

SPECIAL ISSUE

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REPUBLIC OF KENYA

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MANDERA COUNTY BILLS, 2026

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THE MANDERA COUNTY RATING BILL, 2026

A Bill for

AN ACT of the County Assembly of Mandera to provide a comprehensive framework for imposition of rates on land and buildings by the County Government of Mandera; to provide for the valuation of rateable property and for connected purposes

ENACTED by the County Assembly of Mandera, as follows—

PART I—PRELIMINARY

Short title

1. This Act may be cited as the Mandera County Rating Act, 2026.

Interpretation

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

“agricultural land” means all land which is used for the purposes of agriculture, not being land which, under any law relating to physical planning, is proposed for use for the purposes other than agriculture;

“agricultural rental value rate” means a rate levied on the annual value of the agricultural land;

“annual rental value” means the amount of annual rental value arrived at based on the—

- (a) actual annual rent realizable on the rateable property; or
- (b) annual equivalent of comparable rents or annual rent paid on leased land or would be payable were the land to be leased in the open market

“County Assembly” means the County Assembly of Mandera;

“County Executive Member” means the County Executive Committee Member for the time being responsible for matters relating to land;

“County Government” means the County Government of Mandera;

“Directorate” means a directorate in the county public service established under section 5 of this Act;

“improvements” in relation to land, means all work done or material used on, in or under a parcel of land by the expenditure of money or labour in so far as the effect of the work done or material used is to increase or decrease the value of the land, but does not include machinery, which is not fixed onto the land, or can be dismantled or removed from the land;

“land” has the meaning assigned to it under Article 260 of the Constitution and, in relation to rateable property includes any improvements thereon, therein or thereunder;

“Land Registrar” means the Lands Registrar appointed under the Lands Registration Act, (Cap. 300);

“occupier” in relation to rateable property, means a person who is in physical possession of premises, or a person who has responsibility for and control over the condition of premises or the activities carried on, or control over access to enter the premises;

“premises” means any land and structure erected thereon;

“property rate” means the actual amount of money payable by a rateable owner as tax on their property based on the valuation roll and any other form of rating specified in this Act;

“public land” has the meaning assigned to it under Article 62 of the Constitution;

“rating area” means, in relation to any method of rating or rate adopted or levied under this Act, the area in respect of which such method of rating or rate may be adopted or levied;

“rateable owner” means a person in whose name a particular property is registered including—

- (a) in relation to property in land, a person who holds leasehold where the unexpired residue of the term is not less than twenty-one years and there is an intention to confer ownership;
- (b) in relation to an interest in the rateable property registered in favor of another, means the name of the person registered against that interest;
- (c) in case of succession, the executor, executrix or appointed administrator in accordance to the Law of Succession Act (Cap. 160);
- (d) in the case of the trust property, the appointed and registered trustees including the public trustee in accordance to the Trustees Act (Cap. 167), Trustees (Perpetual succession) Act (Cap.164), or the Public Trustees Act (Cap. 168);
- (e) in case of bankruptcy or insolvency, the person appointed as administrator or liquidator in accordance with the Insolvency Act (Cap. 53);
- (f) in relation to sectional properties, a holder of a sectional property under the Sectional Properties Act (Cap. 286);

- (g) an occupier of the rateable property; or
- (h) a beneficial owner who is receiving profits and rent from the rateable property.

“rateable property” means property on which the County Government may levy a rate, but does not include property fully excluded and exempted from the levying of rates;

“rate struck” means the percentage of tax rate levied on the assessed value or rateable value of property to be determined from time to time by the county government; and

“unimproved site value” means the value of vacant land but does not include the value of any improvements;

“valuer” means a valuer registered and licensed to practice as a valuer in accordance with the Valuers Act (Cap. 532).

Application of the Act

3. This Act shall apply to all rateable property within the County Government except freehold agricultural land.

Purpose of the Act

4. The purpose of this Act is to provide for a legal framework for rating of land in order to—

- (a) ensure efficiency, accountability and transparency in administration in rating of land;
- (b) ensure equity and fairness in land rating system; and
- (c) ensure compliance with payment of rates related to land.

