

Tanzania

## Local Government Authorities (Rating) Act Chapter 289

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# Tanzania

## Local Government Authorities (Rating) Act Chapter 289

Commenced on 1 July 1983

*[This is the version of this document at 30 November 2019.]*

*[Note: This legislation has been thoroughly revised and consolidated under the supervision of the Attorney General's Office, in compliance with the Laws Revision Act No. 7 of 1994, the Revised Laws and Annual Revision Act (Chapter 356 (R.L.)), and the Interpretation of Laws and General Clauses Act No. 30 of 1972. This version is up-to-date as at 31st July 2002.]*

*[GN. No. 103 of 1983; Acts. Nos. 2 of 1983; 8 of 1983; 16 of 1999; 9 of 2008; 15 of 2010; 16 of 2015; 2 of 2016; 4 of 2017; 6 of 2019]*

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

### Part I – Preliminary provisions

#### 1. Short title

- (1) This Act may be cited as the Local Government Authorities (Rating) Act.
- (2) *[Omitted.]*  
*[Act No. 16 of 2015 s. 30; Cap. 4 s. 8]*

#### 2. Application and exemption

- (1) This Act shall apply to—
  - (a) urban authorities established under the Local Government (Urban Authorities) Act; and
  - (b) district and township authorities established under the Local Government (District Authorities) Act—
- (2) The Minister or Council as the case may be, may exempt any part of the areas of their jurisdiction from the application of all or any, of the provisions of this Act.
- (3) Notwithstanding the provisions of subsection (2), a district authority may, by resolution declare any property or area to be rateable.  
*[Cap. 288; Cap. 287; Acts Nos. 6 of 1999; 16 of 2015 ss. 30, 31; 2 of 2016 s. 65]*

#### 3. Interpretation

In this Act, unless the context otherwise requires—

"**authority**" means the Tanzania Revenue Authority;

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

"**Commissioner General**" has the meaning ascribed to it under the Tanzania Revenue Authority Act;

"**Council**" means in relation to—

- (a) a district authority, the district council or township authority; and  
*[Cap. 399]*
- (b) an urban authority, a town, municipal or city council, as the case may be;  
*[Cap 4 s. 8]*

"**Director**" means in relation to—

- (a) a district authority, a District Executive Director or Township Executive Officer for that district council; or township authority, as the case may be; and
- (b) a town, municipality or city, the Town Director for that town, Municipal Director for that municipality or City Director for that city;  
*[Acts Nos. 16 of 2015 s. 32; 2 of 2016 s. 66; Cap. 4 s. 8]*

"**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 sufficient 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; and
- (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 finance;

"**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 a rateable property;

"**rateable area**" means an area declared under [section 6](#) of this Act;

"**rateable property**"

- (a) in City Councils, Municipal Councils and Town Councils, means
  - (i) in the case of a plot with a single building, a building which is in actual occupation including all improvements on, in or under any such building;
  - (ii) in the case of a plot with more than one building, all buildings in actual occupation in that plot including improvements on, in or under such buildings;

- (b) in District Councils, means
- (i) in the case of a plot with a single building, a building which is in actual occupation including all improvements on, in or under any such improvements on, in or under such buildings;
  - (ii) in the case of a plot with more than one building, only one building which shall be charged the highest rates in that plot,

but rateable property under paragraphs (a) and (b) does not include mud huts, thatched houses, mud houses and such other similar 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;

[Cap. 113]

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

"**Tanzania Revenue Authority**" has the meaning ascribed to it under the Tanzania Revenue Authority Act;

[Cap. 399]

"**time of valuation**" means—

- (a) in relation to a roll, the date of the passing of the resolution causing the roll to be made; and
- (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](#); and

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

[Acts Nos. 16 of 2015 s. 32; 2 of 2016 s. 66; 4 of 2017 s. 63; 6 of 2019 s. 9]

## Part II – Appointment and powers of Valuation Surveyor

### 4. Appointment of Valuation Surveyor

- (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 of authorities within its area of jurisdiction.
- (1A) Without prejudice to subsection (1), the Tanzania Revenue Authority in consultation with 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 authorised in terms of this Act to value properties, assess, collect and account for revenue.
- (2) The Valuation Surveyor shall be a person who possesses the necessary qualification as a Valuer and may be—
  - (a) a full-time officer of the rating authority; or
  - (b) an officer of the Government Valuation Department who is nominated by the Minister.

- (3) The Tanzania Revenue Authority, in consultation with the respective local government authority, may appoint a Valuation Surveyor for preparing a roll or supplementary roll for the respective local government authority.

