

STATUTORY INSTRUMENTS

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STATUTORY INSTRUMENTS SUPPLEMENT

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2006 No. 38.

THE LOCAL GOVERNMENTS (RATING) REGULATIONS, 2006.

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STATUTORY INSTRUMENTS

2006 No. 38.

The Local Governments (Rating) Regulations, 2006.

(Under section 38 of the Local Governments (Rating) Act, 2005, Act No. 8 of 2005)

IN EXERCISE of the powers conferred upon the Minister by section 38 of the Local Governments (Rating) Act 2005, these Regulations are made this 26th day of June, 2006.

1. Title

These Regulations may be cited as the Local Governments (Rating) Regulations, 2006.

2. Interpretation

In these regulations, unless the context otherwise requires—

“Act” means the Local Governments (Rating) Act, 2005;

“court” means the valuation court appointed by a district, city or municipal council under the Act;

“rateable property” means immovable property and includes a building (industrial or non-industrial) or structure of any kind, but does not include a vacant site;

“Registrar of the High Court” includes Deputy Registrars in charge of High Court circuits;

“valuation list” means the valuation list prepared under the Act.

3. Declaration of urban area for rating purposes

(1) The Minister may, upon request by a district local government or on his or her own motion, declare an area as an urban area for the purposes of the Act.

(2) In declaring an area as an urban area for purposes of the Act, the Minister shall have regard to the following matters—

(a) population density;

(b) level of economic activity;

(c) level of infrastructure;

(d) any scheme in relation to that area developed under the Town and Country Planning Act.

(3) An area declared as an urban area for the purposes of the Act shall have clear boundaries demarcated or defined as far as possible with regard to existing geographical or administrative boundaries.

(4) A request made to the Minister by a local government under sub-regulation (1) may be rejected in total or approved with such modifications as the Minister may deem appropriate.

(5) A declaration of an urban area made under this regulation shall be published by the district local government in the *Gazette* and in at least one newspaper having circulation in the district to which the declaration relates and in the absence of a newspaper having circulation in the area, in such other manner as it may consider sufficient for the information of the persons who will be affected.

(6) For the avoidance of doubt, where an area has been declared an urban area for purposes of the Act but which otherwise would not be an urban area, the rating authority shall be the district local government until such time when the area declared becomes an urban area under the Local Governments Act.

(7) The rates collected by the district local government under this regulation shall be utilized in accordance with the Act and these Regulations for the benefit of that area.

4. Exceeding five year valuation.

(1) A local government shall produce a valuation list every five years.

(2) Where for reasons of financial or other constraints a local government does not produce a valuation list as required by subregulation (1), the local government shall produce the valuation list within six months after the expiry of five years.

5. Notification of exempted status

(1) Every owner of a rateable property which is an exempt rateable property under paragraphs 2 to 6 of Part I of the Second Schedule to the Act shall, within thirty days after the coming into force of these Regulations and thereafter once in every financial year, notify the local government concerned in writing of the exempt status of the rateable property.

(2) The notification under sub-regulation (1) shall be in form RF1 in the Schedule to these Regulations and shall contain the following details—

- (a) the owner of the rateable property;
- (b) the location of the rateable property;
- (c) the category of exemption;
- (d) where applicable, the date, if known when the rateable property acquired the exempt status.

6. Remission or reduction of rates

(1) Rate is not payable on a residential house in a rural area.

(2) A property owner living and residing in his or her own house in an urban area shall not pay property rate on that house; but, a property owner shall pay property rate on any other residential building which he or she owns and rents in an urban area.

(3) A local government may, on application of a rate payer, exempt, reduce or remit a rate payable in respect of a rateable property.

(4) A local government shall not exempt, reduce or remit the rate except under the following circumstances—

- (a) inability of the rate payer to pay by reason of poverty arising from old age, infirmity or loss of income;
- (b) where there is loss of value of the rateable property due to damage by natural circumstances such as earthquakes or lightening or where the physical and economic circumstances of the area in which the rateable property is located can no longer support the rate as imposed; or
- (c) when any statutory authority or body prohibits the occupation of a rateable property.

(5) Where a local government remits or reduces the rate, it shall record the fact of remission or reduction of rates in the account of the rate payer concerned and the rate payer shall be informed accordingly.

