distribution of public water supplies, or the collection or treatment or

- disposal of water-borne sewerage;
- (c) property used primarily for public worship but excluding property used for residential or social purposes in connection with places of public worship;
 - (d) public libraries and public museums;
 - (e) cemeteries and crematoria;
 - (f) civil and military aerodromes except for the buildings thereon and their curtilage;
 - (g) property comprising land laid out and used for sporting purposes and which is used solely by a full-time educational institution;
 - (h) any railway track including rails and sleepers, together with all earthworks, ballast, fittings, fastenings and devices installed in connection with track or train operation, bridges, culverts, inspection and ash pits, signals and signs, installations, centralised train control gear, rolling stock weighbridges, locomotive and train watering installations, coaling and fuelling plants, passenger platforms, loading banks, cattle pens, electric power 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 the normal working of the railway;
 - (i) such other property as the Minister may, by order in the *Gazette*, prescribe.

(2) [Repealed by Act No. 6 of 1999 s. 98.]

Roll
Act No. 6
of 1999
s. 99

8.—(1) For the purpose of levying rates, there shall be maintained by the rating authority a roll prepared by the Valuation Surveyor in which shall be listed by hereditament or assessment numbers, all rateable property within the rateable area.

- (2) A roll shall show in respect of each hereditament—
- (a) the area and situation of the property valued;
 - (b) the name and address of the owner thereof;
 - (c) the name of the leaseholder or, where an improvement stands on parcels belonging to more than one

- leaseholder, the names of such leaseholders;
- (d) a brief description of the hereditament and the improvement included therein;
 - (e) the area of land comprising the hereditament;
 - (f) the rateable value of the hereditament.

(3) The rating authority shall, at least once in every five years or such longer period as the Minister may approve, cause to be prepared a new roll.

(4) Notwithstanding subsections (1) and (3) of, this section, the rating authority may, where it deems it necessary or expedient, require the owner of the rateable property to furnish the authority with the value of the property.

9.—(1) The rating authority may time to time, cause to be prepared by the Valuation Surveyor supplementary rolls which shall be deemed to be part of the last preceding roll and, where any hereditament appears in a roll and in a supplementary roll, the former entry shall be deemed to have been superseded by the latter from the effective date of such supplementary roll.

Sup-
ple-
men-
tary
roll

- (2) A supplementary roll may include—
- (a) any rateable property or part thereof discovered to have been omitted from the last preceding roll;
 - (b) any hereditament of which the rateable value has been found to be incorrectly assessed or entered in the last preceding roll;
 - (c) any hereditament in, to, or upon which improvements have been erected, completed, altered or demolished since the effective date of the last preceding roll;
 - (d) any hereditament of which the rateable value as at the time of valuation of the last preceding roll has increased or decreased owing to a material change in circumstances occurring since the effective date of the last preceding roll;
 - (e) any hereditament the owner of which has served a notice on the rating authority under section 15;
 - (f) any hereditament the identity of which as given in

the last preceding roll has been changed by subdivision, consolidation, or alteration of boundaries by resurveying or renumbering.

Delivery
and
attestation
of roll or
supple-
mentary
roll

10.—(1) Upon the completion of every roll, the Valuation Surveyor shall deliver it to the Director of the rating authority who shall witness the Valuation Surveyor's signature to the roll or supplementary roll and who shall also sign and date a declaration appended thereto.

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

- (a) that the roll or supplementary roll has been prepared in accordance with the provisions of this Act;
- (b) the full name and professional qualification of the Valuation Surveyor; and
- (c) the time of valuation of the roll or supplementary roll.

(3) Every copy of the roll or supplementary roll shall bear a copy of the said declaration, which shall be identical in all respects with the original but it shall not be necessary for such copy to be signed or approved by the Valuation Surveyor or by the Director of the rating authority.

Noti-
fica-
tion
of
publi-
cation
of
roll
or
sup-
ple-
men-
tary
roll

11.—(1) Within forty days after the delivery to its Director of a roll or supplementary roll under the provisions of section 9, the rating authority shall publish in the *Gazette* and in at least one newspaper circulating in the area of the rating authority a notice stating—

- (a) that the roll or supplementary roll is open for inspection at the offices of the rating authority and the time at which it may be inspected;
- (b) a date not less than twenty-eight days after the date of publication of the notice in the *Gazette*, on or before which any objection to the roll or 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), upon which, and specifying the place at which, the Tribunal

will sit for the purpose of determining any objections to the roll or supplementary roll;

- (d) the effective date of the roll or supplementary roll;
- (e) the time of valuation.

