



**REPUBLIC OF KENYA**

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***KISII COUNTY GAZETTE  
SUPPLEMENT***

**BILL, 2014**

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**KISII, 2<sup>nd</sup> SEPTEMBER, 2014**

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## **A Bill for**

### **AN ACT of the Kisii County Assembly to provide for the various taxes, fees and charges for services, and for other revenue raising measures by the county government; and for matters incidental thereto.**

**ENACTED** by the County Assembly of Kisii County as follows:-

#### **PART I—PRELIMINARY**

**1.** This Act may be cited as the Finance Act, 2014 and shall come into operation on such a date as the County Executive Committee Member for Finance, with the concurrence of the Governor, may appoint and different dates may be appointed for different provisions.

#### **PART II— INTERPRETATIONS**

**2.** In this Act the following terms have the following definitions assigned to them:

“Executive member” means Executive Committee Member for Finance and Economic Planning.

“Chief Officer” means County Chief Finance Officer.

“Ward Code” means the unique numbers given to the County Wards.

“County” means the Kisii County Government.

"Business" means

- a) trade, commerce or manufacture, profession, vocation or occupation;
- b) any other activity in the nature of trade, commerce or manufacture, profession, vocation or occupation;
- c) any activity carried on by a person continuously or regularly, whether or not for gain or profit and which involves, in part or in whole, the supply of goods or services for consideration.

“Business Code” means unique code issued to every class of source of revenue for the purpose of revenue collection.

“Cess” means tax or fees chargeable on certain goods specified under various schedules in this Act and shall include a special levy on value added products to promote the growth of the industry, factories and shall include 9but is not limited to) factory cess, mining cess, soapstone cess.

“Chief Officer” means County Chief Finance Officer.

“County” means the Kisii County Government

"County Receiver of Revenue" mean the persons appointed pursuant to section 157 of the Public Finance Management Act, 2012;

"County Revenue Collector" means the county public officer appointed pursuant to section 158 of the Public Finance Management Act, 2012 for the purpose of collecting revenue for the County Government and remitting it to the County Receiver of Revenue;

“County Revenue Officer” means overall officer in charge of revenue in the County

“Factory” means an industrial site where workers manufacture goods or operating machine processing one product to another.

“Treasury” means the County Treasury of Kisii.

“Levy” means various taxes, fees and other service charges that are imposed and payable to the Kisii County Government.

“Licence” shall refer to authorization for any person to conduct a particular business or line of business within a certain jurisdiction.

“Permit” shall refer to license granted to any business operating within Kisii County.

"Person" shall mean a natural or juristic person;

“Sub-county Revenue Officer” means Revenue Officer in charge of Sub-county.

“Sub-county” denotes the area represented by a member of the National Assembly and shall be:

- A.** Bobasi Constituency
- B.** Bomachoge Borabu Constituency
- C.** Bomachoge Chache Constituency
- D.** Bonchari Constituency
- E.** Kitutu Chache North Constituency
- F.** Kitutu Chache South Constituency
- G.** Nyaribari Chache Constituency
- H.** Nyaribari Masaba Constituency
- I.** South Mogirango Constituency

“Tax” shall refer to a compulsory financial contribution imposed by the Kisii County.

“Ward Code” means the unique numbers given to the County Wards.

That in order to have a smooth, transparent and equitable levy system for purposes of Schedule 1 and 3 the following meanings have been assigned to the following terms:

- a) Kiosks or temporary structures – shall be a person occupying equal to or less than 5 sq. ft.
- b) Small trader – shall be a person occupying more than 5 sq. ft. and less than 50 sq. ft.
- c) Medium trader – shall be a person occupying over 50 sq. ft. and equal to or less than 300 sq. ft.
- d) Large trader – shall be a person occupying above 300 sq. ft. and equal or less than 1,000 sq. ft.
- e) Mega – shall be a person occupying above 1,000 sq. ft. and 3,000 sq. ft.
- f) Hypermarkets – shall be a person occupying over 3, 000 sq. ft.
- g) Small School – 1 - 99 students.
- h) Medium School – 100 - 200 students.
- i) Large School – 200 - 300 students.
- j) Extra Large Schools – above 300 students.
- k) The term ‘school’ shall refer to and include primary, secondary, college or Technical, universities and driving schools.

3. (1) The Treasury for the county shall for these purposes establish revenue collection centers within the sub-counties who shall report to the County Chief Finance Officer.
- (2) That the county shall seek to seal all loopholes that promote corruption, tax evasion and loss of revenue.
- (3) That there shall be a deliberate move to bring on board all stake-holders in discussing and getting involved in ventilating and owning the harmonized licenses and levies in accordance with the constitution.
- (4) That the county shall be at liberty to make such regulations as may be expedient for proper prudent and frugal management and in accordance with the constitution of the Republic of Kenya.

#### 4. REVENUE SOURCE

In the discharge of its mandate and sustaining its operations, the county proposes the following revenue sources:

##### (1) FACTORY CESS

- a) There shall be paid a levy to be known as factory cess by all the tea, coffee, sugarcane and other agricultural factories.
- b) The purpose of the cess shall be to provide funds for the construction, maintenance and improvement of access roads in order to facilitate transportation of farm produce.
- c) The said levy shall be at the rate of 3% of the total cess of the said factories.
- d) That the funds shall be managed and expended by the County Executive Committee member for finance in conjunction with the County Chief Finance Officer by the approval of the County Assembly.

##### (2) MINING CESS

There shall be established a levy in murram, hardcore and royalties to be effected at source per tonnage. This levy shall be paid by the transporter (see schedule 2 and 4).

##### (3) SOAPSTONE CESS

To promote the growth of the soapstone industry, a special levy on value added products shall be levied at the exit point to be paid by operator (see schedule 3 and 4).

In order to discourage the export of raw soapstone out of the source a levy on raw soapstone shall be imposed at flat rate (see schedule 5)

##### (4) LICENSES AND OTHER FEES

The Treasury shall collect revenue within its area of jurisdiction for its recurrent expenditure, development and operation as hereunder:

- a. Single business Permits for all traders within the **Kisii Town** (refer schedule 1).
- b. Single-business Permit for all the **Sub-Counties** (Refer Schedule 3).
- c. Fees on green produce during the designated market days and other non-market days (refer schedule 2 and schedule 4 for Kisii Town and sub-counties respectively).
- d. Bus-park fees at designated points and bus-parks within the county (see schedule 3 and 4).
- e. To enhance sanity and security it shall be mandatory for the taxi, cars, and motor bikes to be registered at county and sub-county level and taxi-cabs issued with an operation Permit (Schedule 3 & 4).

There shall be established Parking fees within the Kisii Town and other major markets and this shall include:

**(5) PROPERTY RATES**

The county shall charge property/levy rates on prime property in Kisii Town, Suneka town, and Ogembo town and other areas based on valuation under the Valuation for Rating Act (refer Schedule 3 and 4).

**(6) LEVY ON TIMBER AND RELATED PRODUCTS**

There shall be established a levy to be known as Timber Levy to be levied at the exits points out of the county and to be pegged on the tonnage of the lorry ferrying timber and related products (refer Schedule 2 for Kisii Town for Schedule 4 for Sub-county).

**(7) ENTERTAINMENT**

- (a) The county Executive for Finance shall cause to be listed all social halls, stadia for purpose of controlling and supervising their use.
- (b) That there shall be data bank of all social amenities as per paragraph (a) above which shall be manned by personnel answerable to County Chief Finance Officer.
- (c) That to hire the social hall(s), stadia or other amenity shall attract a fee which is provided in schedule 2.

**PART III - TAXES, FEES AND CHARGES  
PAYABLE AND RATES APPLICABLE**

**5. (1)** The taxes, fees and charges set out in the "charges" column of the Schedule shall apply for the respective items listed in the "Items Description" Column and at the rates set out therein.

(2) For greater certainty, the taxes, fees and charges applicable and payable to Kisii County Government at the commencement of this Act, but which are not included in the Schedule to this Act, shall continue to apply under the existing by-laws of the defunct local authorities until such by-laws are specifically repealed or replaced by county legislation and or upon establishment of the boards.

**PART IV - ACCOUNTABILITY AND TRANSPARENCY**

**6. (1)** The County Executive Committee member for finance shall assign targets on revenue collections on the Sub-County Revenue Officers.

(2) That there shall be proper documentation of all cash collected as revenue on behalf of the county by the Revenue Officer and there be put in place electronic cash registers.

(3) That it shall constitute an offence for revenue clerk to divert, or incur financial loss due to dishonesty, incompetence or malpractice for money received as revenue from the public for the county government.

(4) That to protect its revenue bases, the County Executive Committee member for finance shall take up the existing Revenue collection centres already in the sub-counties with such modifications as may be deemed necessary.

(5) All persons deployed as Revenue officers shall be vetted for competency, experience, skills, integrity, suitability and relevant training

by the relevant County Assembly Committee before deployment within 6 months from the date of commencement of this Act or as the committee may deem it fit whichever is earlier.

(6) That all the sub-county revenue officers shall automatically be answerable to the County Executive Committee member for finance.

(7) That all debts owed to the former councils shall be recovered and paid to the County Government.

(8) That any accounting officer should be held liable for any lost, stolen or unauthorized spending of revenue or and such money held by an officer.

(9) Any person found culpable of such act shall be dealt with in accordance with penal code and any other written laws.

## **PART V - TRANSITIONAL AND CONSEQUENTIAL PROVISIONS**

7. (1) All directions, resolutions, orders and authorizations on or relating to financial management, including the collection and administration of taxes, fees and charges given or issued by the defunct local authorities and subsisting or valid immediately before the cessation of the application of the Local Government Act (now repealed) shall be deemed to have been given, issued or made by or under the authority of the County Assembly until the expiry, amendment or repeal of those directions, resolutions, orders and authorizations on financial management and shall continue, with the necessary modifications, apply to the payment and the administration of the taxes, fees, charges and other levies under this Act until the boards contemplated under Section 13 and 14 of Urban Areas and Cities Act are constituted.

(2) Subsection (1) does not apply to the specific respective amounts payable in respect of the taxes, fees, charges or other levies and, in that regard the amount applicable shall be as provided for in the Schedules.

(3) That any license, permit or receipt issued under the by-laws contemplated hereinabove and were valid before the commencement of this Act shall be deemed to be valid and issued under this Act.

## **PART VI – PENALTIES**

8. That to effect and ensure compliance with this and more specifically on the payment of the levies, fees and charges as per schedules provided herein it is enacted as hereunder:

8.1. (a) The county shall do registration of all Businesses and properties within Kisii County. Failure to register will attract a penalty as per approved fees and charges.

(b) That failure to apply and obtain a Single Business Permit by the 31<sup>st</sup> March of each year, the fees chargeable shall attract a penalty of 3% compounded per month.

- (c.) That failure by a factory to remit cess as required within the stipulated period the unpaid cess shall attract a penalty of 5% on the total cess withheld.
- (d) That the harvesting of sand, hardcore, murram and other royalties shall only be permitted after taking into consideration all relevant approval on environmental and public safety concerns from relevant bodies.
- (e) That it shall be an offence to excavate, dig and or mine any of the products named on (d) above without due regard to environmental and public safety concerns.
- (f) Plan Approval Non-Compliance shall be charged at a minimum rate of KShs.10,000/= other charges as per charges Schedule 2.

8.2 Any person who commits an offence under this Act for which no penalty is provided shall be liable, on conviction, to a fine not exceeding ten thousand shillings or to imprisonment to a term not exceeding one year or both.

## **PART VII - RULES**

- 9. The County Executive Committee member for finance in consultation with the Cabinet shall make rules to regulate the enforcement of the provisions of this Act with approval of the County Assembly.

## **PART VIII - MISCELLANEOUS PROVISIONS**

- 10. That the Kisii County Finance Bill 2014 shall be operational within the boundaries demarcated as Kisii County by National Legislation.