(6) A remission or reduction of rate granted under this regulation may be reviewed when there is a change in the circumstances of the rate payer that led to the reduction or remission of the rate.

7. Additional particulars of valuation list

A valuation list shall, in addition to the particulars specified in section 10 of the Act, contain the following particulars—

- (a) the serial number assigned to each rateable unit;
- (b) the name and address of the occupier of the rateable property;
- (c) the common base valuation date, if applicable; and
- (d) the reference number of the title deed for the property in question.

8. Establishment of a coding system

The Minister shall, in consultation with the local government establish and implement a coding system by which all rateable properties in the area of jurisdiction of any local government shall be identifiable and recorded.

9. Deductions under section 11(a)

The amount to be deducted under section 11(a) of the Act shall be such percentage of the gross value of the rateable property as determined by the Minister from time to time by statutory order under section 11(a) and the amount which shall represent a reasonable estimate of money that may be spent on repairs or other undertakings to maintain the rateable property in a state to command the gross value.

10. Certain presumptions to be made

In determining the annual rental value under sections 11 and 12 of the Act, it shall be presumed that the rateable property is in a good state of repair except for such repairs that may be considered uneconomic by a reasonable owner and that fixtures and fittings relating to the rateable property are of average quality for a rateable property of that type.

11. Service, filing and hearing objections

(1) A notice of objection by an aggrieved person required to be served under section 15 of the Act shall be made in Form RF2 specified in the Schedule to these Regulations.

- (2) The local government concerned shall—
 - (a) retain a copy of the notice of objection;
 - (b) return a copy to the objector;

(c) serve a copy on the valuer; and

(d) file the original in court.

(3) Objections to a draft valuation list by rate payers in respect of rateable property in a town council area shall be heard by the court.

(4) Where a notice of objection has been served upon the local government under sub-regulation (1), a valuer may, under instructions from the local government, before the date appointed for hearing of the objection, re-inspect the rateable property in respect of which the objection was filed for the purpose of reviewing the nature of the objection.

(5) If the person who gave notice of objection and the local government agree to the valuation, the objector may withdraw the objection by filing a notice of withdrawal in Form RF3 specified in the Schedule to these Regulations.

(6) Every notice of withdrawal filed under sub-regulation (5) shall be presented together with the notice of objection to the court at the time of hearing of other objections on Form RF4 specified in the Schedule to these Regulations and the withdrawal of the objection shall be recorded and confirmed by the court.

12. Disqualification from being membership or clerks of court

(1) The following persons shall not be eligible for appointment as members or clerks of the court, under section 17 of the Act—

(a) a person adjudged bankrupt or declared to be of unsound mind by a court of competent jurisdiction in Uganda;

(b) a person convicted of an offence involving fraud or corruption;

(c) a person disqualified under the applicable rules from practicing in the professional capacity which makes him or her eligible for appointment as member or clerk of the court; and

(d) a person who is in arrears of a rate or other service charge to any local government for a period longer than twelve months.

(2) The remuneration payable to members of the court shall, subject to the provisions of the Act, be determined by the appointing local government.

(3) The Minister shall set remuneration ceilings and limits, and review them periodically.

(4) Where objections are heard by a court under sub-regulation (2), the remuneration payable to members and the clerk of the court shall be shared in proportion to the number of objections filed by each local government.

13. Service of summons and orders to objector, valuer etc

(1) Subject to section 19 of the Act, the date of hearing objections by the court shall be determined by the clerk of the court in consultation with the chairperson of

the court and shall be served in Form RF5 specified in the Schedule to these Regulations.

(2) The clerk of the court shall cause—

(a) notice for hearing of the person who lodged the objection under section 19 of the Act to be served upon the person who lodged the objection and the valuer not later than thirty days prior to the date of hearing;

(b) orders or other findings of court in relation to the objections to be served upon the person who lodged the objection and the local government within fourteen days from the date of the order or finding.

14. Submission of altered draft valuation list to Minister

(1) When the valuation court has completed hearing of all the objections to the draft valuation list and has made such alterations in the draft valuation list as may be necessary to give effect to its findings, the chairperson shall submit the altered draft valuation list to the Minister for approval.

(2) Upon approval by the Minister of the draft valuation list submitted under subregulation (1), the chairperson shall certify and sign the draft valuation list in the form set out in Form D in the Third Schedule to the Act.

