

Local Government (General Rate) Regulations 2017

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THE LOCAL GOVERNMENT ACT

Regulations made by the Minister under sections 95(6), (9) and (10) and 110A of the Local Government Act

1. Short title

These regulations may be cited as the **Local Government (General Rate) Regulations 2017**.

2. Interpretation

In these regulations —

“Act” means the Local Government Act;

“Director-General” has the same meaning as in the Mauritius Revenue Authority Act;

“general rate” means the general rate referred to under regulation 3;

“Municipal Council” means the Municipal City Council or a Municipal Town Council;

“ratepayer” means any person liable, under the Act and these regulations, for payment of general rate;

“rates” include any surcharge or costs incurred in connection with the payment of general rate;

“tenant” does not include the tenant of premises used solely for private residential

purposes;

“Valuation Officer” means an officer of the Valuation Department designated by the Director of the Valuation Department.

3. General rate

(1) Every Municipal Council shall levy a general rate on the owner of any immovable property, included in the valuation list prepared under regulation 10, the net annual value of which exceeds 1,750 rupees.

(2) The general rate leviable under paragraph (1) shall be such percentage of the net annual value of the immovable property as the Municipal Council may determine.

(3) A Municipal Council may levy different rates in respect of immovable properties having the same net annual value taking into consideration whether the properties are being used for residential, commercial or industrial purposes.

(4) For the purposes of these regulations relating to assessment for, and levy of, the general rate, a property, or any part thereof, in respect of which the general rate is to be levied shall be dealt with in such units as the Valuation Officer may determine.

(5) The general rate shall not be levied in respect of —

(a) any property belonging solely to the Government;

(b) any property belonging to, and occupied by, any foreign Government or any organisation or body accorded diplomatic immunity under any enactment;

(c) any property owned and occupied by a Municipal Council and lying within its own rating area;

(d) any church, chapel, mosque, temple or similar building used solely as a place of

public religious worship;

(e) any agricultural building or agricultural land; and

(f) any property belonging to the Curepipe War Memorial Board or to the Austin Wilson Home.

(6) A Municipal Council may decide that no general rate, or only part of the general rate, shall be levied in any financial year in respect of —

(a) any property belonging to, and occupied solely by, a religious institution;

(b) any property used for the purpose of a Government primary school or a primary school in receipt of grant-in-aid from Government funds;

(c) any property used solely as an orphanage, an infirmary or a crèche; or

(d) any property —

(i) used for the purpose of training its members for sporting competitions or used for social and cultural activities; and

(ii) owned by an association, registered under the Registration of Associations Act, having as its main objects the promotion of sport, and training of its members for competitive, sports or promotion of social and cultural activities.

(7) A Municipal Council may, subject to the approval of the Minister, provide that no general rate or only part of the general rate shall be levied in respect of —

(a) any property used for the purpose of an approved secondary school, registered under the Education Act, where the general rate in respect of the property is leviable on the person who is responsible financially for the administration of the

school;

- (b) any property belonging to the Central Electricity Board and used in connection with the generation, transmission or distribution of electricity;
- (c) any property, or any part thereof, used solely for the purpose of a hotel, in respect of which an IHS certificate has been given under the Investment Promotion Act, where the owner of the property is the company to which such certificate has been given; or
- (d) any other property, where the Municipal Council considers it appropriate.

(8) (a) A Municipal Council may, subject to the approval of the Minister, remit the whole or part of the general rate payable by any person on account of his poverty.

(b) The Minister may —

(i) require the Municipal Council to submit a return —

(A) showing the persons who have obtained a remission of the general rate, either in whole or in part, together with the amount remitted in each case; and

(B) stating the reason for such remission; and

(ii) where he is not satisfied that any such remission was justified, direct that the amount so remitted be collected from the ratepayer.

(9) Any exemption granted under this regulation shall be of no effect if granted more than 12 months after the general rate is due.

4. General rate due and payable

(1) Any general rate levied under these regulations in respect of any year shall —

(a) become due as from 1 July of that year and shall be payable in 2 equal instalments, as the Municipal Council may determine; and

(b) be calculated to the nearest 5 rupees.

