

SPECIAL ISSUE

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KISII COUNTY GOVERNMENT

KISII COUNTY GAZETTE SUPPLEMENT

FINANCE BILL 2015

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A BILL of the Kisii County Assembly, to provide for the various levies, 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 BILL may be cited as the Kisii County Finance bill, 2015 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 Bill 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 stream for the purpose of revenue collection.

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

“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

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

“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.

“Contribution in lieu of rates (CILOR)” means a charge payable by government agencies to the Kisii county government for the spaces they occupy.

“License” 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/issued by Kisii county government to any business operating within its jurisdiction.

“Person” shall mean a natural or artificial /juristic person;

“Sub-county Revenue Officer” means Officer in charge of revenue mobilization and collection at the Sub-county.

“Kisii town Revenue Officer” means Officer in charge of revenue mobilization and collection at Kisii town

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

- A. Bobasi Constituency
- B. BomachogeBorabu Constituency
- C. BomachogeChache Constituency
- D. Bonchari Constituency
- E. KitutuChache North Constituency
- F. KitutuChache South Constituency
- G. NyaribariChache Constituency
- H. NyaribariMasaba Constituency
- I. South Mogirango Constituency

“Kisii town” Ministry of Lands And Physical Planning to give Clear Demarcations/Boundaries of Kisii Town

“Kisii town central business district (CBD)” Ministry Of Lands And Physical Planning To Give Clear Demarcations/Boundaries Of CBD

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 where not specified:

- a) **“Kiosk”** – means a temporary structure occupying space equal to or less than 9M²
- b) **“Small trader/ dealer”** – shall be a business person occupying space equal to or less than 9M²
- c) **“Medium trader”** – shall be a business person occupying over 9M² up to 25M²

- d) **“Large trader”** – shall be a business person occupying between 25M2 and 49 M2
- e) **Mega** – shall be a business person occupying between 50M2 and 300 M2
- f) **Hypermarkets** – shall be a business person occupying over 300 M2
- 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 Early Childhood Development Education Centers, pre-primary, primary, secondary and driving schools.
- l) The term **“Higher learning institutions”** shall refer to and include colleges, Technical institutes and universities

3.

- (1) The Treasury for the county shall for these purposes establish revenue collection centers within the sub-counties and Kisii town who shall report to the Chief 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 of the Republic of Kenya 2010.
- (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 2010.

4. REVENUE SOURCE

In the discharge of its mandate and sustainability of its operations the county proposes the following ***revenue sources***

(1) FACTORY PRODUCE CESS

- a) There shall be paid a levy to be known as factory produce Cess on all tea, coffee, sugarcane and other agricultural produce.

- 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 1% of the total value on tea, coffee and sugarcane.
- d) That the funds shall be managed and expended by the Executive member for finance in conjunction with the Chief 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. 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 1 to 4)

(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 business persons within the Kisii Town (refer schedule 1).
- b. Single-business Permit for all business persons within the Sub-Counties (Refer Schedule 3).
- c. Fees on green produce at the designated markets (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).

- f. There shall be established Parking fees within the Kisii Town and other major markets.

(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) OTHER CESS

There shall be established a levy to be known as Bricks/Hardcore/Ballast/Murram/Sand Harvesting, Farm produce, jaggery, poles, timber and others from source to be levied at the exits points out of the county and to be pegged on the vehicle tonnage ferrying the 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 Chief Officer.
- (c) That to hire the social hall(s), stadia or other amenity shall attract a fee which is provided in schedule 2 and 4.

PART III - LEVIES, FEES AND CHARGES PAYABLE AND RATES APPLICABLE

5.

- (1) The levies, fees and charges set out in the "charges" column of the Schedules shall apply for the respective items listed in the "Items Description" Column and at the rates set out therein.
- (2) For greater certainty, the levies, fees and charges applicable and payable to Kisii County Government at the commencement of this bill, but which are not included in the Schedule to this bill, 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.

- (3) The County Executive Committee Member for Finance shall give guidelines on how the levies, fees and charges can be adjusted in consultation with Revenue Officers and other stakeholders.

PART IV - ACCOUNTABILITY AND TRANSPARENCY

6.

- (1) The Executive Member for Finance shall assign targets on revenue collections on the Sub-County and Kisii Town Revenue Officers.
- (2) That there shall be proper documentation of all cash collected as revenue on behalf of the county by the Revenue Officers and there shall be put in place cash registers.
- (3) That it shall constitute an offence for revenue officer 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 Executive Member for Finance shall take up the existing Revenue collection centres already in the sub-counties and Kisii Town with such modifications as may be deemed necessary.
- (5) All persons deployed as Revenue Officers and Revenue Accountants shall be vetted for competency based on experience, skills, integrity, suitability and relevant training by the relevant County Assembly Committee for deployment within 6 months from the date of commencement of this Bill or as the committee may deem it fit whichever is earlier.
- (6) That all revenue officers shall automatically be answerable to the Executive Member for Finance.
- (7) That all debts owed to the defunct local authorities shall be recovered and paid to the County Government.

- (8) That the chief officer and or revenue officer shall be held liable for any loss, stolen or unauthorized spending of revenue or and such money held by an officer.
- (9) Any person found culpable of such act (8 above) 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 levies, 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 levies, fees and charges 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 fees, charges or other levies and, in that regard the amount applicable shall be as provided for in the Schedules.
- (3) That any permit or receipt issued under the by-laws contemplated herein and were valid before the commencement of this Bill shall be deemed to be valid and issued under this Bill.

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:

- 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) Single Business Permit issued expires on 31st December of every year but failure to apply and renew a Single Business Permit by the 31st March of each year, the fees chargeable shall attract a penalty of 3% compounded per month for any renewals made after 31st March.
 - 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.
- Any person who commits an offence under this Bill 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 ECM for Finance in consultation with the Cabinet shall make rules to regulate the enforcement of the provisions of this Bill with approval of the County Assembly.

PART VIII - MISCELLANEOUS PROVISIONS

- 10.** That the Kisii County Finance Bill 2015 shall be operational within the boundaries demarcated as Kisii County by National Legislation.

10.1. REGULATIONS

- a) The ECM for Finance may make regulations for better carrying out the functions under this Bill for purposes of revenue collection.

- b) The ECM for Finance and the Chief Officer shall design the format for, forms, receipts, permits, invoice, demand notice and registers for revenue collection which are tamper proof.
- c) That for avoidance of doubt the ECM for Finance and the Chief 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 ECM 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/ waiver/amnesty 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 unit square, per annum, per kiosk, per applicant, per trip, per tonnage, per plot, 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, per sack, per KG, .
- g) That any dispute or complain arising out of this Bill 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 authorized officer who gives false information or makes false statement either orally or in writing in connection with a call of information made under this Bill or in connection with an investigation into the commission of an offence under this Bill. 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 CEC for Finance may by order publish in the Gazette an amendment(s) to any of the schedule(s).

(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.

1: SCHEDULE 1

1.1 Kisii Town – Single Business Permit Schedule

Item Description	2014 Charges	Proposed Charges 2015
General Trade, Wholesale, Retail, Stores, Shops, Personal Services.		
Hypermarkets Large Multi-department Premises over 700 M ² in a prime location; over 50 employees.	103,000	100,000
Mega: traders, stockists, Beer/wines and spirits distributors, soda distributors, Hardware, retail shops and stores from 300-700 M ² .	50,000	51,000
Large General Retail Shop (Mix).	25,000	17,000
Medium Retail Shop (Mix)	10,000	8,500
Small Retail Shop (Mix)	3,500	4,900
Large dealer in farm implements	2,800	10,000
Medium dealer in farm implements	2,800	7,000
Small dealer in farm implements	-	4,900
Large dealer in Agrovets	-	14,000
Medium dealer in Agrovets	-	7,000
Small dealer in Agrovets	-	4,900
Large Hardware	-	20,000
Medium Hardware	-	15,000
Small Hardware	-	7,000
Dry Cleaner Laundry Services (machine)	-	14,000
Dry Cleaner Laundry Services (manual)	-	4,900
Large Cloth Wear Shop	-	17,000
Medium Cloth Wear Shop	-	8,500
Small Cloth Wear Shop	-	4,900
Large Textile/Clothing Materials Traders	-	17,000
Medium Textile/Clothing Materials Traders	-	8,500
Small Textile/Clothing Materials Traders/Tailoring/Embroidery	-	4,900

Medium Tailoring & Textile Materials/Embroidery	-	8,500
Small Tailoring & Textile Materials/Embroidery	-	4,900
Verandah Tailoring/Embroidery 2-3 Machines	-	2,800
Verandah Tailoring/Embroidery 1 Machine	-	1,400
Cushion Makers (Car Seat Makers/Repairs/Tents)	-	4,900
Verandah photocopying/Photography	-	3,500
Large Bread Agents	-	14,000
Medium Bread Agents	-	7,000
Small Bread Agents	-	4,900
Large shop (Mobile Phones and Accessories)	-	17,000
Medium shop(Mobile Phones and Accessories)	-	8,500
Small shop(Mobile Phones and Accessories)	-	4,900
Large Booksellers Bookshop/Stationery (Wholesale)	-	17,000
Medium Booksellers Bookshop/Stationery (Retail)	-	8,500
Small Booksellers	-	4,900
Large Printing Press & Stationery	-	17,000
Medium Printing Press & Stationery	-	8,500
Small Printing Press & Stationery	-	4,900
Large Photo Studio Shop/Video	-	17,000
Medium Photo Studio Shop/Video	-	8,500
Small Photo Studio Shop/Video/Mobile photography	-	4,900
Large dealers in Electrical Fittings and Accessories(Wholesale/ Retail)	-	17,000
Medium dealers in Electrical Fittings and Accessories(Wholesale/ Retail)	-	8,500
Small dealers in Electrical Fittings and Accessories(Retail)	-	4,900
Large dealers Water Fittings & Accessories(Wholesale/Retail)	-	17,000
Medium dealers Water Fittings & Accessories(Retail)	-	8,500
Small dealers Water Fittings & Accessories(Retail)	-	4,900
Large Trader General Electronic e.g. TV/Radio/Speakers/Amplifiers/DVDs	-	17,000
Medium Trader General Electronic/TV/Radio/Speakers/Amplifiers/DVDs	-	8,500

