# ACT

Supplement to the Sierra Leone Gazette Extraordinary
Vol. CXXXV, No. 14
dated 1st March, 2004

THE LOCAL GOVERNMENT ACT, 2004

ARRANGEMENT OF SECTIONS

<table>
<thead>
<tr>
<th>Section No.</th>
<th>PART I–PRELIMINARY</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Interpretation.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Section No.</th>
<th>PART II–ESTABLISHMENT OF LOCALITIES AND LOCAL COUNCILS</th>
</tr>
</thead>
<tbody>
<tr>
<td>2.</td>
<td>Creation of localities.</td>
</tr>
<tr>
<td>3.</td>
<td>Incorporation of local councils.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Section No.</th>
<th>PART III–COMPOSITION OF LOCAL COUNCILS AND ELECTION OF COUNCILLORS</th>
</tr>
</thead>
<tbody>
<tr>
<td>4.</td>
<td>Composition of local councils.</td>
</tr>
<tr>
<td>5.</td>
<td>Period for elections.</td>
</tr>
<tr>
<td>6.</td>
<td>Qualifications and disqualifications of Councillors.</td>
</tr>
<tr>
<td>7.</td>
<td>Tenure of office of Councillors.</td>
</tr>
<tr>
<td>8.</td>
<td>Oath to be taken by Councillors.</td>
</tr>
<tr>
<td>10.</td>
<td>Filling of vacancies.</td>
</tr>
<tr>
<td>11.</td>
<td>Chairpersons.</td>
</tr>
<tr>
<td>14.</td>
<td>First business of local councils.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Section No.</th>
<th>PART IV–MEETINGS AND COMMITTEES OF LOCAL COUNCILS</th>
</tr>
</thead>
<tbody>
<tr>
<td>15.</td>
<td>Meetings of local councils.</td>
</tr>
<tr>
<td>16.</td>
<td>Use of languages.</td>
</tr>
<tr>
<td>17.</td>
<td>Standing Orders.</td>
</tr>
<tr>
<td>18.</td>
<td>Minutes to be <em>prima facie</em> evidence.</td>
</tr>
<tr>
<td>19.</td>
<td>Committees of local councils.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Section No.</th>
<th>PART V–FUNCTIONS OF LOCAL COUNCILS AND COUNCILLORS</th>
</tr>
</thead>
<tbody>
<tr>
<td>20.</td>
<td>Functions of local councils.</td>
</tr>
<tr>
<td>21.</td>
<td>Local councils to delegate functions.</td>
</tr>
<tr>
<td>22.</td>
<td>Ministries to formulate policies.</td>
</tr>
<tr>
<td>23.</td>
<td>Ministries and Government Departments to consult local councils.</td>
</tr>
<tr>
<td>24.</td>
<td>Joint committees of local councils.</td>
</tr>
<tr>
<td>25.</td>
<td>Joint commercial activities.</td>
</tr>
<tr>
<td>27.</td>
<td>Chiefdom Councils to co-operate with local councils.</td>
</tr>
<tr>
<td>28.</td>
<td>Chiefdom Councils to perform certain functions.</td>
</tr>
<tr>
<td>29.</td>
<td>Duties of Councillors.</td>
</tr>
<tr>
<td>30.</td>
<td>Remuneration of Councillors, Chairpersons and Deputy Chairpersons.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Section No.</th>
<th>PART VI–STAFF OF LOCAL COUNCILS AND ESTABLISHMENT OF LOCAL GOVERNMENT SERVICE COMMISSION</th>
</tr>
</thead>
<tbody>
<tr>
<td>31.</td>
<td>Local Council Chief Administrator.</td>
</tr>
<tr>
<td>32.</td>
<td>Other staff of local councils.</td>
</tr>
<tr>
<td>33.</td>
<td>Staff to be responsible to local councils.</td>
</tr>
<tr>
<td>34.</td>
<td>Assignment of staff.</td>
</tr>
<tr>
<td>35.</td>
<td>Establishment of Local Government Service Commission.</td>
</tr>
<tr>
<td>37.</td>
<td>Tenure of office of members of Commission.</td>
</tr>
<tr>
<td>38.</td>
<td>Functions of Commission.</td>
</tr>
<tr>
<td>40.</td>
<td>Meetings of Commission.</td>
</tr>
<tr>
<td>41.</td>
<td>Committees of Commission.</td>
</tr>
<tr>
<td>42.</td>
<td>Secretariat of Commission.</td>
</tr>
<tr>
<td>43.</td>
<td>Local councils to establish departments.</td>
</tr>
<tr>
<td>44.</td>
<td>Local procurement.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Section No.</th>
<th>PART VII–FINANCIAL PROVISIONS</th>
</tr>
</thead>
<tbody>
<tr>
<td>45.</td>
<td>Financing of local councils.</td>
</tr>
<tr>
<td>46.</td>
<td>Grants for local councils.</td>
</tr>
<tr>
<td>47.</td>
<td>Grants for devolved services.</td>
</tr>
<tr>
<td>48.</td>
<td>Basis of distribution of grants.</td>
</tr>
<tr>
<td>49.</td>
<td>Grants for local councils’ administrative costs.</td>
</tr>
<tr>
<td>50.</td>
<td>Councils may appeal to Minister.</td>
</tr>
<tr>
<td>51.</td>
<td>Mode of payment.</td>
</tr>
</tbody>
</table>
52. Establishment of Local Government Finance Committee.
53. Tenure of office of members of Local Government Finance Committee.
54. Remuneration of members of Local Government Finance Committee.
55. Local Government Finance Committee to recommend grant allocations.
56. Licences for trades, etc.
57. Fees.
58. Local councils and Chiefdoms to share revenues.
59. Local councils to determine local taxes.
60. Sharing of mining revenues.
61. Provisions as to licences generally.
62. Expenditure.
63. Local councils to have bank accounts.
64. Investment of funds.
65. Power to borrow monies.
66. Writing-off irrecoverable debts.
67. Local councils to prepare budgets.
68. Use of assets.

PART VIII–PROPERTY RATES

69. Property rates.
70. Assessment of buildings.
71. Appointment of valuers and Assessment Committee.
72. Valuation Lists or Rolls.
73. Objections to Valuation Lists or Rolls.
74. Rate books.
75. Occupied and unoccupied buildings.
76. Minister to issue guidelines.
77. Rates to be a charge on buildings.
78. Levy on owners’ goods for non-payment of rates.
79. Levy on occupiers’ goods.
80. Proceedings in case of non-payment of rates.

PART IX–ACCOUNTS AND AUDIT

81. Accounts and audit.
82. Auditor-General may disallow or surcharge.
83. Recovery of sums certified due.

PART X–INTERNAL AUDIT

84. Internal audit.

PART XI–DEVELOPMENT PLANNING

85. Local councils to approve development plans.
86. Local Technical Planning Committee.
87. Review of development plans.
88. Availability of development plans.
89. Development plans not to be incompatible.

PART XII–BYE-LAWS

90. Local councils to make bye-laws.
91. Uniform bye-laws.
92. Validity of bye-laws.
93. Copy of bye-laws to be deposited at local councils’ offices.
94. Local councils to make bye-laws altering local customs.

PART XIII–WARD COMMITTEES

95. Establishment of Ward Committees.
96. Functions of Ward Committees.

PART XIV–RESPONSIBILITIES OF THE MINISTRY

97. Ministry to inspect and monitor activities of local councils.
98. Ministry to mediate.
99. Ministry to approve agreements.
100. President to take over administration of local councils.
101. Establishment of Provincial Coordinating Committees.
102. Functions and meetings of Provincial Coordinating Committees.

PART XV–TRANSPARENCY, ACCOUNTABILITY AND PARTICIPATION

104. Declaration of assets.
105. Local councils to take inventories.
106. Security printing of revenue receipts.
107. Reports to be posted on notice boards.
108. Ministry to promote participatory processes in governance.

PART XVI–INTER-MINISTERIAL COMMITTEE ON DECENTRALIZATION

109. Establishment of Inter-Ministerial Committee on Decentralization.
110. Functions of Inter-Ministerial Committee.
111. Secretariat of Inter-Ministerial Committee.
PART XVII–MISCELLANEOUS

112. Appearance of local councils in legal proceedings.
113. Form of title deeds.
114. Documents to be prima facie evidence.
115. Description of properties of local councils.
116. Publication of notices.
117. Service of notices.
118. Hindering publication of notices, etc.
119. Inspection of documents.
120. Obstruction of inspection.
121. Obstruction of execution of Act.
122. Entry on premises for purposes of this Act.
123. Protection of Councillors and officers from personal liability.
124. General penalty.

PART XVIII–TRANSITIONAL PROVISIONS

125. First election of Chairpersons.
126. Devolution of functions.
127. Assignment of staff.

PART XIX–REGULATIONS

128. Regulations

PART XX–REPEALS

129. Repeals

FIRST SCHEDULE
SECOND SCHEDULE
THIRD SCHEDULE
FOURTH SCHEDULE
FIFTH SCHEDULE
Part I—Preliminary

1. In this Act, unless the context otherwise requires—

   “Anti-Corruption Commission” means the Anti-Corruption Commission established by the Anti-Corruption Act, 2000;

   “assets” includes moveable and immoveable properties;

   “Chairperson” means a person elected in accordance with section 11 or 125 and includes a mayor in the case of the Freetown City Council;

   “Chiefdom Councils” means Chiefdom Councils established under the Chiefdom Councils Act;

   “Commission” means the Local Government Service Commission established by section 35;

   “Constitution” means the Constitution of Sierra Leone, 1991;

   “Councillor” means a member of a local council;

   “devolved function” means a function performed by Central Government but transferred to local councils under section 20;

   “elected Councillor” means a member of a local council elected under paragraph (a) of subsection (1) of section 4;

   “elector” means any person whose name is on any Register of Electors prepared in accordance with the Electoral Laws Act, 2002;

   “financial year” means the financial year of the Government;

   “locality” means the administrative area of a local council and includes a district, town, city or metropolis;

   “local council” means a local council established under paragraph (c) of subsection (2) of section 2;

   “local tax” means the local tax established under the Local Tax Act;

   “Local Council Chief Administrator” means a person appointed under section 31;

   “Local Government Finance Committee” means the Local Government Finance Committee established under section 52;

   “Minister” means the Minister charged with responsibility for local government;

   “Ministry” means the Ministry responsible for local government;

   “ordinarily resident” means the home or place where a person normally resides and to which he returns after any period of temporary absence;

   “Paramount Chief Councillor” means a member of a local council selected under paragraph (b) of subsection (1) of section 4;

   “transition period” means the first four years after the establishment of a local council under paragraph (c) of subsection (2) of section 2;

   “ward” means an area within a locality which is delineated and designated by the National Electoral Commission for the purpose of electing a Councillor to a local council.
PART II—ESTABLISHMENT OF LOCALITIES AND LOCAL COUNCILS

2. (1) Subject to subsection (2), the areas specified in Part I of the First Schedule shall be localities.