(2) Within twenty-one days after the publication of a notice under subsection (1) the rating authority shall serve by post upon each person whose name appears as the owner or occupier of the hereditament listed in the roll or supplementary roll, a notice informing such person—

- (a) that a roll or supplementary roll has been published in which a hereditament appears of which such person listed as the owner or occupier;
- (b) of the times at which the roll or supplementary roll may be inspected at the rating authority's offices;
- (c) of the date on or before which objection to the roll or supplementary roll must be lodged with the rating authority.

(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 no roll or supplementary roll shall in any way be invalidated by the non-receipt of such notice.

(4) 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 stated time limits, the Minister may, upon request made to him in that behalf, extend, by notice in the *Gazette*, the period for objection to take account of such failure and may, in addition, vary the effective date of a roll or supplementary roll, anything to the contrary contained in this Act notwithstanding.

12. When the roll or supplementary roll has been delivered to the rating authority as provided in section 10, it shall be open to inspection at the offices of the rating authority at the time stated in accordance with section 11, and an owner or occupier of any

Inspection
of roll or
supple-
mentary
roll

hereditament included in the roll or supplementary roll, or his appointed representative, may inspect such roll and take extracts therefrom.

Objection
to roll or
supple-
mentary
roll
Act No. 6
of 1999
s. 100

13.—(1) The rating authority or any owner or occupier of any hereditament included in the roll or supplementary roll in respect of which a notice under section 11 has been published or date appointed, the representative of such owner or occupier may lodge an objection—

- (a) in the case of the rating authority, in respect of any hereditament entered in such roll or supplementary roll or in respect of any hereditament which the rating authority believes should have been entered in such roll but which has been omitted therefrom;
- (b) in the case of an owner or occupier of any hereditament included in such roll or supplementary roll, or his appointed representative, in respect of such hereditament.

(2) An objection shall not be valid unless—

- (a) it is made in writing and complies as nearly as may be with Form 1 in the First Schedule;
- (b) in the case of an objection under paragraph (a) of subsection (1), such objection is served on the owner or occupier of the hereditament concerned or his 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;
- (d) it is served on or before the date specified in a notice given under section 11;
- (e) it states—
 - (i) the hereditament in respect of which it is made;
 - (ii) the grounds of the objection; and
 - (iii) the entry in the roll which the objector contends should replace that against which he is objecting.

(3) A person who has lodged an objection under subsection (1) may, at any time before the date fixed

for hearing by the tribunal, withdraw his objection.

(4) The withdrawal of objection under subsection (3) shall be made in the prescribed form.

14. Notwithstanding anything to the contrary contained in this Act, it shall be lawful for a rating authority to alter any roll or supplementary roll for the purpose of—

Alteration of roll or supplementary 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 the owner or occupier;
- (c) correcting any error in the description or address of any hereditament; or
- (d) giving effect to an award of the Rating Valuation Tribunal.

15.—(1) An owner or occupier of any hereditament which appears in any roll in force, or his appointed representative may, at any time, serve a notice on the rating authority requiring that such hereditament shall be included in the next supplementary roll to be prepared.

Notice requiring revaluation

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

- (a) it is in writing and complies as nearly as may be with Form 2 in the Schedule;
- (b) it is served or is sent by prepaid registered post on the principal officer of the rating authority;
- (c) it states in full the existing entry on the roll of the hereditament 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 written acknowledgement to the person serving it.

(4) It shall be the responsibility of the rating authority to inform the Valuation Surveyor of all hereditaments upon which notices under this section have been served when he is requested to prepare the

supplementary roll.

PART IV
RATING

Rating
authority
Act No. 6
of 1999
s. 101

16.—(1) Every Council shall be the rating authority for the area of its jurisdiction and, subject to any special provisions in this Act or in any other enactment, no authority other than the Council shall have power to make or levy any rate in the area.

Cap.
290

(2) The rates levied under this section shall be distributed among various levels of local government authorities in accordance with the regulations made by the Minister under the provisions of the Local Government Finances Act regarding the distribution of sources of revenue.