(2) (a) Where any general rate is not paid within the periods referred to in paragraph (1)

—

(i) a surcharge of 10 per cent shall become due on the amount of the general rate; and

(ii) the Municipal Council shall, within one year of the date on which the general rate becomes due, take action for the recovery of the general rate by summary process under the Recovery of State Debts Act.

(b) The Municipal Council may grant to any ratepayer such time for the payment of the general rate and surcharge as it thinks fit, not exceeding 4 months, where it is satisfied that the ratepayer is unable to effect payment otherwise than by instalments.

(3) Where any instalment under paragraph (2)(b) is not paid within 14 days of the date on which it falls due, the Municipal Council shall take action in accordance with paragraph (2)(a) unless both the Municipal Council and the Minister are satisfied that the failure to comply with this regulation was due to causes beyond the ratepayer's control

(4) The date on which any surcharge becomes due shall be clearly indicated in any notice relating to the payment of the general rate.

(5) The general rate shall, unless otherwise provided in these regulations, be due and payable notwithstanding the fact that the ratepayer has not received a claim for such general rate.

5. Director-General to collect and enforce payment of general rate

(1) Notwithstanding regulation 4 but subject to this regulation, a Municipal Council may make a written request to the Director-General for the collection and enforcement, on its behalf, of general rate due to the Municipal Council.

(2) Where a request is made under paragraph (1), the Director-General shall exercise the powers conferred on him by the Income Tax Act and the Mauritius Revenue Authority Act, with such modifications, adaptations and exceptions as may be necessary to enable him to comply with the request.

(3) Notwithstanding paragraph (1), every claim for general rate shall continue to be made by the Municipal Council.

(4) A request under paragraph (1) shall specify the financial year, or the 6-month period of the financial year, as may be mutually agreed between the Municipal Council and the Director-General, in respect of which the general rate is to be collected and enforced by the Director-General.

6. List of claims to be forwarded

(1) A Municipal Council which has made a request under regulation 5 shall, one month before the beginning of every financial year, forward to the Director-General, in electronic or such other form as may be mutually agreed, a list specifying, in respect of the coming financial year —

- (a) the amount of general rate due and payable in respect of every immovable property;
 - (b) the address of each immovable property;
 - (c) the full name and address of the owner and occupier of the immovable property;
- and

(d) such other information or particulars as may be required by the Director-General.

(2) The Municipal Council shall, not later than 15 days after the end of every month in a financial year, forward to the Director-General, in electronic or such other form, a list of the claims made during that month for the payment of general rate.

(3) The Municipal Council shall, 2 months after the end of a financial year or of the first 6 months of a financial year, forward to the Director-General, in electronic or such other form as the Director-General may approve, a list of the claims that have remained unpaid, specifying, in respect of each immovable property —

(a) the amount of general rate and surcharge remaining unpaid and the period covered;

(b) the address of the immovable property;

(c) the full name and address of the owner and occupier of the immovable property;
and

(d) such other information or particulars as the Director-General may require.

7. Enforcement

Part XI and section 148 of the Income Tax Act shall apply to the general rate and surcharge with such modifications, adaptations and exceptions as may be necessary to enable the Director-General to comply with a request under regulation 5.

8. Director-General to remit amount collected

(1) (a) Notwithstanding section 3(3) of the Mauritius Revenue Authority Act, any general rate, including surcharge, collected on behalf of a Municipal Council by the Director-General under these regulations shall, subject to subparagraph (b), be remitted by the Director-General to that Municipal Council not later than 10 days after the end of every month in which the

general rate, including surcharge, is collected.

(b) The Director-General shall, at the end of every financial year, retain from the amount referred to in subparagraph (a) such administration fee as the Minister to whom responsibility for the subject of finance is assigned may determine.

(2) The Director-General shall, for the purpose of paragraph (1), keep appropriate records to ascertain, in respect of every financial year and for each Municipal Council —

- (a) the amount of general rate, including surcharge, claimed by the Municipal Council from every owner or occupier of an immovable property;
- (b) the amount of general rate, including surcharge, paid by every owner or occupier of an immovable property;
- (c) the amount of general rate, including surcharge, remitted by the Director-General to the Municipal Council;
- (d) the amount of administration fee retained by the Director-General; and
- (e) the amount unpaid by every owner or occupier of the immovable property, as at the end of the financial year.