15. Appeals to the High Court

(1) Appeals to the High Court from the valuation court under section 22 of the Act shall be lodged within thirty days from the date of notification of the finding of the court and shall be made in Form RF6 specified in the Schedule to these Regulations.

(2) The notice of appeal filed under sub-regulation (1) shall be served upon the clerk of the court who shall prepare the relevant court record of proceedings and submit it to the Registrar of the High Court within fifteen days from the date of receipt of the notice of appeal.

(3) Subject to these Regulations, any rules applicable to appeals to the High Court in civil matters shall apply to appeals to the High Court under the Act with such modifications as the High Court may consider to be in the interest of justice and the expedition of the proceedings.

16. Offsetting against pending rate

(1) Where the owner of rateable property wishes to spend money, otherwise payable as a rate, on infrastructure work meant to be done by the local government, he or she shall submit a proposal to the local government in Form RF7 specified in the Schedule to these Regulations containing sufficient information to enable a proper evaluation of the project or proposal by the local government.

(2) A local government shall not approve a proposal submitted under sub-regulation (1) unless it is satisfied that the proposal—

- (a) serves the general good of the rate payer or rate payers in the area;
- (b) complies with the infrastructure, planning and budgetary provisions for infrastructural development of the relevant local government; and
- (c) the district, city, municipal or town engineer has certified that the proposed infrastructure works—
 - (i) conform to the relevant standards set by the local government or any relevant regulatory body; and
 - (ii) will be provided in a cost effective manner.

(3) Offsetting of rate shall not be made under this regulation unless a certificate of completion, in Form RF8 specified in the Schedule to these Regulations, has been issued by the district, city, municipal or town engineer to the effect that the infrastructural works have been carried out in accordance with this regulation.

(4) Where approval of the proposal is granted and the works are carried out under sub-regulations (1) and (2) the local government shall, subject to sub-regulations (3) to (6) offset the rate payable by issuing a certificate in Form RF9 specified in the Schedule.

(5) If the district, city, municipal or town engineer is not satisfied that the infrastructural works have been carried out in strict compliance with this regulation, he or she shall determine the true value of the works to the local government and that value as determined shall be the amount by which the pending rate shall be offset unless the relevant owner proves otherwise.

(6) The offset allowed against the rate shall not exceed seventy five percent of the pending rate and the balance of twenty five percent not offset is considered to be relating to the administration costs and supervision of the local government.

17. Administration costs.

(1) The percentage of the rates collected to be expended by the local government on administration matters shall be determined by the Minister periodically, but it shall not exceed twenty five percent as prescribed in section 37(3) of the Act.

(2) In determining a percentage of the rates collected to be expended on administration matters, the Minister shall have regard to the realistic cost of administering the rating system under the Act, which include among others, remuneration of members and clerks of court and the cost of valuation.

18. Formation of rate payers association

(1) A rate payer's association formed under section 37(4) of the Act shall—

- (a) have a written constitution to regulate the activities of that association under section 37 of the Act including election of the leaders of the association;

(b) notify the relevant local government of the formation of the association;
and

(c) provide a copy of the association's constitution and names of the leaders of the association to the local government.

(2) A dissolution of, or any change in the leadership or constitution of the rate payers' association shall be notified to the local government.

19. Service of notices, summons or other documents

(1) Except where the Act provides otherwise, any notice, summons or document of whatever description required to be served under the Act or the Regulations shall be deemed to be duly served—

(a) where the person to be served is a company, if the document is addressed to the secretary of the company at its registered office or place of business, and it is—

(i) sent by post; or

(ii) delivered to that office or place of business of the company;

(b) where the person to be served is a partnership, if the document is addressed to the partnership at its principal place of business identifying it by name or the style under which its business is carried on, and is—

(i) sent by post; or

(ii) delivered to that office or the principal office or place of business;

(c) where the person to be served is a public body, a corporation, a society or other body, if the document is addressed to the president, secretary, treasurer or other principal officer of that body, as the case may be, at its principal office and is either—

(i) sent by post; or

(ii) delivered to that office;

(d) where the person to be served is a district, city, municipal or town, local government, by delivering it to, or by sending it by registered post addressed to the chief administrative officer, or town clerk of the local government;

(e) in any other case, if the document is addressed to the person to be served and is sent to him or her by post or delivered to his or her residence or place of business.

