

TANGANYIKA



No. 67 OF 1963

I ASSENT,

Julius K. Nyerere
President

24TH DECEMBER, 1963

An Act to consolidate the Law relating to Municipal House Tax, to repeal the House Tax Ordinance, the Municipal House Tax Ordinance and the House Tax (Discontinuance) Ordinance, to amend the Minor Settlements Ordinance and the Local Government Ordinance, and for matters incidental thereto and consequential thereon

[1ST JANUARY, 1964]

ENACTED by the Parliament of Tanganyika.

PART I

INTERPRETATION AND APPLICATION

1. This Act may be cited as the Municipal House Tax (Consolidation) Act, 1963, and shall come into operation on the first day of January, 1964.

Short title
and
commence-
ment

2. In this Act, unless the context otherwise requires—

Interpretation

“collector” means the person declared by section 5 to be the collector of municipal house tax for any area;

“gross annual value” means the annual rent which a tenant may reasonably be expected to pay for the house on an annual tenancy if he is exonerated from all liability for repairs and insurance;

“house” includes any dwelling house, shop, hotel, restaurant, club, bar, cinema, theatre, dancing hall, office, store, garage, motor vehicle service station, godown, mill or factory, and “chargeable house” means a house to which, under the provisions of section 4, this Act applies;

“local authority” means—

(a) in the area of jurisdiction of a city council, municipal council or town council, that city, municipal or town council;

(b) in any other municipal house tax area, the district council having jurisdiction in that area;

"Minister" means the Minister for the time being responsible for matters relating to local government;

"municipal house tax area" means an area declared by the Minister under section 3 to be a municipal house tax area for the purposes of this Act;

"municipal house tax" means the tax levied under section 19;

"net annual value" means the gross annual value less the probable annual average amount likely to be expended for repairs and insurance;

"owner" means the person for the time being receiving or entitled to receive the rack-rent of a house, whether on his own account or as trustee for any other person, or who would so receive or be entitled to receive the rack-rent if the house were let at a rack-rent;

"tax office" means any place appointed under section 21 to be a tax office for the purposes of this Act.

Municipal
house tax
areas

3. (1) The Minister may, by order published in the Gazette, declare any area being-

Cap. 105

(a) the area of jurisdiction of a city or municipal council established under the Municipalities Ordinance;

Cap. 333

(b) the area of jurisdiction of a town council established under the Local Government Ordinance;

Cap. 101

(c) any area within the area of jurisdiction of a district council established under the Local Government Ordinance which-

Cap. 72

Cap. 102

(i) prior to the establishment of such council or prior to the inclusion of such area within the area of jurisdiction of such council, was a township declared as such under the Townships Ordinance or a minor settlement (other than a minor settlement within the area of jurisdiction of a native authority established under the Native Authority Ordinance) declared as such under the Minor Settlements Ordinance; or

(ii) after consultation with the local authority, he considers appropriate to be so declared under this Act,

to be a municipal house tax area for the purposes of this Act:

Cap. 317

Provided that the Minister shall not declare as a municipal house tax area any part of an area to which the Local Government (Rating) Ordinance applies other than a part of such area which, in accordance with an order made under the proviso to paragraph (b) of subsection (1) of section 2 of that Ordinance, is exempted from the provisions of that Ordinance.

(2) Where the Local Government (Rating) Ordinance is applied to any municipal house tax area, the provisions of this Act shall cease to apply thereto save in respect of any municipal house tax due and payable prior to the application of that Ordinance to that area:

Provided that the Minister may, in any such case, at the request of the local authority, by order published in the *Gazette*, direct the refund or the remission of the whole, or such part as may be specified in the order, of the municipal house tax or any instalment thereof, paid or payable in respect of any year.