PART II—ADMINISTRATION

Functions of the Directorate

5. (1) There is established a directorate on matters relating to rating and valuation which shall be a Directorate in the county public service.

(2) The Directorate shall be responsible for—

- (a) subject to the approval by the County Assembly, imposing rates on rateable properties in the county;
- (b) determining the applicable method of area rating;
- (c) provide general administration of the implementation of this Act; and
- (d) advising the County Executive Member on any matter related to the implementation of this Act.

Staff

6. The County Public Service Board shall consultation with the County Executive Member ensure that the Directorate is resourced with adequate valuers and other necessary staff for effective carrying out of responsibilities under this Act.

PART III—RATING**Duty to levy rates**

7. (1) The County Government may levy rates on land and buildings in accordance with the provisions of this Act and the National Rating Act (No. 15 of 2024).

(2) The County Government shall ensure that expenditure of the revenue collected under subsection (1) adheres to—

- (a) the principles of public finance set out in Chapter Twelve of the Constitution of Kenya;
- (b) the national values and principles set out in Article 232 of the Constitution; and (c) the fiscal responsibility principles provided in section 107 of the Public Finance Management Act (Cap. 412A).

Obligations of a Rateable Owner

8. A rateable owner shall —

- (a) provide accurate, reliable and sufficient information on the rateable property for purposes of valuation upon request by the County Executive Committee member or a designate of the County Executive Committee member appointed in writing;
- (b) promptly pay land rates as they fall due; and
- (c) where rateable property is jointly owned, jointly and severally with the other registered proprietors be liable to pay rates when they fall due.

Rateable Areas

9. All areas within the County Government shall be a rateable area for the purposes of this Act.

Basis of Rates

10. (1) There shall be levied rates on any rateable property under this Act which shall be based on the Valuation Roll prepared under this Act, the National Rating Act (No. 15 of 2024) or any other law relating to valuation of property for the purposes of rating.

(2) A rateable owner shall be responsible for paying the rates levied under this Act.

(3) The applicable rates in respect of the rateable properties shall be in accordance with the schedule of rates prepared under this Act.

(4) The County Executive Member shall, within six months after the preparation of each Valuation Roll prepare the schedule of rates described under subsection (3) which shall be a Schedule under this Act.

(5) The County Executive Member shall involve the rateable owners in preparation of the schedule of rates under subsection (4) and shall take into consideration the views of the rateable owners.

(6) The County Executive Member shall submit the schedule of rates prepared under subsection (4) to the County Assembly for approval.

Forms of Rating

11. (1) For the purpose of levying rates under this Act, the county government may adopt one or more of the following forms of rating—

- (a) annual rental value rating;
- (b) area rating;
- (c) unimproved site value rating; or (d) a site value rating in combination with an improvement rating.

(2) Where any of the forms of rating specified under subsection (1) is adopted in respect of a rating area, no other form of rating shall be adopted in respect of the same area during the validity of the rating method adopted earlier.

(3) The County Assembly may adopt different forms of rating for different rating areas.

(4) Where any one of the forms of rating under subsection (1) has been adopted in respect of any rating area, no other form of rating under this subsection shall, at the same time, be adopted in respect of that area.

(5) The County Government shall, upon the approval of the applicable form of rating in respect to a rating area under subsection (1), publish a notice to the effect of the approval in at least two local newspapers with the widest circulation in the county.

(6) The form of rating adopted under this Act shall be based on valuation roll prepared under section 10 of this Act for the purpose of rating.

Area rating

12. (1) Subject to subsection (2), the County Government, may adopt one or more of the following methods of rating—

- (a) a flat rate upon the area of land;
- (b) a graduated rate upon the area of land;
- (c) a differential flat rate or a differential graduated rate upon the area of land according to the use to which the land is put, or capable of being put, or for which it is reserved;
- (d) an industrial rate upon the area of land used for other than agricultural or residential purposes;
- (e) a residential rate upon the area of land used for residential purposes; and
- (f) such other method of rating upon the area of land or buildings or other immovable property as the County Government may resolve.