### **10.1. REGULATIONS**

- a. The County Executive Committee member for finance may make regulations for better carrying out the functions under this Act for purposes of revenue collection.
- b. The County Executive Committee member for finance and the County Chief Finance Officer shall design the format for, forms, receipts, permits, licenses, invoice, demand notice and registers for revenue collection.
- c. That for avoidance of doubt the County Executive Committee member for finance and the County Chief Finance Officer shall issue unique Business Codes in respect of all areas of revenue collection.
- d. In computation of time reference to hour, day, month, year shall be in accordance with the provisions of the Civil Procedure Act Cap 21 Laws of Kenya and Article 259 of the Constitution of Kenya 2010.
- e. That the County Executive Committee member for finance in consultation with the Cabinet and the approval of the Assembly may make rules and regulations to accord people living with disability a tax holiday in its revenue collection.
- f. The unit of measure under this Act shall be per hour, per instance, per day, per month, per term, per visit, per head, per square, per annum, per kiosk, per

applicant, per trip, per tonnage, per plot, per metre square, per floor, per plan, per building, per piece, per basket, per heap, per bale, per box, per tin, per bunch, per depot, per store, per advert, per poster, per bundle, per copy, per fleet, per fortnight, per street, per house, per flat, per chair, per school, per business, per division, per property, per standard area, per dose, per booklet, per certificate, per letter, per lodging, per clinic, per test, per premise, per storage, per load, per permit, per document, per CBO, per acre, per extract.

- g. That any dispute or complain arising out of this Act shall be referred to the Budget and Appropriation Committee for hearing/redress before being referred to Court of Law for determination.

## **10.2. OFFENCES**

Any person or licensee who gives false information or makes false statement either orally or in writing in connection with a call of information made under this Act or in connection with an investigation into the commission of an offence under this Act. Or abates the commission of the offence contemplated into hereinabove commits an offence and is liable upon conviction to a fine or jail term for a term not exceeding three (3) years or to both as contemplated under the penalty section.

## **PART IX – AMENDMENT TO THE SCHEDULES**

**11.** The County Executive Committee member for finance may by order publish in the Gazette amend any of the schedules

- (1) Any order made under section (11) shall be laid before the County Assembly without unreasonable delay, and unless a resolution approving the order is passed by the County Assembly within twenty one days when the Assembly next sits after the order is so laid, the order shall lapse, but without prejudice to anything previously done there under.

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## 1.0 SCHEDULE 1

### 1.1 KISII TOWN – SINGLE BUSINESS PERMIT SCHEDULE

Item Description	Old Charges	New Charges
<b>General Trade, Wholesale, Retail, Stores, Shops, Personal Services.</b>		
Such as Distributors, Traders Wholesalers, Hyper Markets, Department Stores Super Markets, Show Rooms, Boutiques, Retail Shop & Stores Chemists, Take Away, Butcheries, Personal Services Provider, Kiosks		
Hypermarkets Large Multi-department Premises over 3,000 sq. ft. prime location	42,000	70,000
Mega traders, stockists, retail shops and stores from 1,000-3,000 sq. ft.	42,000	50,000
Large Trader Shop, Beer Stockist/distributor, Retail Store or Personal Service Premises From 300-1,000 sq. ft.	14,000	25,000
Medium Trader, Shop or Retail Services. Premises 50-300 sq. ft.	7,000	10,000
Small trader Shop or Retail Services Premises between 5-50 sq. ft.	3,500	3,500
Kiosk or Temporary Construction Less than 5 sq. ft.	2,800	2,800
Other Shops & Services Such as: Open air saloons, open air photocopying Machines, Poultry Dealers	2,800	2,800
Barber/Kinyozi, Hair Salon, Manicure, Pedicure and Massage	-	8,000
Barber/Hair Saloon	-	6,000
Barber Kinyozi		4,500,
<b>Transport, Store and Communications</b>		
Such as Transportation Co-operating Taxis - Matatus - Buses – Lorries Driving Schools, Petrol Stations, Facilities, Cold Storage Facilities Publishing Co., Newspapers, Books, Texts, Telephone Co. Radio/TV, Broadcaster, Internet provider		
Large Transport Company over 30 Vehicles	56,000	60,000
Medium Transport Company From 6 to 30 Vehicles	21,000	21,000
Small Transport Company From 2 to 5 Vehicles	7,000	7,000
Independent Transport Operator 1 Vehicle	3,500	3,500
Large petrol filling station Over 6 Pumps or with Garage Workshop & Retail Shop	14,000	20,000
Medium Petrol Station From 4 to 6 Pumps with Garage Workshop or Retail Shop	7,000	12,000
Small Petrol Station up-to 3 Pumps and without Garage Workshop or Retail Shop	4,900	6,000
Large Cold Storage Facility Over 1,000 sq. ft. insulated Walls Cold Production Equipment	38,5000	46,750
Medium Cold Storage Facility between 100-1,000 sq. ft.	17,500	21,250
Small Cold Storage Facility	8,400	10,200
Large Storage Facility over 5,000 sq. ft. go-down Ware House	35,000	50,000

Liquid Storage Tanks Complex		
Medium Storage Facility from 1000m 5000ft	14,000	20,000
Small Storage Facility up to 1,000ft	7,000	10,000
Large Communication Company Over 20 employees /or turnover of 20million	63,000	70,000
Medium Communication Co. From 10 to 20 Employees &/or turnover of 10 - 20million	38,000	45,000
Small Communication Co. up-to 10 Employees &/or turnover up-to 10million	21,000	25,500
Other Transport, Storage and Communications	4,900	6,000
<b>Agriculture, Forestry &amp; Natural Resources Extractions</b> Such as Production of coffee Tea, Flowers, cereals, vegetables and horticultural products, Grain storage and processing mills and posho-mills, Bakeries, Forestry and Timber production sawmills, Animal breeding Dairy products processing, Slaughter Houses Milling and other Natural Resources Extraction activities		
Large Agric. Producers/Processor/Dealer over 50 employees	45,500	60,000
Medium Agricultural Producer/dealer From 11-50 employees	17,600	17,600
Small Agricultural Producer/Processor/Dealer up-to 10 employees	5,600	5,600
Other Agricultural, Forestry and Natural Resources	5,600	5,600
<b>Accommodation and Catering</b> Such as: International Hotels, Lodging Houses, Restaurants, Bar Eating Houses, Tea & Coffee Houses, Butcheries with Meat Roasting &/or Soup Kitchen Facilities Membership Clubs, Night Clubs Casinos		
Large -High standard lodging Houses/Hotel class D class over 100 rooms	70,000	100,000
Medium -High Standard Lodging Houses/Hotel class D from 41-100 rooms	49,000	60,000
Small - High Standard Lodging House/Hotel D Class up-to 40 Rooms	35,000	45,000
Large lodging House with Restaurant &/or Bar C/C class Basic Standard over 15 rooms	31,000	40,000
Medium Lodging House with Restaurant &/or Bar B/C Class Basic Standard from 6 - 15 rooms	24,000	30,000
Small Lodging House with Restaurant &/or Bar B/C class Basic Standard up 5 rooms	17,500	20,000
Large Lodging House B/C class Basic Standard over 15 rooms	28,000	30,000
Medium Lodging House B/C class Basic Standard 6 - 15 rooms	17,500	20,000
Small Lodging House Basic Standard B/C class up to 5 rooms	10,500	12,000
Large Restaurant with Bar/Membership Club over 30 Customers members	21,000	30,000
Medium Restaurant with Bar/Membership Club from 11 - 30 customers	10,500	12,000
Small Restaurant/Bar up-to 500 sq. ft.	7,000	7,000
Large eating House: Snack bar Tea House, Hotel no Lodging, 1		

No Alcohol served over 1,000 sq. ft.	10,500	12,000
Medium Eating House Snack Bar, Tea House, Hotel no Lodging, no Alcohol service between 700-1,000 sq. ft.	7,000	8,000
Small Eating House Snack Bar, Tea House, Hotel no Lodging No Alcohol served below 700 sq. ft.	4,900	5,400
Butchery with Roasted Meat and/or Soup Kitchen any size	7,000	8,000
Large Bar/Traditional Beer seller over 1,000 sq. ft.	10,500	10,500
Medium Bar/Traditional Beer Seller 700-1,000 sq. ft.	8,400	8,400
Small Bar/Traditional Beer seller below 700 sq. ft.	5,600	5,600
Large Night Club/Casino over 1,000 sq. ft.	35,000	40,000
Medium Night Club/Casino from 700-1,000 sq. ft.	21,000	25,500
Small night club /casino below 700 sq. ft.	New	10,000
Large Wines and Spirits/Distributor	New	20,000
Medium Wines and Spirits Retailer above 100 sq. ft.	New	15,000
Small Wines and Spirits Retailer below 100 sq. ft.	New	10,000
<b>Professional and Technical Services</b> Such as: Forms &/or Individual offering services on Financial Management; Engineering Architecture; Valuing; Surveying; Accountancy; Secretarial Support; Data Processing; Stock and Insurance Brokering; Security - Protection Charity included; Banks; Money lenders; Hire Purchase Co., Insurance Companies.		
Large Professional Services from over 10 Practitioners &/or International Affiliation	63,000	80,000
Medium Professional Services firm From 3 - 10 practitioners	31,500	45,000
Small Professional Services firm up 2 practitioners	14,000	20,000
Independent Technical Operator 1 Person Acting Individually (Typist, Accountant, Book keeper etc.)	4,900	6,000
Large Financial Services over 25 employees or premises over 300ft	66,500	100,000
Medium Financial Services from 6-25 employees	45,500	70,000
Small Financial Services up to 5 employees	31,500	40,000
Other financial services including financial consultants / creditors / loans on assets firms with no money accounts / 1 person acting. individually etc.	New	10,000
Money points / ATMs / money machines separate from branch / office (per ATM)	New	20,000
Large cyber cafes / bureaus with over 20 computers/ machines	New	20,000
Medium Cyber cafes/bureau with 6 — 20 computer's / machines	New	15,000
Small Cyber cafes / bureau with 2 — 5 computers / machines	New	8,000
Mobile Banking	New	1,000
M-Pesa, Airtel Money, Yu Money, and other money agents including bank agents	New	8,000
Car Wash Pressure	New	7,000
Car Wash Manual (per day/per person)	New	10

<b>Private Education, Health and Entertainment Services</b>		
Such as: Private Education Institutions, including Universities Nurseries, Primary and Secondary Schools, Professional Training centres, Polytechnic Institutions, Private, Health Clinics and Doctors Surgeries, Consulting Offices of Doctors, Dentists, Physiotherapists Psychologists and other Health Professionals Herbalists and Traditional Medicine Practitioners, Funeral Homes Entertainments Facilities i.e. Cinema, Theatre, Video Show, Juke Box, Arcade, Sport Club, GYM.		
Private Higher Educ. Institution, Any type of Private University, College or Higher Education Institution 300 students and above	31,500	31,500
Large Private Education Institution over 200-300 students or fees over KShs.50,000 per year	21,000	21,000
Medium Private Education Institution from 100-200 students or fee from KShs.30,000 - 50,000 per year per student	10,500	10,500
Small Private Education Facility below 99 students or fees up-to KShs.30,000 per year per student	7,000	7,000
Large Private Health Facility Hospital, Clinic, Nursing Home proving Overnight Accommodation. Over 30 beds, Funeral Home	49,000	49,000
Medium Private Health Facility From 11 - 30 beds, Funeral Home	31,500	31,500
Small Private Health Facility up-to 10 beds Funeral Home	21,000	21,000
Health Clinic, Doctor's Surgery Doctor-Dentist - Physiotherapist, Psychologists, Consultant office no Over Night Accommodation a	7,000	7,000
Traditional Health Services/ Herbalist Traditional Healers	5,600	5,600
Large Entertainment facility Cinema, Video Show over 100 seats Juke Box Games over 10 machines Sports Clubs over 50 members	31,500	31,500
Medium Entertainment Facility from 50 - 100 seats, from 4 – 10 machines and from 16 - 50 members	17,500	17,500
Small Entertainment Facility up-to 50 seats/up-to 3 machines and up-to 15 members	10,500	10,500
Other Education, Health and Entertainment Services	5,600	5,600
Pool Game up to two tables	New	5,000
Pool game above three tables	New	7,000
Large Sports Club/GYM/Swimming Pool over 5,000 sq. ft.	New	20,000
Small Sports Club/GYM/Swimming Pool below 5,000 sq. ft.	New	7,500
<b>Industrial Plants, Factories, Workshops, Contractors</b>		
Such as: Manufacture, Processing and Assembly of products, Vehicles, Machinery and Equipment and Workshops Serving and Repairing Products, Vehicles Machinery and Equipment Also including Contractors of New Building Construction and Old Buildings, Restoration and Service Repair		
Large Industrial Plant over 75 employees or turnover over 20M	70,000	70,000
Medium Industrial Plant from 16 - 75 employees or turnover between 10 - 20million	49,000	49,000
Small Industrial Plant up to 15 employees or turnover up-to 10M	28,000	28,000
Large Workshop/Service Repair Contractor over 10 employees or premises over 500ft	35,000	35,000
Medium Workshop Service Repair Contractor from 6 - 10 employees or premises from 25ft - 500ft	14,000	14,000