4. This Act applies to every house in a municipal house tax area which is on land-

Chargeable houses

- (a) held for a Government lease; or
- (b) held under a right of occupancy initially granted for a period of more than five years or which is renewable from time to time, at the option of the holder thereof, indefinitely or for periods which together with the first period thereof amount in all to more than five years,

other than-

- (i) any house used exclusively for the purposes of any recognized religion or religious mission;
- (ii) any house used exclusively for the purposes of a school registered under the Education Ordinance, 1961;
- (iii) any house used exclusively for the purpose of a public dispensary, public hospital or public infirmary;
- (iv) any house occupied by or for the purposes of the Government or the Common Services Organization or the local authority within whose area of jurisdiction the house is situate, or belonging to the Government or the Common Services Organization or to such local authority and occupied by a servant of the Government or the Common Services Organization or such local authority under or in accordance with its staff regulations.

Ord. 1961
No. 37

PART II

ADMINISTRATION AND VALUATION

5. The collector of municipal house tax shall-

Collectors

- (a) in any municipal house tax area within the area of jurisdiction of a city, municipal or town council, be the town clerk;
- (b) in any other municipal house tax area, be the clerk to, or other person who is the chief executive officer of, the district council within the area of jurisdiction of which such area is situated.

6.-(1) There shall be constituted in every municipal house tax area an assessment committee which shall compile and revise the valuation lists hereinafter mentioned.

Assessment committees

(2) The assessment committee shall consist of the collector (who shall be the chairman) and two other persons to be appointed by the chairman in accordance with any general or special directions of the Minister.

(3) The collector may at any time revoke the appointment of any member of an assessment committee:

Provided that every such revocation shall be reported to the Minister who may, if he thinks fit, order the reappointment of the same person.

7.-(1) Every assessment committee shall before the first day of June in the year 1965, and in every subsequent third year, compile a valuation list in the appropriate form set out in the Schedule to this Act, showing the owners and the gross and net annual values of all chargeable houses within its jurisdiction, and the annual amount of municipal house tax payable in respect thereof:

Triennial compilation of valuation list

Provided, that the Minister may, if he thinks fit, by order published in the *Gazette*-

- (a) extend the date before which any valuation list is to be compiled;
- (b) direct a valuation list of the chargeable houses in any municipal house tax area to be made in any year other than those hereinbefore mentioned; and
- (c) direct that a valuation list of the chargeable houses in any municipal house tax area shall not be made in any year.

(2) It shall not be obligatory to insert in a valuation list a chargeable house which is exempt from municipal house tax unless the assessment committee is of opinion that such exemption will be temporary only.

Out-houses and yards to be valued 8. All out-houses, yards and gardens belonging to and occupied with a house shall be valued together with the house:

Provided that not more than one acre of garden shall in any case be so valued.

Owner unknown

9. Where the name of the owner of a house cannot be ascertained, the words "owner unknown" shall be written in the valuation list, and in such case all notices to or proceedings under this Act against the owner of the house shall be sufficient if addressed to or taken against the owner without his name.

Powers of assessment committees for valuing houses

10.-(1) For the purposes of ascertaining whether or not any house is a chargeable house, and of ascertaining the gross and net annual values of any chargeable house-

- (a) an assessment committee may require the owner and the occupier of the house and their respective agents to produce all purchase deeds, leases, agreements and counterparts relating to that house, and also to attend before the committee and be examined on oath, which the chairman of the assessment committee is hereby authorized to administer; and
- (b) every member of an assessment committee and any person authorized in writing by an assessment committee may, after two days' notice to the occupier, at all reasonable times during the hours of daylight enter, examine and survey the house, and any yard, garden and out-house occupied therewith.

(2) If the owner or occupier of any house or his agent fails to comply with the requirements of an assessment committee made under this section within fourteen days after service of a notice from the committee specifying such requirements, or if any person obstructs any member of an assessment committee or any person authorized in writing by an assessment committee in entering, examining or surveying any house, yard, garden or out-house in exercise of the foregoing powers, he shall be guilty of an offence and liable on conviction to a fine not exceeding five hundred shillings.

Duration valuation list

11. Every valuation list shall come into force on the first day of January, in the year next succeeding that in which it is compiled, and shall remain in force until a subsequent valuation list comes into force.

PART III
OBJECTIONS AND APPEALS

12.-(1) As soon as possible after compilation of the valuation list, a copy thereof shall be deposited and kept for a period of one month at the office of the collector, and during that period any person may, in office hours, inspect and take copies of or extracts from the list.