(2) A rate levied under this section shall be referred to as an area rate.

Setting of Rate Struck

13. (1) The County Executive Committee member responsible for finance shall set up the rates struck in the Finance Act of the relevant financial year for consideration, approval and passing by the County Assembly.

(2) In setting up the rate struck, the County Executive Committee member shall take into consideration the values and use of rateable property and prevailing economic situation.

(3) The County Executive Committee member shall provide grounds and circumstances informing the determination of the rate struck for the applicable financial year.

Equitable distribution of rates

14. The County Government shall, while adopting any method of rating under this Act ensure that the rates are equitably distributed across all rating areas.

Due date for rates

15. (1) Any rate levied under this Act shall become due on the first day of January every year and shall become payable not later than last day of the same month.

(2) Every rate levied by a county government under this Act shall become due for the financial year for which it is levied.

Notice of Rating

16. (1) The County Government shall publish a notice of not less than sixty days to all rateable owners on the date the rates become payable under section 15 and the amount of rate payable.

(2) For the purposes of this Act, the valuation roll or any supplementary valuation roll in force on the day on which any rate is payable shall be conclusive evidence of all matters included in such roll.

Payment of rates and interest

17. (1) When the County Executive Member has issued notice under section 16, it shall be the duty of the person liable to pay the rates to pay the amount of such rate within the stipulated time—

- (a) at the authorized bank account;
- (b) through any existing and regulated electronic payment system platform as may be prescribed by the County Executive Committee member; or
- (c) such other means as the County Executive Committee member may by notice in the *Gazette* appoint.

(2) Any rates that remain unpaid within the stipulated time shall attract a charge of simple interest at the rate of two per cent per month.

(3) Notwithstanding sub-section (2), the simple interest charged on the unpaid rates shall not exceed the prevailing Central Bank rate or the principal amount of the rate owing.

Remission of rates

18. (1) A rateable owner may apply to the County Government before the rate payable is due or within fourteen days after the rate payable is due for a remission of the whole or any part of the rate payable by the rateable owner on a rateable property.

(2) An application for a remission under subsection (1) shall be in Form 1 set out in the First Schedule of the National Rating Act (No. 15 of 2024) and shall *inter alia* contain the reasons for which the remission is sought.

(3) The county government shall upon receiving an application under this section, respond in writing to the application within thirty days of the date of receipt of the application.

(4) Where for any reason the county government declines to grant a remission, the county government shall provide the grounds for failure to grant the remission.

(5) Where the county government does not respond to the application under this section upon the expiry of sixty days, the remission shall be deemed to have been granted.

(6) A remission of rates shall expire at the end of the next financial year or after twelve months, whichever is sooner.

(7) The county government shall prescribe details on grant of remission of rates.

(8) The county government shall prescribe rates payable under this section.

(9) The county government in prescribing the rates payable in accordance with subsection (8) shall consider—

- (a) the percentages of remission to be offered;
- (b) instances where remission of a percentage of the rates payable may be granted; and
- (c) instances where remission of the whole of the rates payable may be granted.

(4) For purposes of this section, a part of a month shall be computed as one month.

Discount and waiver of Rates

19. (1) The County Government may allow a discount of not more than five per cent of the amount payable on any rate paid on or before the day on which such rate becomes payable or such later day as the County Government may appoint subject to the approval by the County Executive Committee.

(2) When allowing a discount under sub section (1), the County Government shall consider—

- (a) rateable owners who make timely payment and are consistent;
- (b) the specification on the maximum percentage of rates that may be discounted or waived;
- (c) the period in relation to which the discount or waiver is to be considered for;
- (d) the circumstances to be considered; and (e) the procedure to be applicable for one to seek for a discount or waiver.

Rates chargeable on property

20. (1) Any rates due, together with interest thereon calculated in accordance with this Act, shall be a charge against the land on which the rate was levied.