Small Workshop Service Repair Contractor up-to 5 employees or Premises up to 25ft	4,900	4,900
Other Manufacturers, Workshop, Factory, Contractor	4,900	7,000

## 2.0 SCHEDULE 2

### 2.1 KISII TOWN FEES AND CHARGES

Item Description	Unit of Measure	Old Rates KShs	New Rates KShs
<b>Applications</b>			
Application for Business Permit	Per Applicant	1,200	1,200
Change of Business Name	Per Applicant	650	650
Hawkers with Motor Vehicles selling electronic goods 1 person	Per day	3,500	20,000
Hawker 1 person without a motor vehicle (handcart) non electronic goods	Per day		100
Hawker on foot selling electronic	Per day	New	100
Shoe shiner with shade up-to three persons	Annual	New	4,000
Shoe shinning shade more than three persons	Annual	New	6,000
Shoe shiner	Per day	New	20
Semi-Permanent Informal Sector Trader up-to 2 Persons Operating in Verandah or Temporary building/street vendors	Per day	100	100
Other Informal Sector Operation	Per day	60	60
<b>Bus Park Charges</b>			
Buses	Per trip	200	300
Mini Buses	Per trip	100	100
Nissans	Per trip	60	60
Pick ups	Per trip	60	60
Station Wagons	Per trip	60	60
Motor Cycles (Designated areas)	Per Month	600	600
Motor Cycle (Impounding fees)	Per instance	1,000	1,000
<b>Parking Charges</b>			
Trailer over 20 tons	Per day	New	1,000
Trailer between 10-19 tons	Per day	600	700
Vehicles between 5 - 9tons	Per day	300	400
Vehicles between 3 – 5 tons	Per day	200	300
Vehicles between 1 – 3 tons	Per day	100	150
Taxi Parking Sticker	Per month	New	1,200
Others vehicles (parking)	Per day	60	60
Reserved parking at bus park per slot	Annual	3,000	5,000
Reserved parking street per slot	Monthly	New	4,500

Reserved parking street per slot	Annually	New	49,500
Clamping fees	Per instance	1,000	1,500
Damage of Clamps	Per Instance	New	20,000
Towing Charges	Per Instance	3,000	4,000
<b>Land Rates and Rent</b>			
Land Rates on Blocks (I, II, III, IV)	Per Annum	10% on the Value of the property	
Plot Rent on Extended Plots (Nyanchwa)	Per Annum	1,500	3,000
Rent on Market Plots	Per Annum	1,200	2,000
Site and Service Scheme Plots	Per Annum	1,200	2,000
Ground Rent on Kiosks	Per Kiosk	1,200	1,600
Penalty Per Month on non-payment on Rates	Per annum		12%
<b>Barter Market Fee per Day</b>			
Lorry Load of Produce (Maize, Cabbage, Sukuma, tomato etc)	Per day	New	2,000
Canter Load of produce (maize, cabbage, sukuma etc)	Per day	1,050	1,500
Pickup Load of produce (maize, cabbage, sukuma etc)	Per day	650	1,000
Carton/bag/box of tomatoes	Per day	50	60
Tomatoes Retail	Per day	30	30
Basket of Mangoes	Per day	50	50
Eggs retail	Per day	30	30
Banana per bunch (engote)	Per day	30	30
One bale of Mitumba	Per day	120	120
Heap of Mitumba (large)	Per day	250	250
Heap of Mitumba (small)	Per day	150	150
One bag of produce (e.g. maize, beans etc)	Per day	50	50
New Clothes Wholesale	Per day	200	200
New Clothes Retail	Per day	150	150
Pots per piece	Per day	25	25
Vegetable per bag	Per day	40	40
Vegetable half bag	Per day	30	30
Potatoes per bag	Per day	40	40
Fruits - Retail	Per day	25	25
Fruits per carton/bag/box	Per day	50	50
Onions per bag Wholesale	Per day	80	80
Onions per 1/2 a bag Wholesale	Per day	50	50
Onions Retail	Per day	30	30
Bundles of 10 ropes	Per day	20	20
Basket of dried fish	Per day	100	100

Bag of cassava	Per day	50	50
Tin of cassava	Per day	30	30
Groundnuts per bag	Per day	70	70
Groundnuts per tin	Per day	30	30
Mats	Per day	30	30
Tobacco per bag	Per day	100	100
Tobacco per 1/2 a bag	Per day	40	80
Heap of Small items - Wholesale	Per day	100	100
Heap of small items - retail	Per day	50	50
Charcoal per bag	Per day	50	50
Bundles of sugarcane	Per day	30	30
Chicken	Per head	30	30
Heap of Akala shoes	Per day	30	30
Milk per 5 litres	Per day	30	30
Heap of Mitumba Shoes (large)	Per day	200	200
Heap of Mitumba Shoes (small)	Per day	130	130
Cattle Fees Per Head	Per day	100	100
Goat/Sheep Fees Per Head	Per day	50	50
Bag of English Potatoes	Per day	50	50
Bag of Omena	Per day	50	50
Bag of Carrots	Per day	40	40
Bag of Avocado	Per day	40	40
Bag of Sukuma Wiki	Per day	40	40
Basket of Ripe Bananas	Per day	40	40
Omena Retail	Per day	40	40
Basket of Wet Fish	Per day	New	100
Retail English Potatoes	Per day	40	40
<b>Cess Fees</b>			
Vehicles over 20 tons carrying farm produce, forestry electricity posts, soapstone, bananas, chewing cane, avocado	Per trip	New	7,500
Vehicle over 10 tons	tons	New	5,000
Vehicles between 5 - 10tons	tons	New	3,000
Vehicles between 3 - 5tons	tons	New	2,500
Vehicles between 1 - 3tons	tons	New	2,000
Others	tons	New	1,500
<b>Shutting up Charges</b>			
Goat/sheep (per head)	per day	300	400
Cattle (per head)	per day	500	1,000
<b>Seizure Charges</b>			

Saloon cars	per day	1,500	2,000
Nissan Matatu	per day	2,000	10,000
Lorry	per day	2,000	15,000
Others/Probox	per day	New	5,000
Un-Licensed business	per day	650	1,000
<b>Towing Charges</b>			
Saloon Cars	per instance	New	3,000
Station Wagons	per instance	New	4,000
Nissan Matatu	per instance	New	10,000
Trucks/Lorries and Buses	per instance	New	15,000
Others /Probox	per instance	New	5,000
<b>Slaughter House Fees</b>			
Cattle per head	per head	200	200
Goat/sheep per head	per head	100	100
Pig per head	per head	100	100
Meat Inspection fee for cattle	per head	200	200
Meat Inspection fee for goat/sheep	per head	100	100
Hides & skins cess (per cattle)	per head	50	50
Hides & skins cess (per goat/sheep)	per head	30	30
<b>HOUSING</b>			
Deposit	monthly	Equivalent to 3 months' Rent	
One B/R self-contained (Nyanchwa)	monthly	2,500	5,000
Two B/R self-contained (Nyanchwa)	monthly	3,000	6,000
Two B/R self-contained (Strabag)	monthly	4,000	8,000
One B/R self-contained flats	monthly	3,000	6,000
Three B/R self-contained (with S/Quarters - Milimani)	monthly	13,500	20,000
<b>Market/Butchery Rent</b>			
Market shop rent (large) per month	monthly	5,000	7,000
Market shop rent (small) per month	monthly	3,000	4,000
Market stall rent (big) per month	monthly	1,000	1,500
Market stall rent (small) per month	monthly	250	500
Butchery stall rent	monthly	2,500	3,000
Rental stall re-opening fees	per instance	1,000	1,500
<b>Main Bus Park Shops/Hotels</b>			
Shop Rent per month	monthly	3,000	4,500
Hotel Rent per month	monthly	6,000	8,000
To Sub-let (once)	per instance	5,000	7,000
<b>Hire of Gusii Stadium</b>			

Non-Refundable deposit	Per instance	5,000	7,000
Sports activities per day- Local	per day	5,000	7,000
Sports activities per day- National	per day	7,000	10,000
Religious activities per day	Per day	6,000	6,000
Political meetings per day	per day	13,500	50,000
Musical Gatherings	per day	New	10,000
Weddings	per day	New	10,000
Filming/Video Shooting	per day	New	10,000
<b>Burial Charges</b>			
Burial Permit - Cemetery	per instance	650	650
Public Cemetery Fee per body resident	per instance	500	500
Public Cemetery Fee per body non resident	per instance	New	5,000
Mortuary charges/per body	per day	New	500
Crematorium (public)	per instance	New	5,000
<b>Public Toilet Fees per Month</b>			
New toilets	Monthly	2,500	2,500
Old Toilets	Monthly	1,500	1,500
<b>TOWN ENGINEER &amp; PLANNING</b>			
Application for approval of Building Plans	per plan	1,500	2,500
Non-Compliance Penalty on Plan Approval (minimum)	per plan	New	10,000
Application to sublet	Plot	3,000	4,000
Application for transfer of plot	Plot	2,500	10,000
Sub division fees on Lease Hold Plots	Plot	8,000	10,500
Sub division fees on Freehold Plots	Plot	2,500	3,000
Application to extend lease	Plot	25,000	35,000
Application for consent to lease of property	Plot	7,000	10,000
Plot Card (new Card)	Plot	1,000	3,000
Change of Users	Applicant	New	10,000
Clearance Certificate on Rates	Plot	3,500	5,000
Amalgamation of Plots	Applicant	New	10,500
Site Inspection	Per Visit	New	3,000

<b>Building Plans - Architectural Fees (Residential)</b>	<b>Unit of Measure</b>		<b>Charges</b>	<b>Non-Compliance Penalty</b>
Minimum Charges not exceeding 46m <sup>2</sup>	Per Plan	1,200	2,000	10,000
Over 46m <sup>2</sup> not exceeding 93m <sup>2</sup>	Per Plan	1,500	2,500	12,000
Over 93m <sup>2</sup> not exceeding 140m <sup>2</sup>	Per Plan	2,600	3,500	14,000
Over 140m <sup>2</sup> not exceeding 186m <sup>2</sup>	Per Plan	3,600	5,000	16,000
Over 186m <sup>2</sup> but not exceeding 279m <sup>2</sup>	Per Plan	4,400	6,000	18,000
Over 279m <sup>2</sup> not exceeding 372m <sup>2</sup>	Per Plan	5,000	7,000	20,000
Over 372m <sup>2</sup> but not exceeding 465m <sup>2</sup>	Per Plan	5,800	8,000	22,000
Over 465m <sup>2</sup> not exceeding 558m <sup>2</sup>	Per Plan	6,500	9,000	24,000
Over 558m <sup>2</sup> not exceeding 651m <sup>2</sup>	Per Plan	7,000	10,000	26,000
Over 651m <sup>2</sup> not exceeding 744m <sup>2</sup>	Per Plan	8,700	12,000	30,000
Over 744m <sup>2</sup> not exceeding 867m <sup>2</sup>	Per Plan	10,150	14,000	35,000
Over 867m <sup>2</sup> but not exceeding 930m <sup>2</sup>	Per Plan	11,600	15,500	40,000
For every additional 93m <sup>2</sup> or part thereof over 930m <sup>2</sup>	m <sup>2</sup>	1,500	2,000	5,000

<b>Building Plans - Structural Fees (Residential) Approval</b>			
Buildings with 46m <sup>2</sup> or less	Per Plan	800	1,000
Building between 46m <sup>2</sup> - 93m <sup>2</sup>	Per Plan	1,00	1,500
Building between 93m <sup>2</sup> - 140m <sup>2</sup>	Per Plan	1,250	1,700
Building between 140m <sup>2</sup> - 186m <sup>2</sup>	Per Plan	1,500	2,000
Building between 186m <sup>2</sup> - 279m <sup>2</sup>	Per Plan	2,000	2,500
Building between 279m <sup>2</sup> - 372m <sup>2</sup>	Per Plan	2,300	3,000
Building between 372m <sup>2</sup> - 465m <sup>2</sup>	Per Plan	2,500	3,500
Building between 465m <sup>2</sup> - 558m <sup>2</sup>	Per Plan	2,600	3,700
Building between 558m <sup>2</sup> - 651m <sup>2</sup>	Per Plan	2,900	4,000
Building between 651m <sup>2</sup> - 744m <sup>2</sup>	Per Plan	3,500	5,000
Building between 744m <sup>2</sup> - 867m <sup>2</sup>	Per Plan	4,500	6,000
Building between 867m <sup>2</sup> - 930m <sup>2</sup>	Per Plan	5,800	8,000
For every additional 93m <sup>2</sup> or part thereof over 930m <sup>2</sup>	m <sup>2</sup>	1,000	1,500
<b>Building Plans - Renewal Fees (Residential)</b>			
Minimum charge for 46m <sup>2</sup> or less	Per Plan	New	2,000
Building between 46m <sup>2</sup> - 93m <sup>2</sup>	Per Plan	New	2,200