Duty
to
make
sufficient
rates

17. Every Council shall make or levy sufficient rates to provide for that part of the total estimated expenditure to be incurred by it during the period in respect of which the rate is levied which is to be met out of moneys raised by rates, together with any additional amount as is, in the opinion of the Council required to cover expenditure previously incurred or to meet contingencies or to defray any expenditure which may fall to be defrayed before the date on which money to be received in respect of the next subsequent rate will become available.

Methods
of rating

18.—(1) A rating authority may, subject to the provisions of this Act, make and levy general or special rates of such amounts as, having regard to the provisions of section 17, it may deem necessary.

(2) For the purpose of this section—

“general rate” means a rate made and levied over the whole area of the jurisdiction of the Council for the general purposes of the Council;

“special rate” means a rate made and levied over a specified area within the jurisdiction of the Council for the purposes of a specified project approved by the Council for that area.

(3) A general rate may be—

- (a) a rate payable by the owner of any premises situate within the area of jurisdiction of a Council, on the rateable value of the premises;
- (b) a basic amount of a kind referred to in section 19.

19.—(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, make and levy a special rate on the rateable property in such area in order to defray the capital costs of the scheme.

Making
and
levying of
special
rate

- (2) The Minister shall not grant his consent unless—
 - (a) a full detail of the scheme and of the proposed rate have been advertised in a newspaper circulating in the area concerned and on notices displayed prominently in such 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 may be made in writing to the Minister;
 - (b) he has received the objections and considered them.

(3) The Minister may, if he grants consent to the special rate, make variations to the scheme or to the rate, or impose any conditions, as he may deem fit.

(4) A special rate shall be made and levied in the rate period following that in which the Minister's consent to such rate was obtained and shall remain in force until the capital cost of the scheme concerned shall have been defrayed:

Provided that, if there be any increase in the rateable values of the hereditaments in the area to which the special rate applies due to the subsequent publication of any 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 such roll or supplementary roll.

20. A general or special rate imposed upon immovable property shall be at a specified rate *per centum* on the rateable value as defined in this Act, of the rateable premises.

General
or
special
rate
to be
at a
specified
rate

Buildings,
structures
or similar
develop-
ment to be
rateable

21. Subject to this Act, the premises rateable are all premises comprising buildings or structures or similar development.

Rateable
value to
be
replace-
ment cost

22.—(1) Subject to subsection (3) of this section, for the purposes of this section the rateable value of premises shall be the market value of premises or where the market value cannot be ascertained the replacement cost of the buildings, structures and other developments comprised in the premises after deducting the amount which it would cost at the time of valuation to restore the premises to a condition in which they would be as serviceable as they were when new:

Provided that the rateable value shall not be less than seventy-five percent of the replacement cost.

(2) In this section—

- (a) the expression "replacement cost" means, in relation to buildings, structures, and other development, the amount which it would cost, at the time when the premises are being valued to provide all the buildings, structures and other development as they were when new if the premises consisted of an undeveloped site;
- (b) the expression "development" means any kind of work or improvements carried out on or in land and includes in particular foundations, excavations, drainage systems, and pathways, aprons and other prepared surfaces; and
- (c) references to buildings and structures include references to machinery which is attached to and forms an integral part of any building or structure.

(3) The Minister may by an order in the *Gazette* either generally or in respect of any particular authority prescribe a basis for the assessment of the rateable value of premises other than that prescribed by this section and where any order is in force in respect of any authority this section shall not apply to that authority.

23.—(1) Notwithstanding any other provisions of this Act, the rating authority may reduce or remit, any rate levied on any rateable property.

Exemption and remission of rates Act No. 6 of 1999 s. 102

(2) The rating authority shall in making the remission or reduction under subsection (1) ensure that there are other sources, of revenue to compensate for the revenue of remitted or reduced levy and the remission or reduction is reported to the Regional Commissioner and copied to the external auditor.

Act No.9 of 2008 s.14

(3) Where it is shown to the satisfaction of a rating authority that any premises in respect of which the owner is liable to the payment of rates have been unoccupied for a period of not less than three months in any financial year and that notice thereof has been given as required by subsection (3) of this section, the rating authority may, upon the application of the person who has paid the amount of the rate payable in such premises, refund to that person such proportion of the amount paid as it may deem reasonable in the circumstances.

(4) It shall be the duty of the owner or occupier of any premises liable to the payment of rates to notify the rating authority in writing within 21 days that his premises, if previously unoccupied, are occupied, or, if the premises were previously occupied, that such premises are unoccupied.