*[Acts Nos. 9 of 2008 s. 13; 2 of 2016 s. 67; Cap. 4 s. 8]*

## 5. Powers of Valuation Surveyor

- (1) The Valuation Surveyor or any person assisting him may—
- (a) for purposes of preparing or checking an entry in a roll or supplementary roll, or for purposes 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; or
- (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.

*[Act No. 6 of 1999 s. 97]*

## Part III – Valuation

### 6. Declaration of rateable areas

- (1) An area declared as City Council, Municipal Council, Town Council or District Council shall be a rateable area for purposes of this Act:

Provided that, in District Council only the areas within the boundaries of head quarters of the District Council and Township authorities shall be rateable areas.

- (2) For the purpose of subsection (1), the Minister may, in consultation with the Minister responsible for local government and by notice published in the *Gazette* declare—
- (a) the boundaries of the head quarters of District Council and Township authority; and
  - (b) any other area within the District Council to be a rateable area.

*[Acts Nos. 2 of 2016 s. 68; 4 of 2017 s. 64; 6 of 2019 s. 10; Cap. 4 s. 69]*

## 7. Rateable property

All property within a rateable area shall be a rateable property:

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 waterborne sewerage;
- (c) properties owned by religious organisations which are not used for commercial purposes or economic profit gain;
- (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 operations, bridges, culverts, inspection and ash pits, signals and signs, installations, centralised train control gears, 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 switchgears 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) properties owned by non-profit organizations which are not used for commercial or economic profit gain;
- (j) properties owned by Government, government agencies and other similar institutions which are not used for commercial purposes or economic profit gain;
- (k) properties owned by a local government authority and its institutions, which are not used for commercial purposes or economic profit gain;
- (l) one residential rateable property which is owned and resided by a person of above sixty years or a person living with disabilities who has no source of income;
- (m) such other property as the Minister may, by order in the *Gazette*, prescribe.

[Acts Nos. 6 of 1999 s. 98; 2 of 2016 s. 69]

## 8. Roll

- (1) For purposes of levying rates, there shall be maintained by the rating authority or the Commissioner General as the case may be, 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; and
  - (f) the rateable value of the hereditament.
- (3) The rating authority or the Commissioner General as the case may be, 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 or the Commissioner General as the case may be, may, where it deems necessary or expedient, require the owner of the rateable property to furnish the authority with the value of the property.

*[Acts Nos. 6 of 1999 s. 99; 2 of 2016 s. 70]*

## 9. Supplementary roll

- (1) The rating authority or the Commissioner General as the case may be, may from 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.
- (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 or the Commissioner General as the case may be, 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.

*[Act No. 2 of 2016 s. 70]*

## 10. Delivery and attestation of roll or supplementary roll

- (1) Upon the completion of every roll, the Valuation Surveyor shall deliver it to the Director of the rating authority or the Commissioner General as the case may be, 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 or the Commissioner General as the case may be.

[Act No. 2 of 2016 s. 70]

## 11. Notification of publication of roll or supplementary roll

- (1) Within forty days after the delivery to the Director or Commissioner General of a roll or supplementary roll under the provisions of [section 9](#), the rating authority or Commissioner General, as the case may be, shall publish in the *Gazette* and in at least one newspaper circulating in the area of the rating authority or the Commissioner General as the case may be, a notice stating—
  - (a) that the roll or supplementary roll is open for inspection at the offices of the rating authority or the Commissioner General as the case may be 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 or the Commissioner General as the case may be;
  - (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; and
  - (e) the time of valuation.
- (2) Within twenty-one days after the publication of a notice under subsection (1) the rating authority or Commissioner General as the case may be, 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 or the Commissioner General's offices as the case may be;
  - (c) of the date on or before which objection to the roll or supplementary roll must be lodged with the rating authority or the Commissioner General as the case may be.
- (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 or the Commissioner General as the case may be and no roll or supplementary roll shall in any way be invalidated by the non-receipt of such notice.
- (4) Where the rating authority or the Commissioner General as the case may be, 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.

[Act No. 2 of 2016 ss. 70, 71; Cap. 4 s. 8]

## 12. Inspection of roll or supplementary roll

When the roll or supplementary roll has been delivered to the rating authority or the Commissioner General as the case may be as provided in [section 10](#), it shall be open to inspection at the offices of the rating authority or the Commissioner General as the case may be at the time stated in accordance with

section 11, and an owner or occupier of any hereditament included in the roll or supplementary roll, or his appointed representative, may inspect such roll and take extracts therefrom.

[Cap. 4 s. 8]

### 13. Objection to roll or supplementary roll

- (1) The rating authority or any owner or occupier of any hereditament included in the roll or supplementary in respect of which a notice under section 11 has been published or date appointed, the rating authority or 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 set out 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 or the Commissioner General 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.

