

For rating all details should be
 taken into account, but should be
 taken different system of rating of which
 rating is unimproved value is not. I
 please you look for information to show
 how far a matter of fact this system

to proceed

KWS
 28.11.21.

Mr. Butterbee

1. No. The only precedent I have noted is a Dominion one, viz. Victoria No 2713 of 1915 Copy attached
2. The 1912 Unimproved Ordinance as still in force as amended by 1/16 1/17 1/18 & 1/19. Copy attached.

W.S. 2.11.21.

3. Yes - please see vol. herewith at places indicated by slips. Aff. 12.5.21

~~XXXXXXXXXX~~
~~XXXXXXXXXX~~

I wish they were not
 the Ordinance a matter of
 of the Ordinance (copy) to see

(The Straits Ordinance No. 1896 has been replaced by No. 1895 which has been several subsequent amendments)

which shall if refer
 5.16.21
 but see vol. 10/1
 A.S.
 2/5

Mr. Barnard. A. H. H. H.
 Mr. Bottomley.

This is an ordinance to enable the Municipal Council of Nairobi to levy rates, not on the annual value in accordance with the usual practice, but on the unimproved site value. Mr. Tannahill's Report in 1912 (40313/13) on the assessment and valuation of Nairobi embodied a proposal of this kind, and the proposal was also recommended by the Committee appointed in 1914 (31154/14) to enquire into the whole question of the Nairobi Municipality, but it has never received the approval of the S. of S; and it would have been better, I think, if the Governor had sought the S. of S's prior authority before enacting an Ordinance containing so novel a principle.

As the Library Minute ~~also~~ shows, there is no precedent for such a method of rating in any other Colony or Protectorate. The Straits Ordinance referred to by the Attorney General is no model for the main principle of the Ordinance, but only for its machinery. In the Dominions, the system has only been adopted in one State of the Commonwealth (Victoria), one province of the Union (the Transvaal), and in New Zealand. In the last named the legislation is only permissive and the system has not by any means been universally adopted - see p. 315 of New Zealand Year Book herewith from which it appears that only 41% of the local authorities assess their rates in this manner.

The question involved is of course a highly controversial one, and strong arguments can be adduced both pro and con. On the one hand it can be argued that everyone ought to contribute to rates

rates according to his stage in the municipality and the benefits received; on the other hand that the normal system of rating discourages development and penalises the enterprising man. On the whole, (subject to the para below) I should be inclined, as the Ordinance has actually been enacted, to let the experiment be tried, calling for a full report on its working at the end of 12 months, and stipulating that the system shall not be applied to any other municipality without prior consultation with the S. of S.

There is however, one aspect of the matter, ~~connected with~~ the Indian question, which it appears desirable to ~~take into consideration~~ ^{clear up first}. The practical effect of the Ordinance would seem likely to be that the owner of the small Indian shanty will pay out of proportion to the owner of the large store (there are of course big Indian stores as well as European stores but all the small shops I understand are in the hands of Indians); and it appears quite possible that this may be made another grievance by the Indians. Before going further it seems desirable to put this point by telegram to the Governor and ask for his observations.

ASB
3.7.21.

J. Agnes
The justification for this ^{4/5} method of assessment is, I consider, that it does not discourage the erection of tenement buildings - and there is a lot to be said for that. I agree with the ~~proposals~~ ^{proposals}, with some doubt as to the ~~method~~ ^{method}.

2 months
proposed
not possible
Effect of B of the facts of man
...
164

W. H. Wood ...
The increased value of property has no direct bearing on the present front, but the value taken in it is that if a rate is based on site value + improvements it should be low.

H. J. S.
5/7/21

As proposed: omitting B.
E.W. ...

W. H. Wood
M. B. ...

20171
MAR 21 1921

18 March, 1921.

Sir,

I have the honour to transmit herewith two authenticated and ten printed copies of the Nairobi (Rating of Unimproved Site Value) Ordinance, 1921, which was passed by the Legislative Council on the 2nd of February, 1921 together with a Statement of Objects and Reasons and a Comparative Table prepared by the Attorney General.

2. This Ordinance was passed to empower the Municipal Council of Nairobi to impose and collect rates assessed on unimproved land value. No provisions existed for the levying of rates and as the charges made for Municipal services were inadequate for the proper administration of the town it was considered necessary to see further powers in that behalf.

3. I have assented to the Ordinance in the name of His Majesty.

I have the honour to be,

Sir,

Your humble obedient servant

David B. ...