Building between 93m <sup>2</sup> - 140m <sup>2</sup>	Per Plan	New	2,400
Building between 140m <sup>2</sup> - 186m <sup>2</sup>	Per Plan	New	2,600
Building between 186m <sup>2</sup> - 279m <sup>2</sup>	Per Plan	New	2,800
Building between 279m <sup>2</sup> - 372m <sup>2</sup>	Per Plan	New	3,000
Building between 372m <sup>2</sup> - 465m <sup>2</sup>	Per Plan	New	3,200
Building between 465m <sup>2</sup> - 558m <sup>2</sup>	Per Plan	New	3,400
Building between 558m <sup>2</sup> - 651m <sup>2</sup>	Per Plan	New	3,600
Building between 651m <sup>2</sup> - 744m <sup>2</sup>	Per Plan	New	3,800
Building between 744m <sup>2</sup> - 867m <sup>2</sup>	Per Plan	New	4,000
Building between 867m <sup>2</sup> - 930m <sup>2</sup>	Per Plan	New	4,200
For every additional 93m <sup>2</sup> or part thereof over 930m <sup>2</sup>	m <sup>2</sup>	New	500

<b>Building Plans - Architectural Fees (Public Buildings)</b>	<b>Unit of Measure</b>		<b>Charges</b>	<b>Non-Compliance Penalty</b>
Minimum charge for 46m <sup>2</sup> or less	Per Plan	1,200	1,600	12,000
Building between 46m <sup>2</sup> - 93m <sup>2</sup>	Per Plan	1,500	2,000	14,000
Building between 93m <sup>2</sup> - 140m <sup>2</sup>	Per Plan	2,600	3,500	16,000
Building between 140m <sup>2</sup> - 186m <sup>2</sup>	Per Plan	3,600	5,000	18,000
Building between 186m <sup>2</sup> - 279m <sup>2</sup>	Per Plan	4,400	6,000	20,000
Building between 279m <sup>2</sup> - 372m <sup>2</sup>	Per Plan	5,000	7,000	22,000
Building between 372m <sup>2</sup> - 465m <sup>2</sup>	Per Plan	5,800	8,000	24,000
Building between 465m <sup>2</sup> - 558m <sup>2</sup>	Per Plan	6,500	9,000	26,000
Building between 558m <sup>2</sup> - 651m <sup>2</sup>	Per Plan	7,000	10,000	28,000
Building between 651m <sup>2</sup> - 744m <sup>2</sup>	Per Plan	8,700	12,000	30,000
Building between 744m <sup>2</sup> - 867m <sup>2</sup>	Per Plan	10,150	14,000	35,000
Building between 867m <sup>2</sup> - 930m <sup>2</sup>	Per Plan	11,600	16,000	40,000
For every additional 93m <sup>2</sup> or part thereof over 930m <sup>2</sup>	m <sup>2</sup>	1,500	2,700	5,000
<b>Building Plans - Structural Fees (Public Buildings)</b>				
Minimum charge for 46m <sup>2</sup> or less	Per Plan	800	1,000	12,000
Building between 46m <sup>2</sup> - 93m <sup>2</sup>	Per Plan	1,000	1,500	14,000
Building between 93m <sup>2</sup> - 140m <sup>2</sup>	Per Plan	1,250	1,700	16,000
Building between 140m <sup>2</sup> - 186m <sup>2</sup>	Per Plan	1,500	2,000	18,000
Building between 186m <sup>2</sup> - 279m <sup>2</sup>	Per Plan	2,000	2,700	20,000

Building between 279m <sup>2</sup> - 372m <sup>2</sup>	Per Plan	2,300	3,000	22,000
Building between 372m <sup>2</sup> - 465m <sup>2</sup>	Per Plan	2,500	3,300	24,000
Building between 465m <sup>2</sup> - 558m <sup>2</sup>	Per Plan	2,600	3,500	26,000
Building between 558m <sup>2</sup> - 651m <sup>2</sup>	Per Plan	2,900	4,000	28,000
Building between 651m <sup>2</sup> - 744m <sup>2</sup>	Per Plan	3,500	5,000	30,000
Building between 744m <sup>2</sup> - 867m <sup>2</sup>	Per Plan	4,500	6,000	35,000
Building between 867m <sup>2</sup> - 930m <sup>2</sup>	Per Plan	5,800	8,000	40,000
For every additional 93m <sup>2</sup> or part thereof over 930m <sup>2</sup>	m <sup>2</sup>	1,000	1,500	5,000

<b>Building Plans - Renewal Fees (Public Buildings)</b>	<b>Unit of Measure</b>		<b>Charges</b>
Minimum charge for 46m <sup>2</sup> or less	Per Plan	New	2,000
Building between 46m <sup>2</sup> - 93m <sup>2</sup>	Per Plan	New	2,500
Building between 93m <sup>2</sup> - 140m <sup>2</sup>	Per Plan	New	3,000
Building between 140m <sup>2</sup> - 186m <sup>2</sup>	Per Plan	New	3,500
Building between 186m <sup>2</sup> - 279m <sup>2</sup>	Per Plan	New	4,000
Building between 279m <sup>2</sup> - 372m <sup>2</sup>	Per Plan	New	4,500
Building between 372m <sup>2</sup> - 465m <sup>2</sup>	Per Plan	New	5,000
Building between 465m <sup>2</sup> - 558m <sup>2</sup>	Per Plan	New	5,500
Building between 558m <sup>2</sup> - 651m <sup>2</sup>	Per Plan	New	6,000
Building between 651m <sup>2</sup> - 744m <sup>2</sup>	Per Plan	New	6,500
Building between 744m <sup>2</sup> - 867m <sup>2</sup>	Per Plan	New	7,000
Building between 867m <sup>2</sup> - 930m <sup>2</sup>	Per Plan	New	7,500
For every additional 93m <sup>2</sup> or part thereof over 930m <sup>2</sup>	m <sup>2</sup>	New	200
<b>Building Plans - Occupational Certificates (Public Buildings)</b>	<b>Unit of Measure</b>		<b>Charges</b>
Minimum charge for 46m <sup>2</sup> or less	Per Plan	New	4,000
Building between 46m <sup>2</sup> - 93m <sup>2</sup>	Per Plan	New	4,500
Building between 93m <sup>2</sup> - 140m <sup>2</sup>	Per Plan	New	5,000
Building between 140m <sup>2</sup> - 186m <sup>2</sup>	Per Plan	New	5,500
Building between 186m <sup>2</sup> - 279m <sup>2</sup>	Per Plan	New	6,000
Building between 279m <sup>2</sup> - 372m <sup>2</sup>	Per Plan	New	6,500
Building between 372m <sup>2</sup> - 465m <sup>2</sup>	Per Plan	New	7,000
Building between 465m <sup>2</sup> - 558m <sup>2</sup>	Per Plan	New	7,500

Building between 558m <sup>2</sup> - 651m <sup>2</sup>	Per Plan	New	8,000
Building between 651m <sup>2</sup> -744m <sup>2</sup>	Per Plan	New	8,500
Building between 744m <sup>2</sup> - 867m <sup>2</sup>	Per Plan	New	9,000
Building between 867m <sup>2</sup> - 930m <sup>2</sup>	Per Plan	New	9,500
For every additional 93m <sup>2</sup> or part thereof over 930m <sup>2</sup>	m <sup>2</sup>	New	1,000

<b>Building Plans - Architectural Fees (Industrial and Commercial Buildings)</b>	<b>Unit of Measure</b>	<b>Old Charges</b>	<b>New Charges</b>	<b>Non- Compliance Penalty</b>
Minimum charge for 46m <sup>2</sup> or less	Per Plan	1,200	1,950	15,000
Building between 46m <sup>2</sup> - 93m <sup>2</sup>	Per Plan	1,500	2,950	18,000
Building between 93m <sup>2</sup> - 140m <sup>2</sup>	Per Plan	2,600	3,500	20,000
Building between 140m <sup>2</sup> - 186m <sup>2</sup>	Per Plan	3,600	5,000	24,000
Building between 186m <sup>2</sup> - 279m <sup>2</sup>	Per Plan	4,400	6,000	27,000
Building between 279m <sup>2</sup> - 372m <sup>2</sup>	Per Plan	5,000	7,000	30,000
Building between 372m <sup>2</sup> - 465m <sup>2</sup>	Per Plan	5,800	8,000	33,000
Building between 465m <sup>2</sup> - 558m <sup>2</sup>	Per Plan	6,500	9,000	36,000
Building between 558m <sup>2</sup> - 651m <sup>2</sup>	Per Plan	7,000	10,000	39,000
Building between 651m <sup>2</sup> -744m <sup>2</sup>	Per Plan	8,700	12,000	42,000
Building between 744m <sup>2</sup> - 867m <sup>2</sup>	Per Plan	10,150	14,000	45,000
Building between 867m <sup>2</sup> - 930m <sup>2</sup>	Per Plan	11,600	16,000	48,000
For every additional 93m <sup>2</sup> or part thereof over 930m <sup>2</sup>	m <sup>2</sup>	1,500	2,000	6,000
<b>Building Plans - Structural Fees (Industrial and Commercial Buildings)</b>	<b>Unit of Measure</b>	<b>Old Charges</b>	<b>New Charges</b>	<b>Non- Compliance Penalty</b>
Minimum charge for 46m <sup>2</sup> or less	Per Plan	800	1,000	15,000
Building between 46m <sup>2</sup> - 93m <sup>2</sup>	Per Plan	1,000	1,500	18,000
Building between 93m <sup>2</sup> - 140m <sup>2</sup>	Per Plan	1,250	1,700	21,000
Building between 140m <sup>2</sup> - 186m <sup>2</sup>	Per Plan	1,500	2,000	24,000
Building between 186m <sup>2</sup> - 279m <sup>2</sup>	Per Plan	2,000	2,700	27,000
Building between 279m <sup>2</sup> - 372m <sup>2</sup>	Per Plan	2,300	3,000	30,000
Building between 372m <sup>2</sup> - 465m <sup>2</sup>	Per Plan	2,500	3,300	33,000
Building between 465m <sup>2</sup> - 558m <sup>2</sup>	Per Plan	2,600	3,500	36,000

Building between 558m <sup>2</sup> - 651m <sup>2</sup>	Per Plan	2,900	4,000	39,000
Building between 651m <sup>2</sup> - 744m <sup>2</sup>	Per Plan	3,500	5,000	42,000
Building between 744m <sup>2</sup> - 867m <sup>2</sup>	Per Plan	4,500	6,000	45,000
Building between 867m <sup>2</sup> - 930m <sup>2</sup>	Per Plan	5,800	8,000	48,000
For every additional 93m <sup>2</sup> or part thereof over 930m <sup>2</sup>	m <sup>2</sup>	1,000	1,500	6,000

<b>Building Plans - Renewal Fees (Industrial and Commercial Buildings)</b>	<b>Unit of Measure</b>	<b>Old Charges</b>	<b>New Charges</b>
Minimum charge for 46m <sup>2</sup> or less	Per Plan	New	3,000
Building between 46m <sup>2</sup> - 93m <sup>2</sup>	Per Plan	New	3,500
Building between 93m <sup>2</sup> - 140m <sup>2</sup>	Per Plan	New	4,000
Building between 140m <sup>2</sup> - 186m <sup>2</sup>	Per Plan	New	4,500
Building between 186m <sup>2</sup> - 279m <sup>2</sup>	Per Plan	New	5,800
Building between 279m <sup>2</sup> - 372m <sup>2</sup>	Per Plan	New	5,500
Building between 372m <sup>2</sup> - 465m <sup>2</sup>	Per Plan	New	6,000
Building between 465m <sup>2</sup> - 558m <sup>2</sup>	Per Plan	New	6,500
Building between 558m <sup>2</sup> - 651m <sup>2</sup>	Per Plan	New	7,000
Building between 651m <sup>2</sup> - 744m <sup>2</sup>	Per Plan	New	7,500
Building between 744m <sup>2</sup> - 867m <sup>2</sup>	Per Plan	New	8,000
Building between 867m <sup>2</sup> - 930m <sup>2</sup>	Per Plan	New	8,500
For every additional 93m <sup>2</sup> or part thereof over 930m <sup>2</sup>	m <sup>2</sup>	New	300
<b>Demolition Fees</b>			
C.B.D.		New	15,000
Extended areas		New	10,000
<b>Painting of Buildings</b>			
C.B.D	Building	New	5,000
Estates	Building	New	3,000
Extended areas	Building	New	2,000
<b>Building Inspection Fees per Floor</b>			
C.B.D	floor	New	3,500
Estates	Floor	New	3,500
Extended areas	floor	New	3,500

