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General Notice No. 478 of 2005.

THE ELECTORAL COMMISSION ACT

(CAP. 140)
Section 30(1)
NOTICE

APPOINTMENT OF RETURNING OFFICER FOR
MAYUGE ELECTORAL DISTRICT

NOTICE IS HEREBY given by the Electoral Commission in accordance with Section 30(1) of the Electoral Commission Act, (Cap. 140), that Ms. Ekima Mary, District Registrar, Mayuge Electoral District is hereby appointed Returning Officer, Mayuge Electoral District.

By a copy of this Notice, Mr. Kyakwise Stephen, the former Ag. Returning Officer, Mayuge District is hereby degazetted accordingly.

Issued at Kampala, this 19th day of September, 2005.

SR. MARGARET MAGOBA,
Acting Chairperson, Electoral Commission.

General Notice No. 479 of 2005.

THE ELECTORAL COMMISSION ACT

(CAP. 140)
Section 31(1)
NOTICE

APPOINTMENT OF ASSISTANT RETURNING
OFFICER FOR JINJA ELECTORAL DISTRICT

NOTICE IS HEREBY given by the Electoral Commission in accordance with Section 31(1) of the Electoral Commission Act, (Cap. 140), that Ms. Mujurizi Flavia, District Registrar, Jinja Electoral District is hereby appointed Assistant Returning Officer, Jinja Electoral District.

By a copy of this Notice, Mr. Galabuzi F., the former Assistant Returning Officer, Jinja Electoral District is hereby degazetted accordingly.

Issued at Kampala, this 19th day of September, 2005.

SR. MARGARET MAGOBA,
Acting Chairperson, Electoral Commission.

General Notice No. 480 of 2005.

THE POLITICAL PARTIES AND ORGANISATIONS
ACT, 2002.

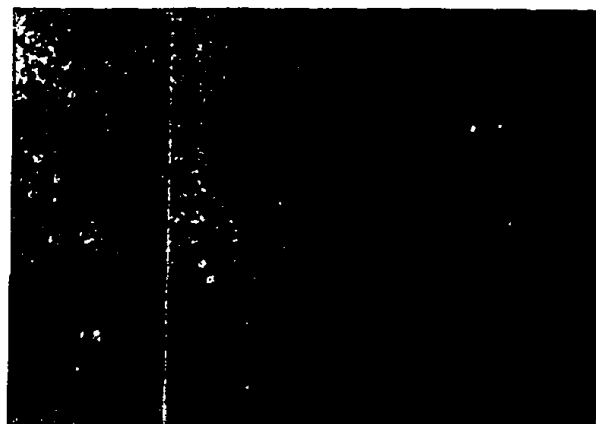
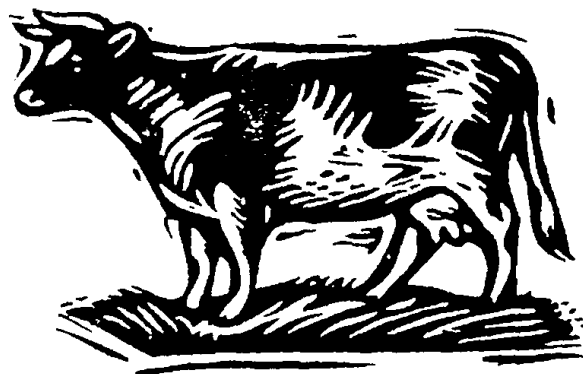
NOTICE

NOTICE IS HEREBY GIVEN that the People's United Movement (PUM) has lodged an application for registration as a political party with the following particulars:

Name: People's United Movement

Address: P.O. Box 72605, Kampala

Symbols: A black and white cow

PEOPLE'S UNITED MOVEMENT
(PUM)

Colours: Purple, brown, purple.

Slogan: Freedom with Labour.

Any person who has grounds to oppose the registration of this application may within 14 days from the date of this *Gazette*, lodge an objection to the Registrar concerning the name, aim, objects and constitution of the proposed organisation or any other lawful ground. The application can be inspected at the office of the Registrar General, 4th Floor Amamu House, Plot No. 5B George Street, P.O. Box 6848, Kampala.