(2) The President may for the purpose of this Act and acting on the recommendation of the Ministry, the Ministry responsible for finance and the National Electoral Commission, by statutory instrument—

(a) declare any area within Sierra Leone as a locality;
(b) assign a name to the locality;
(c) establish a council for the locality;
(d) provide for the number of persons constituting the council;
(e) specify the place where the principal offices of the local council are to be situated; and
(f) provide for such other matters as are required by this Act to be included in the instrument or are consequential to it.

(3) The Minister, the Minister responsible for finance, and the National Electoral Commission shall, in making any recommendation, consider—

(a) the population and population density;
(b) the geographical contiguity;
(c) the topography;
(d) future growth or expansion,

of the area.

3. (1) A local council, established under subsection (2) of section 2, shall be a body corporate with perpetual succession and a common seal and may sue and be sued in its own name.

(2) A local council shall have power for the discharge of any of its functions, to acquire and hold movable or immovable property, to dispose of such property and to enter into any contract or other transaction.

PART III—COMPOSITION OF LOCAL COUNCILS AND ELECTION OF COUNCILLORS

4. (1) A local council shall consist of the number of persons prescribed under paragraph (d) of subsection (2) of section 2, made up of—

(a) the Chairperson;
(b) such number of elected Councillors from the locality, elected by universal adult suffrage in accordance with the Electoral Laws Act, 2002; and
(c) the number of Paramount Chiefs in a locality as specified in Part II of the First Schedule selected by the Paramount Chiefs in the locality to represent their interests.

(2) Paragraph (c) of subsection (1) applies only to localities that have a system of paramount chieftaincy in terms of section 72 of the Constitution.

(3) Every local council shall consist of not less than twelve members.

(4) A person seeking to be a member of a local council as an elected Councillor may present himself to the electorate as a candidate of a political party or as an independent candidate.
5. Elections to a local council shall be conducted every four years.

6. (1) A person qualifies to be elected to a local council if the person—
   
   (a) is a citizen of not less than 21 years of age;

   (b) is on the Register of Electors and is ordinarily resident in the ward in which he seeks election; and

   (c) has paid all taxes and rates in that locality as required by law.

   (2) A person shall be disqualified for election to a local council if the person—

   (a) is employed by the local council;

   (b) will be unable to perform the functions of his office by reason of infirmity of mind or body;

   (c) has been sentenced to death or imprisonment for an offence involving fraud, dishonesty or violence or has been convicted of an offence relating to or connected with elections under any enactment, and has not received a free pardon;

   (d) being a practising professional, is disqualified (otherwise than at his own request) from practising his profession by order of a competent authority;

   (e) is a member of—

      (i) Parliament;

   (f) is a—

      (i) Paramount Chief; or a

      (ii) Chiefdom Speaker

      (iii) Minister.

7. Subject to this Act, a Councillor shall hold office for four years.

8. Every Councillor shall, before taking his seat in the local council, take and subscribe the oath prescribed in the Second Schedule.

9. (1) The seat of a Councillor shall become vacant—

   (a) upon the death of the Councillor;

   (b) if by writing addressed to the Chairperson, the Councillor resigns as a member;

   (c) if the person becomes disqualified under subsection (2) of section 6;

   (d) if the Councillor is absent from more than three consecutive ordinary meetings of the Council without reasonable excuse and without informing the Chairperson; or

   (e) if the Councillor takes part in any deliberations on a contract in which he has a financial interest or votes on any decision concerning the contract.
(2) A local council shall, upon a complaint made to it that a Councillor is disqualified under paragraph (c), (d) or (e) of subsection (1), appoint a complaints and arbitration committee to investigate the complaint.

(3) The complaints and arbitration committee shall consist of such independent persons as the local council may recommend and as may be approved by the Minister.

(4) The complaints and arbitration committee shall at such time as may be determined by the council, submit a report of its findings to the local council, which shall be made publicly available when the minutes of the council’s discussion are made available.

(5) Where the local council, after studying the report, passes a resolution supported by not less than two-thirds of all members of the council to that effect, the member shall cease to be a member of the council.

(6) A Councillor who is aggrieved by a decision of the local council under subsection (5) may appeal to the High Court against such decision.

10. (1) Whenever a vacancy occurs among the elected Councillors, a bye-election shall be held by the National Electoral Commission to fill such vacancy within ninety days of the occurrence of the vacancy, but if the vacancy occurs within a period of six months before the end of the tenure of office of the elected Councillor, no bye-election shall be held.

(2) A person elected under subsection (1) to fill a vacancy shall hold office, subject to this Act, for the unexpired term of the previous elected Councillor.

(3) Where a vacancy occurs among the Paramount Chief Councillors, the Paramount Chiefs in the locality shall, where applicable fill such vacancy by selecting another Paramount Chief.

(4) Where a vacancy occurs among elected Councillors, the National Electoral Commission or the local council shall, where applicable fill such vacancy by selecting another Councillor.

11. (1) Subject to section 125, there shall be a Chairperson for each local council, who shall be elected by universal adult suffrage by electors of the locality.

(2) Subject to this Act, the term of office of a Chairperson shall be four years and he shall be eligible for re-election for one further term only.

(3) The Chairperson shall, without prejudice to the other provisions of this Act-

   (a) supervise the Local Council Chief Administrator;
   (b) cause to be prepared and submitted to the local council for its approval, the annual development plan and budget;
   (c) report to the local council every month on activities of the council over the past month including the implementation of the council’s decisions and policies;
   (d) ensure that decisions and resolutions of the local council are implemented;
   (e) ensure that the financial affairs of the local council are properly managed and controlled; and
   (f) perform such other functions as the local council may determine.

(4) The office of the Chairperson shall become vacant-

   (a) upon the death of the Chairperson;
(b) upon the resignation of the Chairperson;

(c) if the holder accepts appointment to another public office;

(d) if the holder is sentenced to death or imprisonment for an offence involving fraud, dishonesty or violence;

(e) if circumstances arise under any other law which disqualifies the holder from occupying the office; or

(f) if the Chairperson is removed from office under section 12.

12. (1) Subject to subsection (2), a Chairperson may be removed from office by the local council by a resolution supported by two-thirds of the Councillors on any of the following grounds—

(a) abuse of office;

(b) corruption;

(c) gross incompetence;

(d) gross misconduct or misbehaviour;

(e) such physical or mental incapacity as would render the Chairperson incapable of performing his duties; or

(f) failure or refusal without justifiable reasons to implement lawful decisions of the local council.

(2) For purposes of removing the Chairperson under subsection (1) other than paragraph (e), a notice in writing signed by not less than two-thirds of all the members of the council shall be submitted to the Minister—

(a) stating that they intend to pass a resolution of the council to remove the Chairperson on any of the grounds set out in subsection (1); and

(b) setting out the particulars of the charge supported by the necessary documents where applicable on which it is claimed that the conduct of the Chairperson be investigated for purposes of his removal.

(3) The Minister shall, seven days after receipt of the notice referred to in subsection (2) cause a copy to be transmitted to the Chairperson and the Chief Justice.

(4) The Chief Justice shall, within seven days after receipt of the notice transmitted under subsection (3) constitute a Panel comprising a Justice of the High Court and two other persons to investigate the allegations contained in the notice and to report its findings to the council stating whether or not there is a prima facie case for the removal of the Chairperson.

(5) The Chairperson is entitled to appear at the proceedings of the Panel and to be represented by a legal practitioner or other person of his choice.

(6) If the Panel determines that there is a prima facie case for the removal of the Chairperson under subsection (1) other than paragraph (e) and if the local council passes a resolution for his removal supported by the votes of not less than two-thirds of all members of the council the Chairperson shall cease to hold office.

(7) For the purposes of removal of the Chairperson on grounds of physical or mental incapacity under paragraph (e) of subsection (1), there shall be submitted to the Minister a notice in writing signed by not less than two-thirds of all the members of the local council—
(a) stating that they intend to pass a resolution of the Council for the removal of the Chairperson on grounds of physical or mental incapacity; and

(b) giving particulars of the alleged incapacity.

(8) The Minister shall, within seven days after receipt of the notice referred to in subsection (7) cause a copy to be transmitted to the Chairperson and the Chief Justice.

(9) The Chief Justice shall, within seven days after receipt of the notice transmitted in subsection (8) and after consultation with the Medical and Dental Council, constitute a Medical Board comprising three qualified medical specialists to examine the Chairperson in respect of the alleged incapacity and to report its findings to the local council.

(10) The Chief Justice shall inform the Chairperson of this action when the Medical Board is constituted.

(11) The Medical Board shall examine the Chairperson within fourteen days after its establishment.