(2) Where the title to property described under subsection (1) is registered under any law relating to the registration of title to land, the County Government may deliver a notification of the charge described under subsection (1) in the prescribed form to the Land Registrar.

(3) The Land Registrar shall register charge notified under subsection (2) against the title to that land and the charge shall take priority in accordance with such law.

Statement of payment of rates and other charges

21. The County Government shall upon request by rateable owner provide a statement of payment of rates which shall include any other relevant charges such as sewerage, sanitary and refuse removal charges chargeable to the property.

Exemption from, and remission of rates

22. No area rate or agricultural rental value rate shall be imposed on any land which no valuation for the purposes of rating has not been made under this Act.

Contribution in lieu of rates

23. (1) There shall be paid to the county government an annual contribution in lieu of any rates levied under this Act by the national government in respect of public land held by national government in the county; and

(2) The contribution in lieu of rates payable under this section shall be calculated in accordance with this Act and section 20 of the National Rating Act (No. 15 of 2024).

Publication and service of notices, etc.

24. (1) Except where otherwise provided of by this Act, any notice required to be published by the County Executive Committee member by shall be—

- (a) published in the Kenya Gazette for a period of twenty one days;
- (b) advertised in one or more newspapers with wide circulation in the respective county; and
- (c) posted on any social media platform with county wide reach as may be approved by the County Executive Committee member.

(2) Any notice, demand or other document required or authorized to be sent or served under or for the purposes of this Act may be sent or served either—

- (a) by delivering it to the person to or on whom it is to be sent or served; or
- (b) by leaving it at the usual or last known place of abode or business of that person, or, in the case of a company, at its registered office; or
- (c) by ordinary or registered post; or
- (d) by delivering it to some person on the premises to which it relates, or, if there is no person on the premises to whom it can be delivered, then by fixing it on or to some conspicuous part of the rateable property;
- (e) email;
- (f) by use of short message services; or
- (g) any method which may be prescribed.

(3) Any notice, demand or other document required to be served on the rateable owner under this Act, may be addressed by the description rateable owner, without further name or description.

(4) Where any notice, demand or other document required to be served under this Act has been sent by ordinary or registered post, delivery or service thereof shall, unless the contrary is proved, be deemed to have been effected at the time at which a letter would be delivered in the ordinary course of the post.

PART IV—ENFORCEMENT

Enforcement of the payment of rates

25. (1) Where a rateable owner fails to pay the rates due or interest thereon when they become payable, the county government may cause a written demand for the unpaid rates or interest to the rateable owner in the prescribed form within sixty days after service and consequences for failure to pay within the specified timelines.

(2) A person who having been served with a demand under subsection (1), makes default in payment of the rates, the county government may—

- (a) levy a penalty at the prevailing Central Bank rate;
- (b) deny certain county services;
- (c) institute a suit against the defaulter;

- (d) create a charge against the rateable property by notifying the Registrar in charge of land; or
- (e) apply any methods to recover rates as specified under this Act or any other method as authorized by any other law.

(3) Where any rate or any part thereof remains unpaid after the day on which the same became payable and the rateable owner has been notified to make payment and defaults at the lapse of the notice period, the county government may, for the purpose of recovering the rates due—

- (a) appoint a receiver on the rateable property to recover rent from tenants and occupiers;
- (b) in case of a matter involving succession under the Law of Succession Act (**Cap. 160**) and where the property is yet to be transferred to beneficiaries, apply to be considered as a beneficiary;
- (c) attachment of debts; or
- (d) auction the rateable property at the current market value in accordance to the provided procedures to recover the rates due.

Recovery of rates from from tenants or occupiers

26. (1) Where any rates remain unpaid after demand is sent to rateable owner under this Act, the County Government or such agency designated by the County Government may serve a written notice in the prescribed form —

- (a) to any person paying rent in respect of any land on which such rates was levied; and
- (b) to the rateable owner.

