

GOVERNMENT OF ZAMBIA

ACT

No. 9 of 1999

g/h/✓

Date of Assent: 4th October, 1999

An Act to mend the Rating Act

[8th October, 1999

ENACTED by the Parliament of Zambia.

1. This Act may be cited as the Rating (Amendment) Act, 1999, and shall be read as one with the Rating Act, in this Act referred to as the principal Act.

Enactment
Title
Act No. 12
of 1997

2. Section *nvo* of the principal Act is amended—

Amendment
of section 2

(a) by the deletion of the definition of " occupier " and the substitution therefor of the following new definition:

" occupier " means a leaseholder, tenant, caretaker or any other person in occupation of any property within a rateable area, or any leaseholder of untenanted or vacant property;

(b) by the deletion of the definition of " rateable property " and the substitution therefor of the following definition:

" rateable property " means property that is not exempt from the payment of rates under this Act;

(c) in the definition of " improvement " —

(i) by the deletion after the word " include " of the hyphen and the item " (i) "

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(ii) by the deletion of the word " or " at the end of sub-paragraph (i);

(iii) by the deletion of sub-paragraph (ii) of paragraph (c); and

(d) by the insertion in the appropriate place of the following new definition:

" agricultural land and buildings " means land used primarily for the purposes of agriculture, and land and buildings situated in areas previously designated as Reserves and Trustlands provided for in the Laws repealed in the Schedule to the lands Act but does not include—

Cap. 184

(a) a hotel, a motel, an inn, guest house or lodge as provided for under the Hotels Act;

Cap. 153

(b) a bar, tavern or cocktail lounge as provided for under the Liquor Licensing Act;

Cap. 167

(c) a retail shop including a butchery or a wholesale shop as provided for under the Trades Licensing Act;

Cap. 393

(d) a warehouse which is not used for agricultural purposes;

(e) land and buildings that are used exclusively as office accommodation;

(f) dwelling houses let to a tenant or occupied by a person who is not engaged or connected to the carrying on of agriculture; and

(g) land and buildings used for processing and manufacturing purposes;

Amendment
of section 3

3. Section *three* of the principal Act is amended—

(a) in subsection (1) by the insertion of the words " or supplementary valuation roll " after the words " main roll ";

(b) in subsection (2)—

(i) by the deletion after the words " valuation surveyor and " of the words " may be " and the substitution therefor of " shall be an officer of the Government Valuation Department : ";

(ii) by the deletion of paragraphs (a) (b) and (c) and the substitution therefor of the following new proviso:

" Provided that a Valuation Surveyor engaged in private practice other than a full time officer of a rating authority may be appointed under subsection (1) where the Government Valuation Department is unable to undertake the preparation of a main or supplementary valuation roll of a rating authority. " ; and

(c) in subsection (5) by the insertion after the words " the Minister as " of the word " to "

4. Section *four* of the principal Act is amended in subsection (1) by the deletion after the words " the valuation surveyor " of the word " may " and the substitution therefor of the word " shall ".

Amendment
of section 4

5. Section *five* of the principal Act is amended in paragraph (b) of subsection (1) by the deletion of the word " or " and the substitution therefor of the word " of ".

Amendment
of section 5

6. Section *six* of the principal Act is amended—

Amendment
of section 6

(a) in subsection (1) by the insertion in paragraph (c) of the word " primarily " between the words " not " and " used ".

(b) in subsection (2)—

(i) by the deletion of paragraphs (d) and (e);

(ii) in paragraph (g) by the insertion immediately before the word " cemeteries " of the word " public ";

(iii) by the deletion of paragraph (i);

(iv) in sub-paragraph (a) of paragraph (k) by the insertion of the word " foreign " immediately before the word " mission " and the deletion of the proviso thereto;

(v) by the deletion of paragraphs (l), (m), (n), (o) and (p); and

(vi) in paragraph (r) by the insertion of the word " public " before the word " premises ".

7. Section *seven* of the principal Act is amended—

Amendment
of section 7

(a) in subsection (1) by the deletion in paragraph (d) of the word " repair " and the substitution therefor of the word " repairs "; and

Amendment
of section 8

(b) in subsection (2) by the deletion after the words " when making the " of the word " assumption " and the substitution therefor of the word " assumptions " .

8. Section *eight* of the principal Act is amended—

(a) in subsection (2) by the insertion immediately after paragraph (f) of the following proviso:

" Provided that the rateable value of improvements on the rateable property appearing in the main roll shall be shown in a supplementary valuation roll. "

(b) by the deletion of subsection (4) and the substitution therefor of the following:

" (4) Subject to subsection (1), the Government Valuation Department shall be responsible for the preparation of valuation rolls by rating authorities and shall advise a rating authority to prepare a new main roll or a supplementary roll. "

Repeal and
replacement
of section 9

9. The principal Act is amended by the repeal of section *nine* and the substitution therefor of the following section:

" Notifica-
tion of
leaseholders
before
inspection of
property

9. A rating authority shall; before the valuation surveyor inspects any property within the rateable area, publish a notice at least twice in a daily newspaper of general circulation, within the area of the rating authority, and take such other reasonable measures to inform leaseholders or occupiers of the intended inspection "

Amendment
of section 14

10. Section *fourteen* of the principal Act is amended in subsection (6) by the deletion of the words " fourteen days " and the substitution therefor of " thirty days " .