Valuation list
to be open
for
inspection

(2) Public notice shall be given that a valuation list is open to inspection.

13.-(1) Any person aggrieved by an entry in a valuation list may at any time before the expiration of such period of one month give notice in writing to the assessment committee specifying the entry to which he objects, the corrections which he desires to be made, and his reasons for desiring such corrections.

Objections to
valuations
and appeals

(2) An assessment committee may, if it thinks fit, permit notice of an objection to be given after the expiration of the said period of one month.

(3) Every notice of objection shall be in the appropriate form set out in the Schedule to this Act.

(4) The assessment committee shall consider and determine every such objection and, if the objector has so requested in his notice of objection, shall give him an opportunity of being heard in support of his objection, and, in such case, at least fourteen days' notice of the meeting at which the objector will be heard shall be given to him:

Provided that any such meeting may be adjourned from time to time and the foregoing provision as to giving notice of the meeting shall not apply to the adjourned meeting.

(5) If the assessment committee allows the objection, the necessary alteration shall be made in the valuation list and the date from which the alteration is to take effect shall be noted in the valuation list.

(6) If the assessment committee disallows any such objection, the objector may, within one month after service on him of the notice of such disallowance, appeal to a district court held by a civil magistrate against such disallowance.

(7) The court may, if it thinks the interest of justice so requires, extend the time for appealing under this section notwithstanding that the time for appealing has elapsed.

(8) On an appeal the court may direct the entry to which objection has been taken to be altered in such manner as the circumstances require, and shall state the date from which the altered entry is to take effect.

(9) The costs of the appeal shall be in the discretion of the court.

PART IV
CHANGES IN OWNERSHIP AND ALTERATIONS AND ADDITIONS TO
VALUATION LISTS

14.-(1) On every transfer of the ownership of any chargeable house, it shall be the duty of the former and new owners to sign, and of the former owner to send to the assessment committee concerned, a notice in the appropriate form set out in the Schedule to this Act, and the assessment committee shall then alter the valuation list accordingly.

Notice of
transfer or
change of
ownership to
assessment
committees

(2) If either the former owner or the new owner refuses or fails to sign the notice when requested so to do by the other, or if the former owner fails to send the notice to the assessment committee within fourteen days after it is signed by the new owner, he shall be guilty of an offence and liable on conviction to a fine not exceeding two hundred shillings, and on being satisfied of the change of ownership the assessment committee shall insert the name of the new owner in the valuation list as the owner of the house.

(3) On every change of ownership other than by transfer-

(a) it shall be the duty of the new owner forthwith to inform the assessment committee concerned, and if he fails so to do within three months after acquiring the house, he shall be guilty of an offence and liable on conviction to a fine not exceeding two hundred shillings; and

(b) the assessment committee concerned shall, on being satisfied of the change of ownership, enter the new owner in the valuation list as the owner of the house.

(4) A transfer or change of ownership of a house shall not affect the liability of any former owner or his estate for municipal house tax which was due and unpaid on the date of such transfer or change of ownership, and, if such unpaid tax is paid, in accordance with section 20, by the new owner the former owner or his estate shall, subject to any agreement to the contrary, be liable to pay the amount thereof to the new owner.

Registration
of address by
owner

15.-(1) An owner of any chargeable house may, from time to time, by notice in the appropriate form set out in the Schedule to this Act, register an address situated within three miles of the office of the collector, and in such case any notice required or authorized by this Act to be served on the owner shall be left at or sent to that address, and, if so left or sent, shall be deemed to be sufficiently served.

(2) In default of registration of such an address, a notice to the owner shall be sufficiently served if it is left at or sent to the chargeable house of which he is the owner.

Power to add
new houses
and increase
valuations

16.-(1) If at any time it appears to an assessment committee that-

(a) any chargeable house has been omitted from the valuation list or that any house which should, under the provisions of this Act, appear in such valuation list does not so appear;

(b) any new chargeable house has been completed or erected since the compilation of the valuation list, or that the exemption of any chargeable house, omitted from the valuation list under the provisions of subsection (2) of section 7, has expired or been cancelled;

(c) any chargeable house has been under-valued to a material extent in the valuation list;

(d) the net annual value of any chargeable house has increased by twenty per cent or more since the compilation of the valuation list; or

(e) any material error has been made in any entry in the valuation list,

the assessment committee shall make such alterations or additions to the valuation list as may be necessary, and shall serve notice of the alteration or addition on the owner of the house affected thereby.