(5) Any owner or occupier of premises, who having given a notice of non-occupation, fails to give notice of re-occupation required by subsection (3) of this section commits an offence and is liable on summary conviction to a fine not exceeding fifty thousand shillings or to imprisonment for a term of six months or to both.

(6) The preceding provisions of this section shall not apply to areas of the local government authority to which the Tanzania Revenue Authority has been appointed as the agent."

24. Where it is shown to the satisfaction of the rating authority that any assessed premises or any part thereof have been demolished or removed during

Refund where premises demolished

any financial year, the rating authority shall, on the application of the person who has paid the amount of the rate payable in respect of such premises, order to be refunded to that person such proportion of the amount paid as the rating authority may deem fit having regard to all the circumstances:

Provided that in the case of demolition or removal otherwise than by order of the Council or a Magistrate under this Act, no refund shall be made unless the owner of the premises has within fourteen days of the demolition or removal given notice in writing thereof to the Director.

Duty
to pay
rate

25. It shall be the duty of any person liable for any rate to pay the amount thereof to a rate collector or his duly authorised representative.

Recovery
of rate
Act No. 6
of 1999
s. 103

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

(2) If, after such demand, such person fails to pay such sum, it shall be lawful for the Director of the rating authority to issue a warrant to the court broker requiring him to distrain upon the personal goods and chattels of such person to the value of such sum, whether or not such goods and chattels be found upon the hereditament in respect of which the rates are due:

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

(3) Notwithstanding anything contained in subsection (2), the rating authority may, at its discretion, recover the sum due from any person by civil action without further notice or demand.

Claim
for
amount
of
rate

27. The claim for the amount of any rate payable under the provisions of this Act shall, except in so far as may be otherwise specifically provided in any other

Act, have priority over other claims against the person liable to pay the rate, except claims by the Government.

28. Any rate due in respect of any property shall, until paid, be a charge on the premises, and that charge shall have priority over all other claims against the premises except claims by the Government.

Rate to be a charge on property

29.—(1) If the amount of a general or special rate or any instalment thereof payable in respect of any premises is not paid within sixty days from the date when it is due, the Council shall cause to be affixed on a conspicuous part of the premises a notice in a form prescribed by the Minister to the effect that if the amount of the rate payable in respect of the premises is not paid within twenty-one days, proceedings will be taken for the sale of the premises for the purposes of defraying such amount.

Notice where general or special rate not paid

(2) Where any person claiming to be the owner of any assessed premises has given notice in writing to the Council of his name and postal address no notice as aforesaid shall be affixed on such premises until a demand in writing for payment of the rate due thereon has been sent by registered letter by the Council to such person, and default has been made for one month after the date of posting of the registered letter.

30.—(1) Where a person having a registered mortgage upon any assessed premises has given to the Council notice in writing of his mortgage no notice as aforesaid shall be affixed on the mortgaged premises until a demand in writing for payment of the amount of the rate due thereon has been sent by registered letter by the Council to the mortgagee, and default has been made for one month after the date of posting of the registered letter.

Notice of mortgage in respect of rateable premises

(2) Notice of mortgage given under subsection (1) of this section shall contain such particulars of the mortgaged premises as are necessary for the identification thereof, and shall state the date and place of registration, the volume and pages of the Land Register Book in which the mortgage is registered, and the postal address of the mortgagee.

Evidence of rate 31. In any proceedings to levy or recover rates or consequent on the levying or recovering of any rates under the provisions of this Act, the rolls and rates books or other lawful record of the rating authority and all entries purporting to be made therein as required by this Act, including genuine extracts or certified copies thereof, shall, upon production thereof, be *prima facie* evidence of such rate.

Duty of occupier to supply information 32. The rating authority may require the occupier of a hereditament to supply the name and address of the leaseholder of such hereditament, or the name and address of the person to whom the occupier pays any rent and, if such occupier refuses to provide such information to the best of his ability or knowingly provides false information, he commits an offence and on conviction, is liable to a fine not exceeding two thousand shillings or to imprisonment for a term not exceeding six months, or to both.

PART V RATING VALUATION TRIBUNAL

Establishment of Rating Valuation Tribunal 33.—(1) There is hereby established a Rating Valuation Tribunal which shall consist of—

- (a) a Chairman;
- (b) a Deputy Chairman, who shall, in the absence of the Chairman, preside over all sittings of the Tribunal;
- (c) a Secretary;
- (d) not less than three and not more than five other members, who shall be appointed from the following institutions—
 - (i) Valuation Surveyors;
 - (ii) Local Government Authorities; and
 - (iii) the Ministry responsible for lands.

