

**LOCAL GOVERNMENT ORDINANCE 1961
(No. 11 of 1961)**

**KUDAT TOWN BOARD
(INTEREST ON UNPAID RATES) BY-LAWS 1988
(G.N.L 23 of 1990)**

In exercise of the powers conferred upon it by section 50(1) of the Local Government Ordinance 1961, the Kudat Town Board with the approval of the Minister, has made the following by-laws:

Citation and commencement.

1. These by-laws may be cited as the Kudat Town Board (Interest on Unpaid Rates) By-laws 1988 and shall be deemed to have come into force on the 1st day of April 1988.

Interpretation.

2. In these By-laws, unless the context otherwise requires -

“owner” for the purposes of these aspect of rating means the person who is registered under the land title as the registered owner;

“rating area” means any urban area and any other area declared in an Instrument to be a rating area;

“rates” means General Purpose Rate and Sewerage Rate as prescribed in the rates order of the Board in which the total amount of payment is calculated by per centum of the rateable value of the rateable property;

“Rates Order” means an order made by the resolution of the Board with the approval of the Minister to levy rates;

“rateable property” means immovable property within any rating area as defined in the Local Government Ordinance 1961;

“rateable value” means the gross annual value of a property or hereditament as defined under section 72 of the Local Government Ordinance 1961 as the rent at which any property might reasonably be expected to be at the time of valuation;

“Valuation List” means a list which contains the serial number land title number, location of the rateable property, house number, owner, occupier, type of property and rateable value.

When rate becomes due and payable.

3. Every rate assessed by the Board shall be payable quarterly once in every three months by the owner of rateable property at the office of the Board or other prescribed place, and shall be due and payable on the last day of each quarter on 31st day of March, 30th day of June, 30th day of September, and 31st day of December of the year without further notice.

Interest charge on unpaid rates.

4. When any rate remains unpaid by an owner of the rateable property after the date on which the same becomes due and payable, interest shall be charged and recovered thereon from the owner with effect from such date at the rate of two per centum per quarter.

Exemption of interest charge.

5. Notwithstanding anything in these By-laws contained, it shall be lawful for the Board from time to time and at any time to remit or exempt any interest imposed on unpaid rates on any rateable property in any case in which any part of such rateable property has been demolished or destroyed by fire:

Provided that the Board is informed by the owner, the Board may, in its absolute discretion, exempt any interest charge on any rate remaining unpaid since the date or upon

such date when the property is demolished or destroyed subject to the declaration or report made by the owner of the rateable property.

Penalty.

6. If, after the date fixed for payment or aforesaid in by-law 3 of these By-laws, any owner of the rateable property fails to pay any interest together with the unpaid rates due by him to the Board, the Board shall cause a printed or written demand to be made upon such owner requiring him to pay the amount stated in such demand, together with a fee of four ringgit for a issue of such notice, within a period of fourteen days after services thereof and if such period has expired without payment having been made, the Board may apply to the court for a summary warrant to recover such charges, rates and fees from the person liable to pay the same.

Dated at Kudat this 6th day of April 1990.

CHIN WUI KEE,
Commissioner,
Kudat Town Board.

I approve the foregoing By-laws.

Dated at Kota Kinabalu this 24th day of May 1990.

DATUK AHMAD BAHROM BIN DATUK
HJ. ABU BAKAR TITINGAN,
Minister of Local Government and Housing.