GOVERNOR.

THE RIGHT HONOURABLE

WILTON CHURCHILL, P.C., M.P.,

SECRETARY OF STATE FOR THE COLONIES,

DOWNING STREET,

LONDON, S. W.

In Despatch No. 400 of 18.3.1921.

THE HAWAII (MUNICIPALITY OF VALUATED SITE VALUE) ORDINANCE, 1921.

~~THE HAWAII (MUNICIPALITY OF VALUATED SITE VALUE) ORDINANCE, 1921.~~

This Ordinance was passed to empower the Municipal Council of Hialeah to impose and collect rates assessed on unimproved land values. No provisions existed for the levying of rates, and as the charges made for municipal services were inadequate for the proper administration of the town it was considered necessary to seek further powers in that behalf.

The Ordinance was passed as an emergency measure at the request of the Municipal Council as they had already prepared a Valuation Roll for the levying of rates for the present year.

The measure is of an experimental nature applying only to Hialeah and St. after ~~some~~ experience of its working, it ~~is~~ ~~proven~~ satisfactory it is proposed to include ~~some~~ of its provisions in a ~~similar~~ Ordinance capable of application to other localities in the Colony.

The present Ordinance is based upon the New Zealand Rating Act, 1911 and the Amendment of 1913, the Tennessee Local Authority Rating Ordinance, 1913, and the Straits Settlements Municipal Ordinance, 1905.

Hialeah.

The 14th day of March, 1921.

ATTORNEY GENERAL.

COMPARATIVE TABLE.

1921.

Short title.

Definitions:

The definitions of "improvements on land" and "unimproved value" are taken from the New Zealand Rating Act, 1908, and the 1913 Amendment respectively.

Valuation Roll already prepared to be subject to revision.

(1) Council to publish notice of completion of Valuation Roll; actual owners or their agents to have liberty to inspect Roll;

(2) Council to publish notice as to time within which objections to valuation must be lodged.

Adapted from Section 90 of the Straits Settlements Municipal Ordinances, 1896.

Objections to Valuation Roll to be heard by a Valuation Appeal Court.

This is adapted from Section 23 (4) of the New Zealand Act of 1908.

Meeting of Court.

Order from Section 25 of above Act:

Order of the Court;

Order of Court;

Order of Court.

THE VALUATION (RATING OF UNIMPROVED SITE VALUE) ORDINANCE,
1921.

COMPARATIVE TABLE.

Remarks.

Short title.

Definitions:

The definitions of "improvements on land" and "unimproved value" are taken from the New Zealand Rating Act, 1908, and the 1913 Amendment respectively.

Valuation Roll already prepared to be subject to revision.

Council to publish notice of completion of Valuation Roll; notice owners or their agents to have liberty to inspect Roll.

Council to publish notice as to time within which objections to valuation must be lodged.

Adapted from Section 90 of the Straits Settlements Municipal Ordinance, 1896.

Objections to Valuation Roll to be heard by a Valuation Appeal Court.

This is adapted from Section 23 (4) of the New Zealand Act of 1908.

Meeting of Court.

Adapted from Section 25 of above Act:

Meeting of the Court;

Meeting of Court;

Any order costs.

who shall attend the Court.

Taken from Section 26 of the above New Zealand Act.

Court to determine objections and correct Roll.

Taken from Section 27 of the above New Zealand Act.

Alterations to be initialled and list signed.

Taken from Section 29 of above Act.

(1) Appeal to High Court whose decision final.

(2) Chief Justice to make Rules.

Provisions as to inspection of Roll by persons not resident in Colony during period mentioned in Section 4 (2), and as to the lodging of objections by such persons.

Roll to be kept in Municipal Offices;

Roll to be conclusive evidence of contents thereof.

Roll shall be available for inspection at reasonable times;

Taken from Section 30 of the above New Zealand Act.

Power of Council to cause re-valuations and corrections to be made;

Adapted from Section 14 of the Transvaal Local Authority Rating Ordinance, 1912.

Valuation Roll not to be challenged or set aside.

From Section 15 of the Transvaal Ordinance.

Remarks.