(12) The Chairperson shall submit himself to the Medical Board for examination on a day and at a time determined by the Board.

(13) If the Medical Board determines that the Chairperson is by reason of physical or mental incapacity unable to perform the functions of the office of Chairperson and the council passes the resolution for his removal supported by the votes of not less than two-thirds of all members of the council, the Chairperson shall cease to hold office.

(14) If the Medical Board, after the expiration of the period of fourteen days referred to in subsection (11) reports that the Chairperson has failed or refused to submit to the Medical Board and the local council passes the resolution for his removal supported by the votes of not less than two-thirds of all members of the council, the Chairperson shall cease to hold office.

(15) The Minister shall request the Deputy Chairperson to convene the local council within fourteen days after the receipt of the report of the Panel or Medical Board, as the case may be, a copy of which shall be served on the Minister.

(16) The motion for the removal of the Chairperson shall be moved within fourteen days of the receipt by the Minister of the copy of the report of the Panel or the Medical Board, and failure to do so shall render the resolution null and void.

(17) The Chairperson is entitled to appear in person and be heard during the proceedings of the local council relating to the motion for a resolution under this section.

(18) The expenses of the Panel and Medical Board shall be met by the relevant local council.

13. (1) There shall be a Deputy Chairperson for each local council, elected by a simple majority of all the Councillors from among the elected Councillors.

(2) The Deputy Chairperson shall, subject to this Act, hold office for four years.

(3) The Deputy Chairperson shall assist the Chairperson in the performance of his functions and act in the absence of the Chairperson.

(4) Section 13 shall apply with such modification as may be necessary to the removal from office of a Deputy Chairperson.

14. Subject to section 11, the election of a Chairperson and a Deputy Chairperson shall be the first business transacted at the first meeting of a local council held after an election under section 6.

PART IV–MEETINGS AND COMMITTEES OF LOCAL COUNCILS

15. (1) A local council shall hold ordinary meetings at least once every month, at such place and time as the Chairperson may determine.
(2) Notice of the time and place of the ordinary meetings of a local council shall be made public at least one week before each meeting.

(3) The Chairperson or in his absence the Deputy Chairperson or any Councillor appointed by the Councillors from among themselves, shall preside at meetings of the Council.

(4) A Chairperson may, at any time and shall at the request in writing of not less than one-third of the Councillors, call a special meeting, the notice of which shall specify the object of such meeting.

(5) Except otherwise provided in this Act or in the Standing Orders of the local council, matters for decision by a local council shall be determined by a simple majority of the Councillors present and voting.

(6) The quorum for a meeting of a local council shall be half of all the Councillors, provided that where a local council holds a meeting to discuss financial matters, the quorum for such meetings shall be three-fourths of all members of the council.

(7) A local council may, at any time, require any officer employed by it or under its control to attend any of its meetings to provide information or assistance as the council may require, but such officer shall not vote on any matter for decision by the council.

(8) Meetings of a local council shall be open to the public, but where by resolution of the council the deliberations at a particular meeting are of a confidential nature, the local council may meet in camera.

16. (1) Subject to subsection (2), a local council may conduct its deliberations in the English language or in any other language common to the communities in the locality.

(2) The minutes of meetings and other records of a local council shall be in the English language.

17. (1) A local council shall make Standing Orders not inconsistent with this Act to regulate the proceedings of the Council and its Committees.

(2) The Standing Orders shall be adopted by not less than two-thirds of the members of the Council.

(3) The Standing Orders shall at all times be followed and observed and shall be binding on the local council.

18. (1) The minutes of a meeting of a local council shall be signed by the Chairperson or other person who presided at the meeting.

(2) The approved minutes of any meeting of a local council or any committee of the Council, signed by the Chairperson or other person presiding, shall be prima facie evidence of the matters referred to in the minutes and shall be received in evidence without further proof.

(3) Minutes of a meeting of a local council shall be made public within fourteen days of being approved.

19. (1) A local council may appoint such committees consisting of such councillors and performing such functions as the council may think fit.

(2) Without prejudice to subsection (1), a local council shall appoint—

(a) a development planning committee; and

(b) a budgeting and finance committee.

(3) Each Councillor, other than the Chairperson, shall serve on at least one Committee during that member’s tenure of office.

(4) The Chairperson may attend a meeting of any Committee, but shall not vote on any matter for decision by the Committee.
(5) A Committee may co-opt any person to attend any of its meetings to advise it on any matter being considered by it, but the co-opted person shall not have a right to vote.

(6) A Committee shall regulate the procedure for its meetings in accordance with the Standing Orders of the local council.

(7) All Committee meetings shall be open to the public.

(8) A local council may, by resolution, dissolve and reconstitute any Committee which in its opinion is not performing its functions effectively.

PART V – FUNCTIONS OF LOCAL COUNCILS AND COUNCILLORS

20. (1) A local council shall be the highest political authority in the locality and shall have legislative and executive powers to be exercised in accordance with this Act or any other enactment, and shall be responsible, generally for promoting the development of the locality and the welfare of the people in the locality with the resources at its disposal and with such resources and capacity as it can mobilise from the central government and its agencies, national and international organisations, and the private sector.

(2) Without prejudice to the generality of subsection (1), it shall be the function of a local council to–

(a) mobilise the human and material resources necessary for the overall development and welfare of the people of the locality;

(b) promote and support productive activity and social development in the locality;

(c) initiate and maintain programmes for the development of basic infrastructure and provide works and services in the locality;

(d) be responsible for the development, improvement and management of human settlements and the environment in the locality;

(e) initiate, draw up and execute development plans for the locality;

(f) coordinate and harmonise the execution of programmes and projects promoted or carried out by public corporations, other statutory bodies and non-governmental organisations, in the locality;

(g) cooperate with relevant agencies to ensure the security of the locality;

(h) oversee Chiefdom Councils in the performance of functions delegated to them by the local council;

(i) determine the rates of local tax;

(j) approve the annual budgets of Chiefdom Councils and oversee the implementation of such budgets; and

(k) perform additionally the functions–

(i) devolved to it by the Third Schedule, subject to section 126;

(ii) prescribed, if any, in the statutory instrument made under subsection (2) of section 2.

(3) The relevant Government Ministry shall, in respect of the devolved functions–

(a) be responsible for policy matters;

(b) provide technical guidance to the local councils; and
21. (1) Subject to this Act, a local council may, as appropriate, delegate any of its functions to such Chiefdom Council, body or person as it may determine.

(2) Nothing in subsection (1) permits the delegation of the power of a local council to legislate, impose rates, taxes, fees, charges or borrow money, approve the budget or draw up development plans of a local council.

(3) Any Chiefdom Council, body or person to whom a function has been delegated shall, on a quarterly basis, submit a written report which shall include such accounting or financial matters as may be necessary, to the local council, and the report shall be displayed in a conspicuous part of the premises of the local council and in every ward of the chiefdom to which the functions was delegated.

22. Government Ministries shall, in respect of any function devolved to local councils under this Act or any other enactment which relates to them, be responsible for the formulation of national policies, and local councils shall act in accordance with such policies.

23. Government Ministries and Departments shall, in preparing and undertaking any projects that shall affect a locality consult the local council concerned.

24. (1) A local council may, in agreement with any one or more other local councils appoint a joint committee for any projects or matters in which they are jointly interested, and may delegate to the committee any functions of the councils relating to the project or matter for which the committee is appointed.

(2) A committee appointed under this section may be authorised to co-opt additional members.

25. A local council may, after notifying the Minister join any other local council in promoting any commercial activity beneficial to the localities.

26. (1) Without prejudice to section 20, a Government Ministry may delegate to a local council such of its functions as it may think fit.

(2) The Government Ministry shall, in respect of any delegated functions, transfer to the local councils such resources and powers as may be necessary for the efficient performance of the delegated functions.

(3) A local council shall, after performing the delegated functions, submit a report thereon to the relevant Minister.

27. Chiefdom Councils shall cooperate with local councils in the performance of the functions of the local councils.

28. In cooperating with local councils, Chiefdom Councils shall continue to perform the functions provided for in the Chiefdom Councils Act, in particular--

   (a) preventing the commission of offences in their area;
   (b) prohibiting or restricting illegal gambling;
   (c) making and enforcing bye-laws; and
   (d) holding land in trust for the people of the Chiefdoms.
29. A Councillor shall—

(a) maintain close contact with his ward or chiefdom, consult the electorate on issues to be discussed in the local council and collate their views, opinions and proposals for that purpose, and present them to the local council;

(b) report to the electorate the decisions of the Council and the actions he has taken to solve problems or deal with issues raised by the electorate; and

(c) promote communal and other development activities in the locality.

30. (1) Subject to subsection (2)—

(a) Councillors shall be paid such transport and other allowances as the local council may determine; and

(b) Chairpersons and Deputy Chairpersons shall be paid such remuneration as the local council may determine.

(2) Any allowances or remuneration paid shall be financed by the local council under guidelines issued by the Ministry after consulting the Ministry responsible for finance.

PART VI—STAFF OF LOCAL COUNCILS AND ESTABLISHMENT OF LOCAL GOVERNMENT SERVICE COMMISSION

31. (1) There shall be a Local Council Chief Administrator for each local council who shall be appointed by the local council after consulting the Commission.

(2) The Local Council Chief Administrator shall be the secretary to the local council and the head of the administration of the local council.

(3) Applicants for the post of Local Council Chief Administrator and other established posts in the local councils shall meet selection criteria determined by the Commission and shall go through a competitive process that is open and transparent.

(4) A Local Council Chief Administrator shall—

(a) be responsible for the financial and other resource management and the day-to-day administration of the local council;

(b) be responsible for the implementation of all lawful decisions of the local council;

(c) assist and advise the Chairperson in the performance of his functions;

(d) supervise and coordinate the activities of the other staff and Departments of the local council;

(e) have custody of all documents and records of the local council;

(f) perform such other functions as the local council or Chairperson may determine; and

(g) ensure that staff performance standards are met.