(3) The information kept under paragraph (2) shall be forwarded by the Director-General to the Municipal Council not later than 2 months after the end of every financial year.

9. Fixing of charges

The Municipal Council shall fix such charges as will be sufficient to provide for such part of the total estimated expenditure to be incurred by the Municipal Council during the period in respect of which the charges are made as is to be met out of money raised by rates, together with such additional amount as is, in the opinion of the Municipal Council, required to —

- (a) cover expenditure previously incurred;
- (b) meet contingencies; or
- (c) defray any expenditure which may fall to be defrayed before the date on which the money to be received in respect of the next subsequent charges will become available.

10. Making of valuation lists

(1) (a) The Valuation Officer shall cause to be prepared a valuation list with respect to all immovable properties, the net annual value of which exceeds 1,750 rupees, situate in the rating area and thereafter new valuation lists shall be made from time to time and shall come into operation on such date as the Municipal Council may determine, provided that the interval between the dates on which one valuation list and the next succeeding valuation list, respectively, come into operation shall be a period of not less than 5 years.

(b) Where additions, improvements or alterations are made to any immovable property within the period of 5 years referred to in subparagraph (a), the immovable property shall be assessed as soon as reasonably practicable after the completion of such additions, improvements or alterations.

(c) Notwithstanding subparagraph (b), such additions, improvements, and alterations shall be reported forthwith to the Municipal Council by the owner of the property, and any owner who fails to do so shall commit an offence and shall, on conviction, be liable to a fine not exceeding 5,000 rupees.

(2) The Valuation Officer shall, as soon as reasonably practicable after a new valuation list has been prepared, sign the list and deliver it to the Chief Executive who shall cause it to be deposited at a suitable place in the Municipal Council Chamber.

(3) A valuation list shall contain such particulars as the Municipal Council considers appropriate.

11. Returns

(1) Where a new valuation list is to be made, the Valuation Officer may serve a notice on the occupier, owner or lessee of any premises in the rating area, or on more than one of them, requiring him or them to make a return containing such particulars as may be reasonably required for the purpose of enabling the Valuation Officer to accurately compile the list.

(2) The Valuation Officer may, in connection with a proposal which has been made for the alteration of a valuation list, serve a notice on the occupier, owner or lessee of any premises in the rating area, or on more than one of them, requiring him or them to make a return containing such particulars as may be reasonably required for the purpose of enabling the Valuation Officer to decide whether or not to object to the proposal.

(3) Any person on whom a notice to make a return is served under this regulation shall, within 21 days after the date of the service of the notice, make a return in such form as is required in such notice and deliver it in the manner so required to the Valuation Officer.

(4) Where any person on whom a notice has been served under this regulation fails, without reasonable excuse, to comply with the notice, he shall commit an offence and shall, on conviction for each offence, be liable to a fine not exceeding 5,000 rupees.

(5) A person who is convicted under paragraph (4) shall, where the failure continues after the conviction and unless he has reasonable excuse for the continuance of the failure, commit a further offence under paragraph (4) and shall, on conviction, be liable to the same penalty.

(6) Any person who, in a return made under this regulation, makes a statement which he knows to be, or recklessly makes a statement which is, false in a material particular, shall commit an offence and shall, on conviction, be liable to a fine not exceeding 10,000 rupees.

12. Gross and net annual value

(1) (a) For the purpose of a valuation list to be prepared under these regulations, the

gross annual value of any immovable property shall be taken to be the annual rent the property might reasonably be expected to yield, if let for the first time on or about such date as the Municipal Council may determine, and if the landlord undertook to bear the cost of the repairs and insurance and any other expenses necessary to maintain the property in a state to command that rent.

(b) No account shall, in estimating the gross annual value of a property, be taken of the value of any services which the landlord renders, or procures to be rendered, to the tenant, either alone or in common with other tenants of the landlord, other than the provision of, repairs to, or maintenance of, the property.