JULIET NASSUNA,
Assistant Registrar Political Parties/Organisations.

ADVERTISEMENTS

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Leasehold Register—Volume 2971 Folio 8 Plot 23, Solut Avenue, Soroti.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Sam Moiti Samaali of P.O. Box 289, Soroti, a special Certificate of Title under the above Volume and Folio, the Certificate of Title which was originally issued having been lost.

Kampala, EDWARD KARIBWENDE,
19th September, 2005. *Acting Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Singo Block 167 Plot 16, Area 15.40 Hectares at Wabiruko Estate.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Rev. Father Kizito of P.O. Box 321 Kampala, a special Certificate of Title under the above Block and Plot of the Mailo Register, the duplicate Certificate of Title which was originally issued having been lost.

Mityana, SARAH KUSIIMA,
9th September, 2005. *for Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Leasehold Register—Volume 59 Folio 5 Plot No. 23 Block "E" Kaberamaido.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Ahmedbhai Juma, Ugandan, Indian Trader, P.O. Box 28, Masaka, a special Certificate of Title under the above Volume and Folio, the Certificate of Title which was originally issued having been lost.

Kampala, SARAH KUSIIMA,
26th August, 2005. *for Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Leasehold Register—Volume 504 Folio 19 Land at Kyansore Island.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of The British Metal Corporation Limited a limited Liability Company which has filed particulars under Part X of the Companies Act, whose address is private bag Mbarara, a special Certificate of Title under the above Volume and Folio, the Certificate of Title which was originally issued having been lost.

Kampala, SARAH KUSIIMA,
30th August, 2005. *for Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Bulemezi Block 54 Plot 10, Area 4.15 Hectares Land at Sanga.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Eriya Kafeero Balikudembe, a special Certificate of Title under the above Block and Plot, the duplicate Certificate of Title which was originally issued having been lost.

Bukalasa, JOMBWE ISAAC,
13th September, 2005. *for Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 230 Plot 70, Approx. 1.5 of an Acre at Kamuli.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Asanasiyo Mukasa of Banda Ssabaddu-Kyadondo, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala, KAAHWA EDWARD TIBESIGWA,
19th September, 2005. *for Commissioner Land Registration.*

THE REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Leasehold Register—Volume 712 Folio 22

Leasehold Register—Volume 712 Folio 24

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of Busoga Growers Co-operative Union Limited of P.O. Private Bag, Jinja, special Certificates of Titles under the above Volumes and Folios, the Certificates of Titles which were originally issued having been lost.

Kampala, GODLIVE NAYEBARE,
20th September, 2005. *for Commissioner Land Registration.*

REGISTRATION OF TITLES ACT.

(Cap. 230).

NOTICE.

ISSUE OF SPECIAL CERTIFICATE OF TITLE.

Kyadondo Block 244 Plot 3360, Approx. 0.11 of a Hectare at Kisugu.

NOTICE IS HEREBY GIVEN that after the expiration of one month from the publication hereof, I intend to issue in the names of John Ssebaana Kizito P.O. Box 4144, Kampala, a special Certificate of Title under the above Block and Plot, the Certificate of Title which was originally issued having been lost.

Kampala, KAAHWA EDWARD TIBESIGWA,
18th August, 2005. *for Commissioner Land Registration.*

ACTS SUPPLEMENT

to The Uganda Gazette No. 60 Volume XCVIII dated 22nd September, 2005.

Printed by UPPC, Entebbe, by Order of the Government.

Act 8 *Local Governments (Rating) Act* 2005

THE LOCAL GOVERNMENTS (RATING) ACT, 2005.

ARRANGEMENT OF SECTIONS.

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THE LOCAL GOVERNMENTS (RATING) ACT, 2005.

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;

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

“owner” means a proprietor whose interest in a particular piece of land is registered under the relevant laws of Uganda or any person who has a right to or concession over that particular land for an indefinite period;

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

“rate” means a rate on property levied by a local government under this Act;

“rateable value” means the net annual rental value of a property ascertained in accordance with this Act;

“urban area” means a city, municipality and town and also any other area prescribed by the Minister by statutory instrument;

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

“valuer” means the valuation surveyor appointed under this Act.