Small Trader General Electronic/TV/Radio/Speakers/Amplifiers/DVDs	-	4,900
Large Mali Mali Dealers	-	17,000
Medium Mali Mali Dealers	-	8,500
Small Mali Mali Dealers	-	4,900
Soda Depots	-	8,500
Soda Retail	-	4,900
Large Footweardealer: Distributor, Trader, Wholesale/ Retail	-	17,000
Medium Footwear dealer: Distributor, Trader (Retail/ Wholesale)	-	8,500
Small Footwear dealer: Distributor, Trader	-	4,900
Kiosk footwear retail	-	3,500
Large Cosmetic Shop	-	8,500
Medium Cosmetic Shop	-	6,000
Small Cosmetic Shop	-	3,500
Large Cigarette Agent/ Distributor/ Dealer	-	20,000
Medium Cigarette Dealer/ Retail	-	15,000
Small cigarette Dealer/Mobile	-	7,000
Beer Depot	-	17,000
Hair Salon, Manicure, Pedicure, Massage, Barber/Kinyozi (Large i.e. above 6 serving points)	8,000	8,500
Hair Salon/Barber/Kinyozi (between 3 & 5 serving points)	6,000	4,900
Barber Kinyozi / Hair Salon (1 to 2 serving points)	-	3,500
Large Glass Cutting	-	10,000
Medium Glass Cutting	-	7,000
Small Glass Cutting	-	4,900
Small Music Store(DVDs,CDs,Cassettes) etc.	-	3,500
Private Crematorium Site	-	5,000
Transport, store and Communications such as Car Dealers, Motor Car Spare Parts, Transportation Co-operating Taxis-Matatus-Buses-Lorries Driving Schools, Petrol Stations, Facilities, Cold Storage Facilities Publishing Companies, Newspapers, Books, Texts, telephone companies, Radio/TV, Broadcaster, Internet Provider		
Dealers in second hand vehicles (Yard/Showroom)	100,000	100,000
Dealers in Motorcycle (Yard/Showroom)	-	50,000

Large Motor Car Spare Parts (New)	100,000	50,000
Medium Motor Car Spare Parts (New)	60,000	30,000
Small Motor Car Spare Parts (New)	30,000	20,000
Large Motor Car Spares (Second Hand)	-	50,000
Medium Motor Car Spares (Second Hand)	-	30,000
Small Motor Car Spares (Second Hand)	-	20,000
Kiosk Used/New Motor Car Spares	-	4,900
Large Motorcycle Spares	-	30,000
Medium Motorcycle Spares	-	20,000
Small Motorcycle Spares	-	10,000
Scrap Metal Dealers	-	10,000
Driving School	-	17,000
Courier and Security Services	-	40,000
Courier Services Only	-	17,000
Security Services Only	-	17,000
Medium Dealers in New/Used Tyres and Repairs	-	17,000
Small Dealers in New/Used Tyres and Repairs	-	8,500
Large Transport Company/ PSV Sacco / Taxi Sacco over 30 Vehicles	60,000	60,000
Medium Transport Company From 6 to 30 Vehicles	25,000	25,000
Small Transport Company From 2 to 5 Vehicles	7,000	8,500
Independent Transport Operator 1 Vehicle	3,500	3,500
Large petrol filling station Over 6 Pumps or with Garage Workshop & Retail Shop	20,000	30,000
Medium Petrol Station From 4 to 6 Pumps with Garage Workshop or Retail Shop	12,000	15,000
Small Petrol Station up-to 3 Pumps and without Garage Workshop or Retail Shop	6,000	10,000
Small Petrol Station with 1 Pump	-	4,900
Kerosene Dealer with Pump	-	4,900
Cooking Gas Dealers 10 containers and below	-	4,900
Cooking Gas Dealers 11 above containers	-	15,000
Large Cold Room Storage Facility over 1,000 M ² go-down Ware	-	50,000

House Liquid Storage Tanks Complex		
Medium Cold Room Storage Facility from 100M ² -1000M ²	-	20,000
Small Cold Room Storage Facility up to 100M ²	-	10,000
Large Storage Facility over 1,000 M ² go-down Ware House Liquid Storage Tanks Complex	50,000	50,000
Medium Storage Facility from 100M ² -1000M ²	20,000	20,000
Small Storage Facility up to 100M ²	10,000	10,000
Large Communication Company Over 20 employees /or turnover of 20 Million	70,000	70,000
Medium Communication Co. From 10 to 20 Employees &/or turnover of 10 – 20 Million	45,000	45,000
Small Communication Co. up-to 10 Employees &/or turnover up-to 10 Million	25,500	25,500
Other Transport, Storage and Communications	6,000	4,900
Agriculture, Forestry & Natural Resources Extractions Such as Production of Coffee, Tea, Flowers, Cereals, Vegetables and Horticultural 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 (e.g. Tea Factory, Bananas Factory, Avocado Factory, Coffee millers & Factory, Dairy Products Factory, Bakeries and any other of the kind)	60,000	65,000
Medium Agricultural Producer/dealer From 11-50 employees (e.g. Tea Factory, Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind)	17,600	25,000
Small Agricultural Producer/Processor/Dealer up-to 10 employees (e.g. Tea Factory, Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind)	5,600	8,000
Posho Mills	-	7,000
Firewood Dealers	-	4,900

Large Timber Yard/Carpentry Works Mechanized	-	17,500
Medium Timber Yard/Carpentry Works Mechanized	-	8,500
Small Timber Yard/Carpentry Works	-	4,900
Power saw per machine	-	4,000
Power saw per machine across the county	-	8,500
Wholesale charcoal dealer (50 and more sacks)	-	8,500
Medium charcoal dealer (10 to 49 sacks)	-	5,600
Small charcoal dealer (below 10 sacks and other units)	-	2,800
Cereal stores (National Cereal and Produce Board)	-	21,250
Large Grain/ Cereals/ Nuts store 50 sacks and above (wholesale/Retail)	-	39,000
Medium Grain/ Cereals/ Nuts store 10 to 49 sacks	-	15,000
Small Grain/ Cereals/ Nuts store below 10 sacks	-	4,300
<i>Accommodation and Catering</i>		
Such as: International Hotels, Guest Rooms, 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	100,000	85,000
Medium -High Standard Lodging Houses/Hotel class D from 41- 100 rooms	60,000	59,500
Small - High Standard Lodging House/Hotel D Class up-to 40 Rooms	45,000	42,500
Large lodging House with Restaurant &/or Bar C/C class Basic Standard over 15 rooms	40,000	38,250
Medium Lodging House with Restaurant &/or Bar B/C Class Basic Standard from 6 - 15 rooms	30,000	29,750
Small Lodging House with Restaurant &/or Bar B/C class Basic Standard up 5 rooms	20,000	21,250
Large Lodging House B/C class Basic Standard over 15 rooms	30,000	34,000
Medium Lodging House B/C class Basic Standard 6 - 15 rooms	20,000	21,250
Small Lodging House Basic Standard B/C class up to 5 rooms	12,000	12,750
Large Restaurant with Bar/Membership Club over 30	30,000	25,500

Customers/ members		
Medium Restaurant with Bar/Membership Club from 11 - 30 customers	12,000	12,750
Small Restaurant/Bar up-to 10 Customers with Outdoor Catering	7,000	8,500
Large eating House: Snack bar Tea House, Hotel no Lodging, 1 No Alcohol served over 20 Customers	12,000	12,750
Medium Eating House Snack Bar, Tea House, Hotel no Lodging, no Alcohol service between 8-20 Customers	8,000	8,500
Small Eating House Snack Bar, Tea House, Hotel no Lodging No Alcohol served below 700 M ²	5,400	5,950
Small Butchery 1 carcass or part	-	4,900
Medium Butchery 2 to 4 carcasses	-	7,000
Large Butchery 5 carcasses and above	-	10,000
Outdoor Catering	-	5,000
Small Butchery with Roasted Meat and/or Soup Kitchen any size	8,000	7,000
Large Bar/ Traditional Beer seller over 50 Customers	10,500	10,500
Medium Bar/ Traditional Beer Seller 16-20 Customers	8,400	8,400
Small Bar/ Traditional Beer seller below 15 Customers	5,600	5,600
Large Night Club/Casino over 500M ²	40,000	40,000
Medium Night Club/Casino from 101 M ² to 500 M ²	25,500	25,500
Small night club /casino up to 100 M ²	10,000	14,000
Medium Wines and Spirits Retailer above 100 M ² .	15,000	15,000
Small Wines and Spirits Retailer below 100 M ²	10,000	7,000
Large Beer Seller (No Restaurant)	-	15,000
Medium Beer Seller (No Restaurant)	-	10,000
Small Beer Seller (No Restaurant)	-	7,000
SENATOR Bambua Seller	-	4,900
Application Betting activities (e.g. gambling)		250
Betting activities license		2,500
Professional and Technical Services Such as: Firms &/or Individuals offering services on legal issues, Financial Management; Engineering Architecture; valuing; Surveying; Accountancy; Secretarial Support; Data Accessing; Stock and Insurance Brokering; Security-Promotion Charity included; Banks; Money		

lenders; Hire Purchase Co., Insurance Companies		
Large Professional Services from over 10 Practitioners &/or International Affiliation	80,000	76,500
Medium Professional Services firm From 3 - 10 practitioners	45,000	38,250
Small Professional Services firm up 2 practitioners	20,000	17,000
Independent Technical Operator 1 Person Acting Individually (Typist, Accountant, Book keeper etc.)	6,000	5,950
Large Financial Services over 25 employees	100,000	114,000
Medium Financial Services from 6-25 employees	70,000	78,000
Small Financial Services up to 5 employees	40,000	54,000
Other financial services including financial consultants / creditors / loans on assets firms with no money accounts / 1 person acting. individually etc.	10,000	38,250
Money points / ATMs / money machines separate from branch / office (per ATM)	20,000	20,000
Large cyber cafes / bureaus with over 20 computers/ machines	20,000	8,500
Medium Cyber cafes/bureau with 6 — 20 computer's / machines	15,000	4,900
Small Cyber cafes / bureau with 2 — 5 computers / machines	8,000	3,500
Large Computer Sales and Services	-	14,000
Medium Computer Sales and Services	-	7,000
Small Computer Sales and Services	-	4,900
Large Computer Services/ repair with above 10 computers	-	8,500
Medium Computer Services/ repair with over 3-9 computers	-	4,900
Small Computer Services/ repair with 1-2 computers	-	3,500
Mobile Banking(M-Pesa, Airtel Money, Yu Money)with other money agents including bank agents)	8,000	12,000
Mpesa, Airtel Money, Yu Money, Equitel money	-	4,900
Money Hawalas e.g. dahabshil	-	20,000
Car Wash Pressure	7,000	4,900
Private Education, Health and Entertainment Services		
Such as: Private Education Institutions, including Universities, Nurseries, Primary and Secondary Schools, Professional Training centers, Polytechnic Institutions, Private Health Clinics and Doctors Surgeries, Pharmaceuticals, Consulting Offices		

of Doctors, Dentists, Physiotherapists, Psychologists and other Health Professionals, Herbalists and Traditional Medicine Practitioners, Funeral Homes, Entertainment Facilities i.e. Cinema, Theatre, Video Show, Juke Box, Arcade, Sport Club, GYM, pools.

