

THE LOCAL GOVERNMENTS (RATING) ACT, 2005.

ARRANGEMENT OF SECTIONS.

PART I—PRELIMINARY.

Section.

1. Short title and commencement.
2. Interpretation.

PART II—LEVY OF RATES BY LOCAL GOVERNMENTS.

3. Local governments to levy rates.
4. Valuation lists.
5. Exempted properties.
6. Local governments may remit or reduce rate.
7. Liability of owner.

PART III—VALUATION FOR PURPOSES OF RATING.

8. Valuers for local governments.
9. Declaration by surveyor.
10. Particulars of valuation list.
11. Ascertainment of rateable value.
12. Mass valuation.
13. Power of entry.
14. Draft valuation list and notice.

PART IV—OBJECTIONS AND APPEALS.

15. Notice of objection.
16. Local government to send valuation list to valuation court.
17. Appointment of members of valuation court.
18. Quorum.
19. Hearing by valuation court.
20. Draft valuation list and date of coming into force.
21. Notice of valuation list.
22. Appeal.

Section.

PART V—ENFORCEMENT.

23. Valuation list as altered, and date of coming into force.
24. Supplementary valuation list.
25. Clerical and arithmetical errors.
26. Notice of rate.
27. Payment of rates.
28. Rates payable pending appeal.
29. Recovery by warrant.

30. Recovery by action.
31. Recovery from tenants and occupiers.
32. Evidence.
33. Buyer to satisfy himself or herself about arrears.
34. Prohibition against transfer of property in arrears of rate.
35. Person liable to notify transfer of the property.
36. Rate first charge on property.

PART VI—MISCELLANEOUS.

37. Property Tax Fund.
38. Regulations.
39. Power of Minister to amend First Schedule.
40. Consequential amendment of Local Governments Act.
41. Repeal of Cap 242 and saving.

SCHEDULES.

First Schedule
Currency Point.

Second Schedule
Exempted Properties.

Third Schedule
Forms.

An Act to provide for the levy of rates on property by local governments within their areas of jurisdiction; to provide for the valuation of property for the purpose of rating; to provide for the collection of rates; to repeal the Local Government (Rating) Act and to provide for other related matters.

DATE OF ASSENT: 9th September, 2005.

Date of Commencement: See section 1(2).

BE IT ENACTED by Parliament as follows:

PART I—PRELIMINARY.

1. Short title and commencement

(1) This Act may be cited as the Local Governments (Rating) Act, 2005.

(2) This Act shall come into force on a date appointed by the Minister by statutory instrument.

2. Interpretation

(1) In this Act unless the context otherwise requires—

“commercial building” means a building, the whole or any part of which is used for the purpose of any business;

“currency point” has the value assigned to it in the First Schedule to this Act;

“financial year” means the period commencing on the 1st of July each year and ending on the 30th of June in the following year;

“gross-value” means, subject to subsection (2) of this section, the rent at which the property might reasonably be expected to let, from year to year, if the tenant undertook to pay conservancy fees, water rates and all other usual tenants’ rates and taxes and the landlord undertook to bear the cost of repairs and any other expenses necessary to maintain the premises in a state to command that rent;

“industrial building” means a factory, mill or other premises of similar character used wholly or mainly for industrial purposes;

“local government” means a district council, a city council, a municipal council or a town council within the meaning of the Local Governments Act;

“Minister” means the Minister responsible for local governments;

“non-industrial building” means a building which is not an industrial building;

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