(2) In estimating the annual rental value of any property to the tenant, no account shall be taken of the value of any services which the landlord renders or procures to be rendered to the tenant (either alone or in common with other tenants) other than the provisions of, or repairs to or maintenance of, the property.

PART II—LEVY OF RATES BY LOCAL GOVERNMENTS.

3. Local governments to levy rates

(1) Every local government shall levy such rates as it may determine on the basis of the rateable value of any property within its area of jurisdiction.

6. Local governments may remit or reduce rate

A local government may only reduce or remit the payment of the rate in respect of any property as prescribed by the Minister by regulations.

7. Liability of owner

(1) The person liable for payment of the rate shall be the owner of the property in respect of which the assessment is made.

(2) Where the name of the owner of any property is not known to a local government, it shall be sufficient to assess the person to the rate by the description of the occupier of the property in respect of which the assessment is made without further name or description.

PART III—VALUATION FOR PURPOSES OF RATING.**8. Valuers for local governments**

For the purpose of valuation of any property for rating under this Act, a local government shall appoint a person who is qualified and registered as a valuation surveyor and who holds a valid practising certificate under the Surveyors' Registration Act as valuer.

9. Declaration by surveyor

(1) Every valuer appointed under section 8 shall, before commencing his or her duties as valuer under this Act, make before a magistrate or justice of the peace a solemn declaration in the form set out in Form A in the Third Schedule to this Act.

(2) The declaration made under subsection (1) shall be sent by the magistrate or, as the case may be, the justice of the peace, before whom it was made to the local government concerned, and the local government shall cause it to be placed with the valuation list.

10. Particulars of valuation list

(1) Every valuation list shall contain such particulars in respect of any property as may be prescribed; but a valuation list shall in any case include the following—

- (a) serial number;
- (b) detailed description of property including plot number, street or road, name of property and other relevant information;
- (c) owner's name and address;
- (d) village and parish local council;
- (e) category of property use;
- (f) gross value of property;
- (g) rateable value of property.

(2) On the completion of the draft valuation list, every valuer shall issue a certificate signed by him or her in terms set out in Form B in the Third Schedule to this Act.

11. Ascertainment of rateable value

For the purposes of valuation lists to be prepared under this Act, the rateable value of any property shall be ascertained as follows—

- (a) if the property is one other than an industrial or commercial building, there shall be deducted from the gross value of the property such amount as the Minister may, by statutory order, determine; and the gross value so reduced shall be taken to be the net annual value;
- (b) if the property is an industrial or commercial building, there shall be estimated 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 any other usual tenants' rates and taxes and to bear the cost of the repairs and insurance and any other expenses necessary to maintain the property in a state to command that rent; and the amount of rent as so estimated shall be taken to be the net annual value;

- (c) if the net annual value of any property includes a fraction of a currency point, the local government may direct that it shall be rounded up to the nearest figure upward or downward or that it shall be disregarded.

12. Mass valuation

(1) Any local government may, instead of the method of ascertainment of rateable value provided for in section 11 of this Act, adopt for the whole or part of its area of jurisdiction or for any categories of properties there the method of valuation known as mass valuation.

(2) In this section “mass valuation” means valuation based on the general features of properties in the area of jurisdiction of a local government or based on the general features of properties in any part of that area or the general features of particular categories of properties in the area or part of that area.

13. Power of entry

(1) Every valuer and every person authorised by him or her in writing for the purpose may, at all reasonable times during day time, enter on and survey and value any property within the area for which the valuer operates.

(2) At any time after entry on a property for the purpose specified in subsection (1), a valuer or a person authorised by him or her in writing for the purpose, may be required by the owner of the property or his or her agent to identify himself or herself.

(3) For the purposes of identification under subsection (2), it shall be sufficient for a valuer or a person authorised by him or her in writing for the purpose, to—

- (a) produce a letter in Form C in the Third Schedule to this Act, authorising him or her to survey and value properties in the area where the property is situated; or

- (b) be introduced by the chairperson or vice chairperson of the village council.