	2014 Charges	2015 Proposed Charges
Private Higher Educ. Institution, Any type of Private University, College or Higher Education Institution 300 students and above	50,000	45,000
Public Higher Educ. Institution, Any type of Public University, College or Higher Education Institution 300 students and above Operating in Private Premises	-	45,000
Large Private Education Institution from 200-300 students or fees over KShs.50,000 per year	30,000	30,000
Medium Private Education Institution from 100-200 students or fee from KShs.30,000 - 50,000 per year per student	15,000	15,000
Small Private Education Facility below 99 students or fees up-to KShs.30,000 per year per student	10,000	10,000
Large Private Health Facility Hospital, Clinic, Nursing Home providing Overnight Accommodation. Over 30 beds/ Funeral Home	50,000	59,500
Medium Private Health Facility From 11 - 30 beds/Funeral Home	31,500	38,250
Small Private Health Facility up-to 10 beds Funeral Home	21,000	25,500
Private Health Facility outpatient services, Doctor's Surgery, Dentist, Physiotherapist, Psychologists, opticians, Consultant office and others	-	25,500
Large Traditional Health Services/ clinics/Herbalist Traditional Healers	-	25,500
Small 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	38,250
Medium Entertainment Facility from 50 - 100 seats, from 4 – 10 machines and from 16 - 50 members	17,500	21,250
Small Entertainment Facility up-to 50 seats/up-to 3 machines and up-to 15 members	10,500	12,850
Other Educational (tuitions), Health and Entertainment Services	5,600	5,600
Large Private Early childhood development education (ECDE) over 50 pupils	-	8,500
Small Private Early childhood development education (ECDE) up to 50 pupils	-	6,000
Pool Game (per table)	5,000	5,000
Ajua Game	-	3,500
Large Sports Club/GYM/Swimming Pool over 5,000 M ²	20,000	25,500
Small Sports Club/GYM/Swimming Pool below 5,000 M ²	7,500	8,500
Video Cafes/Shows	-	4,900
Large; Chairs/Tents/Public Address System for Hire (500 chairs and above)	-	7,000
Small; Chairs/Tents/Public Address System for Hire (up to 499 chairs)	-	4,900
Public Address System for Hire	-	5,600
Industrial Plants, Factories, Workshops, Contractors Such as: Manufacture, Processing and Assembly of products, Vehicles, Machinery and Equipment and Workshops Servicing and Repairing Products, Vehicles Machinery and Equipment also including Contractors of New Building Construction and Old Buildings, Renovations, Serviceand Repair		
Large Industrial Plant over 75 employees or turnover over 20M	70,000	100,000
Medium Industrial Plant from 16 - 75 employees or turnover between 10 - 20million	49,000	70,000
Small Industrial Plant up to 15 employees or turnover up-to 10M	28,000	40,000

Large Workshop/Service , Repair and Contractor over 10 employees or premises over 500ft	35,000	35,000
Medium Workshop, Service, Repair and Contractor from 6 - 10 employees or premises from 25sqft – 500sqft	14,000	14,000
Small Workshop Service , Repair and Contractor up-to 5 employees or Premises up to 25sqft	4,900	4,900
Large Motor Garage (with capacity of 10 and above vehicles)	-	17,500
Medium Motor Garage (with capacity of 5-9 vehicles)	-	8,500
Small Motor Garage (with capacity of 1-4 vehicles)	-	4,900
Open Air/Roadside Jua Kali Garage	-	5,600
Large Motor Cycle Repair Workshop	-	10,000
Medium Motor Cycle Repair Workshop	-	7,000
Small Motor Cycle Repair Workshop	-	4,900
Open Air/Roadside Jua Kali Motor Cycle Repair	-	3,500
Engineering Workshops above 3 Lathe Machines	-	25,500
Engineering Workshops 2-3 Lathe Machines	-	17,500
Engineering Workshops 1 Lathe Machine	-	8,500
Large General Electronic/Electrical Repair Shop e.g. Radio /TV/DVD/Amplifiers Repair Workshop (Above 5 service points/ technicians)	-	10,000
Medium General Electronic/Electrical Repair Shop e.g. Radio /TV/DVD/Amplifiers Repair Workshop (2- 5 service points/ technicians)	-	7,000
Small General Electronic/Electrical Repair Shop e.g. Radio /TV/DVD/Amplifiers Repair Workshop	-	4,900
Large Battery Charging Workshop	-	10,000
Medium Battery Charging Workshop	-	7,000
Small Battery Charging Workshop	-	4,900
General Electrical Rewinding Workshop	-	42,500
Large Fabrication and Welding Workshop (wholesale/ (more than 2 welding machines))	-	10,000
Medium Fabrication and Welding Workshop (2 welding machines)	-	7,000

Small Fabrication and Welding Workshop (one welding machine)	-	4,900
Large Furniture Workshop (with machine/3 and above work stations)	-	10,000
Medium Furniture Workshop (up to two work stations)	-	6,000
Small Furniture Workshop	-	3,500
Timber molding machine	-	3,500
Blacksmith Operation	-	3,500
Contractors-NCA 1/2/3/4 (per year)	-	8,500
Contractors-NCA 5/6/7/8 (per year)	-	7,000
Shoe Makers /Repairs	-	3,500
Shoe shiner with shade up-to three persons	New	4,000
Shoe shinning shade more than three persons	New	6,000

2: SCHEDULE 2

2.1 Kisii Town Fees and Charges

Item Description	Unit of Measure	2014 Rates KShs	Proposed Rates KShs 2015
Renewal of Business Permit	Per applicant	-	600
Application for New Business Permit	Per Applicant	1,200	1,200
Change of Business Name	Per Applicant	650	600
Hawkers with Motor Vehicles selling electronic goods 1 person	Per day	20,000	5,000
Hawker 1 person without a motor vehicle (handcart) non electronic goods	Per day	100	30
Hawker on foot selling electronic	Per day	100	50
Shoe shiner	Per day	20	20
Semi-Permanent Informal Sector Trader up-to 2 Persons Operating in Verandah or Temporary building/street vendors	Per day	100	50
Other Informal Sector Operation	Per day	60	50
Bus Park Charges			
Buses	Per trip	300	200
Mini Buses	Per trip	100	100
Nissans	Per trip	60	60
Pick ups	Per trip	60	60
Station Wagons	Per day	60	60
Motor Cycles (Designated areas)	Per Month	600	400
Motor Cycles operating from sub- counties to Kisii	Per month	-	400

town			
Registration of motor cycle	Once	-	200
Motor Cycle (Seizure fees for non-compliance)	Per instance	1,000	1,500
Parking Charges			
Trailer over 20 tons	Per day	1,000	1,000
Trailer between 10-19 tons	Per day	700	700
Vehicles between 5 - 9tons	Per day	400	400
Vehicles between 3 – 5 tons	Per day	300	300
Vehicles between 1 – 3 tons	Per day	150	150
Taxi Parking Sticker	Per month	1,200	1,200
Others vehicles (parking)	Per day	60	60
Reserved parking at bus park per slot(Buses)	Annual	5,000	5,000
Reserved parking at bus park per slot (Matatus)	Annually	4,000	4,000
Reserved parking street per slot	Monthly	4,500	4,500
Reserved parking street per slot	Annually	49,500	49,500
Clamping fees	Per instance	1,200	1,200
Damage of Clamps	Per Instance	10,000	10,000
Grounded vehicles	Per day	100	100
Land Rates and Rent			
Land Rates on Blocks (I, II, III, IV)	Per Annum	10% on the Value of the property	10% on the Value of the property

Plot Rent on Extended Plots (Nyanchwa)	Per Annum	3,000	3,000
Rent on Market Plots	Per Annum	2,000	1,200
Site and Service Scheme Plots(Nyanchwa)	Per Annum	2,000	2,000
Ground Rent on Kiosks	Per Kiosk per month	1,600	500
Penalty Per Month on non-payment on Rates (compounded)	Per month	1%	1%
Barter Market Fee per Day			
Lorry Load of Cabbage/ green maize	Per instance	2,500	1,500
Canter Load cabbage/ green maize	Per instance	2,000	1,000
Pickup Load of cabbage/ green maize	Per instance	1,000	600
Station wagon Load of cabbage/ green maize	Per instance	-	300
Carton/bag/box of tomatoes	Per day	60	60
Tomatoes Retail	Per day	30	30
Basket of Mangoes	Per day	50	30
Eggs retail	Per day	30	30
Eggs whole sale	Per day	-	200
Banana per bunch (engote)	Per day	30	30
One bale of Mitumba	Per day	120	100
Heap of Mitumba (area of 4m ² and above)	Per day	250	250
Heap of Mitumba (below area of 4m ²)	Per day	150	150
Mitumba Retail (CBD)	Per day	-	100
One bag of produce (e.g. maize, beans etc)	Per day	50	50
New Clothes Wholesale above 4m ² area (Market days)	Per day	200	200
New Clothes Retail below 4m ² area (Market days)	Per day	150	150
Pots per piece	Per day	25	20
Vegetable per bag	Per day	40	40
Vegetable half bag	Per day	30	20
Sweet Potatoes per 90 kg bag	Per bag	40	40
Irish Potatoes per 50kg bag (viazi)	Per bag	-	30
Irish Potatoes per 90kg bag (viazi)	Per bag	-	50