(2) Members shall be appointed by the Minister.

(3) The Chairman and the Secretary shall be persons

who are legally qualified under the Advocates Act and the other members shall be persons who are qualified for appointment as Valuation Surveyors. Cap. 341

(4) Subject to the provisions of this section, members shall hold office for a term of five years or for such further term and shall serve on such conditions as the Minister may determine.

34. The function of the Tribunal shall be to determine all objections which may be lodged in connection with roll or supplementary roll. Function of the Tribunal

35. The jurisdiction of the Tribunal shall extend to all objections made in accordance with the provisions of this Act. Jurisdiction

36. The Chairman or any other person acting in his behalf and any other two members shall constitute a quorum. Quorum

37. No person shall sit or act as a member of the Tribunal if he has any interest, direct or indirect, in any objection being heard by the Tribunal. Declaration of interest

38. The determination of any objection referred to the Tribunal shall be according to majority opinion and the person presiding shall have no second or casting vote. Decision by majority opinion

39. The Secretary shall give a notice in the official Gazette and at least one newspaper circulating in the local authority concerned, of any meeting of the Tribunal. Notice of meeting

40.—(1) The Tribunal shall have power to order any person to appear before it and such person shall comply accordingly. Power to order attendance

(2) Any person who without lawful excuse fails to appear before the Tribunal when he had been ordered so to do commits an offence and on conviction is liable to a fine not exceeding two thousand shillings or to imprisonment for a term not exceeding six months or to both.

41. An appeal to the High Court against an award on a point of law may be made by any party to an objection Appeals

but no appeal shall 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.

Procedure **42.**—(1) Every award made by the Tribunal shall be signed by all members hearing the objection and shall—

- (a) state the hereditament concerned;
- (b) set out the entry which is to be made in the roll in respect of such hereditament;
- (c) state the reasons for such award; and
- (d) be sent by registered post to the leaseholder or to the occupier of the hereditament and to the rating authority.

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

(3) Subject to the provisions of this Act, the Tribunal may make rules for regulating its own procedure, and they shall be published in the *Gazette*.

Non-application of the Act

42A. The provisions of Part V of the Act shall not apply where the agency of the Tanzania Revenue

Act No.
9 of
2008 s.
17

Authority is in force."

**PART VI
LEGAL PROCEEDINGS**

43.—(1) If after the time fixed for the payment of any rate, any person fails to pay any rate due by him, the Local Government authority shall cause a printed or written demand to be made upon such person to pay the amount stated in such demand within fourteen days after service of the demand.

Summary
proceed-
ings

(2) Where any person who shall have had a demand delivered to him personally or left at his ordinary place of residence or place of business or office fails to make the payment, the local government authority shall apply to a competent magistrate having jurisdiction within the local government authority for a summary warrant in the form prescribed in the Third Schedule to recover such rates from the person liable to pay.

(3) Where an application has been made under subsection (2), the Magistrate shall grant a warrant on production of a list of the names and addresses of the persons so in default, and the amount due by them, with a certificate by the Director or Township Executive Officer, as the case may be, that they have been severally required to make payment of the said rates by notice and do not exceed the rates fixed under this Act.

(4) Every warrant issued under subsection (3) shall contain every authority and be executed in all respects as though it were both a warrant of attachment and a warrant of sale issued out of the Court of such magistrate.

(5) Notwithstanding anything to the contrary in the Magistrates' Courts Act a District Magistrate shall be deemed to have jurisdiction to issue warrants under this section.

Cap. 11

44.—(1) Notwithstanding the provisions of section 43, the local government authority may at its discretion, after the time fixed for the payment of any rates, recover from the person in default without further notice or demand the amount of the rates due by such

Recovery
by suit

person, irrespective of the amount thereof, by action in the court of a Magistrate of the first class having jurisdiction within the area of the local government authority, whether the person liable for the same is resident within the jurisdiction of such court or not.

Cap.
11

(2) Notwithstanding anything contrary to the Magistrates' Courts Act, a District Magistrate shall be deemed to have jurisdiction to hear and determine claims for the recovery of rates under this section.