(4) Every valuer or a person authorised by him or her in writing may inspect and make extracts from any register, record, deed or instrument, which contains particulars of any property whether that register, record, deed or instrument belongs to the Government or is in the custody or possession of a public officer or any other person.

(5) Every valuer may call upon the owner or tenant of any property to furnish him or her, within fourteen days after being called upon to do so, with such written particulars in relation to the property as may be necessary to enable the valuer to make a correct valuation of the property.

(6) Any person who wilfully—

- (a) delays or obstructs any person in the exercise of his or her duties under this section; or
- (b) neglects to furnish the particulars after being called upon to do so in accordance with subsection (5); or
- (c) furnishes the valuer with a false statement or particular in respect of the property,

commits an offence and is liable on conviction, to a fine not exceeding three currency points or imprisonment not exceeding two months or both.

14. Draft valuation list and notice

(1) When a valuation list is to be made under this Act the valuer shall—

- (a) prepare a draft valuation list; and
- (b) when the draft is completed, transmit three copies of it to the local government concerned.

(2) On receiving the draft valuation list, the local government shall forthwith publish in the *Gazette* and in at least one newspaper, if any, circulating in the area, a notice in the prescribed manner, containing the statement—

- (a) that the draft valuation list has been completed;
- (b) that a copy of the draft valuation list is open for inspection in the office of the local government; and
- (c) of the right of objection conferred by section 15 of this Act.

(3) If there is no newspaper circulating in the area, the local government may cause the statements of the notice to be published in such other manner as it may think sufficient for the information of the persons who may be aggrieved by an entry in the draft valuation list.

PART IV—OBJECTIONS AND APPEALS.

15. Notice of objection

(1) Any person who is aggrieved—

- (a) by the inclusion of any property in the draft valuation list; or
- (b) by any value ascribed in the draft valuation list to a property or by any other statement made or omitted to be made in the draft valuation list with respect to any property; or
- (c) 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 property,

may, at any time before the expiration of thirty days from the date of publication of notice in accordance with section 14, serve on the local government a notice of objection to the draft valuation list so far as it relates to that property.

(2) Every notice of objection under this section shall be in writing and shall state the grounds on which the objection is made and the amendments desired to remove the objection.

(3) No person shall be entitled to be heard by the valuation court unless he or she has served on the local government a notice of objection to the draft valuation list in accordance with subsections (1) and (2) of this section.

(4) Notwithstanding subsection (3) of this section, if the person liable to pay the rate and the valuer both agree that owing to a mistake, a property has been wrongly included in the draft valuation list, or that any statement was wrongly made or omitted to be made with respect to a property or any building or portion of a building was wrongly ascribed a valuation as a single property, the valuation court may, on application by either party, order the property to be valued again whether or not notice of objection in accordance with subsections (1) and (2) was served.

16. Local government to send valuation list to valuation court

After the expiration of the period prescribed for lodging of notices of objection to a draft valuation list, the local government shall send a copy of the draft valuation list and all the notices of objection to the valuation court.

17. Appointment of members of valuation court

(1) The valuation court shall consist of a Chairperson and two members, at least one of whom shall be a woman.

(2) The Chairperson shall either be a Chief Magistrate, a Magistrate Grade I or an Advocate of not less than five years' standing.

(3) The members of the valuation court shall be engineers or architects or such other persons as the local government may think fit to appoint, except that members of the local government shall not be appointed as members of the valuation court.

(4) No Chief Magistrate or Magistrate Grade I shall be appointed as Chairperson without the consent of the Principal Judge.

(5) The Chief Administrative Officer or Town Clerk or such other person as the local government may appoint, shall act as clerk to the valuation court.

18. Quorum

(1) The Chairperson and one other member shall constitute the quorum of the valuation court.

(2) The decision of a valuation court shall be according to the opinion of the majority, but where the valuation court consists of the Chairperson and one member, and there is a difference of opinion, the opinion of the Chairperson shall be the decision of the valuation court.

