



REPUBLIC OF KENYA
COUNTY GOVERNMENT OF MACHAKOS
COUNTY ASSEMBLY OF MACHAKOS



County Hall
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MACHAKOS – KENYA

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MOTION ON THE SUSPENSION OF THE IMPLEMENTATION OF THE NEW VALUATION ROLL AND REVISED PROPERTY RATES PENDING ENACTMENT OF THE MACHAKOS COUNTY FINANCE ACT, 2026/2027

Hon. Speaker,

That, aware that Article 209(3) of the Constitution of Kenya, 2010 empowers County Governments to impose property rates subject to the Constitution and applicable legislation;

Further aware that Article 210(1) of the Constitution provides that no tax, fee, levy or charge may be imposed, waived or varied except as provided by legislation;

Cognizant that the legal basis for the imposition, variation and collection of county taxes, fees, charges and property rates is established through legislation enacted by the County Assembly and assented to by the Governor;

Aware that the Machakos County Finance Bill, 2026/2027, which provides for county taxes, fees, charges and property rates, has not yet been considered, approved and enacted into law by this Assembly;

Concerned that the County Executive Committee Member responsible for Finance has commenced the implementation of a new valuation roll and revised property rates despite the absence of an enacted Finance Act authorizing the revised rates and charges;

Further concerned that implementation of the revised valuation roll and property rates before approval and enactment of the relevant Finance legislation may expose residents, institutions, investors and businesses to unlawful financial obligations and may undermine the constitutional role of the County Assembly in legislation and oversight;

Noting that Article 185(2) of the Constitution vests the legislative authority of a County in its County Assembly and Article 185(3) grants the Assembly oversight over the County Executive Committee and County Executive organs;

Acknowledging That public participation, transparency, accountability, equity and fairness are constitutional principles under Articles 10, 174, 196 and 201 of the Constitution and must guide all revenue-raising measures by County Governments;

Now therefore, I seek to move the motion;

1. That the County Executive Committee Member responsible for Finance be and is hereby directed to immediately suspend the implementation and enforcement of the new valuation roll and revised property rates until the Machakos Finance Bill, 2026/2027 is considered , approved by the County Assembly and enacted into law.
2. That no property owner, resident, institution, investor or business operating within Machakos County shall be required to pay property rates based on the new valuation roll or revised rates until the requisite framework has been enacted and comes into force.
3. THAT pending enactment of the Machakos County Finance Act, 2026/2027, the County Government shall continue levying and collecting property rates in accordance with the existing approved legal framework and rates currently in force.
4. That the CECM Finance Ensures that levies charged by the County Government of Machakos are inputted in the revenue system as per the approved Machakos County Fiannce Act, 2025.
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Hon. Francis Kavyu
MCA, Kinanie Ward