



REPUBLIC OF KENYA
COUNTY GOVERNMENT OF MACHAKOS
COUNTY ASSEMBLY OF MACHAKOS



COUNTY HALL
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OFFICE OF THE CLERK

19th June, 2026

**PUBLIC NOTICE ON SUSPENSION OF THE NEW VALUATION ROLL AND REVISED
PROPERTY RATES**

The County Assembly of Machakos wishes to inform members of the public, property owners, institutions, and businesses that a formal resolution was passed on 16th June, 2026 to immediately freeze and suspend the Machakos County Valuation Roll 2024 and any revised property rates.

The decision follows a motion successfully moved by Hon. Francis Kavyu (MCA, Kinanie Ward) and officially adopted by the Assembly. The House observed that the County Executive Committee Member (CECM) responsible for Finance had prematurely commenced charging residents based on a new valuation roll without the necessary legislative framework in place.

Legal Basis for the Suspension

1. Authority Over Taxation and Levies

- **Article 209(3) of the Constitution:** Explicitly empowers County Governments to impose property rates, subject to the Constitution and relevant laws.
- **Article 210(1) of the Constitution:** Guarantees that no tax, fee, levy, or charge may be imposed, waived, or changed unless it is expressly provided for by legislation.

2. Legislative and Oversight Powers

- **Article 185(2) of the Constitution:** Vests the primary legislative authority of a county within its County Assembly, meaning the executive cannot create or change tax laws on its own.
- **Article 185(3) of the Constitution:** Grants the County Assembly direct oversight over the County Executive Committee and all other county executive organs. This authorizes the Assembly to halt executive actions such as the premature collection of unapproved property rates that run ahead of the law.

3. Principles of Public Finance and Governance

- **Articles 10, 174, 196, and 201 of the Constitution:** Mandate that all revenue-raising measures by County Governments must strictly adhere to national values and principles. These include transparency, public participation, accountability, equity, and fairness. The Assembly acts to protect these principles when revenue systems are altered without a passed Finance Act.

What This Means for You (Key Assembly Resolutions)

Immediate Suspension: The enforcement of the new valuation roll and all revised property rates is completely frozen. This suspension remains active until the proposed Machakos County Finance Bill, 2026/2027, which is currently under consideration, is fully debated, approved, and enacted into law by the County Assembly.

The old rates continue to apply: No resident, business operator, investor, or institution within Machakos County is legally obligated to pay property taxes or rates based on the new valuation roll. The County Executive Committee Member (CECM) responsible for Finance is obligated to apply the values and rates before the Machakos County Valuation Roll 2024.

Why the Assembly Intervened

The County Assembly took this definitive action to protect the public from unlawful financial burdens and to uphold constitutional governance:

Public outcry: The Assembly received an official complaint from Mavoko Alliance of Residents' Associations decrying the exorbitant and unreasonable increase in rates, lack of meaningful public participation, absence of corresponding service, negative economic impact and the need for fairness and gradual implementation. *(Enclosed is the said complaint)*

Contempt of Court: A consent filed in **Petition No. E013 of 2025 at the High Court at Machakos - Syokimau Residents Association & 13 Others – Versus- The Governor Machakos County Government & 6 Others** is the basis of the current Public Participation being carried out after the fact by County Executive Committee Member (CECM) Lands, Housing, Urban Development, Roads & Transport disguised as public sensitization forums. The County Executive is in contempt of the consent by starting to impose the exorbitant rates before complying fully with the terms of the consent. *(Enclosed is the said consent)*

Deception by the County Executive: While launching the Machakos County Valuation Roll 2024 in April 2026 the County Executive announced to *mwananchi* revised rates to match the new valuation roll which has exponentially increased the value of land in Machakos. The said rates can only be contained in a Finance Act to be enacted after consideration of Machakos County Finance Bill, 2026/2027. The Assembly must subject the Finance Bill to public participation to gather views on the appropriate rates vis-à-vis the Machakos County Valuation Roll 2024.

Constitutional Supremacy (Articles 209 & 210): The Constitution explicitly dictates that no tax, fee, or levy can be imposed, varied, or altered unless backed by proper legislation passed by the people's representatives in the Assembly.

Public Protection: Implementing an unapproved valuation roll exposes residents and business owners to unlawful expenses, creating economic instability and harming the local investment climate.

Transparency and Equity: Under Articles 10 and 201, all public finance systems must guarantee fairness, public participation, and clear transparency before any adjustments are made to citizen obligations.

The County Assembly remains committed to its legislative and oversight duties, ensuring that the executive arm of government operates strictly within the law and prioritizes the welfare of Machakos residents.

For any inquiries or to report system charges that deviate from the 2025 rates, please contact the County Assembly via the official channels listed above.



PETER MBATHA
Ag. CLERK OF COUNTY ASSEMBLY

Encls..