19. Hearing by valuation court

(1) The valuation court shall summon the objector and the valuer in such manner as may be prescribed, and shall—

(a) examine such witnesses, on oath or solemn affirmation;

(b) call for the production of such documents; and

(c) afford such other opportunity of being heard, to the objector and the valuer,

as it may deem necessary for the just decision of the objection.

(2) The valuation court shall ensure that except in exceptional circumstances, it completes its proceedings within six months after copies of the notices of objection are received by the valuation court under section 16.

(3) The valuation court shall record its findings, and make such alterations in the draft valuation list as may be necessary to give effect to its findings.

(4) The valuation court shall keep a record of its proceedings, and shall notify its findings to the local government concerned, the objector and the valuer in such manner as may be prescribed by regulations.

20. Draft valuation list and date of coming into force

(1) When the valuation court has completed the 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 certify and sign the draft valuation list in the form set out in Form D in the Third Schedule to this Act.

(2) Where a draft valuation list has been certified in the manner provided for in subsection (1), it shall become the valuation list in force in the rating area to which it relates and shall supersede the valuation roll or assessment in force in that area.

(3) Where no person serves on the local government a notice of objection to the draft valuation list within the period prescribed by subsection (1) of section 15 of this Act, then it shall become the valuation list in force in the rating area to which it relates and shall supersede the valuation roll or assessment in force in that area.

(4) A valuation list shall come into force with effect from the commencement of the financial year next after the one in which the Chairperson of the valuation court certifies it under subsection (1) of this section or next after the valuation list becomes the list in force under subsection (3) of this section.

21. Notice of valuation list

(1) The Clerk of the valuation court shall cause to be published in the *Gazette* and twice within a period of ten days in at least one newspaper, if any, circulating within the area of jurisdiction of the local government to which the valuation list relates, a notice that the valuation list has come into force.

(2) The notice shall also be published twice in at least one of the electronic media or radios operating in the area and it shall be placed on the notice boards of the local government in the area.

22. Appeal

(1) Any person who had served a notice of objection under section 15 or the local government concerned may, within thirty days of the notification of the finding of the valuation court, appeal to the High Court challenging the principle upon which any valuation has been made.

(2) Notwithstanding subsection (1), the High Court may, in special cases, grant leave for an appeal to be made out of time.

(3) The appeal shall be in writing and shall contain a statement of the grounds of appeal.

(4) After summoning the person who had served a notice of objection under section 15 as the case may be, the local government concerned and after affording the parties such hearing as it may think just, the High Court may affirm, set aside or modify the findings of the valuation court.

(5) The valuation court shall make such alterations in the valuation list as may be necessary to give effect to the decision of the High Court.

PART V—ENFORCEMENT.

23. Valuation list as altered, and date of coming into force

The valuation list, as altered in accordance with the provisions of section 22, shall come into force from the commencement of the financial year next after the one in which the Chairperson of the valuation court certified the valuation list under subsection (1) of section 20.

24. Supplementary valuation list

(1) A local government may, on its own motion or on the application of an owner, or on the request of the Minister, at any time, cause—

(a) any property omitted to be included in the supplementary valuation list;

(b) to be valued and included in a supplementary valuation list—

(i) a new property which was not in existence at the time of the making of the valuation list;

(ii) any property which is sub-divided or sub-leased after the coming into force of the valuation list; and

(iii) any property which has since the making of the valuation list, ceased to qualify for exemption under section 5 of this Act.

(2) The provisions of sections 11 to 22 inclusive which apply to the making of the valuation lists shall apply to the making of the supplementary valuation lists also, as if the reference in those provisions to the draft valuation list or valuation list were a reference to the draft supplementary valuation list or supplementary valuation list, respectively.

(3) A local government may direct that the supplementary valuation list, in so far as it relates to any property which had been omitted to be included in the valuation list, shall come into force as if the property had been included in the valuation list.