(5) A Local Council Chief Administrator shall, in the performance of his functions, ensure that there is accountability and transparency in the management and delivery of the local council’s services.

32. (1) Subject to subsection (2), a local council shall appoint such other staff, after consulting the Commission, as may be necessary for the proper and efficient performance of its functions.
22  No. 1  |  Local Government Act  |  2004

(2) A local council need not consult the Commission in respect of the appointment of staff below such level as may be specified in guidelines issued by the Commission.

33. (1) The Local Council Chief Administrator shall be responsible to and subject to the general directions of the local council.

(2) The other staff of a local council shall be responsible to the Local Council Chief Administrator.

34. (1) The Government may, at the request of a local council made through the Minister, assign public officers to the local council to assist it in performing its functions.

(2) A public officer assigned under subsection (1) shall–

(a) be responsible to the Local Council Chief Administrator;

(b) in respect of social security and other rights, be deemed to be in the service of Government; and

(c) at the conclusion of his assignment, either be appointed by the local council as its staff or revert to his former place of employment.

35. There is hereby established a Commission to be known as the Local Government Service Commission.

36. (1) The Commission shall consist of–

(a) a chairman, who shall be a person with considerable knowledge and experience in public administration and local government matters;
(5) A member of the Commission, other than an *ex-officio* member, who is absent from three consecutive meetings of the Commission without reasonable cause shall cease to be a member.

(6) The President may, in writing remove a member of the Commission for inability to perform his functions by reason of infirmity of mind or body or for misconduct.

38. (1) The Commission shall be responsible for providing regulatory, performance management and management functions to the system of decentralised government established under this Act.

(2) Without prejudice to the generality of subsection (1), the Commission shall—

(a) after consulting the Public Service Commission, develop policy guidelines for the recruitment, training, promotion, remuneration and discipline of staff of local councils, including guidelines setting out disciplinary and arbitration procedures and procedures for the handling of petitions arising from the staff of the Council;

(b) set staff performance standards within which local council employees shall carry out their functions and discharge their duties;

(c) develop professional standards and guidelines for the various categories of the staff of local councils in conjunction with professional bodies;

(d) assist in carrying out organisational and job analysis for local councils;

(e) after consulting the Public Service Commission, develop common schemes of service and performance appraisal systems that will enable staff in central and local government to have equal opportunity in determining their promotions and career development; and

(f) promote equal opportunity practices within local councils.

39. Members of the Commission shall be paid such remuneration as shall be determined by the Minister after consulting the Minister responsible for finance.

40. (1) The Commission shall meet for the despatch of business at such times and in such places as the Chairman may determine, but shall meet at least once in every three months.

(2) The Chairman shall, upon the written requisition of not less than one-third of the members of the Commission, convene a special meeting of the Commission.

(3) The quorum at a meeting of the Commission shall be five members.

(4) The Chairman shall preside at all meetings of the Commission at which he is present, and in his absence a member of the Commission elected for that purpose by members of the Commission present at the meeting shall preside.

(5) Decisions of the Commission shall be by majority vote of the members present and voting at a meeting, and in the event of an equality of votes, the Chairman or other person presiding shall have a second or casting vote.

(6) The Commission may co-opt any person to attend any of its meetings, but no co-opted person shall vote at the meeting.

(7) Subject to this Act, the Commission shall regulate the procedure for its meetings.
41. The Commission may, for the purpose of better enabling it to discharge its functions, appoint committees consisting of members or non-members and may assign in writing to any of the committees such of its functions as it may determine.

42. (1) The Commission shall be serviced by a secretariat. 

(2) The secretariat shall consist of a Secretary and such other staff as may be required for the efficient discharge of the functions of the Commission.

(3) The Secretary and other staff of the Commission shall be public officers and shall be assigned by the Establishment Secretary.

(4) The Secretary shall be the head of the secretariat and shall be responsible to the Commission for—

(a) the day-to-day administration of the affairs of the Commission;

(b) the recording and keeping of minutes of meetings of the Commission;

(c) the supervision and control of the staff of the Commission;

(d) the provision of technical and other support to the Commission to better enable it to carry out its functions;

(e) implementing the decisions of the Commission; and

(f) the performance of such other duties as the Commission may determine.

43. (1) Each local council shall, in the discharge of its functions, establish the departments specified in the Fourth Schedule, and may establish thematic functional departments after consulting the Commission.

(2) Each local council shall be responsible for the preparation, administration and control of budgetary allocations of the departments.

Every local council shall invite tenders and process procurement contracts in accordance with existing Government guidelines on procurements.

PART VII—FINANCIAL MATTERS

45. (1) Local councils shall be financed from their own revenue collections, from central government grants for devolved functions and from transfers for services delegated from Government Ministries.

(2) Local councils shall make adequate efforts to collect revenues from their own sources.

(3) Grants shall be provided to local councils in accordance with sections 46, 47 and 48.

(4) Local council revenue sources shall comprise—

(a) precepts from local taxes;

(b) property rates;

(c) licences;

(d) fees and charges;

(e) share of mining revenues;

(f) interests and dividends; and

(g) any other revenue due to the Government but assigned to local councils by the Minister responsible for finance by statutory instrument.
46. (1) Each year, local councils shall be paid tied grants—

(a) for the discharge of the devolved functions; and

(b) towards their administrative costs.

(2) The total amount of grants to be allocated to local councils each year shall form part of the national budget and shall be published by Government Notice and in the national newspapers.

(3) When presented in the national budget, the total amount of the grants to local councils shall not be changed unless the total amount of funding is changed and, in such circumstances, the changes for individual local councils shall be based on recommendations of the Local Government Finance Committee.

47. (1) Until and including the financial year ending in 2008, Parliament shall appropriate to local councils as a tied grant for each devolved service, at least that amount necessary to continue the operation and maintenance of that service at the standard to which it was provided in the year prior to its devolution.

(2) For the period thereafter, Parliament shall appropriate to local councils the amount that enables the councils to provide those devolved services at an appropriate standard.

(3) Annual changes in the total grants appropriated for devolved services to local councils as a whole shall not be less advantageous than the annual changes in the total budgetary appropriation made to Government Ministries.

(4) Parliament may specify the functions on which these untied grants must be spent, so as to ensure that national priorities and standards of service are met.

48. (1) Until and including the financial year ending in 2008, the allocation between local councils of each of the tied grants for devolved services shall be recommended to the Local Government Finance Committee by the Ministry responsible for the function that is the subject of a tied grant, and shall be based on principles of equity.

(2) After that period, the allocation of untied grants shall be based on the relative needs of the local councils to provide services for their residents and the relative capacities of the councils to raise revenue.

49. (1) A tied grant shall be paid to local councils towards their administrative costs.

(2) The allocation of the grant referred to in subsection (1) between local councils shall be based on objective factors reflecting expenditure needs, local revenue capacity and the financial and administrative performance of the councils.

(3) The amount of the grant referred to in subsection (1) shall increase each year at least in line with inflation.

50. (1) Any local council dissatisfied with the distribution of any grant may appeal to the Minister.

(2) An appeal under subsection (1) shall be accompanied by a detailed statement of how the allocation does not conform to the principles on which the distribution is to be based.

(3) Applying procedures specified in law, the Minister shall consider and determine the outcome of the appeal within thirty days of its receipt and shall make public the reasons for his findings within fourteen days of his decision.

51. (1) Subject to their compliance with conditions attached to previous payments by the Ministry responsible for finance, payments shall be made to local councils on a monthly basis.
52. (1) There is hereby established the Local Government Finance Committee which shall consist of—

(a) a senior representative of each of the Ministries responsible for finance, local government and development and economic planning; and

(b) four other persons nominated by the Chairpersons of all local councils, such persons having considerable knowledge of public finance but no allegiance to any local council.

(2) One of the members nominated by the Chairpersons shall chair meetings of the Local Government Finance Committee.

(3) The Local Government Finance Committee may co-opt such persons as are necessary to assist it to perform its duties.

(4) Subject to this section, the Local Government Finance Committee shall regulate the procedure for its meetings.

(5) The Ministry responsible for finance shall provide the secretariat for the Local Government Finance Committee.

(6) The members of the Local Government Finance Committee shall be appointed by the President with the approval of the Parliament.

(2) Grants and transfers to local councils shall be paid by the Ministry responsible for finance directly into the bank accounts of local councils.

53. (1) The members of the Local Government Finance Committee, other than the ex-officio members, shall be appointed for three years and shall, on the expiration of that term, be eligible for re-appointment for only one further term.

(2) Any member of the Local Government Finance Committee, other than an ex-officio member, may resign his office in writing addressed to the President through the Minister.

(3) Where the office of a member of the Local Government Finance Committee, other than an ex-officio member, becomes vacant through death, resignation or any other cause before the expiration of that member’s term of office, the Minister shall notify the President in writing of the occurrence of the vacancy and the President, with the approval of Parliament, shall appoint another person, in the place of that member, to hold office for the unexpired term of office of that member.

(4) Where it appears to the President, on the written recommendation of the Minister, that any member of the Local Government Finance Committee is incapacitated by absence from Sierra Leone, illness or any other cause, from performing the duties of his office, the President may appoint another person to hold that member’s office until such time as the President is satisfied that the incapacity of that member has terminated or until the term of the member expires, whichever first occurs.

(5) A member of the Local Government Finance Committee, other than an ex-officio member, who is absent from three consecutive ordinary meetings of the Commission without reasonable cause, shall cease to be a member.

(6) The President may, in writing remove a member of the Local Government Finance Committee for inability to perform the functions of a committee member by reason of infirmity of mind or body or for misconduct.

