## **GOVERNMENT OF ZAMBIA**

STATUTORY INSTRUMENT No. 4 of 2002

The Local Government Act (Laws, Volume 16, Cap. 281)

## The Kabwe Municipal Council (Rateable Property) By-laws, 2002

In exercise of the powers contained in sections *sixty-nine* and *seventy-six* of the Local Government Act, the following By-laws are hereby made:

 These By-laws may be cited as the Kabwe Municipal Council Title (Rateable Property) By-laws 2002.

2. In these By-laws unless the context otherwise requires—

Interpretation

Act No. 12 of 1997

- "area" means the area under the jurisdiction of the Council;
  - "Council" means the Kabwe Municipal Council;
  - "rateable property" shall have the meaning assigned to it in the Rating Act;

"rateable value" shall have the meaning assigned to it in the Rating Act, and Act No. 12 of 1997

"sheriff" shall have the meaning assigned to it in the Sheriff's Cap. 194
Act.

3. A person who owns a rateable property as particularly shown in the Valuation Roll shall be liable to payment of a sum of being equal to zero point three per centum per annum of the rateable value of the property payable to the Council within thirty days of receipt of the property tax bill of which the minimum tax payable shall be thirty five thousand kwacha only.

4. (1) A person who fails to pay the rates prescribed under these By-laws, whether such rates are legally demanded or not, commits an offence and is liable to a penalty of twenty-five per centum per annum of the amount in which such person is in default or to imprisonment

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Imposition of property rate

Offences and penalties

Copies of this Statutory Instrument can be obtained from the Government Printer, P.O. Box 30136, 10101 Lusaka. Price K500 each.

for a period not exceeding three months, or to both.

(2) In addition to any penalty prescribed under sub-law (1), the principal officer, upon a resolution of the rating authority, shall issue a warrant to the sheriff requiring the sheriff to distrain upon the personal goods and chattels of that person to the value of that amount whether or not those goods and chattels are found on the rateable property in respect of which the rates are due.

Made by the Kabwe Municipal Council this 11th day of April, 2001.

J.J. SIAMUZYULU, Mayor, Kabwe Municipal Council

J.B. Мимві, Town Clerk, Kabwe Municipal Council

Confirmed by me at Lusaka this 9th day of January, 2002.

M.M. MABENGA,
Minister of Local Government
and Housing

Lusaka [mlgh.102/51/15]