(2) The net annual value of a property shall be ascertained as follows —

(a) in the case of property belonging to the classes specified in the first column of the Schedule, there shall be deducted from the gross annual value of the property the amount not exceeding the deduction specified with respect of that class in the second column of that Schedule and the gross annual value so reduced shall be taken to be the net annual value;

(b) in the case of any property of which the net annual value, ascertained in accordance with this paragraph, is less than 6 per cent of the compulsory purchase price, the net annual value of such property shall be entered in the valuation list at an amount equal to 6 per cent, or such higher percentage as the Municipal Council may determine, of the compulsory purchase price, and no gross annual value shall be entered in respect of such property; and

(c) the amount of the net annual value shall be calculated to the nearest 5 rupees.

(3) In this regulation —

“compulsory purchase price”, in relation to any property, means the amount of compensation, excluding any compensation for disturbance, or for severance or injurious affection, which would be payable on the compulsory acquisition by the

Government, pursuant to a notification published under section 8 of the Land Acquisition Act, at the date of the assessment, of an unencumbered interest in the property free of all servitudes.

13. Alteration of valuation lists

(1) Any Municipal Council or ratepayer aggrieved —

(a) by the inclusion in, or omission from, the valuation list of any property; or

(b) by any value ascribed in the valuation list to a property or by any other statement made or omitted to be made in the valuation list with respect to a property,

may make a proposal for the alteration of the list accordingly.

(2) The Valuation Officer may make a proposal for any alteration of the valuation list.

14. Proceedings on proposals

(1) Every proposal for the alteration of the valuation list shall —

(a) be made in writing and, except where it is made by the Valuation Officer, be served on the Valuation Officer;

(b) specify the grounds on which the proposal is supported; and

(c) comply with any guidelines with respect to the making of proposals.

(2) The Valuation Officer shall, within 28 days after the date on which a proposal is served on him or within 7 days after a proposal is made by him, as the case may be, transmit a copy of the proposal, together with a statement in writing of a right of objection conferred by this regulation to each of the following persons not being the maker of the proposal —

(a) any ratepayer charged with the rates in respect of the property to which the proposal relates; and

(b) the Municipal Council for the area in which the property in question is situated.

(3) Any person on whom notice has been served under paragraph (2) may, within 28 days of the date on which the notice was served, serve on the Valuation Officer, in writing, notice of objection to the proposal and the Valuation Officer shall, within 28 days of the date on which a notice of objection is served on him, transmit a copy thereof to the maker of the proposal.

(4) Where, in the case of a proposal —

(a) no notice of objection is served within the time limit specified in paragraph (3), or every such notice is unconditionally withdrawn; and

(b) either the proposal was made by the Valuation Officer or he is satisfied that the proposal is well founded,

the Valuation Officer shall cause the valuation list to be altered so as to give effect to the proposal.

(5) Where the conditions specified in paragraph (4) are not fulfilled in the case of a proposal but —

(a) all the persons, where agreement is requisite, agree on an alteration of the list, whether the alteration is that specified in the proposal or not; and

(b) the agreement is reached without, or before the determination of, any appeal to the Tribunal with respect to an objection to the proposal,

the Valuation Officer shall cause that alteration to be made in the list.

(6) In the case of a proposal to which neither paragraph (4) or (5) applies —

- (a) where a notice of objection to the proposal has been served and not unconditionally withdrawn, and the proposal is not withdrawn, the Valuation Officer may, within the 6 months beginning with the relevant date, and shall, not later than the end of that period, transmit a copy of the proposal, and of every notice of objection which has not been unconditionally withdrawn, to the Chairperson of the Tribunal;
- (b) where the proposal was made otherwise than by the Valuation Officer, he may, within the 5 months beginning with the relevant date, give notice in writing to the ratepayer that he objects to the proposal, and that the ratepayer, if he does not withdraw the proposal within 14 days, will be treated as intending to appeal to the Tribunal against the Valuation Officer's objection to the proposal;
- (c) not less than 14 days nor more than 20 days after the Valuation Officer has given notice under subparagraph (b), he shall, unless the proposal has been withdrawn, transmit a copy of the proposal to the Chairperson of the Tribunal, together with a copy of the notice under subparagraph (b), and of any notice of objection to the proposal which has been served under subsection (3) and has not been unconditionally withdrawn; or
- (d) where, after 6 months from the relevant date, the Valuation Officer has not given notice under subparagraph (b), and no notice under paragraph (3) has been served, or every such notice has been unconditionally withdrawn, the Valuation Officer shall be taken to be satisfied that the proposal is well founded and paragraph (4) shall apply accordingly.