<b>Change of User</b>			
Residential to Commercial		13,000	17,000
Agricultural to Residential		New	20,000
Harmonization of user		New	20,000
Agricultural to Commercial		New	20,000
Residential/General Commercial to Petrol Station		New	50,000
General Commercial to Industrial		New	50,000
Plot Identification Fees	plot	New	4,000
<b>Renovations (Alterations)</b>			
Minor C.B.D.	Per plot	New	5,000
Major C.B.D.	Per plot	New	10,000
Extended area	Per plot	New	4,000
<b>Billboards and Advertisements</b>			
<b>(i) City Clock</b>			
Application fees for construction	No.	New	5,000
Charge per year without advertisement	Year	10,000	13,000
<b>(ii) Billboards</b>			
Application fees for construction	No.	20,000	20,000
Charge per year without advertisement (ground charges)	Year	New	20,000
<b>Advertisement on Billboards</b>			
Application		New	5,000
Minimum Charge Small display under 3m <sup>2</sup>	Per Month	5,000	7,000
(i) (8 X 10)m	Per Month	New	10,000
(ii) (8 X 12)m	Per Month	New	12,000
(iii) (10 X 12)m	Per Month	New	14,000
Additional Charges per m <sup>2</sup>	Per Month	1,000	1,500
Advertisement in non-designated areas	Per instance	New	5,000
<b>Advertisement of Streetlight Poles</b>			
Application per pole	Per pole	New	500
Advertisement per pole per month	Monthly	New	1,000
<b>Mobile Advertisements</b>			
Application fee	Per instance	New	1,000
By Loud Speaker per day	Per day	3,500	5,000
1 - 5 Vehicles	Per fleet/day	New	8,000
6 - 10 Vehicles	Per fleet/day	New	10,000
Over 10 Vehicles	Per fleet/day	New	15,000
<b>Display of Flags</b>			

Promotion Flags	Per fortnight	New	1,000
Corporate Flags	Per Year	New	5,000
<b>Construction Site Boards</b>			
Application Fees	Once	New	2,000
Annual License Fee	Annually	New	15,000
<b>Banners</b>			
Banners for 7 days	Per week	New	3,000
<b>Posters (Only in Designated Areas)</b>			
Charges up-to 1,000 Posters @ Shs. 10/= each	No.	New	10,000
Posters above 1,000 (each Poster)	Each	New	5
<b>Signboards (Non-Illuminated Signs)</b>			
C.B.D. (per m <sup>2</sup> )	Annual	New	7,000
Other arrears (per m <sup>2</sup> )	Annual	New	5,000
Application Fees	Annual	New	2,000
<b>Signboards (Illuminated Signs)</b>			
CBD per sq metre)	Annual	New	10,000
Other areas per sq. metre)	Annual	New	6,000
Application Fees	No.	New	2,000
<b>Wall Branding</b>			
C.B.D per sq. metres	Annual	New	100
Other areas per sq. metres	Annual	New	50
<b>Vehicle Branding</b>			
Vehicle between 1 - 3 tons	Annual	New	5,000
Vehicle between 3 - 5 tons	Annual	New	8,000
Vehicle between 5 - 10 tons	Annual	New	10,000
Trailers over 10 tons	Annual	New	15,000
<b>Other Advertisements</b>			
Verandah/Pavement Displays per year	Year	New	5,000
Out-door Activities per site per day	Day	New	5,000
<b>Telecommunication Mast (Airtel, Orange, Safaricom Etc)</b>			
Charge fee per year	Year	New	150,000
Private (own usage) Per year	Year	New	30,000
<b>Fire Compliance Certificates</b>			
Inspection Fees	Year	New	2,000
Large Super Markets	Year	5,000	7,000
Small Super Markets	Year	5,000	7,000
Banks	Year	5,000	7,000
Factories/Industries	Year	New	15,000
Large Shops	Year	5,000	7,000

Small Shops	Year	2,500	3,500
Schools	No	1,000	1,500
Flats (Residential)	Flat	1,500	2,000
Residential Houses	House	200	300

### 3.0 SCHEDULE 3

#### 3.1 SUB-COUNTY SINGLE BUSINESS PERMITS

ITEM DESCRIPTION	Old Rates	New Charges
<b>General Trader</b>	<b>KShs</b>	<b>KShs.</b>
Mega store /Hypermarket /Wholesale /hardware and Retail	30,000	30,000
Large dealer in Farm Implements	10,000	10,000
Medium dealer in Farm Implements	5,000	5,000
Small dealer in farm implements	New	3,000
Medium cloth wears shop	5,000	5,000
Small cloth wears shop	2,500	2,500
Medium Tailoring	5,000	5,000
Small Tailoring	2,500	2,500
Veranda Tailoring/Repair	New	2,000
Large Chemist, Pharmacy shop (Retail)	10,000	10,000
Medium Chemist, Pharmacy shop (Retail)	5,000	5,000
Small Chemist, pharmacy	New	3,000
Large Ready Made Clothes Distribution (Dealer)	10,000	13,000
Medium Ready Made Clothes Distributor (Retail)	5,000	6,500
Small Ready Made Clothes Dealer	2,500	3,500
Large Hard Ware Shop Dealer Trader	10,000	13,000
Medium Hard Ware Shop Dealer Trader	5,000	5,000
Small Hard Ware Shop Dealer Trader	New	3,000
Large Dhobi, Dry Cleaner, Laundry	10,000	13,000
Medium Dhobi, Dry Cleaner, Laundry	5,000	5,000
Small Dhobi, Dry cleaner, Laundry	2,500	3,500
Private crematorium	New	5,000
Small retail shop	New	3,500
Wholesale and Retail shop	10,000	15,000
Wholesale Shop	10,000	13,000
Medium Retail shop	5,000	6,500
Large General Retail Shop (MIX)	10,000	15,000
Medium shop (MIX)	New	10,000
Large TV, Radio Seller	10,000	13,000
Medium TV, Radio Seller	5,000	5,000
Small TV, Radio Seller	2,500	2,500
Mobile phone repair/Accessories	2,500	5,000
General Electronics repair	New	3,000
General Mobile distributor (County)	New	20,000
Wholesale Bread dealer	10,000	10,000
Retail Bread dealer (Agents)	5,000	5,000
Small Bread dealer	New	3,000
Wholesale Grain Store	10,000	10,000
Retail Grain Store	5,000	5,000

Small Grain Store	New	3,000
Large beer dealer (Depot)	10,000	20,000
Mobile Beer Distributor (county)	10,000	15,000
Small beer Depot (sub-county)	New	10,000
Mobile wholesaler	10,000	12,000
Large soda agent (Wholesale)	10,000	12,000
Medium soda agent (Retail)	5,000	7,500
Large booksellers, bookshop/stationary(w/sale)	10,000	10,000
Medium bookseller, bookshop /stationary Dealer (retail)	5,000	5,500
Small bookseller	New	3,000
Wholesale Charcoal Dealer	10,000	15,000
Medium Retail charcoal dealer	5,000	7,500
Small Retail charcoal dealer	2,500	3,000
Large Cigarette agent, distributor dealer	10,000	15,000
Medium Cigarette dealer retail	5,000	7,500
Small cigarette dealer/Mobile	2,500	5,000
Medium Photo Studio shop /video	10,000	10,000
Small Photo Studio Shop/Mobile Photographer/video	New	3,500
Barber Kinyozi & Hair Salon Manicure/pedicure	New	3,000
Hair Saloon Manicure/pedicure	New	3,000
Barber Kinyozi and Hair salon	New	3,500
Hair Saloon	New	3,000
Barber Kinyozi	New	3,000
Small Kinyozi/Salon	New	2,500
Kerosene (Pumps)	New	5,000
Kerosene (Drums)	New	2,000
Large Beauty shop perfume dealer	New	8,000
Medium Beauty shop perfume dealer	New	5,000
Small Beauty Shop	New	5,000
Large Footwear, Shoes dealer, Distributor, Trader	New	10,000
Medium Footwear, Shoes dealer, (Retail)	New	8,000
Small Footwear, shoes dealer	New	4,000
Kenya Charity Sweepstake (Kiosk)	New	3,500
<b>Transport, Storage and Communication</b>		
Petrol filling station With Kerosene	15,000	18,000
Petrol Filling Station without Kerosene	10,000	12,000
Driving School	15,000	15,000
Cereals Stores (National Cereal Board)	5,000	5,000
Satellites (Communication Boosters)	15,000	20,000
Telephone Bureau	5,000	5,000
Mobile phone repair and accessories	5,000	5,000
Tea/ Sugar Factory	32,500	32,500
Coffee Factory	12,500	12,500
Soko Uhuru (Tea/Coffee) – per ton/instance	-	1,000
Soko Uhuru (PARETO) /month	New	5,000
Posho Mill	4,000	4,000
Large quarry operator (Marble, granite, stones, sand, soapstone)	40,000	60,000

Medium quarry operator (marble, granite, stones, sand soapstone)	22,500	40,000
Small quarry operator (marble, granite, stones, sand, soapstone)	12,500	12,500
Water supply Station (company)	32,500	32,500
Meat dealer transporters per pickup/trip	32,500	32,500
Large Meat dealer	32,500	32,500
Medium Meat dealer	12,500	12,500
Small Meat dealer	4,000	4,000
Large forestry timber production/ Timber yard	32,500	32,500
Medium forestry timber production/ Timber yard	12,500	12,500
Small forestry timber production/ Timber yard	4,000	10,000
Firewood Dealer	4,000	4,000
Power saw per machine	4,000	4,000
<b>Accommodation and Catering</b>		
Large lodging house with Restaurant /Bar	22,500	30,000
Medium lodging house with restaurant /Bar	22,500	22,500
Small lodging house with Restaurant /Bar	12,500	15,000
Large Café, Tea kiosk, Food kiosk /Canteen	7,500	10,000
Medium Café, Tea kiosk, Food kiosk /Canteen	5,000	5,000
Small Tea Room	3,500	3,500
Food kiosk	2,000	2,000
Large Butchery	5,000	5,000
Medium Butchery	New	6,000
Small Butchery	New	3,000
Slaughter House (Private)	5,000	5,000
Large Bar beer seller (No restaurant)	7,500	7,500
Medium bar beer seller (No restaurant)	6,000	6,000
Small bar beer seller (No restaurant)	4,000	4,000
SENATOR (Bambua) seller	4,000	4,000
Large lodging house (over 15 rooms)	20,000	20,000
Medium lodging house (6 to 15 rooms)	12,500	12,500
Small lodging house (up to 5 rooms)	7,500	7,500
Large Bar and Restaurant (No Lodging)	15,500	15,500
Medium Bar and Restaurant (No lodging)	7,500	7,500
Small Bar and Restaurant (No lodging)	5,000	5,000
<b>Professional and Technical Services</b>		
Large Professional Firm Surveyors of practice	New	63,000
Medium professional surveyors of practice	New	31,500
Small Professional surveyors of practice	10,000	10,000
Large computer services	New	15,000
Medium Computer services	New	10,000
Small Computer Services	3,500	3,500
Large Professional Firm or Practice	45,000	45,000
Banks (Small financing Services) Sacco's	22,500	222,500
Small Professional Firm or Practice	10,000	10,000
Electronic cash transfers (M-Pesa/Airtel etc Agents/SAP/YU	5,000	5,000