[Acts Nos. 6 of 1999 s. 100; 2 of 2016 s. 72; Cap. 4 s. 8]

### 14. Alteration of roll or supplementary roll

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

- (a) correcting any clerical error or omission not affecting rateable value;
- (b) correcting any error as to, or recording a change in, the name of 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 or decree issued under the Tax Revenue Appeals Act or by a court of law.

[Cap. 408]

[Act No. 2 of 2016 s. 73]

## 15. Notice requiring revaluation

- (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.
- (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 set out in the Second 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.

*[Cap. 4 s. 8]*

## Part IV – Rating

### 16. Power to impose rates

- (1) There shall be charged property rate at the rate of:—
  - (a) in the case of city council, municipal council and town council areas:
    - (i) ten thousand shillings for ordinary building;
    - (ii) fifty thousand shillings for each storey in a storey building; and
  - (b) in the case of district council areas:
    - (i) ten thousand shillings for ordinary building;
    - (ii) twenty thousand shillings for a storey building;

Provided that, a fraction of a building belonging to one or several co-owners in accordance with the Unit Titles Act shall be treated as a separate building.

*[Cap. 416]*

- (3) The Tanzania Revenue Authority shall have powers to collect rate at a rateable area.

*[Please note: numbering as in original.]*

- (4) For purposes of this section, "ordinary building" excludes storey building, mud huts, thatched houses, mud houses and such other similar houses ordinarily used for residential purposes."

*[Acts Nos. 6 of 1999 s. 101; 2 of 2016 s. 74; 4 of 2017 s. 65; 6 of 2019 s. 11; Cap. 4 s. 8]*

### 17. Duty to make sufficient rates

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.

**18. \*\*\***

*[Repealed by Act [No. 6 of 2019](#) s. 12]*

**18A. Methods of rating by Tanzania Revenue Authority**

The Minister may, subject to the provisions of this Act and in consultation with the Minister responsible for local government, make regulations prescribing methods of rating property and collecting property rate in collaboration with the local government authority.

*[Acts Nos. 2 of 2016 s. 76; 4 of 2017 s. 65; 6 of 2019 s. 13]*

**19. \*\*\***

*[Repealed by Act [No. 6 of 2019](#) s. 14]*

**20. \*\*\***

*[Repealed by Act [No. 6 of 2019](#) s. 14]*

**21. \*\*\***

*[Repealed by Act [No. 6 of 2019](#) s. 14]*

**22. \*\*\***

*[Repealed by Act [No. 6 of 2019](#) s. 14]*

**23. Exemption and remission of rates**

- (1) Notwithstanding any other provisions of this Act, the Minister after consultation with the Minister responsible for local government or, as the case may be, the rating authority, may reduce or remit, rate levied on any rateable property.
- (2) The Minister after consultation with the Minister responsible for local government or, as the case may be, 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.

*[Acts Nos. 6 of 1999 s. 102; 9 of 2008 s. 14; 15 of 2010 s. 34; 2 of 2016 s. 79; Cap. 4 s. 8]*

**24. Refund where premises demolished**

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 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 a 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 Commission General.

**25. Duty to pay rate**

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.

**26. Recovery of rate**

- (1) Where any person fails to pay any rate due to be paid by him, the rating authority may cause a notice or 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) Where after such demand, such person fails to pay such sum, it shall be lawful for the Commission General 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 or demand 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.

*[Acts Nos. 6 of 1999 s. 103; 2 of 2016; Cap. 4 s. 8]*

**27. Claim for amount of rate**

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. Rate to be a charge on property**

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.

**29. Notice where rate not paid**

- (1) Where the amount of a rate or any installment thereof payable in respect of any premises is not paid within sixty days from the date when it is due, the Council or the Commissioner General 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.
- (2) Where any person claiming to be the owner of any assessed premises has given notice in writing to the Council or the Commissioner General 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 or the Commissioner General to such person, and default has been made for one month after the date of posting of the registered letter.

*[Acts Nos. 2 of 2016 s. 80; 6 of 2019 s. 15; Cap. 4 s. 8]*

**30. Notice of mortgage in respect of rateable premises**

- (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 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.

- (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.

### **31. Evidence of rate**

In any proceedings to levy or recover rates or of rate 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.

### **32. Duty of occupier to supply information**

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, commits an offence and on conviction, is liable to the relevant penalty as provided for under the Tax Administration Act.

[Act No. 2 of 2016 s. 81; Cap. 438; Cap. 4 s. 8]

## **Part V – Rating Valuation Tribunal**

### **33. Establishment of Rating Valuation Tribunal**

- (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, a member 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. Function of Tribunal**

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

**35. Jurisdiction**

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

**36. Quorum**

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

**37. Declaration of interest**

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.

**38. Decision by majority opinion**

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.