25. Clerical and arithmetical errors

A local government may, at any time, cause to be made in a valuation list or a supplementary valuation list any alteration which is necessary to correct any clerical or arithmetical error in it and the list shall have effect accordingly; but if the alteration is made in respect of any matter other than totals, the local government shall, before causing the alteration to be made, send notice of it to the owner of the property in question, and shall allow fourteen days to lapse during which the owner may object to the proposed alteration.

26. Notice of rate

Every local government shall, within seven days after the making of the rate, give, by publication in the *Gazette* and in at least one newspaper, if any, in circulation in the area, a notice containing the following information—

- (a) such description of the property in respect of which the rate has been levied as is reasonably necessary for purposes of identification;
- (b) the rateable value of the property; and
- (c) the amount at which the rate is charged.

27. Payment of rates

(1) After a notice as required by section 26 has been given, the rate shall be paid in not more than two equal installments on such dates, as the local government may appoint, within the financial year for which it is levied.

(2) The local government may charge and collect interest on any rate which remains in arrears for more than thirty days from the day it becomes payable at the rate of 2 per cent per month for the period the rate remains unpaid.

(3) Where the owner of property, upon approval by the Local Government, spends money on any infrastructure work meant to be done by the Local Government, that expenditure shall be offset against his or her pending rate.

28. Rates payable pending appeal

(1) Rates shall be paid on such dates as have been declared for that purpose notwithstanding that an appeal against the decision of a valuation court is pending.

(2) Where, subsequent to the payment of any rate, the valuation of any property is, as a result of appeal, increased or reduced by the High Court, the local government shall recover or, as the case may be, refund the entire amount of difference in the rate as paid and the rate which would have been paid if the rate of the amount were based originally on the valuation determined by the High Court.

29. Recovery by warrant

(1) If a rate is not paid by the date appointed for that purpose, the local government may cause a demand notice to be served upon the person liable, requiring him or her to pay the rate together with interest, if any, on that rate within two months after the service of the notice.

(2) The notice shall be served by delivery to the person liable personally or by being left at his or her ordinary place of residence or business.

(3) If, after the service of the demand notice, the amount is not paid within two months after the service of the notice, the local government may apply to the magistrate having jurisdiction within the area where the property is situated for a summary warrant to recover the amount from the person liable.

(4) The magistrate shall grant the warrant on being satisfied that the person sought to be proceeded against is the person liable to pay the amount, that the amount is due from him or her and that he or she has been duly served with a demand notice.

(5) Every warrant granted under sub-section (4) shall be executed as if it were a writ of execution issued by the court of the magistrate granting it.

30. Recovery by action

(1) Notwithstanding section 29 of this Act, a local government may bring an action for the recovery of the amount of rate and interest, if any, without serving a demand notice as required by that section.

(2) Action under subsection (1) shall be brought within six years after the rate became due.

31. Recovery from tenants and occupiers

(1) Where the rates in respect of a property are in arrears, a local government may serve upon any person paying rent or any other periodic payment in respect of that property or any part of it, a notice stating the amount of such arrears and interest, if any, and requiring all future payments of rent or any other periodic payments (whether it has already accrued or not) to be made direct to the local government until those arrears and interest have been duly paid.

(2) The notice to be served under subsection (1) shall operate to transfer to the local government the right to recover, receive and give discharge for rent or periodic payment referred to in subsection (1).

(3) The local government shall also serve the notice referred to in subsection (1) on the person liable to pay the rate.

(4) No person shall be required to pay any money under subsection (1) before it is due to the person liable to pay the rate.

(5) For the avoidance of doubt, any payment received from a person to whom a notice is served under subsection (1) shall be credited to the person liable to pay the rate, in respect of the arrears of rate and the person who pays any money as a result of any notice served on him or her under subsection (1) shall be discharged from his or her liability to the person liable to pay the rate to the extent of the payment.

32. Evidence

The contents of a valuation list as for the time being in force or an extract from any such list may be proved by the production of a copy of the list or the extract of it certified by the Chief Administrative Officer or Town Clerk of the local government to be a true copy.

(2) Action under subsection (1) shall be brought within six years after the rate became due.