Large cyber cafes / bureaus with over 20 computers./ machines	New	5,000
Medium Cyber cafes / bureau with 6 — 20 computer's / machines	New	3,000
Small Cyber cafes / bureau with 2 — 5 computers / machines	New	1,500
Banks (Medium financing services)	32,500	42,000
Bank Agents	New	10,000
ATM Machines	New	20,000
Banks (Large financing services)	47,500	66,500
Mobile Banking	New	10,000
Car wash Pressure	New	5,000
Car wash manual (daily)	New	10
<b>Private and Technical Services</b>		
Secondary Boarding School (Large)	22,500	22,500
Secondary Day School (Medium)	15,000	15,000
Small Day School	New	10,000
Primary Day & Boarding School	22,500	22,500
Primary Boarding School	15,000	15,000
Primary Day School	7,500	7,500
Large Polytechnic and Technical school	15,000	15,000
Medium Polytechnic and Technical school	4,500	4,500
Small Polytechnic and Technical school	3,000	3,000
Pre-primary (Nursery school)	7,500	7,500
Pre-unit (Nursery school)	5,000	5,000
Large Private Health facilities	35,000	35,000
Medium Private Health facility	22,500	22,500
Small Private Health facility	15,000	15,000
Health Clinic	5,000	5,000
Traditional Health Services (Herbalist)	4,000	4,000
Large Cinema hall theatre, Video theatre	22,500	22,500
Medium Cinema hall theatre, Video theatre	12,500	12,500
Small Cinema hall theatre, Video theatre	7,500	7,500
Pool Game per table	4,000	4,000
Video Cafes	4,000	4,000
Video cassettes, CDS and radio cassettes seller	4,000	4,000
<b>Industrial Plants, Factories, Workshops, Contractors</b>		
Large Carpenter workshop	25,000	25,000
Medium Carpenter workshop	10,000	10,000
Small Carpenter workshop	3,500	3,500
Large Block, Bricks and concrete maker	25,000	25,000
Medium Block, Bricks and concrete maker	10,000	10,000
Small Block, Bricks and concrete makers	3,500	3,500
Large Body and Platform builder for motor vehicle (workshop)	25,000	25,000
Medium Body and Platform builder for motor vehicle (workshop)	10,000	10,000
Small Body and Platform builder for motor vehicle (workshop)	3,500	3,500

Large Furniture workshop	25,000	25,000
Medium Furniture workshop	10,000	10,000
Small Furniture workshop	2,500	2,500
Large Metal windows and door dealer (workshop)	25,000	25,000
Medium Metal windows and door dealer (Workshop)	10,000	10,000
Small Metal windows and door dealer (Workshop)	3,500	3,500
Large Battery Charging and repair workshop	25,000	25,000
Medium Battery Charging and repair workshop	10,000	10,000
Small Battery Charging and repair workshop	3,500	3,500
Large Bicycle Motorcycle repair workshop	25,000	25,000
Medium Bicycle/Motorcycle repair workshop	10,000	10,000
Small Bicycle/Motorcycle repair workshop	5,000	5,000
Large Radio/TV repair	25,000	25,000
Medium Radio/TV Repair	10,000	10,000
Small Radio, TV repairs	3,500	3,500
Other repairs	New	2,000
Building contractors - A	New	100,000
Building contractors - B	New	80,000
Building contractors - C	New	60,000
Building contractors - D	New	40,000
Building contractors - E	New	20,000
Building contractors - F	New	15,000
Artisans G	New	5,000
Large Blacksmith operation	25,000	25,000
Medium Blacksmith operation	10,000	10,000
Small Blacksmith operation	3,500	3,500
Jaggery Crusher Machine Driven	New	12,800
Jaggery Crusher Oxen Driven	New	4,000
Medium Tent and chairs Trading	New	10,000
Small Chairs trading	New	5,000
Large soapstone shop	New	10,000
Medium soapstone shop	New	5,000
Small soapstone kiosks	New	1,000

## 4.0 SCHEDULE 4

### 4.1 SUB-COUNTY - FEES AND CHARGES

Item Description	Unit of Measure	Old Charges	New Charges
<b>Motor Cycles and Taxis</b>			
Motor Cycles	Monthly	400	400
Storage fees for Motor Cycles	Weekly	1,000	1,000
Taxis	Monthly	1,000	1,000
Storage fees for Taxis	Daily	2,500	2,500
Default Penalty for Motor Cycles	Each	1,000	1,000
Fine	Each	1,500	1,500
Default penalty for Taxi	Each	2,500	2,500
<b>Branding of Business Premises</b>			
Branding of Small Business Premises	Advert	New	5,000
Branding of Medium Business Premises	Advert	New	8,000
Branding of Large Business Premises	Advert	New	10,000
<b>Informal Sector</b>			
Hawker with Motor Vehicle	Per day	New	200
Hawker with Motor Vehicle selling electronics	Per day	New	10,000
Hawker without Motor Vehicle	Per day	New	50
Shoe shine, Shoe repair, Street vendors	Per day	New	30
Tailoring on Veranda (Repair)	Per day	New	30
Small Jua Kali in Open air	Per day	New	30
Small Jua Kali in Veranda	Per day	New	30
Small Artist or Sign writer	Per day	New	50
Handcarts (per cart)	Per day	New	30
<b>Bricks/ Hardcore/Ballast/Murram/Sand Harvesting</b>			
Cess Collection – Canters	Per Canter	500	500
Lorries of 7 tone and above	Per trip	1,000	1,000
<b>Cess on Blocks</b>			
Concrete	per trip	New	100
Murram	per trip	New	50
Sand	per tri	New	100
<b>Bricks dealer</b>			
Lorry	Per trip	New	200
Canter	Per trip	New	100
Pickup	Per trip	New	50
<b>Cess on Farm produce</b>			
Pick up		New	150
Canter		500	500
Lorry		New	1,000
<b>Jaggery Cess</b>			
Canter	Per day	1,000	1,000
Lorry	Per day		2,000

Pickup	Per day		500
Station wagon/probox	Per day	New	250
Motobike	Per day	New	50
<b>Poles Cess – Trailer</b>	Per Trip	New	5,000
<b>Soapstone Cess</b>			
Small carton/box	Per box	New	30
Medium Carton/box	Per box	New	40
Large Carton/box	Per box	New	55
Pick-up	Per pick-up	New	1,800
Canter	Per canter	New	3,000
Truck	Per truck	New	5,000
20ft container	Per container	New	10,000
40ft container	Per container	New	20,000
<b>Market Levy of Stock Sales Fee</b>			
Bull	Per Head	100	100
Cow/Donkey	Per Head	100	100
Heifer	Per Head	100	100
Steer	Per Head	50	50
Sheep	Per Head	50	50
Goat/Dog	Per Head	50	50
Others	Per Head	30	30
Pig	Per Head	New	100
Chicken	Per Head	New	30
<b>Market Fees (Wholesale)</b>			
Sugar Cane (bundle)	Per Bundle	50	50
Vegetable per sack	Per Sack	50	40
Tomatoes per basket	Per Basket	50	30
Maize per bag (green maize)	Per Bag	100	50
Banana (Small bunch)	Per Bunch	20	20
Banana (Big bunch)	Per Bunch	40	40
Tomatoes-crate	Per Crate	100	30
Tomatoes-box	Per Box	200	50
<b>Parking Fee</b>			
Parking fee Trailer	Per day	New	200
Parking fees Lorry	Per day	New	100
Parking fee Canter	Per day	New	50
Parking Saloon	Per day	New	40
Tractor	Per day	New	30
<b>Bus Park Charges</b>			
Buses	trip/stage	New	100
Mini Bus	Per day	New	70
Nissan	Per day	New	50
Pickup	Per day	New	50
Station Wagon (Probox)	Per day	New	50
<b>Impounding Charges</b>			
Goat/sheep (per head)	per day	New	200

Cattle (per head)	per day	New	500
Pig	Per day	New	200
Saloon cars	per day	New	1,000
Nissan Matatu	per day	New	3,000
Station Wagon (Probox)	per day	New	2,000
Tractor	per day	New	5,000
Lorry	Per day	New	5,000
<b>Towing Fee</b>			
Saloon cars	Per instance	New	3,000
Station Wagon (Probox)	Per instance	New	3,000
Nissan Matatu	Per instance	New	7,000
Trucks	Per instance	New	10,000
Buses	Per instance	New	10,000
<b>Other Fees and Charges</b>			
<b>Market Fees</b>			
Bond fee per item per day	Per day	100	100
Sugar cane (bundle)	Bundle/day	50	30
Jaggery (per sack)	Sack/day	200	200
Vegetable (per sack)	Sack/day	50	50
Onions (per net) heap	Heap/day	50	50
Tomatoes (per basket)	Basket/day	50	50
Maize per bag	Bag/day	100	50
Wimbi per Debe	Debe/day	50	30
Wimbi per Sack	Sack/day	100	80
Oranges (per heap)	Heap/day	50	50
Oranges (per sack)	Sack/day	100	100
Herbal medicines	Bundle/day	50	50
Sweet banana (bunch)	Bunch/day	20	30
Penalty for late license w.e.f April of every year	% per month	3	3
Penalty for late plot rents w.e.f June respectively of every year	% per annum	3	1
Royalties not provided for	% Per turnover	New	3
Non-illuminated sign per sign post	Per annum	1,000	1,000
Billboards (Advertisements) per sq. meter	Per annum	2,000	2,000
Hire of County chairs	Per	10	10
Sweet potatoes per sack	Per Sack	100	50
Charcoal	Per sack	New	40
<b>Secondhand Clothes</b>			
Bale	Per/Bale	120	80
Half	Per/Bale	50	40
A Heap	Per/Heap	60	60
<b>New clothes</b>			
Bale	Per/Bale	120	100
A heap	Per/Heap	120	100
<b>Fish Mongers (Dried Fish)</b>			
Sack of Fish	Per/Sack	100	100

Half sack of fish	Per/Sack	60	60
<b>Application Forms</b>			
Business application forms	Per Business	200	200
Registration of schools (Consent)	Per School	6,000	6,000
Land Board Consent fees	Per Plot	5,000	5,000
Plot transfer fee	Per Plot	15,000	15,000
Subdivision fee	Per Plot	15,000	15,000
Change of users	Per instance	8,000	10,000
Change of name	Per instance	8,000	5,000
Application for Approval of Building Plan	Per Plan	1,500	2,000
Non-Compliance Penalty on Plan Approval		New	10,000
Completion Certificate	Per Cert.	1,500	2,000
Administrative fee		2,000	2,000
<b>Approval of Building Plan</b>			
Building having 140m <sup>2</sup> or less	Per building	2,000	2,000
Over 140m <sup>2</sup> but not exceeding 200m <sup>2</sup>	Per building	2,500	2,500
Over 200m <sup>2</sup> but not exceeding 300m <sup>2</sup>	Per building	3,000	3,000
Over 300m <sup>2</sup> but not exceeding 400m <sup>2</sup>	Per building	3,500	3,500
Over 400m <sup>2</sup> but not exceeding 500m <sup>2</sup>	Per building	4,000	4,000
Over 500m <sup>2</sup> but not exceeding 600m <sup>2</sup>	Per building	4,500	4,500
Over 600m <sup>2</sup> but not exceeding 700m <sup>2</sup>	Per building	5,000	5,000
Over 700m <sup>2</sup> but not exceeding 800m <sup>2</sup>	Per building	5,500	5,500
Over 800m <sup>2</sup> but not exceeding 900m <sup>2</sup>	Per building	6,000	6,000
Over 900m <sup>2</sup> but not exceeding 1000m <sup>2</sup>	Per building	6,500	6,500
For every additional 100m <sup>2</sup> or part thereof over 1000m <sup>2</sup>	Per building	1,000	1,000
<b>Plots and Rents</b>			
Isolated plots	Per Plot	2,000	2,000
Application forms (church-Temporary)	Per Plot	3,000	1,000
Surveyor fees	Per Plot	5,000	5,000
Search fees	Per Plot	500	500
Plot rent (County plots per year)	Per Plot	4,000	4,000
Application for new plots	Per Plot	2,000	5,000
<b>Fees for Various Services</b>			
Hire of County hall for (prayer) churches	Per Day	4,000	4,000
Hire of County hall (meeting)	Per Day	6,000	6,000
Hire of County Treasury ground	Per Day	-	10,000
Hire of Sub-County ground	Per Day	-	3,000
Renewal of lost plot card	Per Plot	3,000	3,000
Sale of County minutes (minute extract)	Per Extract	2,500	2,500
Sale of County Acts	Per Act	-	350
Identification beacons	Per Plot	5,000	5,000
Plot Card (new Card)	Plot	1,000	5,000
Promotion Advertisements (Mobile)		1,000	2,500
<b>Rental Houses</b>			
(i) Milimani Zone (A)	Per month	2,500	15,000
(B)	Per month	-	10,000