(2) An alteration or addition made under this section shall take effect from such date as the assessment committee considers just, and the date from which it is to take effect shall be stated in the entry.

(3) Any person aggrieved by any such alteration or addition shall have the same right of objection and appeal as he has with respect to an original entry, and the time within which objection may be made shall be one month from service of notice of the alteration or addition on the owner:

Provided that the assessment committee may, if it thinks fit, permit objection to be made after the expiration of the said one month.

17.-(1) If the owner of any chargeable house proves to the satisfaction of the assessment committee that its net annual value has decreased since the compilation of the valuation list by twenty per cent or more, the assessment committee shall alter the valuation list accordingly.

Decrease in
annual value
since
valuation

(2) The decrease in value shall take effect from such date as the assessment committee considers just, and the date from which it is to take effect shall be stated in the altered entry.

(3) A decision of an assessment committee under this section shall be subject to appeal to a district court held by a civil magistrate in like manner as is the disallowance of an objection to an entry, and the time for appealing shall be one month from service of notice of the decision on the owner.

18.-(1) Alterations, deletions and additions to a valuation list shall be made and verified in the manner indicated in the Schedule to this Act.

Mode of
making
alteration
and
additions

(2) Reference in this Act to a valuation list shall, unless the context otherwise requires, be deemed to include a reference to all alterations or additions for the time being made to the list.

PART V

LEVY, COLLECTION AND RECOVERY OF MUNICIPAL HOUSE TAX

19.-(1) There shall in every year be levied and raised, in accordance with the provisions of this Act, in every municipal house tax area a tax for the purposes of the local authority (the proceeds of which shall be paid to and form part of the revenues of the local authority) at the prescribed rate which shall, subject to the provisions of section 31, be payable on the net annual value of every chargeable house within such area.

Imposition
of tax

(2) In this section the prescribed rate means such rate per cent not exceeding fifteen as the Minister may, by order published in the *Gazette*, prescribe for the area in which the house is situated.

(3) The Minister may prescribe different rates for different municipal house tax areas.

20.-(1) The person named in the valuation list as the owner of a chargeable house shall be liable to pay the municipal house tax thereon becoming due during his ownership and also any arrears of municipal house tax due and unpaid on the date on which he became the owner.

Liability of
owner for tax

(2) Subject to any agreement to the contrary, the owner of any chargeable house who has paid municipal house tax may recover it from the tenant in occupation of the house during the municipal house tax year for which the tax was paid or, if the tenant is not in occupation during the whole municipal house tax year or of the whole house, may recover from the tenant a proportionate part of the tax and, without prejudice to any other remedy, may add the amount to any rent due or to become due to him from his tenant and recover it by any means, including distress, by which the rent is recoverable.

Municipal
house tax
year and
time and
place of
payment

21.-(1) The municipal house tax year shall be from the first day of January to the next following thirty-first day of December.

(2) Municipal house tax shall be payable in equal half-yearly instalments on the first day of January and the first day of July in each year.

(3) Any person who is otherwise liable to pay municipal house tax shall not cease to be so liable by reason only that he has made objection to any entry in a valuation list but, if his objection is allowed, his liability shall be adjusted accordingly and a refund shall, if necessary, be made.

(4) No demand for municipal house tax shall be necessary.

(5) The collector of municipal house tax for every area shall appoint such place or places in his area as he may consider suitable for the receipt of such tax to be tax offices for the purposes of this Act and shall give public notice in the area of the place so appointed.

Penalty when
tax in arrear

22.-(1) If any instalment of municipal house tax is not paid within three months from the date on which it is due, there shall be added to the tax a penalty of one-fourth part of the amount of the instalment.

(2) The penalty shall be deemed to be part of the tax and shall be recoverable accordingly.

Tax receipts

23. Whenever any instalment of municipal house tax is paid in accordance with section 21, a receipt in such form as may be prescribed shall be issued to the person paying the tax.