31. Recovery from tenants and occupiers

(1) Where the rates in respect of a property are in arrears, a local government may serve upon any person paying rent or any other periodic payment in respect of that property or any part of it, a notice stating the amount of such arrears and interest, if any, and requiring all future payments of rent or any other periodic payments (whether it has already accrued or not) to be made direct to the local government until those arrears and interest have been duly paid.

(2) The notice to be served under subsection (1) shall operate to transfer to the local government the right to recover, receive and give discharge for rent or periodic payment referred to in subsection (1).

(3) The local government shall also serve the notice referred to in subsection (1) on the person liable to pay the rate.

(4) No person shall be required to pay any money under subsection (1) before it is due to the person liable to pay the rate.

(5) For the avoidance of doubt, any payment received from a person to whom a notice is served under subsection (1) shall be credited to the person liable to pay the rate, in respect of the arrears of rate and the person who pays any money as a result of any notice served on him or her under subsection (1) shall be discharged from his or her liability to the person liable to pay the rate to the extent of the payment.

32. Evidence

The contents of a valuation list as for the time being in force or an extract from any such list may be proved by the production of a copy of the list or the extract of it certified by the Chief Administrative Officer or Town Clerk of the local government to be a true copy.

33. Buyer to satisfy himself or herself about arrears

It shall be the right of the buyer to demand a certification of arrears from the seller, and if the seller does not produce the certificate, the buyer may inquire from the local government upon the payment of a prescribed fee.

34. Prohibition against transfer of property in arrears of rate

No transfer of any property shall be registered under any law for the time being in force, for the registration of titles or documents, unless a certificate that no arrears of rates are due in respect of that property has been issued by the local government of the area where the property is situated.

35. Person liable to notify transfer of the property

(1) Where as a result of transfer of ownership the liability to pay a rate is also transferred, the person liable to pay the rate shall notify the fact of transfer in writing to the Chief Administrative Officer or Town Clerk of the local government concerned.

(2) The person liable to pay the rate shall continue to be liable for the rate until he or she notifies the transfer in accordance with subsection (1); but nothing in this subsection shall affect the liability of the transferee to pay the rate which falls due after the transfer in his or her favour.

36. Rate first charge on property

Any rate shall be a charge on the property in respect of which the rate is due and, until paid shall be a first charge on that property.

PART VI—MISCELLANEOUS.**37. Property Tax Fund**

(1) A local government shall establish and administer a Property Tax Fund which shall be separate from the other funds of the local government.

(2) All moneys collected from property tax shall be deposited on the account of the Fund and, subject to subsection (3), shall not be expended except for providing services such as road construction and maintenance, street lighting anti-malarial drains, garbage collection, physical planning and such other services required by the tax payers within their areas.

(3) The Minister shall prescribe a percentage from the property tax collected in a year that may be spent by a local government on administrative matters, but in any case the percentage left for tax payers' services shall not be less than seventy five percent (75%).

(4) Property owners and occupants in any locality may form themselves into rate payers association to oversee the provision and delivery of service under subsection (2).

38. Regulations

The Minister may with the approval of the Cabinet, make regulations—

- (a) prescribing anything which is required or authorised to be prescribed under this Act; and
- (b) generally for any matters that may be necessary for the better carrying into effect the provisions of this Act.

39. Power of Minister to amend First Schedule

The Minister may, with the approval of the Cabinet, by statutory instrument, amend the First Schedule to this Act.

40. Consequential amendment of Local Governments Act

The Local Governments Act is amended in the 5th Schedule by repealing Part III.

41. Repeal of Cap 242 and saving

- (1) The Local Government (Rating) Act is repealed.

(2) Notwithstanding the repeal effected by subsection (1), any rate levied by a local government and any thing done under the repealed Act shall continue in force and shall be collected as if that Act had not been repealed, until replaced under this Act.

SCHEDULES.

FIRST SCHEDULE

SECTIONS 2, 40

CURRENCY POINT.

A currency point is equivalent to twenty thousand shillings.

SECOND SCHEDULE

SECTION 5

EXEMPTED PROPERTIES.