(ii) Police line zone	Per month	3,500	15,000
(iii) Kanga zone (A)	Per month	1,800	5,000
(B)	Per month	800	2,500
(C)	Per month	500	2,000
(iv) Nyanchwa (A)	Per month	1,800	6,000
(B)	Per month	1,600	5,000
(C)	Per month	1,000	3,500
(D)	Per month	800	2,500
(v) Community (A)	Per month	3,500	15,000
(B)	Per month	1,800	6,000
(C)	Per month	1,600	5,000
(D)	Per month	1,000	3,500
(E)	Per month	900	3,000
(F)	Per month	500	2,000
<b>Billboards and Advertisements</b>			
<b>(i) Town Clock</b>			
Application fees for construction	No.	New	2,000
Charge per year without advertisement	year	New	6,000
<b>(ii) Billboards</b>			
Application fees for construction	No.	New	5,000
Charge per year without advertisement	Year	New	10,000
<b>Advertisement on Billboards</b>			
Application	No.	New	2,000
Minimum Charge Small display under 3m <sup>2</sup>	m <sup>2</sup>	New	1,000
(i) (8 X 10)m	M	New	3,000
(ii) (8 X 12)m	M	New	4,000
(iii) (10 X 12)m	M	New	6,000
Additional Charges per m <sup>2</sup>	m <sup>2</sup>	New	500
<b>Display of Flags</b>			
Promotion Flags	Per fortnight	New	300
Corporate Flags	Per Year	New	2,000
<b>Construction Site Boards</b>			
Application Fees	Once	New	500
Annual License Fee	Annually	New	5,000
<b>Banners</b>			
Banners for 7 days	Per week	New	1,000
<b>Posters (Only in Designated Areas)</b>			
Charges up to 1,000 Posters @shs 5 each	No.	New	5,000
Posters above 1,000 (each Poster)	Each	New	2
<b>Signboards (Illuminated Signs)</b>			
Small Size	Small	New	3,000
Medium Size	Medium	New	4,000

Large Size	Large	New	10,000
Application Fees	No.	New	500
Wall Branding /sq. ft		New	25
<b>Other Advertisements</b>			
Verandah/Pavement Displays per year	Year	-	2,000
Out-door activities per site per day	Day	-	2,000
<b>Telecommunication Mast (Airtel, Orange, Safaricom Etc)</b>		-	
Charge fee per year (public land)	Year	New	50,000
<b>Fire Compliance Certificates</b>			
Inspection Fees		New	600
Large Super Markets	Year	5,000	2,000
Small Super Markets	Year	5,000	2,000
Banks	Year	5,000	2,000
Factories/Industries	Year	-	5,000
Large Shops	Year	5,000	2,000
Small Shops	Year	2,500	1,500
Schools	No	1,000	500
Flats (Residential)	Flat	1,500	1,000

## 5.0 SCHEDULE 5

### 5.1 EDUCATION, YOUTH AFFAIRS, SPORTS, CULTURE AND SOCIAL SERVICES

Item Description	Unit Of Measure	Old Rates	Charges
<b>Pre-Unit Schools</b>			
Class "A" per pupil	Per term	600	600
Class "B" per pupil	Per term	1,200	1,200
Class "C" per pupil	Per term	1,200	1,200
<b>Nursery Schools/Sub County</b>			
Class "G" full day		600	600
Half day with lunch	Per term	300	300
Half day without lunch	Per term	100	100
Class "F" full day	Per term	600	600
Half day with lunch	Per term	200	200
Half day without lunch	Per term	100	100
<b>Nursery Schools/Kisii Town</b>			
Class full day	Per Month	1,300	1,300
Half day with lunch	Per Month	900	900
Half day without lunch	Per Month	800	800

## Social Services

### Library Section

Item Description	Unit of Measure		Charges
Adults tickets	per year	300	300
Junior tickets	per year	150	150
penalty	per week	100	150
Accession lists	per copy	50	50
Research fee	Per month	1,000	1,000
E-mail services	per hour	100	50
printing	Per page	50	10
Scanning	Per page	20	20
<b>Photocopying</b>			
A4 (a copy)	Per copy	5	5
Shooting films - (citizens)	Per day	20,000	20,000
Shooting films - (non-citizens) Per Day	Per day	50,000	50,000

## Technical School

Item Description	Unit of Measure		Charges KShs
Student admission fees	Once	500	500
Refundable caution money	Once	1,000	1,000
Carpentry & joinery	per year	6,000	6,000
Sign writing & painting	per year	6,000	6,000
Electrical / Installation	per year	6,000	9,000
Welding & fabrication	per year	6,000	6,000
Catering	per year	9,000	9,000
Garment making	per year	6,000	6,000

## Community Development Services

Self-Help Groups	Unit of Measure		Charges
Income generating activities application fee	Once	New	500
Renewal fee	Per year	New	500
Non income generating activities	Once	New	500
Renewal fee	Per year	New	300
<b>Community Based Organizations</b>			
Income generating activities- office permit	Per year	New	5,000
Non income generating activities office permit	Per year	New	3,000
<b>Non-Governmental Organizations</b>			
Income generating activities-office permit	Per year	New	10,000
Non income generating activities	Per year	New	7,500

## 6.0 SCHEDULE 6

### 6.1 PUBLIC WORKS AND INFRASTRUCTURE SECTOR

#### Transportation Unit Services

Item Description	Unit of Measure	Old Rates	Charges
License for each organized bus company per organization	Per annum	100,000	120,000
License for pickups or vans for hire	Per annum	10,000	12,000
3 tons and more	Per annum	10,000	12,000
License for lorries for hire	Per annum	20,000	24,000
License for bus booking office	Per annum	20,000	24,000
Road side activities per day	Per day	10,000	12,000
License for breakdown Vehicle	Per annum	10,000	12,000
Loading/Reserved parking bay	Per annum	New	36,000
Trailers	Per annum	400,000	450,000

#### Roads Engineering Services

Road opening permits	Unit of Measure		Charges
<b>Inspection fees for road opening:-</b>			
9 meters per permit (all categories not exceeding 10 metres)	Per instance	New	4,000
Over 10 meters for opening carriage way per meter	Per instance	New	800
Over 10 meters for opening on paved footpath per meter	Per instance	New	100
Over 10 meters for opening on verges per meter	Per instance	New	20
Renewal of road opening permits and road works after expiry	Per instance	New	2,000
Authority to open manholes and lay cables for service providers charged per road	Per instance	2,500	2,500

## Dry Rate for Hire of Plant and Machinery

<b>Truck Tipper</b>	<b>Unit of Measure</b>		<b>New Charges</b>
Truck Tipper 7 tons	Per day	New	7,000
Truck Tipper 8 tons	Per day	New	8,000
Truck Tipper 10 tons	Per day	New	10,000
Truck Tipper 12 tons	Per day	New	11,000
Truck Tipper 15 tons	Per day	New	12,000
Truck Tipper 20 tons	Per day	New	13,000
Truck Tipper over 25 tons	Per day	New	15,000
<b>Motor Grader</b>			
Motor Grader 100 – 130HP	Per Hour	New	4,200
Motor Grader 131 – 155HP	Per Hour	New	5,000
Motor Grader 156-200 HP	Per Hour	New	6,000
<b>Single Drum Vibration Roller</b>			
Roller 9-10 ton	Per Hour	New	4,100
Roller 11-13 ton	Per Hour	New	4,500
Roller 14-15 ton	Per Hour	New	5,200
<b>Trailer Low bed</b>			
Trailer 35-50 ton	Per Km	New	70
Trailer 35-50 ton	Per Hour	New	204
<b>Prime mover without the Attachment</b>			
Prime mover 35-50 ton	Per Km	New	230
Prime mover 35-50 ton	Per Hour	New	5,000
<b>Front wheel loader (Shovel)</b>			
Shovel 90 – 105 HP	Per Hour	New	4,500
Shovel 106 – 140 HP	Per Hour	New	5,200
Shovel 250 – 288 HP	Per Hour	New	9,100
<b>Excavator (Bucket)</b>			
Excavator 130 – 150 HP	Per Hour	New	6,500
Excavator 230 – 255 HP	Per Hour	New	9,000
<b>Excavator (Breaker)</b>			
Excavator 230-255 HP	Per Hour	New	12,560
<b>Water Tanker</b>			
Water Tanker 5,000 – 6,000 lt	Per Hour	New	1,500
Water Tanker 6,000 – 8,000 lt	Per Hour	New	1,800
Water Tanker 8,000 – 10,000 lt	Per Hour	New	2,500

<b>Dozer (Crawler)</b>			
Dozer 140 – 160 HP	Per Hour	New	7,300
Dozer 200 – 220 HP	Per Hour	New	8,200
Dozer 230 – 235 HP	Per Hour	New	9,900
Dozer 400 – 450 HP	Per Hour	New	14,000
<b>Exhauster</b>			
Exhauster 5,000 – 6,000 lt	Per Hour	New	1,800

**Terms and conditions Applicable to Plant and Heavy Moving Machinery above.**

1. Dry Rate means that the client supplies the consumable in parts namely fuels and lubricants and pays operator allowance.
2. The operator allowance is Kshs. 1,200 or the respective per diem rates, whichever is greater per operational day

## 7.0 SCHEDULE 7

### 7.1 HEALTH, ENVIRONMENT AND WASTE MANAGEMENT SECTOR

#### Public Health Services

Item Description	Unit of Measure	Old Charges KShs	New Charges KShs
<b>Solid Waste management Charges</b>	Per month/connection	New	50
<b>Collection of dead animals within premises</b>			
Small carcass (hen, cat, pig etc)	Per load	New	280
Large carcass( cows, Donkey, Horse, camel etc)	Per load	New	560
<b>Tipping charges</b>		New	
Domestic waste	Per kg	New	40
Industrial waste	Per kg	New	50
Commercial/ institutional	Per kg	New	60
Collection & tipping of construction	Per ton	New	2,000
<b>Cleansing Labour Hire</b>		New	
Per head	Per hour	New	300
Technical	Per hour	New	2,000
<b>Solid Waste Collection &amp; Transportation</b>			
Residential Areas/per household	per month	New	300
Tea Rooms	per month	New	2,000
Café	per month	New	2,000
Ice Parlor	per month	New	1,000
Restaurant	per month	New	3,000
Guest House	per month	New	3,000
Dispensary	domestic waste/per month	New	1,000
Health Centre	domestic waste/per month	New	2,000
Hospital	domestic waste/per month	New	5,000
Medical waste per kg	Per kg	New	300
<b>Saw Mills</b>			
0-4.5m3	per trip	New	2,500
6m3	per trip	New	3,500
10m3	per trip	New	4,000
Furniture making	per month	New	5,000
Metal workshop	per month	New	4,000
General workshop	per month	New	4,000

<b>Industrial-Light Waste</b>			
0-4.5m3	per trip	New	3,000
6m3	per trip	New	5,000
10m3	per trip	New	6,000
Industrial -heavy waste	per tons	New	4,000
Wholesale shops	Per month	New	2,000
Retail shops (food & other item)	Per month	New	2,000
Retail shops (other commodities	Per month	New	2,000
Groceries	Per month	New	3,000
Bar	Per month	New	6,000
Butchery	Per month	New	2,400
Mosque / Church per month	Per month	New	400
Skips per 7M (cubic meter container or trailer)	Per month	New	6,000
<b>Removal debris emanating from demolished structure per M3</b>			
4.5M	Per trip	New	4,500
6M	Per trip	New	10,000
10M	Per trip	New	12,000
<b>ENVIRONMENTAL POLLUTION MANAGEMENT SERVICES</b>			
Permit for crusade	Per instance	New	2,000
Permit for Mobile Toilet	Per unit /annum	New	3,000
EIA / EA Experts Licence		New	5,000
Incinerator permit		New	10,000
Recycling Permit Per facility	Per unit /annum	New	5,000
Registration of Environment & CBO's	Per CBO/annum	New	5,000
Sale of environmental policy document	Per document	New	5,000
Collection and transportation of solid waste (youth groups ) permit	Per permit /annum	New	3,000
Collection and transportation of solid waste (CBO's) permit	Per permit /annum	New	5,000
Collection and transportation of solid waste (Private companies) permit	Per permit /annum	New	10,000
Quarrying permit	Per acre	New	10,000
Transportation of Soil from Construction sites	Per permit /annum	New	10,000