The Clerk
County Assembly of Machakos
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Machakos
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Date: 27th May 2026



**RE: MEMORANDUM ON THE MACHAKOS COUNTY FINANCE BILL, 2026 –
OBJECTION TO EXORBITANT LAND RATES INCREASES**

I write on behalf of concerned residents and property owners within Machakos County regarding the proposed land rates and valuation adjustments currently being implemented and/or proposed under the Machakos County Finance Bill, 2026.

While we acknowledge the County Government's mandate to generate revenue for service delivery and development, the current land rates imposed on residents are excessively high, unreasonable, and economically unsustainable for ordinary homeowners, retirees, and small-scale investors.

The sudden and drastic increase in land rates has caused widespread anxiety and financial distress among residents. In many cases, the new rates are several times higher than previous charges, without corresponding improvement in public services such as roads, drainage, water supply, security, waste management, and other essential infrastructure.

We therefore wish to raise the following concerns:

- 1. Exorbitant and Unreasonable Increases**
The proposed rates are punitive and place an unfair financial burden on residents already struggling with the high cost of living, increased taxation, and economic hardship.
- 2. Lack of Meaningful Public Participation**
Many residents feel that adequate consultation and civic education were not undertaken before arriving at the new valuations and rates.
- 3. Absence of Corresponding Service Delivery**
Residents are being asked to pay substantially higher rates despite continued poor infrastructure and inadequate county services in many estates and neighborhoods.
- 4. Negative Economic Impact**
The excessive rates will discourage investment, increase defaults, and potentially lead to disputes and legal challenges between residents and the County Government.



5. **Need for Fairness and Gradual Implementation**

Any adjustment of land rates should be fair, transparent, affordable, and implemented gradually after proper stakeholder engagement.

OUR RECOMMENDATIONS

We respectfully request the County Assembly to:

1. Suspend and review the proposed land rates increases.
2. Reduce the proposed rates to reasonable and affordable levels.
3. Conduct comprehensive and genuine public participation across all affected areas.
4. Introduce a flat rate, a phased or gradual implementation framework where adjustments are necessary.
5. Ensure rates charged correspond with actual service delivery and infrastructure improvements.
6. Provide transparency on the valuation methodology used to arrive at the new figures.

Residents of Machakos County are not opposed to paying fair taxes and rates. However, taxation must be reasonable, justifiable, consultative, and sensitive to prevailing economic realities.

We therefore urge the County Assembly to protect residents from punitive charges by rejecting or amending the proposed provisions that impose excessive land rates.

Yours faithfully



Juliet Wamiri
Chairperson- Mavoko Alliance of Residents Association (MARA)



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REPUBLIC OF KENYA
IN THE HIGH COURT OF KENYA AT MACHAKOS
PETITION NO. E013 OF 2025

SYOKIMAU RESIDENTS' ASSOCIATION & 13 OTHERSPETITIONER

-VERSUS-

THE GOVERNOR MACHAKOS COUNTY GOVERNMENT & 6 OTHERS.....RESPONDENTS

CONSENT

By consent of the parties, it is hereby agreed and ordered as follows:

1. Fresh Public Participation

- a) The Respondents have already commenced a fresh public participation process in respect of the Machakos County Draft Valuation Roll, 2024.
- b) The said process shall be conducted strictly in accordance with the provisions of the Constitution of Kenya, the County Governments Act, 2012, the Fair Administrative Action Act, 2015, and the National Rating Act, 2024.
- c) The public participation process which is ongoing, shall be completed within forty-five (45) days of commencement.
- d) The Applicant/Petitioner shall play an active role in assisting with the dissemination of public information materials to ensure maximum stakeholder engagement.
- e) The Respondents shall provide reasonable logistical support to facilitate the effective implementation of the public participation process.

2. Settlement of Legal Costs

- a) In consideration of the foregoing undertakings, the Respondents shall pay to the Applicant/Petitioner the legal costs of these proceedings, the quantum of which shall be agreed upon by the parties in writing.
- b) Payment of the agreed costs shall be made on or before 15th December 2025, time being of the essence.
- c) In default of such payment within the stipulated period, the Applicant/Petitioner shall be at liberty to:

- i. Reinstate these proceedings without the necessity of seeking fresh leave; and/or
- ii. Move the Court for appropriate orders, including but not limited to citing the accounting officer(s) of the Respondents for contempt of court.

d) Interest at court rates shall accrue on any sums remaining unpaid from the date of default until full settlement.

3. Withdrawal of Proceedings


Upon full compliance with the foregoing terms, the Applicant/Petitioner shall forthwith file and serve a formal Notice of Withdrawal of these proceedings, with no further orders as to costs.

4. Finality and Binding Effect

This Consent constitutes a full, final, and binding settlement between the parties and shall, upon adoption, have the force of an order of this Honourable Court.

DATED at Nairobi this 13TH day of October 2025.


VM&A ADVOCATES LLP
FOR THE PETITIONERS


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