PART I

1. Any official residence of the President;
2. Any official residence of a traditional or cultural leader within the meaning of article 246 of the Constitution;
3. Any property used exclusively for public worship, and as a residence of a religious leader;
4. Any property used exclusively as a cemetery or as a crematorium;
5. Any property used exclusively for the purposes of any charitable or educational institution of a public character supported only by endowments or voluntary contributions;
6. Any property laid out and used exclusively for the purpose of outdoor sport or recreation or designated as a public open scheme made under the Town and Country Planning Act and controlled in accordance with the rules and regulations approved by the local government.
7. Any property belonging to a local council within the meaning of the Local Governments Act.
8. Any property owned by any of the following organisations—
 - (a) Any organisation or mission entitled to privileges under the Diplomatic Privileges Act to the extent provided in the regulations and orders made under that Act;
 - (b) Any organisation in respect of which Uganda is obliged under any international convention, treaty or similar arrangement to exempt from taxation or similar obligations, to the extent provided for in the international convention, treaty or arrangement;
 - (c) Any institution with which Government has contractual obligation not to levy fees and tax against it.

PART II

1. Notwithstanding paragraph 6 of Part I—

(a) any properties used as a recreation ground for outdoor sport for which any admission charge is made or which is for any form of racing, other than for human athletics, shall not be entitled to the benefit of exemption under that paragraph;

(b) the benefits of the exemption under that paragraph shall not apply within the curtilage of any properties on which buildings, changing rooms, swimming baths or club houses used in connection with properties laid out and used exclusively for the purposes of outdoor sport or recreation have been constructed.

2. Notwithstanding the provisions of Part I, nothing in this Schedule shall be taken to exempt the owner of any property from the payment of rates on property from which he or she derives a rent or income used for any purposes indicated in paragraph 2, 3, 4, 5 or 6 of Part I.

FORMS

FORM A

DECLARATION OF VALUER

SECTION 9

I,, do solemnly and sincerely declare that I will to the best of my skill and knowledge and without favour and prejudice truly and impartially appraise and value all such rateable property as I shall be required to value for the purposes of assessment, and that I will conscientiously value the property at and for its full and fair value. And I make this solemn declaration conscientiously intending to fulfil the declaration.

.....
Valuer

DECLARED at this day of, 20.....

BEFORE ME:

.....
Magistrate/Justice of the Peace

FORM B

CERTIFICATE OF VALUER

SECTION 10

In accordance with subsection (2) of section 10 of the Local Governments (Rating) Act 2005, I certify that the figures entered in the draft valuation list have been truly and impartially appraised, valued and checked by me for every property included in it and situated within the area of in accordance with the provisions of the Act.

.....
Valuer

Declared at this day of, 20.....

FORM C

SECTION 13

TO WHOM IT MAY CONCERN

POWER OF ENTRY

In accordance with section 13 of the Local Governments (Rating) Act, 2005,
M/S have been duly appointed
by Local Government to carry
out valuation of properties in for rating purposes.

The Valuer and any other person authorised by him or her in writing is
authorised to enter on, survey, and value any property within the area
assigned to him or her upon introduction of this letter of authority . The
work will be carried out at any reasonable time during the day.

Please take note that any person who willfully delays, obstructs, neglects or
furnishes the Valuers with false statements or particulars in respect of the
property commits an offence and is liable to prosecution.

.....
CHIEF ADMINISTRATIVE OFFICER / TOWN CLERK

cc: The Chairperson, Village Local Council

..... Village

Dated this.....of.....

SECTION 20

CERTIFICATE BY CHAIRPERSON OF VALUATION COURT UNDER
SECTION 20 IN CASE OF OBJECTIONS

..... accordance with section 20 of the Local Governments (Rating) Act, 2005, I certify that the Valuation Court appointed to consider objections to the draft valuation list for has duly sat and examined all the objections, notifying their decisions to the parties concerned, and instructing that the necessary alterations and amendments should be made to the draft valuation list. Now, having satisfied myself that, these alterations have been carried out, I certify that the draft valuation list shall henceforth become the valuation list for

Dated at this day of, 20.....

.....
Chairperson of Valuation Court