Fruits - Retail	Per day	25	30
Fruits per up to 30 kg carton	Per day	50	40
Fruits per 50kg bag	Per day	-	50
Fruits per 90 kg bag	Per day	-	80
Onions per net/ bag Wholesale	Per day	80	100
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	60
Bag of cassava	Per day	50	50
Up to 17kg Tin of cassava	Per day	30	30
Groundnuts per 90 kg bag	Per day	70	60
Groundnuts per 17kg tin	Per day	30	30
Mats (per lorry)	Per instance	-	1,500
Mats (per canter)	Per instance	-	1,000
Mats (per pick up)	Per instance	-	500
Tobacco per 90 kg bag	Per day	100	100
Tobacco per 50 kg bag	Per day	40	80
Tobacco retail	Per day	-	30
Heap of Small items above 3m ²	Per day	100	60
Heap of small items below 3m ²	Per day	50	40
Charcoal per 90kg bag	Per day	50	50
Bundles of sugarcane (20 pieces)	Per day	30	20
Chicken Per head	Per day	30	20
Heap of Akala shoes	Per day	30	30
Milk per 5 liters	Per day	-	20
Milk per 20 liters	Per day	30	40
large Heap of Mitumba Shoes (above 4m ²)	Per day	200	250
small Heap of Mitumba Shoes (below 4m ²)	Per day	130	150
Mitumba Shoes (CBD)	Per day	-	100
New Shoes (CBD)	Per day	-	100

Cattle Fees Per Head	Per day	100	100
Goat/Sheep Fees Per Head	Per day	50	50
90 kg Bag of Omena	Per day	50	100
Omena/ Avocado/ Carrots retail	Per day	-	40
90 kg Bag of Carrots	Per day	40	80
90kg Bag of Avocado	Per day	40	40
50 kg Bag of Sukuma Wiki	Per day	40	40
Basket of Ripe Bananas	Per day	40	30
Basket of fresh/ Deep fry fish vendors	Per day	100	100
Cess Fees: For farm produce, forestry, electricity posts, soapstone, bananas, sugar cane, avocado, charcoal, sacks of sukuma wiki/cabbages, timber, fire wood, building/wooden poles.			
Vehicles over 20 tons	Per trip	7,500	5,000
Vehicle over 10 tons	tons	5,000	1,500
Vehicles between 5 - 10tons	tons	3,000	1,000
Vehicles between 3 - 5tons	tons	2,500	700
Vehicles between 1 - 3tons	tons	2,000	500
Shutting up/ impounding/ seizure Charges			
Goat/sheep (per head)	per instance	400	300
Cattle (per head)	per instance	1,000	500
Saloon cars	per instance	2,000	3000
11-14 sitter Matatu/ 1 to 7 tons canter	per instance	10,000	10,000
Lorry/ canter above 7 tons	per instance	15,000	15,000
Bus	per instance	-	20,000
station wagon	per instance	5,000	5000
Towing Charges			
Saloon Cars	per instance	3,000	3,000
Station Wagons	per instance	4,000	4,000
Nissan Matatu	per instance	10,000	10,000
Trucks/Lorries and Buses	per instance	15,000	15,000
station wagon e.g. probox	per instance	5,000	5,000

Slaughter House Fees			
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
HOUSING			
Deposit	Per instance	Equivalent to 3 months' Rent	Equivalent to 3 months' Rent
One B/R self-contained (Nyanchwa)	monthly	5,000	3,000
Two B/R self-contained (Nyanchwa)	monthly	6,000	3,600
Two B/R self-contained (Strabag)	monthly	8,000	4,800
One B/R self-contained flats	monthly	6,000	3,600
Three B/R self-contained (with S/Quarters - Milimani)	monthly	20,000	16,200
Market/Butchery Rent			
Market shop rent (large) per month	monthly	7,000	6,000
Market shop rent (small) per month	monthly	4,000	3,600
Market stall rent (big) per month	monthly	1,500	1,200
Market stall rent (small) per month	monthly	500	300
Butchery stall rent	monthly	3,000	3,000
Rental stall re-opening fees	per instance	1,500	1,200
Main Bus Park Shops/Hotels			
Shop Rent per month	monthly	4,500	4,500
Hotel Rent per month	monthly	8,000	8,000
To Sub-let (once)	per instance	7,000	7,000
Hire of Gusii Stadium			

Refundable deposit	Per instance	7,000	10,000
Sports activities per day- Local	per day	7,000	7,000
Sports activities per day- National	per day	10,000	10,000
Religious activities per day (local)	Per day	3,000	6,000
Religious activities per day (national)	Per day	-	10,000
Religious activities per day (international)	Per day	-	20,000
Political meetings/ home coming per day	per day	50,000	50,000
Musical Gatherings	per day	10,000	5,000
Weddings/graduations	per day	10,000	5,000
Filming/Video Shooting	per day	10,000	3,000
ASK- Shows (arena)	four days	-	400,000
Other social gatherings	per day	-	10,000
Landing of private air craft e.g. choppers	Per day	-	10,000
Burial Charges			
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	5,000	5,000
Crematorium (public)	per instance	5,000	5,000
Public Toilet Fees per Month			
Toilets (main market CBD)	Monthly	3,000	6,000
Toilets (at the exit bus park)	Monthly	-	12,000
Toilets (near upper bus park entrance/inside)	Monthly	-	30,000
Toilets (green town CBD)	Monthly	2,000	4,000
Toilets (green town Darajambili)	Monthly	-	4,000
Toilets (stadium)	Monthly	-	4,000
TOWN ENGINEER & PLANNING			
Inspection fee			3,000
Application for approval of Building Plans PPA1)	per plan	2,500	2,500
1. Building plans			
(a) Ordinary scheme (1-50 sub Plots)	per plan	-	3,000

(b) Comprehensive scheme (over 100 sub plots)	per plan	-	6,000
2. Land Sub-divisions		-	
Scrutiny fees per plot (applicable across the county)	per plot	-	500
3. Change of users, extension of leases, and renewal of leases	per instance	-	5,000
4. Certificate of compliance on land sub-divisions	Per plot	-	2,000
Application for approval of Building Plans	per plan	2,500	1,500
Application to sublet	Plot	4,000	4,000
Application for transfer of plot	Plot	10,000	10,000
Sub division fees on Lease Hold Plots	Plot	10,500	10,500
Sub division fees on Freehold Plots	Plot	3,000	3,000
Application to extend lease	Plot	35,000	35,000
Application for consent to lease of property	Plot	10,000	10,000
Plot Card (new Card)	Plot	3,000	3,000
Clearance Certificate on Rates	Plot	5,000	5,000
Amalgamation of Plots	Applicant	10,500	10,000
Site Inspection	Per Visit	3,000	1,000

Building Plans - Architectural Fees (Residential)	Unit of Measure	2014 Rates KShs	Proposed Charges (Kshs) 2015	Non-Compliance Penalty (Kshs)
Minimum Charges not exceeding 46m ²	Per Plan	2,000	2,000	10,000
Over 46m ² not exceeding 93m ²	Per Plan	2,500	2,500	12,000
Over 93m ² not exceeding 140m ²	Per Plan	3,500	3,500	14,000
Over 140m ² not exceeding 186m ²	Per Plan	5,000	5,000	16,000
Over 186m ² but not exceeding 279m ²	Per Plan	6,000	6,000	18,000
Over 279m ² not exceeding 372m ²	Per Plan	7,000	7,000	20,000
Over 372m ² but not exceeding 465m ²	Per Plan	8,000	8,000	22,000
Over 465m ² not exceeding 558m ²	Per Plan	9,000	9,000	24,000
Over 558m ² not exceeding 651m ²	Per Plan	10,000	10,000	26,000
Over 651m ² not exceeding 744m ²	Per Plan	12,000	12,000	30,000

Over 744m ² not exceeding 867m ²	Per Plan	14,000	14,000	35,000
Over 867m ² but not exceeding 930m ²	Per Plan	15,500	15,500	40,000
For every additional 93m ² or part thereof over 930m ²	m ²	2,000	2,000	5,000

Building Plans - Structural Fees (Residential) Approval	Unit of Measure	Charges 2014	Proposed Charges 2015
Buildings with 46m ² or less	Per Plan	1,000	1,000
Building between 46m ² - 93m ²	Per Plan	1,500	1,500
Building between 93m ² - 140m ²	Per Plan	1,700	1,700
Building between 140m ² - 186m ²	Per Plan	2,000	2,000
Building between 186m ² - 279m ²	Per Plan	2,500	2,500
Building between 279m ² - 372m ²	Per Plan	3,000	3,000
Building between 372m ² - 465m ²	Per Plan	3,500	3,500
Building between 465m ² - 558m ²	Per Plan	3,700	3,700
Building between 558m ² - 651m ²	Per Plan	4,000	4,000
Building between 651m ² - 744m ²	Per Plan	5,000	5,000
Building between 744m ² - 867m ²	Per Plan	6,000	6,000
Building between 867m ² - 930m ²	Per Plan	8,000	8,000
For every additional 93m ² or part thereof over 930m ²	m ²	1,500	1,500

Building Plans - Renewal Fees (Residential)	Unit of Measure	2014 charges (Kshs)	Proposed Charges (Kshs) 2015
Minimum charge for 46m ² or less	Per Plan	2,000	2,000
Building between 46m ² - 93m ²	Per Plan	2,200	2,200
Building between 93m ² - 140m ²	Per Plan	2,400	2,400