54. Members of the Local Government Finance Committee shall be paid such remuneration as shall be determined by the Minister after consulting the Minister responsible for finance.
55. The Local Government Finance Committee shall –

(a) recommend to the Minister responsible for finance the amount of grant allocations to each local council; and

(b) indicate the formulae used in arriving at the various amounts recommended.

56. (1) A local council shall issue a licence to any person in a locality who—

(a) establishes or maintains premises from which to practise any trade, business or profession;

(b) owns any cart, wagon or other non-motorised vehicle or canoe; or

(c) holds any concert, dance, musical, theatrical or other entertainment.

(2) A local council shall charge such fees for the issuance of a licence as it may determine.

(3) A non-motorised vehicle for which a licence is issued under subsection (1) shall have affixed on it the number plate assigned to it by the local council.

(4) No licence shall be issued under subsection (1) in respect of any vehicle which the local council is satisfied is in such condition as to endanger persons or property or cause unnecessary suffering to any animal drawing it.

57. Local councils shall charge fees for—

(a) the use of markets;

58. Revenue raised from local taxes and from mining revenues, other than those collected by the Government, shall be shared between the local councils and the Chiefdom Councils.

59. (1) Local councils shall—

(a) three months before the end of each financial year determine the amount of local tax to be paid during the forthcoming financial year by every person liable to pay such tax within each locality; and

(b) determine the percentage of the local tax to be paid to it, to be called the precept, as it may by resolution determine and as it requires as revenue.

59. (2) Local councils shall notify each Chiefdom Council in its administrative area where applicable, of the amount of the local tax and the precept for the forthcoming financial year, not later than two months before the end of each financial year.

(3) The Chiefdom Councils shall, where applicable, collect the local tax and pay the precept to the local council.

60. Local councils shall be entitled to such share of revenues from mining as may be determined by the Ministry after consulting the Ministries responsible for finance and mineral resources.

61. (1) A licence may be issued under this Part subject to such conditions as may be contained in any bye-laws or, where there is no provision in the bye-laws, such conditions as the local council may think fit.
(2) Any condition stipulated in a bye-law or by a local
council shall be endorsed in detail or by reference on the licence.

(3) A person required to hold a licence referred to in this
Part who, upon demand being reasonably made by any authorised
officer of the local council fails to produce his licence for inspection,
commits an offence and is liable on conviction to a fine not exceeding
Le500,000 or to a term of imprisonment not exceeding three months,
or to both the fine and imprisonment.

(4) A person who, without the appropriate licence, does
anything for which a licence is required under this Part or who, being
the holder of a licence issued under this Part contravenes any of the
conditions contained in the licence, commits an offence and is liable
on conviction to a fine not exceeding Le600,000 or to a term of
imprisonment not exceeding six months, or to both the fine and
imprisonment.

(5) A person who lets out, hires, lends or borrows a
licence or who not holding a valid licence produces, exhibits, or uses
a licence, commits an offence and is liable on conviction to a fine not
exceeding Le600,000 or to a term of imprisonment not exceeding six
months or to both the fine and imprisonment.

(6) A local council may revoke a licence when the holder
has been convicted of an offence under subsection (4) or (5).

62. Subject to this Act, a local council may incur all expenditure
necessary for or incidental to the carrying out of any functions
conferring on it under this Act or any other enactment, provided that
the expenditure is included in the approved budget of the local council.

63. A local council shall open and maintain a bank account for
all revenues and other monies raised or received by it under this Act
or any other enactment.

64. (1) Subject to subsection (2), a local council may invest
any portion of the monies of the council in stocks and bonds or in
such other investment as the council may approve.
(c) be prepared in accordance with procedures prescribed by law; and

(d) be a public document and shall be posted on the notice board of the local council when approved by the council and during the whole of the financial year to which it applies.

(3) A copy of the budget shall be submitted to the Commission and the Local Government Finance Committee.

(4) The Ministry responsible for finance shall, after consultation with the Ministry issue guidelines for the preparation of budgets under this section.

68. A local council may use its assets for the generation of income for the council.

PART VIII–PROPERTY RATES

69. (1) The property rates provided for in the estimates of a local council in any financial year shall be a uniform rate on the assessed annual value of assessed buildings and shall be a single rate in respect of each class of assessed buildings.

(2) The rates provided for in the estimates approved by a local council (hereinafter referred to as the approved rate) shall be imposed and levied by the local council and shall, subject to this Act be payable by the owner to the council on such date as the council may by notice to the owner determine.

(3) A local council may, by resolution approve payment of rates in two or more equal instalments to be paid within one financial year.

(4) The resolution shall state the period after which if full payment is not made, the owner shall be deemed to have refused or neglected to pay.

70. There shall be liable to be assessed in accordance with this Part, all buildings (including buildings owned by or in occupation of the Government and the local council) within a locality except–

(a) any church, chapel, mosque meeting-house or other buildings exclusively used for public religious worship;

(b) buildings used as public hospitals and clinics;

(c) buildings used for charitable purposes;

(d) buildings used for public educational purposes including public universities, colleges and schools;

(e) buildings on burial grounds and crematoria; and

(f) buildings owned by diplomatic missions as may be approved by the Ministry responsible for foreign affairs.

71. (1) A local council may for the purposes of this Part appoint valuers and an Assessment Committee.

(2) An Assessment Committee shall consist of such members of the local council as the council may determine.

72. (1) Valuation Lists or Rolls showing the assessed annual value of all buildings assessable under this Part shall be prepared by the valuers and approved by the local council on the recommendation of the Assessment Committee in accordance with Part I of the Fifth Schedule.

(2) Any person owning or in occupation of or interested in any assessable building shall be entitled to inspect the Valuation Lists or Rolls and to take copies of or extracts from them on payment of a fee to be determined by the local council.
73. (1) Objections to and amendments of any Valuation List or Roll shall be determined and made in accordance with such procedures as the Minister may prescribe.

(2) Every Valuation List or Roll shall remain in force until it has been replaced with a new List or Roll.

74. A local council shall keep a Rate Book as provided for in Part II of the Fifth Schedule and the Rate Book shall be open for inspection during office hours.

75. (1) Rates are payable whether the building is occupied or unoccupied.

(2) Where it is shown to the satisfaction of the local council that an assessed building or a part of it has been demolished or removed during any financial year, the council shall, on the application of the person who has paid the amount of the rate payable in respect of the building, order to be refunded to that person such proportion of the amount paid as the council may consider reasonable having regard to all circumstances; except that, in the case of a demolition or removal otherwise than by order of the council or a court, no refund shall be made unless the owner of the building has, within thirty days of the demolition or removal, given notice in writing to the council.

76. The Minister may, after consulting the Minister responsible for finance issue guidelines for the making and levying of rates.

77. The amount of approved rate together with any levy or expenses (if any) shall, until paid be a charge on the building and the charge shall have priority over all other claims except claims by Government.

78. (1) If any owner liable to pay a rate or his agent refuses or neglects to pay such rate at the time and in the manner provided for such payment the Chairperson shall issue a warrant to the bailiff of the local council requiring him to levy the warrant on the moveable property of the owner and sell such property by public auction to the highest bidder within twenty days of levying the warrant.

(2) The warrant shall be in the Form 1 of the Fifth Schedule.

(3) The bailiff shall cause notice of the sale to be advertised at least five days before the sale.

(4) Any money arising out of the sale shall be applied to the payment of the rate and other expenses incurred as a result of the sale and the surplus if any shall be returned to the owner or person entitled to it.

79. (1) If the bailiff, acting under section 78 finds no moveable property or if the amount realised from the sale is insufficient, the Chairperson shall issue another warrant requiring the bailiff to demand payment from the occupier of the building of the amount stated in the warrant and in default of payment of the amount by the occupier within twenty days to levy the amount on the moveable property of the occupier.

(2) The warrant shall be in the Form 2 of the Fifth Schedule.

(3) An occupier may deduct any money paid by him under subsection (1) from the amount of rent payable by him to the owner and if a levy is made on his moveable property, he may also deduct the amount of the levy from the rent.

(4) Where there is an existing contract, whether verbal or written, between the owner and occupier that the occupier shall pay the approved rate and the owner pays all or any part of the rate, the owner may increase the rent by the amount of the rate paid by him or if he thinks fit, to sue the occupier for the amount paid by him.

80. If the remedies provided in sections 78 and 79 have failed to realise the full amount of the approved rate together with any costs and if such amount remains unpaid six months after the date on which the default occurred, the local council shall apply to the court for the sale of the building.
PART IX—ACCOUNTS AND AUDIT

81. (1) Every local council shall keep proper books of accounts and proper records in relation to the accounts and shall, within the first quarter of the next financial year, prepare a statement of its final accounts in conformity with existing financial regulations.

(2) The accounts and financial statements of a local council shall be audited by the Auditor-General or an auditor appointed by him within six months after the close of the financial year, and the council shall provide the auditors with all the necessary and appropriate facilities for the examination of the accounts and statements of the council.

(3) The Auditor-General shall submit a report of the audit to the local council concerned and the Minister.

(4) The Auditor-General shall draw attention to any irregularities in the accounts in the report.

(5) The accounts and the Auditor-General’s report thereon shall be public documents and shall be posted in a conspicuous place in the locality for public scrutiny.

(6) The Chairperson shall lay the annual accounts together with the Auditor-General’s report thereon before the local council within thirty days of receipt of the report.

(7) The Chairperson shall submit a report to the Minister on actions taken by the local council on the report within sixty days of receipt of the report.

(8) The Minister shall lay the report of the Auditor-General and a report of actions taken thereon if any, before Parliament.

82. (1) In the performance of his functions under this Act, the Auditor-General shall have power to disallow any item of expenditure which is contrary to this Act and to surcharge—

(a) the amount of any expenditure disallowed on the person responsible for incurring or authorising that expenditure;

(b) any sum which has not been duly brought into account upon the person by whom the sum ought to have been brought into account; or

(c) the amount of any loss or deficiency upon the local council, any member of the council or any person by whose negligence or misconduct the loss or deficiency has been incurred, and shall give notice to the person affected.