(2) A notice issued under subsection (1) shall—

- (a) state the amount payable to the county government; and
- (b) require or direct that all future payments of rent to be made directly to the county government until such amounts payable have been fully paid; and
- (c) such notice shall serve to transfer to the county government the right to recover and receive such monies.

(3) A tenant who pays the rent to the county government under this section shall not be liable to pay to the rateable owner the amount paid to the county government.

(4) The County Government or the agency designated by the county government shall issue a discharge note to the tenant and the rateable owner after the tenant has completed paying to rates payable under this section.

PART V— VALUATION FOR RATING PURPOSES

Valuation for rating purposes

27. Valuation for rating purposes under this Act shall be conducted in accordance with Part IV of the National Rating Act (No. 15 of 2024).

Exemptions

28. (1) A County Executive Committee Member shall not charge rates for land that is used exclusively for public purposes as defined in section 2 of the Land Act (Cap. 280).

(2) Valuation for purposes of rating shall not be conducted with respect to any land that is used for purposes of —

- (a) public religious worship; or (b) cemeteries, crematoria, burial grounds or grounds for burning of the dead;
- (b) public health facilities;
- (c) public educational institutions and libraries;
- (d) dams;
- (e) way leaves;
- (f) museums and national monuments; or
- (g) public outdoor sports:

Provided that nothing in this subsection shall apply to land used for profit or for residential purposes.

(3) Without prejudice to the generality of subsection (2), the parcels of land subject to payment of rates under this Act shall include—

- (a) places of public religious worship with profit earning ventures whereby only the place of worship will remain exempt from taxation;
- (b) rateable property leased for purposes of foreign embassies and missions and property is still registered under the rateable owner.

Appointment of valuers

29. (1) The County Government shall appoint a valuer to undertake valuation, and prepare a main valuation roll or supplementary roll for the county government at the appointed time of valuation.

(2) Where a private valuer is considered for appointment under subsection (1), the county government shall adhere to the provisions set out in the Public Procurement and Asset Disposal Act (Cap. 412C).

(3) a valuer appointed in sub section (1) shall prepare a main valuation roll or supplementary roll for the county government in line with the National Rating Act (No. 15 of 2024).

Responsibilities of a Valuer

30. (1) A valuer appointed under section 29 shall be responsible for—

- (a) valuing all rateable properties using the recommended form of rating within the county government;
- (b) preparing a valuation roll of all the rateable properties recommended for valuation within the county government;
- (c) signing and certifying the valuation roll;
- (d) preparing a supplementary valuation roll, where necessary;
- (e) providing a conclusive well documented basis of valuation report accompanied by the maps and plans and any other documentation to the county government;
- (f) upon request, advising the county government on rating matters or on the implementation of the valuation roll; and
- (g) if summoned, appearing as a witness in the proceedings before the Tribunal established under section 39 of the National Rating Act (No. 15 of 2024).

(2) The valuer shall in collating the data mentioned in subsection (1) (b) and (d) adhere to the guiding principles and obligations of processing personal data as provided in the Data Protection Act (Cap. 411C).

Powers of a Valuer

31. (1) A valuer who is preparing a draft valuation roll or a draft supplementary valuation roll, shall have the power —

- (a) to enter into or upon any rateable property at all reasonable time between eight o'clock in the forenoon and five o'clock in the afternoon for purposes of inspecting any land within the area of the county government in respect of which a rate on the value of the land is, or is to be, imposed;
- (b) to inspect and make extracts from all land registers and other records or any deeds or instruments belonging to or in the custody or possession of any public officer or any other person in which

are contained particulars of any land, whether that person is or is not interested in the land;

- (c) to inquire from an occupier of a rateable property questions on matters that may be necessary to enable the valuer to correctly value that property; and
- (d) to require, by notice in writing, the rateable owner or occupier of any land to provide the valuer with information regarding the rateable property which the valuer reasonably requires for purposes of valuing the property.

(2) The court may upon convicting a person under this section issue an order to the effect that the person supplies any information lawfully demanded by the valuer.