(2) Any document which is required or authorized to be served upon the owner of any rateable property or properties may be addressed to “the owner” of that rateable property or properties, naming it or them, without further name or description, and shall be deemed to have been duly served—

(a) if the document is sent or delivered in accordance with sub-regulation (i)(e); or

(b) if the document or a copy of it is affixed to some conspicuous part of the rateable property or properties.

(3) Sub-regulation (2) applies, with the required changes, to service upon the “occupier” of a rateable property where recovery of rates is done under section 31 of the Act.

(4) Where a document is served on a partnership in accordance with this regulation, the document shall be taken to have been duly served on each partner.

(5) For the purpose of enabling any document to be served on the owner of any rateable property, the person authorized to serve may require the occupier of the rateable property to state the name and address of the owner.

(6) The court may, with regard to any document required to be served under the Act or these Regulations, order service to be effected otherwise; and in that case service shall be effected in accordance with that order.

20. Forms, notices etc

The forms and notices specified in the Schedule shall be used in the cases to which they relate and for the purposes to which they relate under the Act or these Regulations.

21. Inspection of documents, records etc

(1) A rate payer may at all reasonable times on payment of a cost-recovery based fee, inspect and obtain copies of an extract from—

(a) any valuation list;

(b) any draft valuation list;

(c) any notice of objection served by the rate payer; or

(d) minutes of proceedings of the court;

(2) No fee is payable for an inspection provided for under the Act.

(3) For the purposes of this regulation “rate payer” includes an occupier or tenant on whom a rate has been levied under section 31 of the Act.

22. Offences and penalties.

Any person who without justifiable cause contravenes or fails to comply with any requirement, order or request made under these Regulations commits an offence and except where the punishment is prescribed by the Act or other Act of Parliament, is on conviction liable to imprisonment not exceeding three months.

23. Revocation of S.I. 242 – 2

The Local Governments (Rating) (Rateable value) Order is revoked.

SCHEDULE

FORM RF1
Regulation 5, 19

THE REPUBLIC OF UGANDA

THE LOCAL GOVERNMENTS (RATING) ACT

NOTIFICATION OF EXEMPT STATUS
Under Section 5 of the Act and Regulation 5(i)

To
(Name of local government)

Name of owner _____

Address of owner _____

Physical address of rateable property _____

Category of exemption _____

Start date of exemption (if known) _____

End date of exemption (if known) _____

Date _____ Signed _____

FORM RF2
Regulation 11

THE REPUBLIC OF UGANDA

THE LOCAL GOVERNMENTS (RATING) ACT
NOTICE OF OBJECTION TO DRAFT VALUATION LIST*
Under Section 15 of the Act

FOR: _____
(specify local government or rating area)

Name and address of objector _____

I/We the owner(s)/occupier(s)/other (give details below)

_____ of the rateable property(ies) specified below _____ (physical address of the

rateable property) object against:-

*(please mark the applicable box)

- (i) the inclusion of any rateable property;
- (ii) the value of a rateable property;
- (iii) any other statement made or omitted to be made about any rateable property or;
- (iv) the decision to split or combine the listing of any rateable property or properties.

Details of objection and amendments required

(continue on a separate page if required)

* This form should be filled in triplicate. The original and duplicate should be left at the relevant local government and the triplicate kept by the objector.

* Objectors are encouraged to retain proof of service of the form upon the local government concerned.

FORM RF3
Regulation 11

THE REPUBLIC OF UGANDA

THE LOCAL GOVERNMENTS (RATING) ACT

IN THE VALUATION COURT SITTING AT _____

NOTICE OF WITHDRAWAL OF OBJECTION
Under Regulation 11(4)

The Chairperson,
Valuation Court

Whereas I lodged an objection under section 15 of the Act with the _____ (local government) in respect of the rateable property(ies) described _____ in the draft valuation list, I hereby notify you of the withdrawal of the objection for reason that:

- (1) _____.
 - (2) _____.
 - (3) _____.
- (Specify reason, if any.)*

Dated at _____ this ____ day of _____ 20____

Signed _____
Objector

I certify that _____ (*name of the objector*) being a person who lodged an objection under section 15 of the Act in respect of the rateable property(ies) specified above has this _____ day of _____ 20____ confirmed the withdrawal of the objection.