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

Building Plans - Architectural Fees (Public Buildings)	Unit of Measure	2014 Rates KShs	Proposed Charges 2015	Non- Compliance Penalty
Minimum charge for 46m ² or less	Per Plan	1,600	1,600	12,000
Building between 46m ² - 93m ²	Per Plan	2,000	2,000	14,000
Building between 93m ² - 140m ²	Per Plan	3,500	3,500	16,000
Building between 140m ² - 186m ²	Per Plan	5,000	5,000	18,000
Building between 186m ² - 279m ²	Per Plan	6,000	6,000	20,000
Building between 279m ² - 372m ²	Per Plan	7,000	7,000	22,000
Building between 372m ² - 465m ²	Per Plan	8,000	8,000	24,000
Building between 465m ² - 558m ²	Per Plan	9,000	9,000	26,000
Building between 558m ² - 651m ²	Per Plan	10,000	10,000	28,000
Building between 651m ² -744m ²	Per Plan	12,000	12,000	30,000
Building between 744m ² - 867m ²	Per Plan	14,000	14,000	35,000
Building between 867m ² - 930m ²	Per Plan	16,000	16,000	40,000
For every additional 93m ² or part thereof over 930m ²	m ²	2,700	2,700	5,000
Building Plans - Structural Fees (Public Buildings)				
Minimum charge for 46m ² or less	Per Plan	1,000	1,000	12,000
Building between 46m ² - 93m ²	Per Plan	1,500	1,500	14,000

Building between 93m ² - 140m ²	Per Plan	1,700	1,700	16,000
Building between 140m ² - 186m ²	Per Plan	2,000	2,000	18,000
Building between 186m ² - 279m ²	Per Plan	2,700	2,700	20,000
Building between 279m ² - 372m ²	Per Plan	3,000	3,000	22,000
Building between 372m ² - 465m ²	Per Plan	3,300	3,300	24,000
Building between 465m ² - 558m ²	Per Plan	3,500	3,500	26,000
Building between 558m ² - 651m ²	Per Plan	4,000	4,000	28,000
Building between 651m ² - 744m ²	Per Plan	5,000	5,000	30,000
Building between 744m ² - 867m ²	Per Plan	6,000	6,000	35,000
Building between 867m ² - 930m ²	Per Plan	8,000	8,000	40,000
For every additional 93m ² or part thereof over 930m ²	m ²	1,500	1,500	5,000

Building Plans - Renewal Fees (Public Buildings)	Unit of Measure	2014 Charges	Proposed Charges 2015
Minimum charge for 46m ² or less	Per Plan	2,000	2,000
Building between 46m ² - 93m ²	Per Plan	2,500	2,500
Building between 93m ² - 140m ²	Per Plan	3,000	3,000
Building between 140m ² - 186m ²	Per Plan	3,500	3,500
Building between 186m ² - 279m ²	Per Plan	4,000	4,000
Building between 279m ² - 372m ²	Per Plan	4,500	4,500
Building between 372m ² - 465m ²	Per Plan	5,000	5,000
Building between 465m ² - 558m ²	Per Plan	5,500	5,500
Building between 558m ² - 651m ²	Per Plan	6,000	6,000
Building between 651m ² - 744m ²	Per Plan	6,500	6,500
Building between 744m ² - 867m ²	Per Plan	7,000	7,000
Building between 867m ² - 930m ²	Per Plan	7,500	7,500
For every additional 93m ² or part thereof over 930m ²	m ²	200	200
Building Plans - Occupational Certificates (Public Buildings)	Unit of Measure	2014 Charges	Proposed Charges 2015
Minimum charge for 46m ² or less	Per Plan	4,000	4,000
Building between 46m ² - 93m ²	Per Plan	4,500	4,500
Building between 93m ² - 140m ²	Per Plan	5,000	5,000

Building between 140m ² - 186m ²	Per Plan	5,500	5,500
Building between 186m ² - 279m ²	Per Plan	6,000	6,000
Building between 279m ² - 372m ²	Per Plan	6,500	6,500
Building between 372m ² - 465m ²	Per Plan	7,000	7,000
Building between 465m ² - 558m ²	Per Plan	7,500	7,500
Building between 558m ² - 651m ²	Per Plan	8,000	8,000
Building between 651m ² -744m ²	Per Plan	8,500	8,500
Building between 744m ² - 867m ²	Per Plan	9,000	9,000
Building between 867m ² - 930m ²	Per Plan	9,500	9,500
For every additional 93m ² or part thereof over 930m ²	m ²	1,000	1,000

Building Plans - Architectural Fees (Industrial and Commercial Buildings)	Unit of Measure	2014 Charges	Proposed Charges 2015	Non-Compliance Penalty
Minimum charge for 46m ² or less	Per Plan	1,950	1,200	15,000
Building between 46m ² - 93m ²	Per Plan	2,950	1,500	18,000
Building between 93m ² - 140m ²	Per Plan	3,500	2,600	20,000
Building between 140m ² - 186m ²	Per Plan	5,000	3,600	24,000
Building between 186m ² - 279m ²	Per Plan	6,000	4,400	27,000
Building between 279m ² - 372m ²	Per Plan	7,000	5,000	30,000
Building between 372m ² - 465m ²	Per Plan	8,000	5,800	33,000
Building between 465m ² - 558m ²	Per Plan	9,000	6,500	36,000
Building between 558m ² - 651m ²	Per Plan	10,000	7,000	39,000
Building between 651m ² -744m ²	Per Plan	12,000	8,700	42,000
Building between 744m ² - 867m ²	Per Plan	14,000	10,150	45,000
Building between 867m ² - 930m ²	Per Plan	16,000	11,600	48,000
For every additional 93m ² or part thereof over 930m ²	m ²	2,000	1,500	6,000
Building Plans - Structural Fees (Industrial and Commercial Buildings)	Unit of Measure	2014 Charges	2015 Proposed Charges	Non-Compliance Penalty
Minimum charge for 46m ² or less	Per Plan	1,000	800	15,000
Building between 46m ² - 93m ²	Per Plan	1,500	1,000	18,000
Building between 93m ² - 140m ²	Per Plan	1,700	1,250	21,000

Building between 140m ² - 186m ²	Per Plan	2,000	1,500	24,000
Building between 186m ² - 279m ²	Per Plan	2,700	2,000	27,000
Building between 279m ² - 372m ²	Per Plan	3,000	2,300	30,000
Building between 372m ² - 465m ²	Per Plan	3,300	2,500	33,000
Building between 465m ² - 558m ²	Per Plan	3,500	2,600	36,000
Building between 558m ² - 651m ²	Per Plan	4,000	2,900	39,000
Building between 651m ² -744m ²	Per Plan	5,000	3,500	42,000
Building between 744m ² - 867m ²	Per Plan	6,000	4,500	45,000
Building between 867m ² - 930m ²	Per Plan	8,000	5,800	48,000
For every additional 93m ² or part thereof over 930m ²	m ²	1,500	1,000	6,000

Building Plans - Renewal Fees (Industrial and Commercial Buildings)	Unit of Measure	2014 Charges	2015 Proposed Charges
Minimum charge for 46m ² or less	Per Plan	3,000	3,000
Building between 46m ² - 93m ²	Per Plan	3,500	3,500
Building between 93m ² - 140m ²	Per Plan	4,000	4,000
Building between 140m ² - 186m ²	Per Plan	4,500	4,500
Building between 186m ² - 279m ²	Per Plan	5,800	5,800
Building between 279m ² - 372m ²	Per Plan	5,500	5,500
Building between 372m ² - 465m ²	Per Plan	6,000	6,000
Building between 465m ² - 558m ²	Per Plan	6,500	6,500
Building between 558m ² - 651m ²	Per Plan	7,000	7,000
Building between 651m ² -744m ²	Per Plan	7,500	7,500
Building between 744m ² - 867m ²	Per Plan	8,000	8,000
Building between 867m ² - 930m ²	Per Plan	8,500	8,500
For every additional 93m ² or part thereof over 930m ²	m ²	300	300
Demolition Fees by the user			
C.B.D.		15,000	15,000
Extended areas (Outside CBD)		10,000	10,000
Painting of Buildings			2015

C.B.D	Building	5,000	5,000
Estates	Building	3,000	3,000
Extended areas	Building	2,000	2,000
Building Inspection Fees per Floor			
C.B.D	floor	3,500	3,500
Estates	Floor	3,500	3,500
Extended areas	floor	3,500	3,500
Change of User			
Residential to Commercial		17,000	10,000
Agricultural to Residential		20,000	10,000
Harmonization of user		20,000	10,000
Agricultural to Commercial		20,000	10,000
Residential/General Commercial to Petrol Station		50,000	50,000
General Commercial to Industrial		50,000	50,000
Plot Identification Fees (Beaconing	Plot	4,000	10,000
Renovations (Alterations)			
Minor C.B.D. (no wall adjustments)	Per plot	5,000	5,000
Major C.B.D.	Per plot	10,000	10,000
Extended area (outside CBD)	Per plot	4,000	4,000
Billboards and Advertisements			
(i) City Clock			
Application fees for construction	No.	5,000	5,000
Charge per year with advertisement	Year	-	20,000
Charge per year without advertisement	Year	13,000	13,000
(ii) Billboards			
Application fees for construction	No.	20,000	20,000
Charge per year without advertisement (ground charges)	Year	20,000	20,000
Advertisement on Billboards			
Application		5,000	5,000
Minimum Charge Small display under 3m ²	Per year	7,000	7,000
(i) (8 X 10)m	Per year	100,000	150,000
(ii) (8 X 12)m	Per year	144,000	200,000