Amendment
of section 15

11. Section *fifteen* of the principal Act is amended in subsection (1)—

(a) by the deletion after the word " within " of the words " twenty-one days " and the substitution therefor of " fourteen days "; and

(b) by the deletion of the words " and put in not less than ten conspicuous public places in the area of the rating authority " and the substitution therefor of " and take such other reasonable measures to inform leaseholders or occupiers "; and

(c) in paragraph (b) by the deletion of the words " and in ten conspicuous public places in the area of the rating authority " and the substitution therefor of " and take such other reasonable measures to inform leaseholders or occupiers " .

12. Section *seventeen* of the principal Act is amended in subsection (2)— Amendment of section 17

(a) by the deletion of paragraph (c) and the substitution therefor of the following paragraph:

"(c) in the case of an objection under paragraph (b) of subsection (1), it is served in duplicate on the Tribunal and on the rating authority "

(b) by the deletion at the end of paragraph (d) of the word " and ";

(c) by the deletion of the full stop at the end of paragraph (e) and the substitution therefor of a semi-colon and the word " and "; and

(d) by the insertion after paragraph (e) of the following new paragraph:

"(f) it is signed by the leaseholder or the leaseholder's authorised agent "

13. Section *nineteen* of the principal Act is amended— Amendment of section 19

(a) in subsection (1) by the insertion between the words " be " and " included " of the words " revalued and "; and

(b) by insertion immediately after subsection (4) of the following new subsection:

" (5) Subject to subsections (3) and (4) a leaseholder who has served notice in terms of subsection (1) shall not pay any rates until such time as the property is included in the supplementary roll "

14. Section *twenty* of the principal Act is amended— Amendment of section 20

(a) in subsection (4) by the deletion of the words " with the approval of the Tribunal, " ; and

(b) in subsection (11) by the deletion—

(i) after the words " whole rate " of the word " level " and the substitution therefor of the word " levy ";

(ii) after the words " day of " of the word " level " and the substitution therefor of the word " rate " ; and

(c) in subsection (12) by the deletion of the word " level " and the substitution therefor of the word " levy " .

15. the principal Act is amended by the repeal of section *twenty-two* and the substitution therefor of the following section: Repeal and replacement of section 22

22. The rating authority may, by Gazette Notice, determine and levy such differential rates on different classes of property subject to— Differential rating

(a) the approval of the Tribunal, where differential rate is in respect of a new main roll; or

(b) the approval of the Minister, where the differential rate is in respect of an old roll and the rating authority intends to levy a higher rate."

Amendment
of section 23

16. Section *twenty-three* of the principal Act is amended in subsection (3) by the insertion of the word " been " between the words " have " and " granted ".

Insertion of
new section
27A

17. The principal Act is amended by the insertion immediately after section *twenty-seven* of the following new section:

" Attachment
of rent due
to lease-
holder

27A. Notwithstanding section *twenty-seven*, a rating authority that has made all reasonable attempts at collecting the rate levied directly from the leaseholder may recover such rate by attaching any rent due to a leaseholder."

Amendment
of section 28

18. Section *twenty-eight* of the principal Act is amended—

(a) in subsection (2)—

(i) by the deletion in paragraph (c) of the word " two " and the substitution therefor of " three "; and

(ii) by the deletion of paragraph (g); and

(b) in paragraph (a) of subsection (3) by the deletion of the word " both ".

Amendment
of section 30

19. Section *thirty* of the principal Act is amended—

(a) in paragraph (a) by the insertion of the words " or supplementary valuation " between the words " main " and " roll ";

(b) in paragraph (b) by the insertion of the words " or supplementary valuation " between the words " main " and " roll ";

(c) in paragraph (b) by the insertion of the words " or supplementary valuation " between the words " main " and " roll ";

(d) by the deletion of paragraph (d) and the substitution therefor of the following paragraph:

" (d) approve or disapprove an ordinary rate "; and

(e) in paragraph (f) by the insertion after the words " valuation surveyor " of the words " or which have been withdrawn ".

Insertion of
new section
39A

20. The principal Act is amended by the insertion after section *thirty-nine* of the following:

" Service of
notices, etc.
under Act

39 A. Any notice or other document required or authorised under this Act to be served may be served—

(a) by delivery of the notice or other document; or

(b) by sending it by registered post."

21. The Second Schedule to the principal Act is amended by the deletion of Form I and the substitution therefor of Form I set out in the Appendix to this Act.

Amendment
of Second
Schedule

APPENDIX
(Section twenty-one)

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 forpublished on..... 19
.....on the ground (s) that.....

Cadastral Survey No.	Address	Owner	Description	Area	Rateable Value

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

Cadastral Survey No.	Address Owner	Description	Area	Rateable

Signed:.....

Capacity.....

Date:.....