



THE REPUBLIC OF UGANDA

KIRYANDONGO DISTRICT LOCAL GOVERNMENT

P.O. BOX 137, KIGUMBA

KIRYANDONGO DISTRICT PROPERTY VALUATION NOTICE

THE LOCAL GOVERNMENTS (RATING) ACT, 2005

(Under section 11, 12 and 14)

The property draft valuation list for both Town councils and sub counties is currently available for viewing in their respective offices, as announced through a public notice issued by the office of the chief Administrative officer in accordance with the provisions of the Local Government (Rating) Act 2005.

Kiryandongo District recently conducted a property revaluation exercise throughout the District, targeting commercial properties to be taxed over the next 5 years. The comprehensive property valuation exercise was carried out by YOYA TECHNOLOGIES, with the support of Local Government Finance commission, as part of the Domestic Revenue Mobilization strategy.

Property rates are levied on commercial properties. It is a tax on all buildings or structures that are used for the purpose of business, including rentals. However, this type of tax does not apply to residential homes where the owner resides, or to vacant land.

Qualified and registered valuation surveyors from YOYA TECHNOLOGIES assessed the age, characteristics and condition of properties throughout the District, and determined their rental value, taking into consideration market rental values of neighboring properties with similar characteristics.

A handwritten signature in black ink, appearing to be "KAMU".

**CHIEF ADMINISTRATIVE OFFICER
KIRYANDONGO DISTRICT LOCAL
GOVERNMENT**

The property tax in Kiryandongo will be levied at 3% of the property's rateable value. Rateable value means a property's yearly rental value (regardless of whether the property is rented or not), minus a conservancy allowance (allowance for expenses).

Although, the measure of rental value doesn't mean the property must be rented; it is merely a measure of property value. Business premises that are owner-occupied are still eligible to pay property rates.

The re-valuation of property is supposed to occur every after five years, the hope is that after the current valuation exercise, tax revenues will increase because of the many new property developments.

Where to View the Kiryandongo Valuation Lists?

You can find the draft valuation lists at www.kiryandongo.go.ug ,

- a) Kiryandongo headquarters (Kampala Gulu high way).
- b) Bweyale town council offices.
- c) Kigumba Town council offices.
- d) Kiryandongo TC offices.
- e) Karuma TC offices.
- f) Kiryandongo Sub county offices.
- g) Masindi port sub county offices.
- h) Mboira Sub county offices.
- i) Kigumba sub county offices.
- j) Kyankende Sub county offices.
- k) Kichwabugingo Sub county offices.
- l) Nyamahasa Sub county offices.
- m) Diima Sub county offices.

Objections

Property owners in Kiryandongo District have up to **31st October 2025** to view the list, and if applicable object if you are unhappy with any of the following:



- The inclusion of a property in the draft valuation list that you believe should be exempt from having to pay property rates (for example, a residential home in which the owner lives)
- Value of the property stated, or any other statement made or omitted from the draft valuation list, or
- The entire property value is assessed as a business, when only part of the property is used for business or partially owner-occupied

To object, you must complete a notice of objection form, and submit it to the local authority before **October 31st , 2025**.

In addition to owner-occupied residential homes and vacant land, some other types of properties are also exempted from paying property rates tax. Such properties include places of worship, crematoriums, and public schools.

If you disagree with your property's valuation assessment or believe your property should be considered exempt from paying property rates, download and complete the Objection form for Kiryandongo District before the October deadline.

Alternatively, property owners can pick the form from the respective Town council and Sub county headquarters, Desk officers have been placed to issue these objection forms but also guide, and explain to the property owners the information which they may require to fill the form properly.

Where to Submit the Objection Form Once Completed

The objection form upon completion is submitted to the desk officer at any of the locations mentioned above. Alternatively, it can.




The objection files will be submitted to the office of the chief Administrative officer at the end of the display period, which is **31, October 2025**.

Valuation Court

Objections are to be heard by the Valuation Court. The Valuation Court in Kiryandongo District has been constituted and it comprises four members approved by the Hoima City Council. The Court will be sitting in the City Council boardroom, starting 15th November 2025.

If the valuer agrees that they made a mistake, that the property has been wrongly included in the draft valuation list, or any statement was wrongly made or omitted about the property the valuation court may, on application by either party, order the property to be valued again.

When the valuation court has completed the hearing of all the objections to the draft valuation list and changes have been made, the chairperson will certify the draft valuation list under his or her signature and publish it by the Local Government in any newspaper.

Is Property Tax and Rental Income Tax Double Taxation?

Property rates tax is not the same as rental income tax. Property rates tax is based on a property's value, whereas rental income tax is based on the rental income you earn from a rented property.

However, one can claim their property rates as a tax deduction to reduce their rental income tax liability.

Further, rental income tax is collected by the Uganda Revenue Authority. The revenue from this tax contributes to funding the national budget.



Whereas the sums of money collected from property rates tax funds the local government's budget, being an important revenue source for the city to be able to fund local services for the citizens living in Kiryandongo.

A minimum of 75 per cent of the monies raised from property rates must be allocated to the provision of services like Town council and subcounty planning and management including road construction and maintenance, street lights, water and sanitation, local health clinics, antimalarial drugs, security, among other services provided through Kiryandongo District. Not more than 25 per cent of the revenues raised can cater for administrative costs.


Anselm Kyaligonza

Chief Administrative Officer, Kiryandongo

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