(iii) (10 X 12)m	Per year	168,000	250,000
Additional Charges per m ²	Per year	1,500	1,500
Advertisement in non-designated areas	Per instance	5,000	5,000
Advertisement on Streetlight Poles			
Application per pole	Per pole	500	500
Advertisement per pole per month	Monthly	1,000	1,000
Mobile Advertisements			
Application fee	Per instance	1,000	1,000
By Loud Speaker per day	Per day	5,000	5,000
A van mounted with Loud Speakers per day	Per day	-	8,500
A truck mounted with Loud Speaker(s) per day	Per day	-	10,000
A fleet of 2 to 3 vehicles mounted with Loud Speaker(s) per day	Per day	-	13,000
A fleet of 4- 5 Vehicles mounted with Loud Speaker(s) per day	Per fleet/day	-	15,000
A fleet of 6- 10 Vehicles mounted with Loud Speaker(s) per day	Per fleet/day	-	18,000
A fleet of over 10 Vehicles mounted with Loud Speaker(s) per day	Per fleet/day	-	20,000
A vehicle with digital screen per day	Per day	-	10,000
Display of Flags			
Promotion Flags	Per fortnight	1,000	1,000
Corporate Flags	Per Year	5,000	5,000
Construction Site Boards			
Application Fees	per site	2,000	2,000
Annual License Fee	Annually	15,000	15,000
Banners			
Banners for 7 days	Per week	3,000	3,000
Steel PoleBanner (per pair)	Per year	-	15,000
Construction of Steel PoleBanner (per pair)	Instance	-	10,000
Application of Steel PoleBanner (per pair)	Instance	-	5,000

Branded Umbrella for company (per umbrella)	Per day	-	2,000
Posters (Only in Designated Areas)			
Charges for the first 1,000 Posters @ Shs. 10/= each	Per No.	10,000	10,000
Any extra Poster above 1000 (each)	Each	5	5
Signboards (Non-Illuminated Signs)			
C.B.D. (per m ²)	Annual	7,000	7,000
Other areas (per m ²)	Annual	5,000	5,000
Application Fees	Annual	2,000	2,000
Signboards (Illuminated Signs)			
Kisii town (per m ²)	Annual	10,000	13,000
Application Fees	Annual	2,000	2,000
Wall Branding			
Kisii town (per floor)	Annual	100	11,000
3m by 3m (9 m ²) and below Kiosks (mpesa, Yu cash, Airtel money, orange money, money hawalas)	Annual	-	3,000
Above 9 m ² (3m by 3m) Kiosks (mpesa, Yu cash, Airtel money, orange money, money hawalas)	Annual	-	11,000
Bank agents (per bank)	Annual	-	11,000
Vehicle Branding			
Vehicle between 1 - 3 tons	Annual	5,000	5,000
Vehicle between 3 - 5 tons	Annual	8,000	11,000
Vehicle between 5 - 10 tons	Annual	10,000	15,000
Trailers over 10 tons	Annual	15,000	20,000
Other Advertisements			
Verandah/Pavement Displays per M ² per year	Year	5,000	5,000
Digital screen			
Application	Annual	-	2,000
Construction fee	Once	-	10,000
2m by 2m (4m ²)	Per year	-	10,000
3m by 6m(18m ²)	Per year	-	15,000
4m by 6m (24m ²)	Per year	-	30,000

Above 24m ²	Per year	-	50,000
Large per year	Year	150,000	150,000
Small Per year	Year	30,000	30,000
Fire Compliance Certificates			
Large Super Markets	Year	7,000	5,000
Small Super Markets	Year	7,000	5,000
Banks	Year	7,000	5,000
Factories/Industries	Year	15,000	15,000
Large Shops	Year	7,000	5,000
Small Shops	Year	3,500	2,500
Schools	No	1,500	1,000
Flats (Residential)	Flat	2,000	1,000
Residential Houses	House	300	200

3: SCHEDULE 3

3.1 Sub-County Single Business Permits

ITEM DESCRIPTION	2014 rates	Proposed charges 2015
General Trader		
Mega store /Hypermarket /Wholesale and Retail/ Soda Distributor	30,000	30,000
Large General Retail Shop (Mix) above 25 M ²	10,000	15,000
Medium General Retail Shop (Mix) 9 M ² to 25 M ²	-	10,000
Medium Retail Shop 9 M ² to 25 M ²	-	6,500
Small General Retail Shop peri-urban up to 9 M ²	-	3,000
Small General Retail Shop rural up to 9 M ²	-	2,500
Wholesale and retail shop	-	15,000
Wholesale shop	-	13,000
Large dealer in Farm Implements	10,000	10,000
Medium dealer in Farm Implements	5,000	5,000
Small dealer in farm implements	3,000	2,500
Large Hardware	-	13,000
Medium Hardware	-	5,000
Small Hardware	-	3,000
Large Dry Cleaner Laundry Services	-	10,000
Medium Dry Cleaner Laundry Services		5,000

Small Dry Cleaner Laundry Services		3,500
Large Cloth wear Shop/Boutique	-	8,000
Medium Cloth wear Shop/Boutique	5,000	5,000
Small Cloth wear Shop/Boutique	2,500	3,500
Large Textile/Clothing Materials Trader	-	6,000
Medium Textile/Clothing Materials Trader	-	4,500
Small Textile/Clothing Materials Trader/Tailoring/Embroidery	2,500	2,500
Medium Tailoring & Textile Materials/Embroidery	5,000	5,000
Small Tailoring & Textile Materials/Embroidery	2,500	3,000
Verandah Tailoring/Embroidery 1Machine	3,000	1,400
Verandah Tailoring/Embroidery 2 Machines	-	2,100
Cushion Makers(Car Seat Makers/Repairs/Tents)	-	1,400
Verandah Photocopying/Photography	-	1,400
Verandah Soda/Cold Drink Fridge	-	1,400
Small Bread Distributors	-	3,000
Retail Bread Agent/ dealer	-	5,000
Wholesale Bread dealer	-	10,000
Large Mobile Phone Accessories	-	7,000
Medium Mobile Phone Accessories	-	4,500
Small Mobile Phone Accessories	-	3,000
Large Book Sellers Bookshop/Stationery(Wholesale) (Above 25M ²)	10,000	10,000
Medium Booksellers Bookshop/Stationery dealer (Retail) (Above 9M ² to 25 M ²)	5,500	5,500
Small Bookseller (up to 9 M ²)	3,000	3,000
Small printing Press & Stationery (1 machine)	-	3,000
Medium printing Press & Stationery (2 to 3 machines)	-	6,000
Large printing Press & Stationery(over 3 machines)	-	12,000
Large Photo Studio Shop/Video (Above 25M ²)	-	14,000
Medium Photo Studio Shop/Video (Above 9M ² to 25 M ²)	10,000	7,000
Small Photo Studio Shop/Video/Mobile Photographer (up to 9 M ²)	3,500	4,900

Large Dealers in Electrical Fittings and Accessories(Wholesale/Retail)i.e (Above 25M ²)	-	14,000
Medium Dealers in Electrical Fittings and Accessories(Retail) (Above 9M ² to 25 M ²)	-	7,000
Small Dealers in Electrical Fittings and Accessories(Retail) (up to 9 M ²)	-	3,500
Large Dealers Water Fittings & Accessories(Wholesale/Retail) (Above 25 M ²)	-	14,000
Medium Dealers Water Fittings & Accessories(Retail) (Above 9M ² to 25 M ²)	-	7,000
Small Dealers Water Fittings & Accessories(Retail) (up to 9 M ²)	-	3,500
Large Trader General Electronics/TV/Radio/Speakers/Amplifiers/DVDs etc (Above 25M ²)	-	14,000
Medium Trader General Electronics/TV/Radio/Speakers/Amplifiers/DVDs etc (Above 9M ² to 25 M ²)	-	7,000
Small Trader General Electronics/TV/Radio/Speakers/Amplifiers/DVDs etc (up to 9 M ²)	-	3,500
Large Mali Mali Dealers (Above 25 M ²)	-	7,000
Medium Mali Mali Dealers (Above 9M ² to 25 M ²)	-	5,000
Small Mali Mali Dealers (up to 9 M ²)	-	2,500
Soda Depots (50 to 500 crates)	-	15,000
Soda Retail (below 50 crates)	-	7,500
Large Footwear, Shoe Dealer, Distributer, Trader (Above 25 M ²)	-	10,000
Medium Footwear, Shoe Dealer (Retail) (Above 9M ² to 25 M ²)	-	8,000
Small Footwear, Shoe Dealer (up to 9M ²)	-	3,000
Large Beauty Shop Perfume Dealer/Gifts	-	5,000
Medium Beauty Shop Perfume Dealer/Gifts	-	3,500

Small Beauty Shop/Gifts	-	2,000
Large Trader Shop, Beer Stockist/Distributor, Retail Store or Personal Service Premises From above 300M ²	-	14,000
Medium Beer Agent/ Trader Shop or Retail Services. Premises 50-300 M ²	-	7,000
Small Beer Agent/Trader Shop or Retail Services. Premises 5-50 M ²	-	3,000
Kiosks or Temporary Construction Less than 5 M ²	-	2,500
Other shops & Services Such as: Open Air Salons, Open Air Photocopying Machines	-	2,000
Hair Salon, Manicure, Pedicure, Massage, Barber/Kinyozi (Large i.e. above 6 serving points)	-	5,000
Hair Salon/Barber/Kinyozi (between 3 & 5 serving points)	3,000	3,000
Barber Kinyozi / Hair Salon (1 to 2 serving points)	-	2,000
Glass Cutting/Glassmart	-	3,000
Small Music Store(DVDs, CDs, Cassettes) etc	-	2,500
Transport, Store and Communication		
Large Motor Car Spare Parts above 49M ²	-	14,000
Medium Motor Car Spare Parts 25M ² to 49M ²	-	5,000
Small Motor Car Spare Parts up to 25M ²	-	3,500
Large motorcycle Spares 49M ²	-	10,000
Medium motorcycle Spares 25M ² to 49M ²	-	7,500
Small motorcycle Spares up to 25M ²	-	3,000
Scrap Metal Dealers	-	5,000
Courier and Security Services	-	20,000
Courier Services Only	-	10,000
Security Services Only	-	10,000
Dealers in New/Used Tyres and Repairs	-	3,500
Vehicle Booking office	-	8,500
Kerosene Dealer with pump	5,000	5,000
Kerosene Dealer (Drums)	2,000	3,500
Petrol Filling Station with Kerosene	15,000	15,000

