

MOROGORO MUNICIPAL COUNCIL
P.O. BOX 166
MOROGORO

THE LOCAL GOVERNMENT FINANCE ACT 1982
(ACT No. 9 of 1982)

By – Laws
Made under section 13 and 15 (C)

MOROGORO MUNICIPAL COUNCIL (PROPERTY RATE)
BY - LAWS 2002.

The Local Government Finance Act 1982

(Act No. 9 of 1982)

BY - LAWS

Made under Section 13 and 15 (c)

MOROGORO MUNICIPAL COUNCIL (PROPERTY RATE) BY-LAWS 2002

CHAPISHA KATIKA GAZETI LA

Tarehe 24/5/2002

title
and
commencement

1. These By-Laws may be cited as the MOROGORO MUNICIPAL COUNCIL (Property Rate) By-Laws 2002 and shall be deemed to come into operation on the 1st Day of January 2002.

interpretation

2. In these By-Laws

"Act" means the Local Governments Finance Act No. 9 1982

"Council" means the Morogoro Municipal Council

"Rateable Property" means all houses within the area of jurisdiction of the Municipality which are in actual occupation and all improvements, on, in or under any such houses.

levying
of Rate

- 3 (1) Any person who is an owner of rateable property as more particularly shown in the Valuation Roll prepared in accordance with the provisions of the Urban Authorities (Rating) Act 1983 shall be liable to payment of a sum being equal to 0.12 percentum of the Rateable value shown in the Valuation Roll payable to the Municipality within 30 days after receipt of the Property Rate demand note.
- (2) The minimum property rate payable shall be the sum of six thousand shillings (T.Shs. 6,000/=) for high density residential Property, 10,000/= for low density residential properties, and this is also applicable to owner - occupied properties, provided that it shall be the duty of the registered owner of any premises liable to the payment of rates to notify and satisfy the Council in writing that he is using his premises for his personal residential purposes.
- (3) Any person who is an owner of rateable property within the area of jurisdiction of the Municipal Council which is not included in or more particularly shown in the Valuation Roll referred to pay Flat Rate Property Rate as specified in the schedule contained herein payable to the Municipality within 30 days after receipt of the demand note.
- (4) Where the rateable ownership comprises more than one of the under listed descriptions a composite of the appropriate flat rate taxes can apply to that owner and those various properties in the same cartilage.

Penalty

4. Any person who fails to pay the rates prescribed under these By-Laws whether such rates are legally demanded or not shall be liable to a penalty of 25 percentum per annum of the amount of the rate in respect of which such person is in default.

No 2 of
1983

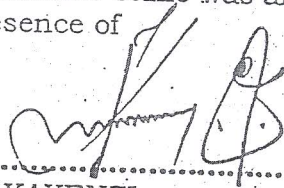
5. (1) Subject to the provision of By-Law 4 of these By-Laws, any person who contravenes the provisions of these By-Laws shall be guilty of an offence and shall be liable on conviction to a fine not exceeding fifty thousand shillings or to imprisonment for a term not exceeding twelve months or to both such fine and imprisonment.
- (2) Notwithstanding the Provisions of these By-Laws the Council, may apply for a warrant of attachment against any property rate defaulter as provided for in Third Schedule of the Urban Authorities (Rating) Act 1983.
6. The Morogoro Municipal Council (property rate) By-Laws 1997 are hereby repealed.

SCHEDULE

NO	DESCRIPTION OF RATEABLE PROPERTY	BUILT UP AREA (M2)	FLAT RATE TAX
	Residential Low Density	0-100	10,000
2.	Residential Low Density	100 - 150	15,000
3.	Residential Low Density	Over 150	20,000
4.	Residential Medium Density	0 - 75	8,000
5.	Residential Medium Density	75 - 100	10,000
6.	Residential Medium Density	Over 100	15,000
7.	Residential High Density	0 - 50	6,000
8.	Residential High Density	50 - 75	8,000
9.	Flat Good Locality	0 - 50	20,000
10.	Flat Good Locality	Over 50	25,000
11.	Flat Secondary Locality	0 - 50	10,000
12.	Flat Secondary Locality	Over 50	15,000
13.	Commercial Good Position	0 - 50	30,000
14.	Commercial Good Position	Over 50	50,000
15.	Commercial Secondary Position	0 - 50	15,000
16.	Commercial Secondary Position	Over 50	20,000
17.	Office Good Position	0 - 50	15,000
18.	Office Good Position	Over 50	20,000
19.	Office Secondary Position	0 - 50	10,000
20.	Office Secondary Position	Over 50	20,000
	Heavy Industry	0 - 400	300,000
	Heavy Industry	Over 400	300,000
23.	Light Industry	0 - 250	200,000
24.	Light Industry	Over 250	300,000
25.	Service Industry	0 - 150	150,000
26.	Service Industry	Over 150	75,000
27.	Residential Complex	0 - 500	300,000
28.	Residential Complex	500 - 700	350,000
29.	Residential Complex	Over 700	400,000
30.	Commercial Complex	0 - 200	350,000
31.	Commercial Complex	200 - 400	400,000
32.	Commercial Complex	Over 400	500,000
33.	Industrial Complex	0 - 600	500,000
34.	Industrial Complex	600 - 800	600,000
35.	Industrial Complex	Over 800	750,000
36.	Institutions	0 - 500	500,000
37.	Institutions	Over 500	750,000
38.	Hotels/Rest Houses	0 - 20 beds	100,000
39.	Hotels/Rest Houses	Over 20 beds	300,000
40.	Guest House	0 - 20 beds	50,000
41.	Guest House	Over 20 beds	100,000
42.	Cinema	0 - 100 seats	50,000
43.	Cinema	Over 100 seats	100,000

44.	Bank		
45.	Bank	Branches	
46.	Petrol Station	HQ	500,000
47.	Unsurveyed Semi Permanent Residential		700,000
48.	Unsurveyed Semi Permanent Com/Residential		150,000
49.	Unsurveyed Permanent Residential		4,000
50.	Unsurveyed Permanent Com/Residential		6,000
51.	Unsurveyed Traditional - Urbanized Area		6,000
52.	Unsurveyed Traditional - Bigwa, Mzingu, Mlimani		10,000
	Kihonda (Excluding kwa chambo and kilimanjaro)		3,000
			2,000

The seal of the Morogoro Municipal Council was affixed in pursuance of a resolution passed at a meeting of the said Council duly convened and held on the 19th day of February, 2002 and the same was affixed in the presence of



FRANCIS KAYENZI

MAYOR

MOROGORO MUNICIPAL COUNCIL

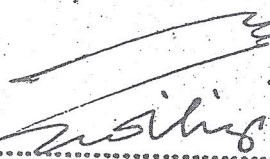


ASUMPTA NDIMBO (MS)

MUNICIPAL DIRECTOR

MOROGORO MUNICIPAL COUNCIL

I approve:-



Hon. HASSAN A. NGWILIZI, M. P. (Brg.Gen.Rtd)
MINISTER OF STATE, PRESIDENTS OFFICE,
REGIONAL ADMINISTRATION AND LOCAL
GOVERNMENT

DODOMA

Date: 18/4/2002