(2) In giving notice of any disallowance or surcharge under subsection (1), the Auditor-General shall state in writing the grounds upon which his decision is based.

(3) A person against whom a disallowance or surcharge was made by the Auditor-General may appeal to the High Court not later than thirty days after the Auditor-General has given notice of the disallowance or surcharge.

(4) Any sum certified by the Auditor-General to be due from any person shall be paid by that person to the local council or other body concerned within thirty days after it has been so certified or, if an appeal with respect to that sum has been made under subsection (3), within thirty days after the appeal is finally disposed of or abandoned or fails by reason of non-prosecution.

(5) The local council shall ensure that all monies surcharged under subsection (1) are collected and paid into the account of the local council.

83. (1) Any sum which is certified by the Auditor-General to be due and which has become payable shall be recoverable as a civil debt.
(2) In proceedings for the recovery of the sum, a certificate signed by the Auditor-General shall be conclusive evidence of the facts certified; and a certificate signed by an officer of the local council concerned, whose duty it is to keep the accounts to the effect that the sum certified to be due has been paid, shall be conclusive evidence of the facts in it.

(3) Any person aggrieved by a decision of the Auditor-General may appeal to the High Court.

(4) The High Court may, on an appeal, confirm, vary or quash the decision of the Auditor-General and remit the case to him with such directions as the Court thinks fit for giving effect to the decision on appeal.

PART X–INTERNAL AUDIT

84. (1) Every local council shall establish an Internal Audit Department.

(2) The Head of the Internal Audit Department shall, at intervals of three months, prepare a report on the internal audit work carried out by the Department during the three months immediately preceding the preparation of the report, and submit it to the local council.

(3) The Head of the Internal Audit Department shall make in each report such observations as appear necessary as to the conduct of the financial affairs of the local council during the period to which the report relates.

(4) A copy of the report shall be sent to the Minister.

PART XI–DEVELOPMENT PLANNING

85. (1) A local council shall cause to be prepared a development plan which shall guide the development of the locality.

(2) The draft of a development plan shall be made publicly available.

86. For the purposes of subsection (1) of section 85, a local council shall appoint a Local Technical Planning Committee which shall consist of–

(a) the Local Council Chief Administrator who shall chair the Committee;
(b) Heads of relevant Departments of the local council; and
(c) any technical person co-opted by the Local Council Chief Administrator.

87. A local council shall review its development plan as and when necessary.

88. A copy of the approved development plan shall be made available at the office of the local council and in a conspicuous place in every Ward, immediately after approval.

89. A development plan prepared and approved by a local council shall not be incompatible with any national development plan adopted by the Government.

PART XII–BYE-LAWS

90. (1) A local council may make bye-laws not inconsistent with the Constitution or this Act or any other enactment for the purpose of any function conferred on it by or under this Act or any other enactment.
(2) A local council may in its bye-laws—

(a) specify as penalty a fine not exceeding Le500,000 or a term of imprisonment not exceeding six months or both the fine and imprisonment;

(b) in the case of a continuing offence specify a further penalty not exceeding Le5,000 for each day on which the offence is continued after written notice has been served on the offender;

(c) provide for the payment of such fees or charges as the council may think fit; and

(d) specify that the bye-laws shall apply throughout the locality or to an area of the locality.

(3) Bye-laws made by a local council shall be read and construed subject to the provisions of this Act and any other enactment.

91. Where the Minister is of the opinion that uniform provisions may reasonably be made in respect of a matter for which bye-laws may be made under this Act, the Minister may, after consulting any local councils to be affected thereby, by statutory instrument make uniform bye-laws in respect of that matter.

92. (1) A bye-law passed by a local council shall be signed by the Chairperson.

(2) A bye-law shall, before being signed by the Chairperson, be forwarded to the Minister who shall request the Attorney General to advise him whether the bye-law is inconsistent with the Constitution, this Act or any other enactment.

(3) Where the Minister, on the advice of the Attorney General, is of the opinion that the bye-law is—

(a) inconsistent with the Constitution, this Act or any other enactment, he shall, within ninety days of receipt of the bye-law return it with his comments to the local council for modification or other appropriate action; or

(b) not inconsistent with the Constitution, this Act or other enactment, he shall certify accordingly and return the bye-law to the local council to be signed by the Chairperson.

(4) A bye-law shall, after signature by the Chairperson be laid before Parliament in accordance with subsection (7) of section 170 of the Constitution and shall be published in the Gazette, in a newspaper circulating in the locality, broadcast on a local radio and posted in all wards.

93. A copy of every bye-law made by a Local Council shall be deposited at the office of the local council and shall at all reasonable times be open to public inspection without the payment of any fees.

94. (1) A local council may, where it considers that a local custom or tradition impedes or acts as an obstacle to the development of the locality or obstructs the local council in the performance of its functions, consult the relevant traditional authority for the purpose of resolving the matter.

(2) Where the matter has been resolved to the satisfaction of the local council and the traditional authority, the council may, if it thinks necessary make bye-laws altering or modifying such local custom or tradition.

(3) Where the matter is not resolved, the aggrieved party may appeal to the Ministry.

PART XIII–WARD COMMITTEES

95. (1) A local council shall establish a Ward Committee for each ward in the locality.
(2) A Ward Committee shall consist of—

(a) every Councillor elected from that ward;

(b) the Paramount Chief of the Chieftaincy, in the case of localities with a system of chieftaincy; and

(c) not more than ten other persons, at least five of whom shall be women, resident in that ward and elected by the ward residents in a public meeting.

(3) The ward residents shall be given seven days notice of such a public meeting.

(4) Ward Committee members shall not receive any remuneration or allowances.

96. (1) A Ward Committee shall—

(a) mobilise residents of the ward for the implementation of self-help and development projects;

(b) provide a focal point for the discussion of local problems and needs and take remedial action where necessary or make recommendations to the local council accordingly;

(c) organise communal and voluntary work, especially with respect to sanitation;

(d) make proposals to the local council for the levying and collection of rates for special projects and programmes; and

(e) educate residents on their rights and obligations in relation to local government and decentralisation.

(2) One of the Councillors shall be elected to chair meetings of a Ward Committee.

(3) The Chairman of a Ward Committee shall be responsible for presenting committee recommendations and proposals to the local council.

(4) Subject to this section, a Ward Committee shall regulate the procedure for its meetings.

(5) All Ward Committee meetings shall be open to the public.

PART XIV—RESPONSIBILITIES OF THE MINISTRY

97. (1) The Ministry shall inspect and monitor the activities of every local council to ensure that it acts within the scope of this Act or any other relevant enactment.

(2) A local council shall provide the Ministry with such documents as may be needed by the Ministry in the inspection and monitoring of the activities of the council.

(3) Subject to any other enactment, an authorised person carrying out the inspection shall have powers—

(a) to enter and inspect the premises or property of any Council as may be relevant to the inspection;

(b) to inspect books of accounts, records, stores, and any other documents and require any person to produce any documents or item connected with the inspection and where necessary retain any document or item connected with the case being investigated; or

(c) to look into any matter on his own initiative or upon complaint made to him by any member of the public, whether or not that person has personally suffered any injustice by reason of that matter.

(4) If the Ministry finds that a local council is not performing adequately within its areas of responsibility, it shall decide—
(a) the reason for the default;
(b) how the default can be rectified;
(c) the type of action or intervention that is needed; and
(d) any support or capacity building that must be given to the council to strengthen its management in order for the council to exercise its functions and powers properly.

(5) The Ministry may, for the purpose of rectifying the default in writing direct or advice the local council to perform such of its functions in such manner and within such time as it may specify.

(6) Where the local council does not have the capacity to rectify the default, the Ministry shall undertake the functions on the Council's behalf and take immediate steps to develop the necessary capacity of the council and may for this purpose consult any Government Ministry or Department.

(7) Where a local council fails or refuses to rectify a default within ninety days, the Minister may reduce or withhold any grants or funds due to the local council until the Minister is satisfied that the function or service will be provided adequately.

(8) The Minister shall communicate any action taken under subsection (1) and the reason for such action to the people in the locality.

98. (1) The Ministry shall mediate in any problem, uncertainty or dispute that has not been resolved to the mutual satisfaction of—

(a) two or more local councils;
(b) a local council and a Ministry or other agency of Government including a matter relating to the delegation of powers or functions or;
(c) a local council and a national organisation.

(2) Where the Ministry is unable to resolve the problem, uncertainty or dispute to the satisfaction of the parties, it shall report the matter and make recommendation to the Inter-Ministerial Committee for its decision.

99. (1) The Ministry shall satisfy itself and certify that—

Ministry to approve agreements.

(a) any proposed agreement by a Ministry or agency of Government to delegate a power or function to a local council; and

(b) any proposed agreement or arrangement between a local council and a national or international organization,

contains all the terms and conditions required by the Inter-Ministerial Committee and shall approve such agreement or arrangement.

(2) The Ministry shall—

(a) in respect of paragraph (a) of subsection (1), monitor the implementation of an approved agreement to ensure that the agreed capacity and resources, including fees, are delivered or made;

(b) report any shortcoming or deficiency by a Ministry, national or international organization to the Inter-Ministerial Committee for appropriate action;

(c) mediate and resolve any dispute or disagreement between the Ministry, agency, organisation and the local council; and

(d) recommend to the Inter-Ministerial Committee, any appropriate changes to the agreement.
100. (1) The President may, with the approval of two-thirds of all the members of Parliament, assume the powers of a local council—

(a) where the local council so requests and if it is in the public interest to do so;

(b) where a state of emergency has been declared in that locality; or

(c) where it has become extremely difficult or impossible for a local council to function.

(d) where the council persistently acts beyond its powers.