Signed _____ Date _____
Chairperson of the Valuation Court

FORM RF4
Regulation 15

THE REPUBLIC OF UGANDA

THE LOCAL GOVERNMENTS (RATING) ACT

APPLICATION FOR REVALUATION OF RATEABLE PROPERTY
Under Section 15 (4) of the Act

The Chairperson,
Valuation Court.
(insert place where court is sitting)

I _____ being the owner/valuer* of rateable property number _____ in the Draft Valuation List, having reached an agreement with the valuer/owner* in accordance with section 15(4) of the Act that _____, *(specify the area of agreement as per provisions of section 15(4) of the Act)*

Accordingly apply to Court for an order—

- (i) that the rateable property be revalued or
- (ii) for any other appropriate order.*

Dated at _____ this ____ day of _____ 20____.

Signature of Applicant

I confirm the correctness of the information in the form

Signature of (valuer or owner as the case may be)

*Strike out as appropriate

FORM RF5
Regulation 13

THE REPUBLIC OF UGANDA

THE LOCAL GOVERNMENTS (RATING) ACT

IN THE VALUATION COURT SITTING AT _____

OBJECTION NO. _____ OF 20 _____

LODGED BY _____

OWNER OF RATEABLE PROPERTY KNOWN AS

(physical address of the rateable property)

To: 1. _____
(Name of Objector)

2. _____
(Local Government)

3. _____
(Valuer)

HEARING NOTICE

Take notice that the hearing of this objection has been fixed for the ____ day of _____ 20____ at _____ fore/afternoon.

You must appear in person or by advocate, otherwise, the court shall proceed to determine the objection in your absence.

Issued this _____ day of _____ 20_____

Clerk of the Court

FORM RF6
Regulation 14

THE REPUBLIC OF UGANDA

THE LOCAL GOVERNMENTS (RATING) ACT

IN THE HIGH COURT OF UGANDA AT _____
(here insert the relevant High Court circuit)

IN THE MATTER OF THE LOCAL GOVERNMENTS (RATING) ACT

AND

IN THE MATTER OF AN APPEAL AGAINST THE DECISION OF THE VALUATION
COURT SITTING AT _____

To The Registrar,
High Court
(Insert applicable High Court circuit)

NOTICE OF APPEAL

(Under section 22 of the Local Governments (Rating) Act, and regulation 14 (1) & (3) of the Local Governments (Rating) Regulations 2006)

I/We (insert name _____) of (insert address _____) hereby give notice of appeal against the decision of the Valuation Court sitting at (insert place where court sat) which was given on the _____ day of _____ 20__ in respect of the rateable property described below.

(physical address of the rateable property) _____

The grounds of appeal are: *(specify grounds)*

1. _____
2. _____
3. _____

All communication regarding the appeal should be addressed to me at the address below:-
(insert address)

or to my advocates, namely _____ . *(Name of Advocate or firm and address thereof)*

Dated at _____ this ____ day of _____ 20__.

Signature of Appellant or of Advocate for Appellant

- IMPORTANT: 1. This form should be filled in triplicate. The Appellant shall serve a copy of the Notice of Appeal to the Clerk of Valuation Court after filing a copy in the High Court.
2. Appellants are reminded that an appeal to the High Court does not stay the payment of rates.

FORM RF7
Regulation 16

THE REPUBLIC OF UGANDA

THE LOCAL GOVERNMENTS (RATING) ACT

PROPOSAL TO OFFSET RATES.
Under Section 27(3) of the Act and Regulation 15(1)

To. _____
(Name of local government)

Name and address of the applicant(s) _____

Physical address of rateable property(ies) _____

Nature of proposed services _____

Estimated total amount required to be offset

Ugx _____
_____ (amount in words)

Estimated project completion time _____

(Append fully costed details of the proposed project) –

NOTE: Approval is dependent on the provision of full details and costing of the project.

Signature of Applicant(s)
FOR OFFICIAL USE

Date _____

_____ (Proposal no. _____)

ENGINEERS REPORT:

SUPPORTED

SUPPORTED WITH
AMENDMENTS

NOT
SUPPORTED

Reasons for choice above and comments _____

Suggested amendments appended (yes/no)

Name and designation _____

Signature *Date*

LOCAL GOVERNMENT APPROVAL

Approved

Conditional approval

Not approved

Comments _____

Name and designation _____

Signature.....

Date.....