Pro-
ceed-
ings
against
persons
entitled
to
rents
of
rateable
property

45. When any person, who is liable for any rate and is in default, is not resident within the jurisdiction of a magistrate having jurisdiction within the area of the local government authority, it shall be lawful for the local government authority at its option to make the demand referred to in section 43, or take proceedings under section 44 against any person receiving any rents or profits of the rateable property in respect of which such rate is unpaid, or who would be entitled to receive the same if such property were let or occupied; and thereupon the amount in default shall, for the purposes of the said sections, be deemed to be due by such persons.

Recovery
of owner's
rate from
occupier

46. Where the rate imposed on any owner of rateable property remains unpaid for a period of three months after the rate becomes due and payable, the local government authority may demand the amount of such rate or any part thereof from any tenant or occupier for the time being of such rateable property to the extent of any rent or other amount due by the tenant or occupier at the date of the demand or which may thereafter become due, and on non-payment thereof may, after one month from the date of such demand, recover the same from such tenant or occupier, who shall be liable for the amount of such demand to the extent as aforesaid until the same has been wholly recovered, and shall be entitled to deduct from any rent or other amount payable by him to such owner, or his successor in title, so much as was so paid by or recovered from him, and the production of the receipt for such rates so paid or recovered shall be a good and sufficient discharge.

47. Where any rate remains unpaid after the date on which the same becomes due and payable, interest may be charged and recovered thereon with effect from such date, not being less than fourteen days after the same becomes due and payable, as the local government authority may, by notice in the *Gazette*, specify. The rate of such interest shall be such rate, not exceeding one *per centum* per month or part of the month, as the local government authority may determine.

Interest on unpaid rates

48.—(1) The owner for the time being of any rateable property shall be liable for the payment of all rates due and payable on that property together with interest thereon calculated in accordance with section 28, whether such rates become due before or after he became the owner, and where two or more persons are owners (whether as joint tenants or as tenants in common) they shall be jointly and severally liable.

Liability for rates and charge on property Ord. No. 3 of 1961 s. 20

(2) Any rate due and payable in respect of any property, together with interest thereon calculated in accordance with section 28, shall be a first charge on the property.

(3) Notwithstanding the provisions of this section, no rate shall be recoverable or constitute a charge which is more than six years overdue.

(4) Where one of two or more joint tenants or tenants in common pays any rate for which such joint tenants or tenants in common are, under the provisions of this section, jointly liable, he shall, in the absence of any agreement to the contrary, be entitled to recover from the other or others a proportion thereof equal to his or their interest in the property.

49. If, on the request of the local government authority or any collector of rates, the occupier of any rateable property refuses or wilfully omits to disclose, or wilfully mis-states to the local government authority or collector making such request, the name of the owner of such property, or of the person receiving or authorised to receive the rents, such occupier commits an offence and on conviction is liable to a fine not exceeding one hundred shillings, and, in the case of a continuing offence, a further fine not exceeding ten shillings for every day during which the default continues.

Refusal by occupier to disclose name of owner

50. In any proceedings to impose or recover rates or consequent on the imposition or recovery of any rates, as well as in all other

Evidence

proceedings under the provisions of this Act, the valuation rolls and records of the local government authority and all entries made therein and extracts or certified copies signed by the Director, and also all copies of any newspaper containing any notices necessary to be proved, shall upon production be *prima facie* evidence of such rate and of the contents thereof without any evidence that the notices required by or other requirements of, this Act have been complied with:

Provided that it shall be competent for any party to any such proceedings to offer evidence to prove the contrary.

Regulations

Act
No. 9
of
2008
s. 16

51. (1) The Minister may make regulations generally for the better carrying out of the purposes and provisions of this Act, and, without prejudice to the generality of the foregoing, may make regulations prescribing the manner and form in which a printed or written demand shall be made under the provisions of subsection (1) of section 43 of this Act or prescribing any matter or thing which is to be or may be prescribed under this Act.

(2) In consultation with the Minister responsible for finance, the Minister may make regulations providing for the procedural and operational matters on property rates."

**PART VII
AMENDMENTS, REPEALS AND TRANSITIONAL
PROVISIONS**

Amends
Cap. 113.

52.-54. [Amends the Land Act.]

Repeal
of Act
No. 19
of
1974

55. [Repeals the Land (Rent and Service Charges) Act with savings.]

56.—(1) [Omitted.]

(2) As soon as the rateable property in respect of every authority has been prepared a valuation roll shall be prepared in accordance with the provisions of this Act.