(2) The exercise by the President of the power conferred under subsection (1) may be done through a person or body of persons as the President may appoint.

(3) Unless approved by Parliament for a longer term, the exercise of the power conferred by this section shall be for a period not exceeding ninety days.

(4) Upon the expiry of the period under subsection (3), the President shall hand back the administration of the locality to the incumbent local council; or if Parliament decides that the prevailing circumstances still make it impossible for the incumbent local council to assume the administration of the locality then—

(a) the unexpired term of the council is longer than twelve months the President shall cause elections to be held for a new local council within sixty days; or

(b) where the unexpired term of the local council is less than twelve months, the President shall continue to administer the locality until the next elections are held.

101. (1) There is established for each Province of Sierra Leone a Provincial Coordinating Committee.

(2) A Provincial Coordinating Committee shall consist of—

(a) the Resident Minister who shall chair the meetings of the Committee;

(b) the Provincial Secretary who shall be the Secretary;

(c) the Chairperson of each local council in the Province; and

(d) the Local Council Chief Administrator of each local council in the Province, but without the right to vote.

(3) In the absence of a Resident Minister, the Provincial Secretary shall chair meetings of the Provincial Coordinating Committee and the members shall appoint one of their number to act as secretary.

102. (1) A Provincial Coordinating Committee shall—

(a) coordinate the activities of the local councils in the Province;

(b) ensure that local councils collaborate for the effective execution of development programmes in which the councils are jointly interested;

(c) review and coordinate the provision of public services in the Province; and

(d) perform other functions as may be assigned by the Minister.
(2) A Provincial Coordinating Committee shall meet at least once every three months at such place as the Resident Minister or Provincial Secretary, as the case may be, shall determine.

(3) Subject to this Part, a Provincial Coordinating Committee shall regulate the procedure for its meetings.

PART XV–TRANSPARENCY, ACCOUNTABILITY AND PARTICIPATION

103. Every Councillor, appointed or assigned member of staff of a local council shall be subject to the Anti-Corruption Act, 2001.

104. (1) Every Councillor, appointed or assigned member of staff of each local council shall, not later than thirty days after assuming or leaving office make a declaration of assets in such form as the Anti-Corruption Commission may determine.

(2) The original and other copies of the declaration shall—

(a) in the case of Councillors be submitted to the Ministry and the Anti-Corruption Commission respectively;

(b) in the case of appointed staff be submitted to the Commission and the Anti-Corruption Commission respectively; and

(c) in the case of assigned staff be submitted to the Public Service Commission and the Anti-Corruption Commission respectively.

105. Every local council shall take and cause to be maintained a comprehensive inventory of the assets of the council on an annual basis, and shall submit it to the Ministry.

106. (1) All revenues of local councils shall be documented in receipts on special numbered forms made by the Government Printer.

(2) Any member of the staff of a local council—

(a) who falsifies revenue receipts;

(b) uses false or duplicate receipts;

(c) falsifies or misrepresents the recorded values and amounts of revenues; or

(d) takes any deliberate action which results in the incorrect collection or recording of revenues,

commits an offence, and is liable on conviction to a fine not exceeding Le10,000,000 or to a term of imprisonment not exceeding three years or to both the fine and imprisonment.

(3) The court may, in addition to any penalty imposed under subsection (2) order the dismissal of any person convicted under that subsection.

107. (1) Local councils shall post on a notice board in a conspicuous place on the premises of the council and on a notice board in each Ward for at least twenty-one days—

(a) monthly statements of financial accounts;

(b) annual income and expenditure statements;

(c) inventories of assets of the local councils;

(d) bye-laws and notices relating to tax rates and fees;

(e) minutes of council meetings; and

(f) development plans.

(2) Copies of the reports, notices and statements shall be made available on request and on payment of a fee to be fixed by the local council.
108. The Ministry shall promote participatory processes in local councils and encourage citizen’s inclusion and involvement in governance.

PART XVI—INTER-MINISTERIAL COMMITTEE ON DECENTRALIZATION

109. (1) There is hereby established the Inter-Ministerial Committee on Local Government and Decentralization.

(2) The Inter-Ministerial Committee shall consist of—

(a) the Vice President who shall be the chairman;

(b) the Minister responsible for local government;

(c) the Minister responsible for finance;

(d) the Minister responsible for development and economic planning;

(e) the Minister responsible for education;

(f) the Minister responsible for health and sanitation;

(g) the Attorney-General;

(h) the Minister responsible for agriculture;

(i) the Minister responsible for works; and

(j) four chairpersons of local councils, elected from among their number, to represent the interests of all local councils.

110. (1) The Inter-Ministerial Committee shall—

(a) oversee the proper implementation of this Act;

(b) oversee the further development and implementation of local government and decentralization;

(c) protect and promote local democracy and participatory government; and

(d) arbitrate disputes between Ministries, departments and agencies of Government, provincial administrations and local councils.

(2) The Inter-Ministerial Committee may appoint sub-committees to assist it in performing its functions.

(3) The Inter-Ministerial Committee shall regulate the procedure for its meetings and may require any Minister or public officer to attend its meetings or to provide information required by it or assist it in performing its functions.

111. The Ministry shall provide the secretariat for the Inter-Ministerial Committee and the Permanent Secretary of the Ministry shall act as Secretary to the Committee.

PART XVII—MISCELLANEOUS

112. (1) A local council may be represented in any legal proceedings by an officer of the council authorised in respect of any particular proceedings by resolution of the council, and the officer so authorised shall be at liberty to institute and carry on any proceedings which the council is authorised to institute and carry on under this or any other enactment, subject to any directions which may be given to him by the council.

(2) Service on the local council of all legal processes and notices shall be effected by service on the Chairperson.
The title to all lands acquired or leased by a local council shall be taken in the corporate name of the council, and all deeds and contracts requiring to be executed by the council shall be executed in the corporate name of the council and shall be signed and sealed with the common seal by the Chairperson and shall also be signed by the Secretary to the council.

All documents executed in accordance with this Act and all other documents purporting to be written or issued by or under the directions of a local council and purporting to be signed by the Chairperson or other authorised officer of the council, shall be received as prima facie evidence in all courts and shall be deemed to be executed, issued or written by or under the direction of the council without proof, unless the contrary is alleged.

Whenever in any criminal process or proceeding it may be necessary to refer to the ownership or description of property belonging to or under the management of a local council, such property may be described as the property of the council.

Except otherwise expressly provided, the publication of any notice or other document required by this Act to be published shall be deemed to be duly made if it is fixed in some conspicuous place on or near the outer door of the office of the Local Council Chief Administrator during office hours, and also in some other conspicuous place or situation in the locality.

(1) Notices, orders and any other documents required or authorised to be served under this Act may be served by delivering it to or at the residence of the person to whom they are respectively addressed or, where addressed to the owner or occupier of any premises, by delivering it, or a certified true copy thereof, to some person on the premises or, if there is no person on the premises who can be served, by fixing it on some conspicuous part of the premises.

(2) Notices, orders and other documents may also be served by post by a prepaid registered letter and, if so served, they shall be deemed to have been served at the time of posting.

(3) In proving service by post, it shall be sufficient to prove that the notice, order or other document was properly addressed and posted.

Any person who wilfully destroys, mutilates, effaces or removes any notice, list, register or other document affixed to any premises under this Act, during the period for which it is required to remain so affixed, commits an offence.

A document required by this Act to be open to inspection shall be so open during the ordinary office hours of the council, and without payment.

Any person who, having the custody of any register or document mentioned in this Act—

(a) obstructs any person authorised to inspect such register or document in making such inspection; or

(b) refuses to give copies or extracts to any person entitled to it,

commits an offence.

(1) Where the occupier of any premises prevents the owner from obeying or carrying into effect any provision of this Act, and is required by notice in writing to permit the execution of any works required to be executed for the purpose of obeying or carrying into effect the provisions of this Act, then, if, within twenty-four hours after service of the written notice the occupier fails to comply with it, he commits an offence and is liable on conviction, to a fine not exceeding Le300,000 for every day during the continuance of such non-compliance.

(2) If the occupier of any premises when requested by or on behalf of the local council to state the name and address of the owner of the premises occupied by him, refuses or wilfully omits to disclose or wilfully misstates such name and address, he commits an offence.
122. The officers of a local council and such other persons as shall be duly authorised by the council shall have power to enter or examine any lands or premises within the locality for any of the purposes of this Act, and the owner or occupier of such lands or premises who refuses, after written notice, to permit such lands or premises to be entered upon or examined for such purposes commits an offence.

123. No matter or thing done and no contract entered into by a local council, and no matter or thing done by a member or officer thereof or other person acting under its authorisation if the matter or thing were done or contract were entered into bona fide for the purpose of executing this Act, shall subject any such member or officer thereof or any such person acting under its authorisation personally to any action, liability, claim or demand whatsoever.

124. (1) Any person who commits an offence under this Act for which no penalty is provided shall, on conviction be liable to a fine not exceeding Le1,000,000 or to a term of imprisonment not exceeding twelve months or to both the fine and imprisonment.

(2) Where an offence under this Act is committed by a body of persons then—

(a) where the body of persons is a body corporate other than a partnership, every member of the governing body of that body corporate and every director, manager or similar officer of that body shall also be guilty of the offence; and

(b) where the body of persons is a partnership, every partner shall also be guilty of the offence.

(3) No person shall be guilty of an offence by virtue of subsection (1) if he proves that the act in respect of which he is charged was committed by some other person without his consent or connivance and that he exercised all due diligence to prevent the commission of the offence, as he ought to have exercised having regard to all the circumstances.

PART XVIII–TRANSITIONAL PROVISIONS

125. (1) A Chairperson shall be elected by a simple majority of all councillors from among the elected councillors.

(2) Subsection (1) shall apply only to the first election conducted after the coming into force of this Act.