FORM RF8
Regulation 16

THE REPUBLIC OF UGANDA

THE LOCAL GOVERNMENTS (RATING) ACT

APPLICATION FOR CERTIFICATION TO OFFSET RATES
Under Section 27(3) of the Act and Regulation 15(4)

To. _____
(Name of local government)

Names and address of the applicant(s) _____

Physical address of rateable property(ies) _____

Approved services _____

Total amount required to be offset
Ugx _____
(amount in words)

Project completion time _____
(Append fully costed details of the project)

NOTE: certification is dependent on the provision of full details and costing of the project.

Signature of applicant(s) _____ Date _____
FOR OFFICIAL USE

_____(Proposal no. _____)

ENGINEERS REPORT:

SUPPORTED

SUPPORTED WITH
AMENDMENTS

NOT
SUPPORTED

Reasons for choice above and comments _____

Suggested amendments appended (yes/no)

Name and designation _____

Signature..... Date.....

LOCAL GOVERNMENT APPROVAL

Approved

Conditional approval

Not approved

Comments _____

Name and designation _____

Signature.....

Date.....

FORM RF9
Regulation 16

THE REPUBLIC OF UGANDA

THE LOCAL GOVERNMENTS (RATING) ACT

OFFSET OF RATES
Under Section 27(3) of the Act and Regulation 15(4)

(Name of local government)

Project code _____

Names and address of the ratepayer(s) _____

Physical address of rateable property(ies) and amount to be offset

Total amount required to be offset

Ugx _____ (*amount in words*)

Project completion date _____

Local government approval _____

Name and designation _____

Signature _____ Date _____

FORM RF10

THE REPUBLIC OF UGANDA

THE LOCAL GOVERNMENTS (RATING) ACT

NOTICE TO PROVIDE INFORMATION/PARTICULARS*
Under Section 13(5) of the Act

To: _____

(insert name of owner or occupier or tenant)

By virtue of section 13 (5) of the Act, YOU ARE REQUIRED to provide the following information in relation to the rateable property described as (*give physical address of rateable property*). The information required is intended to enable me to make a correct valuation of the rateable property and must be provided to me within fourteen (14) days from the date of this notice.

INFORMATION/PARTICULARS REQUIRED

- (1) _____
- (2) _____
- (3) _____
- (4) _____

IMPORTANT: It is an offence:

- (i) to neglect to provide the information or particulars as requested; or
- (ii) to give false or misleading statements or particulars in respect to the rateable property

Dated at _____ this ____ day of _____ 20__

Signature of Valuer

* The valuer should retain proof of service of this Notice upon the owner, tenant or occupier.

FORM RF11
Section 14

THE REPUBLIC OF UGANDA

THE LOCAL GOVERNMENTS (RATING) ACT
(Insert in Capital Letters the Name of the Rating Authority)
OFFICE OF CHIEF ADMINISTRATIVE
OFFICER/TOWN CLERK,
P.O. BOX _____, UGANDA.

NOTICE OF COMPLETION OF DRAFT VALUATION LIST
UNDER SECTIONS 11, 12 & 14

IN ACCORDANCE with the provisions of the Local Governments (Rating) Act, 2005, Notice is hereby given to the general public that:-

1. The draft valuation list for area _____ e.g. *(the entire rating area or relevant part of rating area)* has been completed.
2. A copy of the draft valuation list is available for inspection for a period of thirty (30) days from the ____ of _____ 20__.
3. A person may take a copy(ies) and extract(s) from the draft valuation list upon payment of the relevant fee.
4. Any person who is aggrieved by—
 - (i) the inclusion of any rateable property in the draft valuation list; or
 - (ii) by any value ascribed in the draft valuation list to a rateable property or;
 - (iii) by any other statement made or omitted to be made in the draft valuation list with respect to any rateable property; or
 - (iv) in the case of a building or portion of a building occupied in parts, by the valuation in the draft valuation list of that building or portion of a building as a single rateable property, may, within thirty (30) days of publication of this notice, serve notice of objection upon the local government to the draft valuation list in relation to the rateable property.

IMPORTANT: A person shall not be entitled to be heard by the valuation court unless he or she had lodged a notice of objection within the stipulated time.