Petrol Filling Station without Kerosene	10,000	10,000
Cooking Gas Dealers	-	3,500
Cereal Stores (National Cereal Produce Board)	5,000	5,000
Cereal Stores (Private)		3,500
Satellite (Communication Boosters)	150,000	150,000
Telephone Bureau	5,000	3,000
Mobile Phone Repairs and Accessories	3,500	3,500
Tea/Sugar/Soapstone/Coffee/Banana/Avocado/Paints/Factory processors above 50 employees	32,500	100,000
Tea/Sugar/Coffee/Soapstone/Banana/Avocado/Paints/Factorye.t.c upto 50 employees	12,500	32,500
Coffee Millers		50,000
Posho Mill	4,000	4,000
Large Quarry Operator (Ballast, Murram, Stones) with excavators in fixed site	60,000	100,000
Medium Quarry Operator (Ballast, Murram, Stones)	-	40,000
Small (Individuals) Quarry Operator (Ballast, Murram, Stones)	-	2,000
Large Quarry Operator (Soapstone , Granite,Marble) with excavators in fixed site	40,000	50,000
Medium Quarry Operator (Soapstone , Granite,Marble)	-	30,000
Small (Individuals) Quarry Operator (Soapstone , Granite,Marble)	-	3,000
Mining of precious stones (Gem Mining)	-	25,000
Water Supply Station (Company)	32,500	32,500
Large Storage Facility Over 5,000 M ² go-down warehouse Liquid Storage Tanks Complex	-	25,000
Medium Storage Facility from 1000-5000M ²	-	15,000
Small Storage Facility up to 1000M ²	-	7,000
Large Communication Company Over 20 employees/or turnover of 20 M	-	70,000
Medium Communication Company From 10 to 20 employees/or turnover of 10-20 M	-	45,000

Small Communication Company up to 10 employees/or turnover of up to 10 M	-	25,500
Media Stations (Branches/Agents)	-	10,000
Agriculture, Forestry & Natural Resources Extractions Such as Production of Coffee, Tea, Flowers, Cereals, Vegetables and Horticultural 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		
Bakery	-	10,000
Firewood Dealers	4,000	3,500
Large Timber Yard above 49M ²	32,500	32,500
Medium Timber Yard 25M ² to 49M ²	12,500	12,500
Small Timber Yard below 25M ²	4,000	4,500
Large Carpentry Works above 49M ²	-	25,000
Medium Carpentry Works 25M ² to 49M ²	-	10,000
Small Carpentry Works below 25M ²	-	3,500
Power saw per machine	4,000	4,000
Power saw per machine across the County		8,500
Wholesale charcoal dealer(above 50bags 90kg sacks)	15,000	7,000
Medium charcoal dealer(10 to 49bags)	7,500	4,900
Small charcoal dealer below 10bags 90kg sack	2,500	3,500
Large Grain store (wholesale/Retail) with a storage capacity of 50 sacks of 90kg and above	10,000	10,000
Medium Grain store with storage capacity of 10 to 49 sacks of 90kgs	5,000	5,000
Small Grain store with storage capacity of below 10 sacks of 90kgs	3,000	3,500
Accommodation and Catering		
Large lodging house with restaurant/Bar (above 50 rooms)	30,000	22,500
Medium lodging house with restaurant/Bar (between 20	22,500	17,500

to 49 rooms)		
Small lodging house with restaurant/Bar (upto 19 rooms)	15,000	12,500
Large; café, Tea kiosk, Food Kiosk/Canteen (above 49 M ²)	10,000	7,500
Medium; café, Tea kiosk, Food Kiosk/Canteen (between 25M ² to 49 M ²)	-	5,000
Small; café, Tea kiosk, Food Kiosk/Canteen (below 25 M ²)	-	2,500
Large Butchery (Prime place e.g. peri-urban) above 4 carcass	-	5,000
Medium Butchery (Prime place e.g. peri-urban) 2 to 4 carcasses	2,000	4,000
Small Butchery (Prime place) 1 carcass or part	7,500	3,000
Large butchery (Away from established market) above 4 carcasses	5,000	4,000
Medium butchery (Away from established market) 2 to 4 carcasses	4,000	3,000
Small butchery (Away from established market) 1 carcass or part	3,000	2,500
Large slaughter House (Private) above 30 carcasses	-	25,000
Medium slaughter House (Private) 10 to 30 carcasses	7,500	12,500
Small Butchery House (Private) 5 to 10 carcasses	5,000	5,000
Slaughter slab below 5 carcasses	-	3,500
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
Large Lodging house over (15 rooms)	20,000	20,000
Medium Lodging house over (6 to15 rooms)	12,500	12,500
Small Lodging house over (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
Outdoor Catering	-	4,000

Small Butchery with Roasted meat and/or Soup Kitchen any size	-	5,000
Large Bar/Traditional Beer Seller over 500 M ²	-	7,500
Medium Bar/Traditional Beer Seller 100-500 M ²	-	5,000
Small Bar/Traditional Beer Seller below 100 M ²	-	3,500
Large Night Club/Casino over 500M ²	-	40,000
Medium Night Club/Casino from 100- 500M ²	-	25,500
Small Night Club/Casino below 100M ²	-	10,000
Large Wines and Spirits/Distributor over 500M ²	-	10,000
Medium Wines and Spirits Retailer from 100 M ² to 500M ²	-	7,500
Small Wines and Spirits Retailer below 100M ²	-	5,000
Beer Depot(50 and above crates)	20,000	15,000
SENATOR Bambua Seller	4,000	4,000
Application Betting activities (e.g. gambling)		250
Betting activities license		2,500
Professional and Technical Services		
Large Professional Services from over 10 Practitioners &/or International Affiliation	45,000	50,000
Medium Professional Services firm From 3 - 10 practitioners	31,500	20,000
Small Professional Services firm up 2 practitioners	10,000	10,000
Independent Technical Operator 1 Person Acting Individually (Typist, Accountant, Book keeper etc.)	-	3,000
Large Financial Services over 25 employees	-	57,000
Medium Financial Services from 6-25 employees	-	39,000
Small Financial Services up to 5 employees	22,500	27,000
Other financial services including financial consultants / creditors / loans on assets firms with no money accounts / 1 person acting. individually etc.	-	4,200
Money points / ATMs / money machines separate from branch / office (per ATM)	20,000	20,000
Large cyber cafes / bureaus with over 20 computers/	5,000	5,000

machines		
Medium Cyber cafes/bureau with 6 — 20 computer's / machines	3,000	3,000
Small Cyber cafes / bureau with 2 — 5 computers / machines	1,500	2,000
Large Computer Sales and Services above 49 M ²	-	7,500
Medium Computer Sales and Services 25M ² to 49M ²	-	5,000
Small Computer Sales and Services below 25M ²	-	3,000
Mobile Banking(M-Pesa, Airtel Money, Yu Money)with other money agents including bank agents)	8,000	10,000
Mpesa, Airtel Money, Yu Money. Equitel money	-	3,500
Money Hawalas e.g. dahabshil	-	20,000
Car Wash Pressure (at designated areas	3,500	3,500
General Electrical Rewinding Workshop	-	3,500
Private Education, Health and Entertainment Services Such as: Private Education Institutions, including Universities, Nurseries, Primary and Secondary Schools, Professional Training centers, Polytechnic Institutions, Private Health Clinics and Doctors Surgeries, Pharmaceuticals, Consulting Offices of Doctors, Dentists, Physiotherapists, Psychologists and other Health Professionals, Herbalists and Traditional Medicine Practitioners, Funeral Homes, Entertainment Facilities i.e. Cinema, Theatre, Video Show, Juke Box, Arcade, Sport Club, GYM, pools		
Private Higher Educ. Institution, Any type of Private University, College or Higher Education Institution 300 students and above	-	31,500
Large Private Education Institution over 200-300 students or fees over KShs.50,000 per year	22,500	22,500
Medium Private Education Institution from 100-200 students or fee from KShs.30,000 - 50,000 per year per student	15,000	15,000
Small Private Education Facility below 99 students or fees up-to KShs.30,000 per year per student	10,000	10,000
Driving schools	-	7,500

Large Private Health Facility Hospital, Clinic, Nursing Home providing Overnight Accommodation. Over 30 beds, Funeral Home	35,000	35,000
Medium Private Health Facility From 11 - 30 beds, Funeral Home	22,500	22,500
Small Private Health Facility up-to 10 beds Funeral Home	15,000	15,000
Health Clinic, Doctor's Surgery Doctor-Dentist - Physiotherapist, Psychologists, Consultant office no Over Night Accommodation	5,000	5,000
Large Traditional Health Services/ clinics/Herbalist Traditional Healers	-	17,500
Small Traditional Health Services/ Herbalist Traditional Healers	-	4,000
Large Entertainment facility Cinema, Video Show over 100 seats Juke Box Games over 10 machines Sports Clubs over 50 members	-	22,500
Medium Entertainment Facility from 50 - 100 seats, from 4 – 10 machines and from 16 - 50 members	-	7,500
Small Entertainment Facility up-to 50 seats/up-to 3 machines and up-to 15 memberse.gVideo Cafes/Shows	-	3,500
Other Education (tuitions), Health and Entertainment Services (acrobats)	-	3,500
Pool Game (per table)	4000	4,000
Ajua	-	2,500
Large Sports Club/GYM/Swimming Pool over 5,000 M ²	-	20,000
Small Sports Club/GYM/Swimming Pool below 5,000 M ²	-	7,500
Large; Chairs/Tents/Public Address System for Hire (500 and above chairs)	12,500	5,000