## FOOD HYGIENE LICENCE

	Premises Category	Unit of Measure	Kisii Town Charges	Sub-County charges
<b>A</b>	Market Stalls	Per cert	300	200
	Posho Mills	Per cert	300	200
	Retail Grocery shop	Per cert	400	300
<b>B</b>	Canteens	Per cert	400	200
	Rural Dairies	Per cert	400	200
	Milk Bars	Per cert	400	200
<b>C</b>	Fish Shops	Per cert	600	300
	Butcheries	Per cert	600	300
	Eating Houses	Per cert	600	300
	Cafes	Per cert	600	300
	Bars (ON)	Per cert	600	300
	Restaurant	Per cert	600	300
	Members Clubs	Per cert	1,000	300
	Hotels	Per cert	2,000	500
	Night Clubs	Per cert	1,000	500
	Slaughter Houses	Per cert	2,000	1,000
	Slaughter Slabs	Per cert	1,000	500
	Warehouses	Per cert	3,000	1,500
	Wholesalers	Per cert	1,000	500
	Jaggeries	Per cert	1,000	500
<b>D</b>	Beer, Soda and Bread Depots	Per cert	2,000	1,000
	Bakeries	Per cert	2,000	1,000
	Bottling Plants	Per cert	2,000	1,000
	Canning Plants	Per cert	2,000	1,000
	Creameries	Per cert	2,000	1,000
	Abattoirs	Per cert	3,000	1,500
	Flour Mills	Per cert	3,000	1,500
	Sugar Factories	Per cert	3,000	1,500
	Food Processing Plants	Per cert	2,000	1,000
	Super Markets	Per cert	3,000	1,000
	Go downs	Per cert	3,000	1,500
<b>E</b>	Private Medical Clinics	Per cert	3,000	1,500
	Maternity Homes and Hospitals	Per cert	2,000	1,000
	Chemists/Pharmacies/Cosmetics	Per cert	2,000	1,000
	Herbal Clinics	Per cert	1,500	800
	Private Medical Labs	Per cert	1,000	500
	Salon/Kinyonzi	Per cert	500	200
	Garage/Spare parts shops/Machinery	Per cert	2,000	1,000

	Textile Shops	Per cert	500	250
	Stationers/Printing/Cyber Café/Photocopiers	Per cert	500	200
<b>F</b>	Financial Institutions	Per cert	2,000	1,000
	Carpentry/Joineries	Per cert	500	200
	Timber Yards	Per cert	1,000	500
	Wholesale Liquor / wines* spirits	Per cert	1,000	500

### **Building Plans**

Residential Single Storey		5,000	5000
Residential each additional storey-Multi Storey	Per Storey	1,000	1,000
Commercial Single Storey		5,000	3,000
Commercial each additional storey-Multi Storey	Per Storey	2,000	2,500

## **ALCOHOLIC DRINK LICENCE**

### **1. GENERAL RETAIL ALCOHOLIC DRINK LICENCE**

#### **Per Annum (on bars)**

- a) Premises within Kisii Town(club) Kshs 120,000
- b) Premises situated elsewhere other than Kisii Town(club) Kshs 60,000
- c) Premises within Kisii Town Kshs 50,000
- d) Premises situated elsewhere other than Kisii Town Kshs 20,000

### **2. GENERAL RETAIL ALCOHOLIC DRINK LICENCE - WINES & SPIRIT**

#### **Per Annum**

- a) Premises within Kisii Town Kshs 40,000
- b) Premises situated elsewhere other than Kisii Town Kshs 20,000

### **3. BREWERS ALCOHOLIC DRINK LICENCE**

For each alcoholic drink or product manufactured:

- a) 1 million litres and above per annum Kshs 1,000,000
- b) Between 500,000 and 999,999 litres/annum Kshs 500,000
- c) Above 12,000 but below 499,999litres/annum Kshs 250,000

### **4. WHOLESALE ALCOHOLIC DRINK LICENSE**

For each Premises per Annum KShs 80,000

## 8.0 SCHEDULE 8

### 8.1 PHYSICAL PLANNING, LANDS AND HOUSING

#### Physical Planning Services

Item Description	
Kisii County Master Plan /Planning Policy Reports	
Kisii County Master Plan Full Version	30,000
Kisii County Master Plan Abridged Version	10,000
Local Physical Development Reports (LPDPS)	5,000
Other Planning Policy Reports	1,000
Base maps , Part Development Plans (PDP)	10,000
A1 Copy	1,500
A2 Copy	1,000
A3 Copy	500
Evaluation of NEMA Reports	3,000
Development Applications	
Category A	10,000
Category B	6,000
Category C	2,000
Extension of Use	
Category A	4,000
Category B	3,000
Category C	2,000
Renewal of Development Application	
Change of Use	2,000
Extension of Use	25,000
Regularization of Compliant Development	
Change of Use	1,000
Extension of Use	1,000
Land Subdivision (Per Sub Plot)	
Category A	2,000
Category B	1,000
Category C	500
Subdivisions Large Schemes (Over 100 Sub Plots)	
1 – 100 Subplots	3,000
101 – 300 Subplots	2,000
301- above Subplots	1,000
Registration under Sectional Properties	3,000
Amalgamation of Land	
Category A	5,000
Category B	3,000
Category C	2,000
Amendment of Sub-divisions (lump sum)	
Category A	3500

	Category B	3,500
	Category C	3,500
Regularisation of Subdivision of Land		
	Category A	3,500
	Category B	3,500
	Category C	3,500
Subdivision Certificate		
	1 to 10	2,000
	11 to 20	1,500
	21 & above subplots	1,000
	Certified copies of subdivision certificate	5,000
	Certified copies of original subdivision plans( per set )	5,000
	Re-inspection Fees	5,000
Extension of Lease		
	Category A	10,000
	Category B	10,000
	Category C	10,000
	Category D	10,000
	Category E	10,000
Development Master Plan		
	Category A	30,000
	Category B	30,000
	Category C	30,000
Administrative Change of Use ( Maximum)		
	Category A	2,000
	Category B	2,000
	Category C	2,000
Renewal for Administrative Change of Use		
	Category A	2,000
	Category B	2,000
	Category C	2,000
Planning Site Board (On-site Advertisement)		
	Category A (size 1200 mm x 600mm)	12,000
	Category B (size 1200 mm x 600mm)	10,000
	Category C (size 1200 mm x 600mm)	8,000
	Extra copies for subdivision and Amalgamation (per 6 and above copies)	3,500
	Amendments of PPA 2	3,500
	Street Naming	20,000
	Property numbering per plate	3,000
KEY		
CATEGORY	DETAILS/DESCRIPTION	
Change and Extension of Use		
A.	Zones 1,2,3,4,5,6,9 & 9E,10,12,13 & 14	
B.	Zones 8,16,17,18 & 19	
C.	Zones 7,11, & 15	
Subdivision and Amalgamation of Land		
A.	Zones 1,,3,4,5,6,9 & 9E,10,12, & 13	

B.	Zones 2,8,10 & 14
C.	Zones 7,11, 15,16,17,18 &19
E	
Extension of Lease	
A.	Commercial users in the CBD per 0.1 ha.
B.	Residential users in the CBD per 0.1 ha
C.	Commercial users in the zones 3,4,5,6,12,13 per 0.1 ha.
D.	Residential users in the zones 3,4,5,6,12,13, per 0.1ha.
E.	Any size zone 2,7,8,9,10,11,12,13,14,15,16,17,18, & 19
ZONE	
1	
2	
3	
4	
5	
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7	
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9.E	
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15	
16	
17	
18. & 19.	

<b>Item Description</b>	<b>Unit of Measure</b>	<b>Current Charges</b>	<b>New Charges KShs.</b>
Survey Fee	Per instance	5,000	5,000
Beacon Certificate issuance	Per instance	5,000	5,000
Beacon Relocation & Re-establishment	Per instance	3,000	3,000
Boundary dispute resolution (per plot)	Per instance	5,000	5,000
Plot/Site location/Confirmation	Per instance	5,000	5,000
Survey Plan Procurement (per Plan)	Per instance	1,000	1,000
Application for Survey Services	Per instance	300	300

### Valuation and Property Management Services

<b>Land Valuation</b>	<b>Unit of Measure</b>	<b>New Charges Kshs</b>
Provisional valuation	Per division	3,000
Temporary Occupation License	Per Standard Area	5,000
Exemption Inspection fee	Per Visit	5,000
Copy of Building Plan	Per instance	3,000
Valuation maps and plans	Per copy	2,500
Omission of a Rateable Property	Per property	500
Transfer of a Rateable Property	Per property	500
File Rating Records information	Per instance	200

## 9.0 SCHEDULE 9

### 9.1 AGRICULTURE AND LIVESTOCK

Item Description	Unit of Measure		Charges KShs
<b>Licensing of Abattoirs</b>		<b>New</b>	
Category A	Per instance	New	10,000
Category B	Per instance	New	7,000
Category C	Per instance	New	2,500
Licensing of meat Containers	Per instance	New	500
Slaughter man's Licenses	Per instance	New	500
<b>Meat Inspection Fees</b>			
Cattle	Per instance	New	200
Sheep	Per instance	New	50
Goat	Per instance	New	50
Pigs	Per instance	New	100
Camels	Per instance	New	150
Poultry	Per instance	New	10
Certificate of transport for pick up and above	Per instance	New	200
Certificate of transport for others	Per instance	New	50
Disease Control	Per instance	New	
Vaccination	Per instance	New	
<b>Lumpy Skin Disease</b>		Variable depending on Source of the vaccine	
Blackquarter/anthrax	Per instance		
Foot and mouth Diseases	Per instance		
<b>Foot and Mouth Diseases</b>			
Trivalent Vaccine	Per instance	New	150
Rabies	Per instance	New	220
<b>Stock Movement Permit</b>			
1 to 25 cattle	Per instance	50	100
26 to 75 cattle	Per instance	50	100
More than 75 cattle	Per instance	50	100
Livestock Trader's License	Per instance	New	1,000
<b>Diagnostic services</b>			
<b>Full Post Mortem Services</b>			
Cattle	Per instance	New	400
Sheep and goat	Per instance	New	350
Poultry	Per instance	New	150
Examination of blood /gland smear	Per instance	New	150
Examination of organ /impression smear	Per instance	New	200
Examination of fecal sample	Per instance	New	150
Examination of skin scrapping	Per instance	New	250
<b>Hides &amp; Skin for Leather Improvement</b>			
Dispatched note	Per instance	New	150
Licensing of bandas	Per year	New	1,000
Licensing Private A.I Services Providers	Per year		2,500

## **APPENDIX**

### **A. Unique Business Codes**

- a. General Trade, Wholesale, Retail, Stores, Shops, Personal Services code 100 – 195
- b. Informal Sector code 200 – 295
- c. Transport, Store and Communications code 300 – 395
- d. Agriculture Forestry and Natural Resources Extractions code 400 – 495
- e. Hotel Accommodation and catering code 500 – 477
- f. Professional and Technical Services code 600 – 695
- g. Private Education, Health and Entertainment Services code 700 - 795
- h. Industrial Plants, Factories, workshops and contractors code 800 – 895

### **B. Forms**

### **C. Invoices**

### **D. Accountable Receipts**

### **E. Permits**

### **F. Licenses**

### **G. Demand Notices**

## **MEMORANDUM OF OBJECTS AND REASONS**

The principal objective of this Bill is to provide for the various taxes, fees and other service charges that are payable to the Kisii County Government.

These are set out in the Schedule. The said Schedule also sets out the rates in Kenya Shillings (KShs.) currently payable to the County Government so that it is possible to assess the changes that take into account the need to enhance the revenue payable to the County Government for enhanced service delivery and to enable the County Government perform the increased functions bestowed on it by the Fourth Schedule of the Constitution.

## **STATEMENT ON DELEGATED POWERS TO LEGISLATE**

The Executive Committee Member responsible for Finance is empowered to bring into operation the various provisions of the Act or certain sections of the Schedule. This is to enable the putting in place of the necessary physical, administrative and personnel infrastructure that would aid in the operationalization and collection of the proposed taxes, fees and charges.

The operationalization of certain provisions of the proposed law shall entail an expenditure of public funds. The funds will be provided for in the estimates.

## **STATEMENT ON HOW THE BILL CONCERNS KISII COUNTY GOVERNMENT**

The principal objective of this Act is to enact the law for the purpose of enabling the County government to raise revenue through the sources authorized by law as provided for under Article 209(3)(4) & (5) of the constitution.

Dated the 2<sup>nd</sup> September, 2014.

Samuel Kebati Osoro  
*E.C.M. Finance and Economic Planning*