15.	Lawful for Council to assess Rates on unimproved value. Adapted from Section 16 of the Transvaal Ordinance.
16.	Conditions on which Council may assess rates. Adapted from Section 48 of the New Zealand Act of 1908.
17.	Particulars to be entered in the rate-book. Adapted from Section 49 of the New Zealand Act of 1908.
18.	Council to give 14 days' notice of making rate. Taken from Section 50 of the New Zealand Act of 1908.
19.	Rate-book to be signed and be open for inspection by ratepayers. From Section 51 of the New Zealand Act of 1908.
20.	Grounds of appeal against rate-book. From Section 52 of the New Zealand Act of 1908.
21.	Council may correct errors in rate-book. From Section 53 of the New Zealand Act of 1908.
22.	Rate-book to be prima facie evidence of contents thereof without proof of signatures. From Section 54 of the New Zealand Act of 1908.
23.	Council may make special rates in special cases. From Section 17 of the Transvaal Ordinance.
24.	Council to give notice of amount of rate and date payable. From Section 18 of the Transvaal Ordinance.

Section.	Remarks.
25.	Payment of rates by persons liable; proceedings in default; From Section 12 of the Municipal Ordinance.
(1)	Without prejudice to Crown's rights rates shall be a first charge on property;
(2)	Tenant paying rates to avoid seizure of his property may deduct it from rent;
(3)	Penalty for occupier refusing to disclose name of owner of premises. Taken from Section 98 of Straits Settlement Ordinance.
	Proceedings to be taken in default of payment of rates. Taken from Section 100 of Straits Settlements Ordinance.
	For recovery of arrears Council may apply for warrant of attachment for rates on property; How attachment made; Powers of officer executing attachment. Taken from Section 101 of Straits Settlement Ordinance.
	Proceedings against the premises. Taken from Section 102 of Straits Settlement Ordinance.
	Application of the proceeds of sale of premises. Taken from Section 103 of Straits Settlement Ordinance.
	Title reserved by purchaser at sale under Section 29 deducted free from all encumbrances and from subordinate interests except those reserved by Court. Taken from Section 104 of Straits Settlement Ordinance.

	Remarks.
	Costs of proceedings for recovery of arrears. <input type="checkbox"/> Taken from Section 105 of Straits Settlement Ordinance.
	Sale of property may be stopped on tender of arrears interest and costs. Taken from Section 105 of Straits Settlement Ordinance.
4.	Application to High Court. Taken from Section 107 of Straits Settlements Ordinance.
5.	No application to High Court entertained without deposit of amount owing or security. Taken from Section 108 of Straits Settlements Ordinance.
6. (1)	Notice to be given to Town Clerk of the transfer of rateable property:
(2)	On death of the owner of rateable property owner by succession to give notice to Town Clerk;
(3)	Particulars of notice;
(4)	Council may require production of deeds;
(5)	Liability for rates of transferor who has not given notice. Taken from Section 109 of Straits Settlements Ordinance.
7.	Rates to be collected in accordance with provisions of rules and forms in Schedule. Taken from Section 110 of Straits Settlements Ordinance.
8.	Acts done before enactment of Ordinance.
9.	Taken from the Straits Settlement Ordinance.

Singapore,

The 14th day of March, 1921.

Sd. R. ...

- ATTORNEY GENERAL

Ld.

Downing Street,

14

May, 1921.

Sir,

I have the honour to acknowledge the receipt of your despatch No. 400 of the 19th of March and to inform you that His Majesty will not be advised to exercise his power of disallowance with respect to Ordinance

No. XIX of 1921, entitled "The Nairobi (Rating of Unimproved Sites Valde) Ordinance, 1921"

2. Though I am aware that the proposal to assess rates on the unimproved ^{sites which} was included in Mr. Tansill's Report in 1913 and was also recommended by the Committee appointed

to enquire into the matter in 1914, it has ^{nevertheless} received the approval of the Secretary of State, and having regard to the fact that the

system is practically without precedent in any other Colony or Protectorate it would

have been better, I think, to have sought my prior authority before enacting the Ordinance. As however the Ordinance has been

enacted, I do not desire its use with its ^{operation}, but I shall be glad to be furnished

with a report on its working at the end of 12 months, and further ^{it is desirable to ask} ~~to be extended to any other town~~

without prior consultation with me.

I have, &c.,

DRAFT

*Amnd.
Kozhik*

Y.P.

Major General Sir E. Northey, K.C.M.G., C.B.

MINUTE.

Mr. Clark 12.5.21.

Mr. Batterbes 12

Mr. Batterbes 13.5.21/3

Mr. Grindle.

Sir H. Lambart.

Sir H. Ross.

Sir G. Fiddes.

Col. Amery.

Mr. C. Webb.

*... is not really
... a best
... late a
... and a
... in procedure /
...
... beyond
... approved.
...
...)*

C
C