(3) Notwithstanding the repeal of the Land (Rent and Service Charges) Act, the Ministry responsible for finance shall demand and continue to collect land rent and service charge arrears from all those who defaulted to pay prior to repeal of the Act.

Tran-
si-
tional
and
savings
provision
Act
No. 8
of
1983

Act
No. 19
of
1974

FIRST SCHEDULE

(UNDER SECTION 13(2) (A))

PRESCRIBED FORMS

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/Supplementary Valuation Roll published on 20 on the ground (s) t h a t

.....
.....

Plot No. Address Owner Description Area Rateable

Value

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

Plot No.	Address	Owner	Description	Area	Rateable Value
----------	---------	-------	-------------	------	----------------

S i g n e d

 Capacity.....
 D a t e

SECOND SCHEDULE

(Section 15)

**FORM 2
NOTICE OF REVALUATION**

T o :

(Rating Authority)

I (name),
 of
 hereby give notice that I require the hereditament
 whose entry in the Valuation Roll for

 (rating area) is as follows:

Plot No. Address Owner Description Area Rateable Value

to be included in the Supplementary Roll next caused to be prepared for

.....
(rating area)

S i g n e d

Capacity.....

D a t e

THIRD SCHEDULE

(Section 43)

FORM 3

FORM OF SUMMARY WARRANT OF ATTACHMENT AND SALE

.....(Title)

To the Court Broker:

These are to command you to attach and hold the movable property of as set forth in the Schedule hereto, unless the said shall pay you the sum of Shs. being the rates due and owing by the said (together with interest at the rate of one *per centum* for each month or part of a month from the day of, and the costs of this attachment), and, after giving fourteen days' notice, by affixing the same to this Court House and after making due proclamation, to sell by auction the same or so much thereof as shall realise the sum of Shs., together with such interest and the costs of attachment as aforesaid.

You are further commanded to return this warrant on or before the day of, with an endorsement ratifying the manner in which it has been executed or

CHAPTER 289

THE URBAN AUTHORITIES (RATING) ACT

[PRINCIPAL LEGISLATION]

ARRANGEMENT OF SECTIONS

Section Title

**PART I
PRELIMINARY PROVISIONS**

1. Short title.
2. Application and exemption.
3. Interpretation.

**PART II
APPOINTMENT AND POWERS OF VALUATION
SURVEYOR**

4. Appointment of Valuation Surveyor.
5. Powers of Valuation Surveyor.

**PART III
VALUATION**

6. Declaration of rateable areas.
7. Rateable property.
8. Roll.
9. Supplementary roll.
10. Delivery and attestation of roll or supplementary roll.
11. Notification of publication of roll or supplementary roll.
12. Inspection of roll or supplementary roll.
13. Objection to roll or supplementary roll.
14. Alteration of roll or supplementary roll.
15. Notice requiring revaluation.

**PART IV
RATING**

16. Rating authority.
17. Duty to make sufficient rates.
18. Methods of rating.
19. Making and levying of special rate.
20. General or special rate to be at a specified rate.
21. Buildings, structures or similar development to be rateable.
22. Rateable value to be replacement cost.
23. Exemptions and remission of rates.
24. Refund where premises demolished.
25. Duty to pay rate.
26. Recovery of rate.
27. Claim for amount of rate.
28. Rate to be a charge on property.
29. Notice where general or special rate not paid.
30. Notice of mortgage in respect of rateable premises.
31. Evidence of rate.
32. Duty of occupier to supply information.

**PART V
RATING VALUATION TRIBUNAL**

33. Establishment of the Rating Valuation Tribunal.
34. Function of the Tribunal.
35. Jurisdiction.
36. Quorum.
37. Declaration of interest.
38. Decision by majority opinion.
39. Notice of meeting.
40. Power to order attendance.
41. Appeals.
42. Procedure.

**PART VI
LEGAL PROCEEDINGS**

43. Summary proceedings.
44. Recovery by suit.
45. Proceedings against persons entitled to rents of rateable property.

- 46. Recovery of owner's rate from occupier.
- 47. Interest on unpaid rates.
- 48. Liability for rates and charge on property.
- 49. Refusal by occupier to disclose name of owner.
- 50. Evidence.
- 51. Regulations.

PART VII
AMENDMENTS, REPEALS AND TRANSITIONAL
PROVISIONS

- 52.-54. [Amendment of Cap. 113.]
- 55. [Repeal of Act No. 19 of 1974.]
- 56. Transitional and savings provision.

SCHEDULE