126. The Minister shall, within six months after the coming into force of this Act by statutory instrument make regulations specifying the first functions that are to be devolved to Local Councils and the program of devolution thereafter.

127. (1) The Establishment Secretary shall, for the first year of the transition period assign to local councils such public officers as he thinks fit and for not more than one year, to—

(a) perform the functions of Local Council Chief Administrators;

(b) assist the local councils to perform their functions.

(2) Subsection (2) of section 34 shall apply to public officers assigned to local councils under this section.

PART XIX–REGULATIONS

128. The Minister may, by statutory instrument make such regulations as he may consider necessary for the purpose of carrying into effect the provisions of this Act.

PART XX–REPEALS

129. (1) The following enactments are hereby repealed—

(a) Parts III and IV of the Local Tax Act.

(b) The Rural Areas Act.
The Sherbro Urban District Council Act.
The District Councils Act.
The Bo Town Council Act.
The Townships Act.

(2) Notwithstanding the repeal of the enactments in subsection (1), any bye-laws made under the repealed enactments and in force on the commencement of this Act shall, until revoked, remain in force in the relevant locality.

(3) Any arrangement or agreement made by a Committee of Management in the name of any of the local authorities in subsection (1) before the first election of a local council under this Act does not, subject to subsection (4), apply to a local council established under this Act.

(4) A Local Council shall not adopt or implement any arrangement or agreement unless the Inter-Ministerial Committee certifies generally or specifically that the arrangement or agreement is consistent with this Act.

(5) Any Committee of Management established under the repealed enactments shall cease to have administrative, executive or legislative authority over its administrative area, on the day of the assumption of office by Councillors.

PART I

There shall be the following localities:

A. Districts

Bo District
Bombali District
Bonthe District
Kailahun District
Kambia District
Kenema District
Koinadugu District
Kono District
Moyamba District
Port Loko District
Pujehun District
Tonkolili District
Western Area Rural District

B. Towns

Bo Town
Bonthe Town
Kenema Town
Koidu/New Sembehun Town
Makeni Town

C. Cities

Freetown City
PART II

The number of Paramount Chiefs in each local council shall be–

<table>
<thead>
<tr>
<th>Local Council</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bo District Council</td>
<td>Three</td>
</tr>
<tr>
<td>Bombali District Council</td>
<td>Two</td>
</tr>
<tr>
<td>Bonthe District Council</td>
<td>Two</td>
</tr>
<tr>
<td>Kailahun District Council</td>
<td>Three</td>
</tr>
<tr>
<td>Kambia District Council</td>
<td>Two</td>
</tr>
<tr>
<td>Kenema District Council</td>
<td>Three</td>
</tr>
<tr>
<td>Koinadugu District Council</td>
<td>Two</td>
</tr>
<tr>
<td>Kono District Council</td>
<td>Three</td>
</tr>
<tr>
<td>Moyamba District Council</td>
<td>Three</td>
</tr>
<tr>
<td>Port Loko District Council</td>
<td>Two</td>
</tr>
<tr>
<td>Pujehun District Council</td>
<td>Two</td>
</tr>
<tr>
<td>Tonkolili District Council</td>
<td>Two</td>
</tr>
<tr>
<td>Western Rural District Council</td>
<td>None</td>
</tr>
<tr>
<td>Bo Town Council</td>
<td>One</td>
</tr>
<tr>
<td>Bonthe Town Council</td>
<td>None</td>
</tr>
<tr>
<td>Kenema Town Council</td>
<td>One</td>
</tr>
<tr>
<td>Koidu/New Sembehun Town Council</td>
<td>Two</td>
</tr>
<tr>
<td>Makeni Town Council</td>
<td>One</td>
</tr>
<tr>
<td>Freetown City Council</td>
<td>None</td>
</tr>
</tbody>
</table>

SECOND SCHEDULE (Section 8)

OATH OF COUNCILLORS

“I...................................................................................do hereby in the name of (God/Allah) (swear/solemnly affirm) that I will bear true faith and allegiance to the Republic of Sierra Leone and the................................................................Local Council as by law established, and that I will faithfully and conscientiously discharge my duties as a Councillor. So help me (God/Allah)”

THIRD SCHEDULE (Section 20)

FUNCTIONS DEVOLVED TO LOCAL COUNCILS

Ministry of Agriculture
Crops Division
Tree and Cash crop nurseries
Plantation development and maintenance
Seed production/multiplication
Produce inspection, grading and licensing
Extension Services
Input delivery services

Forestry Division
Sensitisation campaigns on forest conservation
Fire prevention and control
Village forest nurseries
Community forest woodlots
National production forests
National production forests catchments
Central nurseries

Livestock Services
Animal health
Animal production
Cattle settlement schemes
Settlement of crop/livestock disputes
Administration of livestock markets

Ministry of Development and Economic Planning
Local level planning
District Recovery Committees to provide short term support to Councils

Ministry of Education
District Education Schools
Primary to mid-Secondary schools – JSS 111 School Supervisors

Ministry of Energy and Power
SALWACO – Water supply: Rural water supply to be run at cost not for profit Community ownership of wells
Bulk supply of water except where this function is to be privatised to the District and Town Councils
Sanitation
No. 1  

Local Government Act  
2004

Ministry of Fisheries and Marine Resources
Licensing of small canoes and attendant fishing gear
Establishment and management of fishponds and inland lakes

Ministry of Health
Registration of Births and Death
Public Health information and education
Primary Health care
Secondary Health care
Maintenance of non-technical equipment
Facilities management
Procurement of equipment and medicines

Ministry of Information and Broadcasting
Information Services
Purchase of gazettes and receipts

Ministry of Internal Affairs
Sensitisation and education on fire prevention
Basic non-technical fire-fighting
Drug control and prevention programme

Ministry of Lands, Country Planning and the Environment
Land Surveying
Land Registration and Control of illegal sale of land
Leasing Government land
Strategic local plans
Issuance of building permits
Sand dues
Preparation of land use plans
Education and sensitisation on environmental issues

Ministry of Labour and Social Services
Manpower planning
Enterprise development
Trust Fund based safety net scheme

Ministry of Local Government and Community Development
Community Development

Ministry of Social Welfare, Gender and Children’s Affairs
Family case work
Probation
Disability issues

Ministry of Works, Housing, and Technical Maintenance
Maintenance of Council buildings/premises

Ministry of Mineral Resources
Establishment and management of Community Development Funds
Coordination of mining licences
Rehabilitation of mined-out areas

Ministry of Tourism and Culture
Local museums
Cultural villages
Freetown Central Library

Ministry of Youth and Sports
Youth affairs
Local sports

Registrar-General’s Department
Celebration and registration of civil marriages
Administration of Estates and Gratuities

Sierra Leone Roads Authority
Maintenance of primary feeder roads
Maintenance of chiefdom roads/tracks

FOURTH SCHEDULE

DEPARTMENTS UNDER LOCAL COUNCILS

Each council shall have the following Departments—

1. Administration
2. Planning and Development
3. Finance
4. Internal Audit
### FIFTH SCHEDULE (Sections 72, 74, 78, 79)

#### PART I

**VALUATION LIST**

<table>
<thead>
<tr>
<th>Name of Street</th>
<th>No. of house or plot of land</th>
<th>Description of premises</th>
<th>Name of Owner</th>
<th>Name of Occupier</th>
<th>Annual rateable value</th>
<th>Remarks</th>
</tr>
</thead>
</table>

#### PART II

**RATE BOOKS**

An assessment for the Rate of Council made by the Council this .......... day .......of...............at the rate of ..........Leones.

<table>
<thead>
<tr>
<th>Arrears due or in if excused</th>
<th>Name of Occupier</th>
<th>Name of Owner</th>
<th>Description of property rated</th>
<th>Name or situation of property rated</th>
<th>Estimated extent</th>
<th>Annual Value</th>
<th>Rate Leone</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
FORM 1

WARRANT TO LEVY PROPERTY RATE ON GOODS OF DEFAULTING OWNERS

To: The Bailiff of the Council

WHEREAS the person(s) named in the Schedule to this warrant was (were) assessed to pay the respective amounts opposite his (their) name(s) in ……………. ward:

AND WHEREAS the person(s) has (have) refused or neglected to pay the amount.

Now this warrant is to require you to levy the amounts of the property rate on the goods belonging to the person(s) named in the Schedule and if the amount is not paid within twenty days thereafter, to sell the goods levied or so much of the goods as shall be sufficient to satisfy the amount and after that return this warrant certifying what you have done under it.

Dated this ……………… day of 20….

Chairperson

Council

Schedule

Name(s) of defaulter(s)  Amount due

FORM 2

WARRANT TO LEVY PROPERTY RATE ON GOODS OF OCCUPIERS

To: The Bailiff of the Council

WHEREAS the owner(s) of a building(s) in …………… ward was (were) assessed to pay the approved property rate and the owner(s) refused or neglected to pay it;

AND WHEREAS a warrant was issued to the …………… bailiff to levy on the goods of the owner(s) and he did not find any goods or the value of the goods was insufficient to satisfy the warrant;

AND WHEREAS the person(s) named in the Schedule to this warrant are the occupiers of the building(s):

Now this warrant is to require you:

(a) to demand from the occupier(s) payment of the amount set opposite his (their) name(s) in the Schedule; and

(b) to levy the amount on the goods of the occupier(s) and if the amount is not paid within twenty days thereafter, to sell the goods or so much of the goods as shall be sufficient to satisfy the amount and after that return this warrant certifying what you have done under it.

Dated this …………… day of 20….

Chairperson

Council
Passed in Parliament this 29th day of January, in the year of our Lord two thousand and four.

J. A. CARPENTER,
Clerk of Parliament.

THIS PRINTED IMPRESSION has been carefully compared by me with the Bill which has passed Parliament and found by me to be a true and correct printed copy of the said Bill.

J. A. CARPENTER,
Clerk of Parliament.