

Geographical Information System Based Valuation Roll for Optimal Land Taxation in Nairobi City County

Gyneth Magiri and Geoffrrey Cheruiyot (Kenya)

Key words: Cadastre; Property taxes; Valuation; GIS; valuation Roll; Land Rates; Nairobi City County

SUMMARY

GEOGRAPHICAL INFORMATION SYSTEM BASED VALAUTION ROLL FOR OPTIMAL LAND TAXATION IN NAIROBI CITY COUNTY Gyneth Karimi MAGIRI, Kenya & CHERUIYOT Geoffrey, Kenya **Key words:** Geographical Information System, Valuation Roll, Land Rates, Nairobi City County Abstract Land taxation, in the form of Land rates, forms the basis of sustainable and equitable revenue source to facilitate service delivery in Kenya's local Governments. These land taxes, which are payable annually, are based on the market value of land. The basis for this value is anchored legally in the valuation for rating act. This provides for preparation of valuation roll every ten years (Valuation Act, 2012). However, most local governments have not been able to prepare Valuation Roll regularly. The roll in use in Nairobi City County was done in 1980. Consequently so many properties have not been captured in the valuation and rating record, denying the local government the enhanced revenue. The primary input into a Valuation Roll is the spatial property information. Thus Geographical Information System provides a powerful tool for land value estimation and superior location variable relative to the traditional straight-line distance assumption (Efsreatios et-al, 2009). This paper show how GIS will enable the Nairobi City County prepare Valuation Roll periodically as provided for in the law in a more economical and efficient way. The GIS will hold; adaptation of GIS database received from Survey of Kenya (SOK), production of digital base maps, collection of core valuation data of the properties in the county into a GIS based cadastral system, assessment of market unimproved site value of the properties, provision for continuous updates on changes in real estate and production of rate demand notes.