PART VI—GENERAL PROVISIONS

Regulations

32. (1) The County Executive Member may make Regulations generally for the better carrying out of the object of this Act.

(2) Without prejudice to the generality of subsection (1), the Regulations may—

- (a) prescribe the forms for applications and notices;
- (b) the collecting of rates;
- (c) prescribing cases in which rates may be reduced or remitted;
- (d) exempting any person or class of persons from the payment of rates or with respect to specified classes or cases;
- (e) prescribing the cases or circumstances in which the rating authority is to or may grant exemption from the payment of rates or of any rate or class of rates and the persons and classes of persons who may be exempted; or
- (f) prescribing the extent to which any land is to be exempted from the payment of area rates.

Savings and Transitions

33. (1) Any rate paid or payable to the county government prior to the coming into force of this Act shall be deemed to be paid or payable under this Act.

(2) If, immediately before the coming into operation of this Act, there is in force under any law a form or method of rating in respect of any area of the county which the county assembly is empowered to adopt under this

Act, that form or method of rating continues to apply in respect of that area as if adopted by the county assembly, subject to such modifications (if any) as may be necessary to bring such form or method of rating into conformity with the provisions and requirements of this Act and any rules made under this Act.

(3) Any regulations in force immediately before the coming into operation of this Act, that apply to any form or method of rating which is continued under subsection (2) are deemed to have been made under this Act and are, except to the extent of any inconsistency with the provisions or requirements of this Act, to continue in force in respect of such form or method of rating until regulations are made under this Act to replace them.

(4) A valuation roll or supplementary valuation roll that was in force immediately before the coming into operation of this Act in respect of an area of the county, is deemed to be in force for the purposes of this Act.

SCHEDULE RATES PAYABLE

Land Valuation Services, Land Rates and Property Management			
	Provision Valuation	Per division	5,000
	Temporary Occupation License	Per Standard	7,500
	Exemption Inspection fee	Per Visit	7,500
	Valuation maps and plans	Per Copy	3,750
	Omission of a Rateable Property	Per Property	7,500
	Transfer of a rateable property	Per Property	1,000
	File rating records information	Per instance	300
	Ground rent	Per Standard	4,500
	Extension of lease	Per plot	15,000
	Search fees	Per search	1,000
	Rates Clearance Certificate	Per Plot	2,500
	Lease charges for the county land	Per acre per	30,000
	Commercial urban Area		2,500
	Commercial Rural Area		1,000
	Residential Urban Area		1,000
	Residential Rural Area		500
	Site Value rate	Per Property	2% of the value of the property unimproved
	Extract of property from valuation roll or supplementary valuation	Per Copy	500

MEMORANDUM OF OBJECTS AND REASONS

This Bill provides for the legal framework for rating by the County Government.

The Bill seeks to promote transparency and efficiency in the land rating process. The Bill has been prepared in accordance with the national standards and policies related to rating as per the National Rating Act (No. 15 of 2024).

PART I of the Bill deals with preliminary matters. The Part sets out the purpose of the Bill which includes ensuring effective, efficient and transparent administration of imposing rating on land, ensuring equity and fairness on the rating process.

PART II of the Bill provides for administration framework. It provides for the functions of the Directorate which is responsible for dealing with relevant matters related to land as well as the staff of the Directorate.

PART III of the Bill provides for the rating process. It provides for levying of rates, the forms of rating, the methods of area rating, the process of collecting the rate, payment of rates as well as obligations of a rateable owner.

PART IV of the Bill outlines its enforcement provisions of the including how to recover amounts due to the County Government in regard to rateable properties.

PART V of the Bill provides for valuation which is in accordance with the standards as set out in the National Rating Act (No. 15 of 2024). The part stipulates provisions on appointment of valuers and their powers and responsibilities.

PART VI of the Bill provides for general provisions which includes the powers of the Executive to make Regulations as well as the transition mechanisms.

Dated the 26th February, 2026.

ADAN MOHAMED ALI,
*Chairperson, Lands,
Housing and Urban Development Committee.*