**39. Notice of meeting**

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

**40. Power to order attendance**

- (1) The Tribunal shall have power to order any person to appear before it and such person shall comply accordingly.
- (2) Any person who without lawful excuse fails to appear before the Tribunal when he had been ordered to do so, 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. Appeals**

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

**42. Procedure**

- (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*.

#### 42A. Non application of Part V

The provisions of Part V of this Act shall not apply where the agency of the Tanzania Revenue Authority is in force.

*[Act No. 9 of 2008 s. 17]*

### Part VI – Legal proceedings

#### 43. Summary proceedings

- (1) Where 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.
- (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 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]*

- (6) Any person who is aggrieved by the decision, act or omission of the Commissioner General in the course of assessing, valuating, collecting or recovery of rate revenue, may lodge an objection to the Commissioner General pursuant to the relevant provisions in the Tax Administration Act.

*[Cap. 438]*

- (7) The provisions of subsection (1), (2),(3) and (4) shall not apply to those areas to which Tanzania Revenue Authority is authorized to collect rates.

*[Act No. 2 of 2016 s. 82; Cap. 4 s. 8]*

#### 44. Recovery by suit

- (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 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.
- (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.

**45. \*\*\***

*[Repealed by Act No. 2 of 2016 s. 83]*

**46. Recovery of owner's rate from occupier**

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. Recovery of interest**

Where any rate remains unpaid after the date on which the same becomes due and payable, interest rate provided under the relevant provisions of the Tax Administration Act shall be charged and recovered thereon within fourteen days after the same becomes due and payable.

*[Act No. 2 of 2016 s. 84; Cap. 438]*

**48. Liability for rates and charge on property**

- (1) The owner for the time being of any rateable property shall be liable for the payment of all rates for 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 so liable.
- (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. Refusal by occupier to disclose name of owner**

Where on the request of the Tanzania Revenue Authority, the occupier of any rateable property refuses or willfully omit to disclose or willfully misstates to the Tanzania Revenue Authority, the name of the owner of such property, or of the person receiving or authorized to receive the rents, such occupier commits an offence and on conviction is liable to the relevant penalty as provided under the Tax Administration Act.

*[Act No. 2 of 2016; Cap. 4 s. 8; Cap. 438]*

**50. Evidence**

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

[Act No. 2 of 2016]

#### **50A. Appeals to Tax Revenue Appeals Board**

Any person who is aggrieved by the decision of the Commissioner General on the objection lodged under [section 43](#), may appeal to the Tax Revenue Appeals Board in accordance with the procedures provided for under the Tax Revenue Appeals Act.

[Act No. 2 of 2016 s. 86; Cap. 408]

#### **51. Regulations**

- (1) The Minister may, in consultation with the Minister responsible for local government, make regulations generally for the better carrying out the purposes and provisions of this Act.
- (2) In exercise of his power under subsection (1), the Minister may make regulations providing for the procedural and operational matters on property rate.

[Acts Nos. 9 of 2008 s. 16; 2 of 2016 s. 87; Cap. 4 s. 8]

### **Part VII – Amendments, repeals and transitional provisions**

#### **52. Omitted**

Amends the Land Act.

#### **53. Omitted**

Amends the Land Act.

#### **54. Omitted**

Amends the Land Act.

#### **55. Repeal of Act No. 19 of 1974**

Repeals the Land (Rent and Service Charges) Act.

#### **56. Transitional and savings provisions**

- (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 Authority 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
- (4) The rates currently applicable and which were issued by various local government authorities shall continue to be in force until such time when the Minister shall prescribe new rates.

- (5) The Authority shall assess, collect, and account for the revenue based on the rates under subsection (3) until such time when the Minister shall prescribe new rates.
- (6) The Authority shall carry out and administer all the regulations made under this Act in the same manner as if it is the respective local government authority referred to in the respective regulations, until such regulations are replaced by new regulations.

[Acts Nos. 8 of 1983; 19 of 1974; 2 of 1988 s. 88; Cap. 4 s. 8]

### First Schedule (Section 13(2)(a))

#### 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) that

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

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 \_\_\_\_\_

To be included in the Supplementary Roll next caused to be prepared for \_\_\_\_\_ (rating area)

Signed

\_\_\_\_\_

Date \_\_\_\_\_

Capacity \_\_\_\_\_

**Second Schedule (Section 15(2)(a))****Form 2 Notice of revaluation**

To \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

(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)

Signed \_\_\_\_\_

Capacity \_\_\_\_\_

Date \_\_\_\_\_

**Third Schedule (Section 43(2))****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 the reason why it has not been executed.

Given under my hand and the seal of the court, this \_\_\_\_\_ day of \_\_\_\_\_

Magistrate

\_\_\_\_\_