Production of
receipts

24.-(1) The collector of municipal house tax for any area may require any person whom he has reasonable grounds for believing is a person liable to pay municipal house tax levied in such area to produce the receipt issued to such person for the payment of such tax for the current year and each of the two preceding years and may retain any receipt produced for such time as may be necessary to identify the person named therein with the person producing the same.

(2) Where any such person fails to produce either a tax receipt or a certificate of exemption, the collector may require such person to furnish such information as the collector may consider necessary for the purpose of ascertaining whether he is liable for or has paid the tax.

(3) A collector may, in the exercise of the powers conferred upon him by this section, enter during the hours of daylight any chargeable house.

(4) Any person who willfully fails to comply with any requirement made in accordance with this section by a collector shall be guilty of an offence and liable on conviction to a fine not exceeding two hundred shillings or to imprisonment for a period not exceeding one month or to both such fine and imprisonment.

(5) Any person who, being required as aforesaid to produce his tax receipt, produces a tax receipt or a certificate of exemption granted to some other person, or who, having failed to produce his tax receipt or certificate of exemption, furnishes any false particulars in regard to any information which may be required under subsection (2), shall be guilty of an offence and liable on conviction to a fine not exceeding four hundred shillings or to imprisonment for a period not exceeding two months or to both such fine and imprisonment.

25. Municipal house tax which is not paid on the day on which it is due shall be deemed to be tax in arrears and shall be recoverable from the owner of the house by civil suit as a debt due to the local authority civil suit to which it is payable.

Recovery of municipal house tax by civil suit

26.-(1) Without prejudice to the foregoing provisions, municipal house tax in arrear may, on the ex parte application of the collector to any competent court and without the institution of a suit, be recovered from the owner of the house in manner following: -

Summary recovery of municipal house tax

- (a) on proof of the entry in the valuation list and that the tax is in arrear, the court shall make an order for the payment by the owner of the house of the tax in arrear and the costs of the application, and may direct the immediate execution of the order;
- (b) a statement in writing by the collector shall be sufficient evidence of the amount of tax in arrear;
- (c) the order shall, as soon as possible, be served on the judgment debtor who, may at any time within fourteen days after such service apply to the court for the order to be discharged on any ground which would be a valid defence to proceedings for the recovery of the tax;
- (d) property liable to attachment and sale in execution of the order may be seized immediately after the order is made, but shall not be sold until the time for applying for discharge of the order has elapsed and any application for such a discharge has been disposed of;
- (e) the judgment debtor may not be arrested until the time for applying for discharge of the order has elapsed and any application for such a discharge has been disposed of.

(2) An order for payment under this section may be discharged if it is proved that no demand for payment had been served on the owner, and that at the date of the order the tax had not been in arrear for fourteen days after the date of such service or the date on which the tax became due, whichever date last occurs.

(3) A demand for payment in the appropriate form set out in the Schedule to this Act shall be sufficient.

27.-(1) In execution of an order or decree for payment of municipal house tax, all property found in the house shall be liable to attachment and sale, in addition to property belonging to the judgment debtor.

Execution of decree or order

(2) Subject to the provisions of subsection (2) of section 20, if any person, other than the owner of the house, suffers damage by reason of the attachment or sale of his property for arrears of municipal house tax, or pays any municipal house tax for the purpose of avoiding such attachment or sale, he shall be entitled to recover damages from the owner of the house and, without prejudice to any other mode of

recovery, may deduct the amount of the tax paid by him from any rent or other money due or to become due from him to the owner of the house.

Municipal house tax to be a first charge

28.- (1) Municipal house tax and arrears of such tax shall be a charge on the house in respect of which it is payable ranking *pari passu* with any other charges in favour of the Republic or the local authority but having priority to all other charges and mortgages.

(2) For the purpose of enforcing the charge, a court shall have jurisdiction to appoint a receiver of the property and of the rents and profits thereof, and to order a mortgage or sale of the property.