Signed _____
(Town Clerk/Chief Administrative Officer)

FORM RF12
Section 25

THE REPUBLIC OF UGANDA

THE LOCAL GOVERNMENTS (RATING) ACT

NOTICE OF ALTERATION IN A VALUATION LIST
Under Section 25 of the Act

To: _____

Under section 25 of the Act, the local government is empowered to make alterations in the valuation list in respect of any rateable property.

This is to notify you that pursuant to the aforesaid provision, the following amendments are proposed to be made in the valuation list in respect to the rateable property described above:-

- (1) _____
- (2) _____
- (3) _____

Unless the local government receives objections from you within fourteen (14) days from the date of receipt of this notice, it shall proceed to effect the proposed amendments, which according to the provisions of the Act, shall become binding on you.

Dated at _____ this _____ day of _____ 20__.

Signed: _____
TOWN CLERK/CHIEF ADMINISTRATIVE OFFICER
(insert name of the Local Government)

*This Notice must be served whenever the local government intends to amendments to correct clerical and arithmetical errors other than errors in totals

FORM RF13
Section 29

THE REPUBLIC OF UGANDA

THE LOCAL GOVERNMENTS (RATING) ACT

DEMAND NOTICE
Under Section 29(1) of the Act

To: _____
(insert name and address of rateable property owner)

_____ (owner) of
_____ *(physical address of the rateable property)*

We _____ *(specify the local government)* hereby demand the payment of the sum of Ug. Shs _____ being the rate that was payable by _____ of _____ 20__ to the local government in respect of the rateable property above described.

You are now directed to pay this sum together with interest at 2% from the _____ *(here insert date when rate became due)* within two months from the date of receipt of this notice.

IMPORTANT: If payment is not received within the prescribed time an application shall be made to the Magistrate to recover the rate.

Dated at _____ this ____ day of _____ 20__.

Signed: _____
CHIEF ADMINISTRATIVE OFFICER/TOWN CLERK
(insert name of the Local Government)

FORM RF14
Section 31

THE REPUBLIC OF UGANDA

THE LOCAL GOVERNMENTS (RATING) ACT
(insert name of Local Government)

To: _____

(Insert details of occupier or tenant and physical address of rateable property)

NOTICE OF DEMAND OF RATES FROM OCCUPIERS OR TENANTS
Under Section 31 of the Act

1. Under section 37 of the Act, the local government is empowered to collect rates from occupiers and tenants of properties in respect of which a rate is due.
2. A rate of Ug.shs _____ is owing in respect of the rateable property described above in which you are a tenant /or in occupation.
3. This is to demand that rental or other payments due from you to the owner be paid directly to the local government and a receipt for the payment be obtained.
4. If you pay this sum to the local government you will not be liable to the owner for rent or other payment to the owner to the extent of the amount paid by yourself to the local government. **If you refuse to pay to the local government as required of you by this demand notice you will be charged with an offence under the Act.**

Dated at _____ this ____ day of _____ 20__.

Signed: _____
CHIEF ADMINISTRATIVE OFFICER/TOWN CLERK
(insert name of the Local Government)

IMPORTANT: This notice is only effective if the payment obligation of the occupier or tenant to the owner is due.

FORM RF15
Section 33

THE REPUBLIC OF UGANDA

THE LOCAL GOVERNMENTS (RATING) ACT

(insert name of local government)

CERTIFICATE OF ARREARS
Under Section 33 of the Act

This is to certify that the rate arrears for the rateable property

(insert physical address of rateable property)

currently owned by _____
(provide the owner's detail)

is Ug.shs _____.

Dated at _____ this ____ day of _____ 20_____.

(Signature of certifying officer)

FORM RF16
Section 35

THE REPUBLIC OF UGANDA

THE LOCAL GOVERNMENTS (RATING) ACT

NOTIFICATION OF TRANSFER OF RATABLE PROPERTY
Under Section 35 of the Act

To: The Town Clerk/
Chief Administrative Officer
(insert name of local government)

NOTICE OF TRANSFER

I/We _____ (*insert name of owner(s)*) being the owner(s) of rateable property known as _____ (*insert physical address of the rateable property*) in respect of which a rate of Ug.shs _____ is owing, do hereby notify you that I/We intend to transfer the rateable property to _____ (*insert name of intending buyer*) who has agreed to pay the pending rate.

Signed: _____
(*Signature of owner intending to sell*)

Dated _____

c.c. Copy to intending buyer

MAJ GEN. K. OTAFIIRE,
Minister of Local Government.