(7) Where, in accordance with paragraph (6), the Valuation Officer transmits a copy of the proposal to the Chairperson of the Tribunal —

- (a) he shall forthwith notify the fact that he has done so to the person who made the

proposal, to any person who served a notice of objection of which copy is transmitted with the copy of the proposal, and to the Council; and

- (b) the transmission of a copy of a proposal under paragraph (6) shall have effect as an appeal to the Tribunal by the person who made the proposal against every objection, whether of the Valuation Officer or of any other person, signified by a notice of which a copy is transmitted with the copy of the proposal.

(8) The persons whose agreement are requisite for the purpose of paragraph (5)(a) shall be —

- (a) the Valuation Officer;
- (b) the person who made the proposal where the proposal was not made by the Valuation Officer;
- (c) any person who has served, and who has not withdrawn, a valid notice of objection to the proposal;
- (d) any ratepayer charged with rates on the property to which the proposal relates, where he is not included by virtue of subparagraph (b) or (c); and
- (e) the Municipal Council, if not included by subparagraphs (a) to (d), unless it has notified the Valuation Officer that it does not wish to be included by virtue of this subparagraph, either generally or with respect to a class of property which includes the property to which the proposal relates.

15. Alteration made under proposals

(1) An alteration made in the valuation list pursuant to a proposal, whether under regulation 14 or in accordance with a decision of the Tribunal or the Supreme Court, shall, subject to this regulation in relation to any general rate current at the date when the proposal was served, be deemed to have had effect as from the commencement of the period in respect

of which the general rate was to be levied.

- (2) Notwithstanding paragraph (1), an alteration in the valuation list which —
 - (a) consists of the inclusion in the valuation list of a newly erected or newly constructed property or an altered property which has become unusable on account of structural alterations;
 - (b) is made by reason of a change in the value of a property caused by the making of structural alterations or by the total or partial destruction of any building, or other erection, by fire or any other physical cause; or
 - (c) is made by reason of any event whereby a property which is not liable, becomes liable, or which is liable, ceases to be liable,

shall have effect only as from the date when the new or altered property becomes occupied or as from the happening of the event by reason of which the alteration is made.

(3) (a) Where, pursuant to a proposal, an alteration is made in the valuation list which affects the amount of any general rate levied in respect of any property in accordance with the list, the difference, if too much has been paid, shall be repaid or allowed or, if too little has been paid, shall be paid and may be recovered as if it were arrears of the general rate.

(b) In the event of any general rate being due under this paragraph, a claim for the amount due and payable shall, within 30 days of the receipt of the notification from the Valuation Officer under regulations 13 and 14, be sent by the Municipal Council.

(4) In the event of a newly erected property coming into valuation for the first time and any general rate being due in respect of it, the Municipal Council shall send to the ratepayer a claim for the amount due and payable within 30 days of the receipt of the notification from the Valuation Officer under regulations 13 and 14.

16. General rate to be levied notwithstanding appeal

Any general rate in respect of which the valuation list is conclusive shall be made and levied in accordance with the valuation list in force for the time being, and shall be collected and be recoverable notwithstanding any appeal which may be pending with respect to the list.

17. Clerical and arithmetical errors

(1) (a) The Valuation Officer may cause to be made in the valuation list any alteration which is necessary to correct any clerical or arithmetical error in the list and the list shall have effect accordingly.

(b) Where the alteration referred to in subparagraph (a) is made in respect of any matter other than totals, the Valuation Officer shall, before causing the alteration to be made, send a notice to the owner of the property affected, and shall allow 14 days to elapse during which the owner may object to the proposed alteration.

(2) Regulation 14(3) to (6) shall apply, with such modifications, adaptations and exceptions as may be necessary, to any objection made under paragraph (1).

18. Notice regarding general rate

The notice on which the general rate is levied shall specify —

- (a) the situation of the property in respect of which the notice is issued and such description of the property as is reasonably necessary for the purpose of identification;
- (b) the period in respect of which the general rate is payable;
- (c) the net annual value of the property; and
- (d) the percentage at which the general rate is charged.