Valuation list to be evidence

29.-(1) Any entry in a valuation list shall, for the purposes of levying and raising municipal house tax for the years during which the valuation list is in force, but for no other purpose, be conclusive evidence of the gross and net annual values of the house to which it relates, and subject to proof of any right to exemption, that the house is liable to municipal house tax, and that the person named in the list as the owner of that house is the owner thereof, and in the case of an altered or additional entry, of the date from which the alteration or addition takes effect.

(2) A copy of an entry in a valuation list purporting to be certified as a true copy by the collector shall, for the purposes of proceedings under this Act, be admissible in evidence without proof, and be sufficient evidence of the entry of which it purports to be a copy.

Proof of act of assessment committees

30. Any document purporting to record, contain or be any act, decision, requirement or notice of or by an assessment committee and purporting to be signed by the chairman of the assessment committee shall be received in evidence without proof and shall be *prima facie* evidence of that act, decision, requirement or notice.

Exemption

31. (1) A collector of municipal house tax for any area may, with the approval of the local authority, by granting a certificate of exemption in such form as may be prescribed, exempt any person within that area from the payment of the tax in whole or in part either indefinitely or for such period as may be set out therein and any person to whom such a certificate has been granted shall not, subject to the provisions of subsection (2), be liable to pay such tax.

(2) If it appears to any such collector that such a certificate has been granted without good and sufficient reason or that the grounds for exemption no longer exist, he may cancel such certificate and thereupon the person concerned shall be liable to pay any such tax levied after the date of such cancellation.

Power of Minister to make rules

32. The Minister may make rules for the purposes of this Act, and may, by such rules, alter the forms in the Schedule to this Act and the directions in the Schedule as to the manner of making and verifying alterations or additions to a valuation list.

PART VI

REPEALS, AMENDMENTS AND SAVINGS

Repeal of Caps 184, 185 and 186

33.-(1) The House Tax Ordinance, the Municipal House Tax Ordinance and the House Tax (Discontinuance) Ordinance are hereby repealed.

- (2) Notwithstanding the provisions of subsection (1)-
- (a) any municipal house tax, including any penalty deemed to be part of such tax, due under the House Tax Ordinance and the Municipal House Tax Ordinance which, immediately prior to the commencement of this Act, remains due and unpaid, shall after the commencement of this Act continue to, be due and payable and shall be paid to and may be recovered by the local authority in accordance with the provisions of this Act;
- (b) subject to any order made by the Minister under section 3 or section 19 of this Act, the townships, former townships and former minor settlements set out in the Municipal House Tax (Rates for 1963) Order, 1962, shall be deemed to, have been declared municipal house tax areas for the purposes of this Act, and the percentages set out opposite thereto in such Order shall be deemed to have been prescribed for the areas to which they relate under subsection (2) of section 19 of this Act;
- (c) any certificate of exemption from the payment of municipal house tax granted under the Municipal House Tax Ordinance and still in force immediately prior to, the commencement of this Act shall continue in force after the commencement of this Act and shall be deemed to be an exemption certificate granted under this Act, until it expires or is cancelled or replaced under the provisions of this Act;
- (d) every valuation list compiled in accordance with the provisions of section 26 of the Urban House Tax Ordinance, 1961, and in force immediately before the commencement of this Act, shall after the commencement of this Act remain in force for the purposes of this Act, shall be deemed to be a valuation list compiled in accordance with this Act, and may be added to and amended in accordance with Part IV of the Act, until a valuation list compiled in accordance with the provisions of this Act, comes into force for the area.

G.N. 1962
No. 531Ord. 1961
No. 52

34.-(1) Section 16 of the Minor Settlements Ordinance is hereby repealed.

Repeal of
section 16 of
cap. 102

(2) Notwithstanding the provisions of subsection (1) of this section, any rate due under the Minor Settlements Ordinance which, immediately prior to the commencement of this Act, remains due and unpaid, shall after the commencement of this Act continue to be due and payable and shall be paid to and may be recovered by the local authority.

35. The Local Government Ordinance is hereby amended by deleting the references, in paragraph (i) of subsection (1) of section 167 thereof, to the Municipal House Tax Ordinance and municipal house tax.