19. Service of notices

(1) Any notice or other document required or authorised to be sent or served under, or for the purposes of, these regulations relating to the assessment, levy and payment of the general rate may be sent or served —

- (a) by delivering it to the person to, or on whom, it is to be sent or served;
- (b) by leaving it at the usual or last known place of abode of that person, or in the case of a company, at its registered office;
- (c) by forwarding it by post addressed to that person at his usual or last known place of abode, or in the case of a company, at its registered office;
- (d) by delivering it to some person apparently of at least the age of 16, on the premises to which it relates or where there is no person on the premises to whom it can be so delivered, by fixing it on some conspicuous part of the premises; or
- (e) without prejudice to subparagraphs (a) to (d), where the property to which the notice or document relates is a place of business of the person to or on whom it is to be sent or served, by leaving it, or forwarding it by registered post addressed to that person, at the same place of business.

(2) Any notice or other document relating to the levy and payment of the general rate by these regulations required or authorised to be served on the owner of any premises may be addressed by the description of the owner of the premises (naming them) without further name or description.

20. Inspection of documents

(1) Any ratepayer may, at all reasonable times, inspect and take copies of, and extracts from, any rate book, whether current or closed, valuation list, notice of appeal, record of totals or

minutes of the proceedings of the Municipal Council relating to the general rate.

(2) (a) Subject to subparagraph (b), the Municipal Council may provide for the payment of a fee by a ratepayer for the inspection of any document under paragraph (l).

(b) A ratepayer residing in the rating area shall be exempt from the payment of the fee when the document is less than 10 years old.

(3) Any person having the custody of any document referred to in paragraph (1) who —

(a) obstructs any person in making any inspection or copy of it or extract from it which he is entitled to make under this regulation; or

(b) demands, when not authorised by the Act or these regulations, a fee for allowing him to do so,

he shall commit an offence and shall, on conviction, be liable for each offence, to a fine not exceeding 10,000 rupees.

(4) For the purpose of this regulation —

“ratepayer” includes any person authorised in writing by a ratepayer to act on his behalf

21. Power of entry

(1) The Valuation Officer and any person authorised by him may, at all reasonable times and after giving not less than 24 hours' notice in writing, enter on, survey and value any property in the area for which the Valuation Officer acts.

(2) The Valuation Officer and every person authorised by him shall produce his authority before entering on any property under paragraph (1).

(3) Any person who wilfully delays or obstructs any person in the exercise of any of his

powers under this regulation shall commit an offence and shall, on conviction, be liable to a fine not exceeding 10,000 rupees.

22. Commencement

These regulations shall be deemed to have come into operation on 15 December 2011.

Made by the Minister on 12 October 2017.

SCHEDULE [Regulation 12]

Class of property	Amount of deduction
1. Houses or buildings without land, other than any garden, yard or other appurtenance belonging thereto —	
(a) house or buildings constructed, wholly or mainly, in timber or other perishable material, where —	
(i) the gross annual value does not exceed Rs 2,500	30 per cent of the gross annual value

(ii) the gross annual value exceeds Rs 2,500 Rs 750 together with $16\frac{2}{3}$ per cent of the amount by which the gross annual value exceeds Rs 2,500 or 20 per cent of the gross annual value, whichever is the greater

(b) houses or buildings constructed, wholly or mainly, in concrete, masonry, brick or other imperishable material and roofed with timber or other perishable material, where —

(i) the gross annual value does not exceed Rs 2,500 20 per cent of the gross annual value

(ii) the gross annual value exceeds Rs 2,500 Rs 500 together with 10 per cent of the amount by which the gross annual value exceeds Rs 2,500 or 12% per cent of the gross annual value, whichever is the greater

(c) Houses or buildings constructed, wholly or mainly, in concrete, masonry, brick, or other imperishable material and roofed with concrete, tiles, slates or other imperishable material, where —

(i) The gross annual value does not exceed Rs 2,400 $16\frac{2}{3}$ per cent of the gross annual value

(ii) The gross annual value exceeds Rs 2,400 together with 10 per cent of the amount by which the gross annual value exceeds Rs 2,400 or 12 ½ per cent of the gross annual value, whichever is the greater

2. Land with buildings valued together as one property 5 per cent of the gross annual value
3. Land without building on it Nil