Amendment
of Cap. 333

36. All references to the Municipal House Tax Ordinance and municipal house tax, in any law in force on the first day of January, 1964, or in any law enacted or made before that day and coming into force after that day, other than in Parts IV or V of the Urban House Tax Ordinance, 1961, shall be read and construed in respect of any time, or period commencing, on or after that date as references to this Act and to the municipal house tax levied under this Act respectively.

Construction

SCHEDULE

VALUATION LIST

(Section 7)

FORM A.

Valuation List under the Municipal House Tax (Consolidation) Act, 1963, for houses in the municipal house tax area of in the district or sub-district :-

No. of entry:		Name of owner: Description and situation of house:		Registered address of owner: (sec. 15)				
Gross annual value	Net annual value	Annual amount of municipal house tax payable	Year		Year		Year	
			Date and Receipt No.	Date and Receipt No.	Date and Receipt No.	Date and Receipt No.	Date and Receipt No.	Date and Receipt No.

Signed this day of 19 ...

Chairman of the Assessment Committee for the abovenamed area

N.B. (1) The date of payment of each instalment of municipal house tax and the number of receipt issued are to be entered in the appropriate column.

(2) The signature of the Chairman of the Assessment Committee is only required at the end of the list. But the bottom of each sheet or page should be initialled by him.

NOTICE OF OBJECTION

(Section 13)

FORM B.

I, (name in full) of (address) hereby object to the following entry in the valuation list dated of houses in the (specify area, district or sub-district) namely:-

Entry number as to the house situated at

And I desire the said entry to be corrected in the following particulars, namely :-
(specify corrections desired)

My reasons for desiring such corrections are:-
(specify reasons)

I (do not) desire to be heard in support of my objection.

Dated (Signature)

NOTICE OF TRANSFER OF OWNERSHIP

(Section 14)

FORM C.

To the Assessment Committee of (give name of area, district or sub-district).

I, (name in full) of (address)

hereby give notice that I have transferred the ownership of (describe house) of which I am entered as the owner for the purposes of municipal house tax to (name in full of transferee)

. of (address)

and we the said (names of transferor and transferee)

hereby request that the said (transferee) may be entered in the valuation list as the owner of the said house.

Dated (Signature of both transferor and transferee)

REGISTRATION OF ADDRESS BY OWNER

(Section 15)

FORM D.

To the Assessment Committee of (give name of area, district or sub-district).

I, (name in full) hereby give notice that I desire the following address, namely (give address in full) to be registered as my address for the purposes of the Municipal House Tax (Consolidation) Act, 1963.

Dated (Signature of owner)

MANNER OF MAKING AND VERIFYING ALTERATIONS OR ADDITIONS TO A VALUATION LIST

(Section 18)

1. Alterations to an entry shall be made in red ink. Deletions of words or figures shall be made by a thin red ink line, so that the original word or figure may remain legible.
2. If more convenient, alterations may be made by re-writing the entry in its altered form beneath and in continuation of the valuation list.
3. Additional entries shall be made beneath and in continuation of the valuation list.
4. Every alteration or addition shall be dated and signed by the chairman of the assessment committee.
5. Re-written and additional entries shall be numbered consecutively in continuation of the numbering in the valuation list.
6. Where an entry is re-written, the number of the original entry shall be referred to in the re-written entry by writing the words "formerly entry No.". The original entry shall then be deleted and the new number shall be referred to by writing in the original entry the words "Entry re-written as entry No.".

DEMAND FOR PAYMENT OF MUNICIPAL HOUSE TAX

(Section 26)

FORM E.

(N.B. This form may be varied as occasion requires and may be combined with a demand for other taxes).

To the owner of the houses described below.

Demand is hereby made for payment of the municipal house tax specified below, namely:-

Give particulars, e.g.:

On No. 1,000 Ohio Street
Instalment due 1st January, 1964.

Shs. 50/-

(Signature of collector which may
be printed)

Dated.....

Collector

N.B. Payment should be made at the(place of payment)

If payment is not made within fourteen days after the date on which the tax is due or the date on which this notice is served on you, whichever date last occurs, summary proceedings for the recovery of the tax will be commenced without further notice.

Passed in the National Assembly on the fourth day of December, 1963.


Clerk of the National Assembly