Small; Chairs/Tents/Public Address System for Hire (below 500 chairs)	-	4,000
Public Address System for Hire	-	3,500
Industrial Plants, Factories, Workshops, Contractors 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		
	CHARGE 2014	CHARGE 2015
Large Industrial Plant over 75 employees or turnover over 20M	-	60,000
Medium Industrial Plant from 16 - 75 employees or turnover between 10 - 20million	-	42,000
Small Industrial Plant up to 15 employees or turnover up-to 10M	-	24,000
Large Workshop/Service Repair Contractor over 10 employees or premises over 500ft	-	30,000
Medium Workshop Service Repair Contractor from 6 - 10 employees or premises from 25ft - 500ft	-	12,000
Small Workshop Service Repair Contractor up-to 5 employees or Premises up to 25ft	-	4,200
Large Motor Garage (with capacity of 10 and above vehicles)	30,000	14,000
Medium Motor Garage (with capacity of 5-9 vehicles)	15,000	7,000
Small Motor Garage (with capacity of 1-4 vehicles)	10,000	3,500
Open Air/Roadside Jua Kali Garage	-	3,500
Large Motor Cycle Repair Workshop above 25m ²	25,000	8,500
Medium Motor Cycle Repair Workshop 9m ² to 25m ²	10,000	5,000
Small Motor Cycle Repair Workshop below 9m ²	5,000	3,500
Open Air/Roadside Jua Kali Motor Cycle Repair	2,000	2,500
Engineering Workshops 1-3 Lathe Machines	-	5,000
Engineering Workshops 1 Lathe Machine	-	4,000
Large General Electronic/Electrical Repair Shop e,g Radio /TV/DVD/Amplifiers Repair Workshop etc (above 5 service point/ technicians)	25,000	6,000

Medium General Electronic/Electrical Repair Shop e,g Radio /TV/DVD/Amplifiers Repair Workshop etc 2-5 service point/ technicians)	10,000	4,000
Small General Electronic/Electrical Repair Shop e,g Radio /TV/DVD/Amplifiers Repair Workshop etc	3,500	2,500
Large Battery Charging Workshop (above 10 Batteries)	25,000	6,000
Medium Battery Charging Workshop (5 to 10 Batteries)	10,000	4,000
Small Battery Charging Workshop (below 5 Batteries)	3,500	3,000
Large Fabrication and Welding Workshop (more than 2 machines)	-	6,000
Medium Fabrication and Welding Workshop (2 machines)	-	4,000
Small Fabrication and Welding Workshop (1 Machines)	-	3,000
Large Furniture Workshop (with machine or 3 & above working stations)	25,000	10,000
Medium Furniture Workshop (2 working stations)	10,000	5,000
Timber molding machine	-	3,500
Small Furniture Workshop (1working station)	2,500	3,500
Blacksmith Operation	3,500	3,500
Large Block, Bricks and Concrete Maker	25,000	10,000
Medium Block, Bricks and Concrete Maker	10,000	5,000
Small Block, Bricks and Concrete Maker	3,500	2,500
Jaggery Crusher Fixed and power driven	20,000	20,000
Jaggery Crusher Mobile and power driven (across the county)	10,000	15,000
Jaggery Crusher Mobile and power driven (within the Sub-County)	10,000	10,000
Jaggery Crusher Oxen Driven (across the county)	-	7,000
Jaggery Crusher Oxen Driven (within the Sub-County)	3,500	4,000
Small Jaggery Stores below 9m ²	-	4,900
Medium Jaggery Stores above 9m ²	-	6,000
Jaggery Transportation (lorry and canter)	-	10,000
Jaggery Transportation (pickups and station wagons)	-	7,500
Large Soapstone Shop 49 M ² and above	15,000	15,000
Medium Soapstone Shop between 25 M ² and 49 M ²	8,500	8,500

Small Soapstone Kiosks up to 25 M ²	1,000	2,500
Contractors-NCA 1/2/3/4/ (per year)	100,000	8,500
Contractors-NCA 5/6/7/8 (per year)	20,000	7,000

4: SCHEDULE 4

4.1 Sub-County - Fees and Charges

Item Description	Unit of Measure	Charges 2014	Proposed Charges 2015
Motor Cycles and Taxis			
Motor Cycles	Monthly	300	300
Storage fees for Motor Cycles	Weekly	500	500
Default Penalty for Motor Cycles	Each	1,000	1,000
Impounding charge motor cycle	Each	1,500	1,500
Soko Uhuru (Tea/Coffeecess) lorry -per Instance	-	4,000	1,000
Soko Uhuru (Tea/Coffeecess) canter -per Instance	-	-	500
Soko Uhuru (Tea/Coffeecess) pickup/ station wagon -per Instance	New	4,000	150
Taxi seizure	Monthly	1,000	1,000
Storage fees for Taxi	Daily	2,500	500
Default penalty for Taxi	Each	2,500	1,000
Branding of Business Premises			
Branding of Small Business Premises (per floor)	Annual	5,000	5,000
Informal Sector			
Hawker with Motor Vehicle	Per day	200	200
Hawker with Motor Vehicle selling electronics	Per day	10,000	3,000
Hawker without Motor Vehicle	Per day	50	30
Shoe shine, Shoe repair, Street vendors	Per day	30	20
Tailoring on Veranda (Repair)	Per day	30	20
Small Jua Kali in Open air	Per day	30	20
Small Jua Kali in Verandah	Per day	30	20
Small Artist or Sign writer	Per day	50	20

Handcarts (per cart)	Per day	30	20
Cess on Bricks/ Hardcore/Ballast/Murram/Sand Harvesting, Farm produce, soap stone , jaggery, poles from source			
Hardcore/Murram			
Pick up/ station wagon e.g. probox	Per vehicle	-	50
Canter	Per Canter	250	200
Lorries of 7 tone and above	Per trip	5,000	300
Blocks/ Concrete			
Pick up/ station wagon e.g. probox	per trip	100	100
Canter	per trip	-	200
Lorries of 7 tone and above	per trip	-	300
Pick up/ station wagon e.g. probox	per trip	50	50
Sand			
Pick up/ station wagon e.g. probox	per trip	-	100
Canter	per trip	-	200
Lorries of 7 tone and above	per trip	-	300
Bricks dealer			
Lorry	Per trip	200	200
Canter	Per trip	100	100
Pickup	Per trip	50	50
Cess on Farm produce			
Pick up	Per trip	150	100
Canter	Per trip	500	200
Lorry	Per trip	1,000	500
JaggeryCess			
Canter	Per day	1,000	500
Lorry	Per day	2,000	1,000
Pickup	Per day	500	200
Station wagon/probox	Per day	250	200
Motobike	Per day	50	50
Poles/ TimberCess			
Lorry above 40 tonnes	Per Trip	10,000	5,000
Lorry- 20 to 40 tonnes	Per Trip	5,000	2,000
Lorry 10 tons	Per Trip	3,000	1,000

Canter (chindege/timber)	Per Trip	1,200	300
Soapstone Cess			
Small carton/box	Per box	30	30
Medium Carton/box	Per box	40	40
Large Carton/box	Per box	55	50
Pick-up	Per pick-up	1,800	300
Canter	Per canter	3,000	500
Truck	Per truck	5,000	1,000
20ft container	Per container	10,000	5,000
40ft container	Per container	20,000	10,000
Market Levy of Stock Sales Fee			
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 e.g. turkey	Per Head	30	30
Pig	Per Head	100	100
Chicken	Per Head	30	20
Market Fees (Wholesale)			
Sugar Cane (bundle) i.e. 1- 20 pieces	Per Bundle	10	20
Vegetable per 90kg sack	Per Sack	40	20
Tomatoes per 30 kg basket	Per Basket	30	20
Maize per 90 kg bag (green maize) wholesale	Per Bag	50	50
Maize per 90 kg bag (green maize) retail	Per Bag	50	20
Banana (Small bunch)	Per Bunch	20	20
Banana (Big bunch)	Per Bunch	40	30
Tomatoes- 120kg boxwholesale	Per Crate	50	50
Tomatoes- 45kg crate retail	Per Crate	-	30
Tomatoes- 120kg box	Per Box	70	50
Parking Fee			
Parking fee Trailer	Per day	200	200
Parking fees Lorry	Per day	100	100

Parking fee Canter	Per day	50	50
Parking Saloon	Per day	40	40
Tractor	Per day	30	30
Immobile Vehicles/Stalled	Per day	50	50
Bus Park Charges			
Buses	Per day	100	100
Mini Bus	Per day	70	60
Nissan	Per day	50	50
Pickup	Per day	50	50
Station Wagon (Probox)	Per day	50	50
Impounding Charges			
Goat/sheep (per head)	per day	200	200
Cattle (per head)	per day	500	500
Pig	Per day	200	200
Saloon cars	per day	1,000	1,000
Nissan Matatu	per day	3,000	2,000
Station Wagon (Probox)	per day	2,000	1,000
Tractor	per day	5,000	5,000
Lorry	Per day	5,000	5,000
Towing Fee			
Saloon cars	Per instance	3,000	3,000
Station Wagon (Probox)	Per instance	3,000	3,000
Nissan Matatu	Per instance	7,000	5,000
Trucks	Per instance	10,000	10,000
Buses	Per instance	10,000	10,000
Other Fees and Charges			
Market Fees			
Bond fee	once	100	100
Storage fee	Per day	-	50
Jaggery (per a 90 kg sack)	Sack/day	200	200
Onions bulb (per 30kg net)	net/day	50	40
Onions bulb (per 30 kg basket)	Per day	-	40
Onions leafy (per up to 10 kg bundle)	Per day	-	20
Onions leafy (per a 90 kg sack)	Per day	-	50
Maize per 90 kg sack/bag (dry cereal)	Bag/day	50	40

Wimbi per 20kg Debe	Debe/day	30	20
Wimbi per 90 kg Sack	Sack/day	80	80
Fruits - Retail	Per day	-	20
Fruits per up to 30kg carton	Per day	-	30
Fruits per 50kg bag	Per day	-	40
Fruits per 90 kg bag	Per day	-	50
Herbal medicines (1 hawker)	Per day	50	20
Herbal medicines with vehicles	Per day	-	500
Sweet banana (bunch)	Bunch/day	30	20
Penalty for late license w.e.f April of every year	% per month	3	3
Penalty for late plot rents w.e.f 1 st February every year	% per month	1	1
Royalties not provided for	% Per turnover	3	3
Sweet potatoes per a 90kg sack	Per Sack	50	40
Charcoal per a 90kg sack	Per sack	40	40
Secondhand Clothes			
Bale	Per/Bale	80	80
Half	Per/Bale	40	40
A Heap	Per/Heap	60	40
New clothes			
Bale	Per/Bale	100	100
A heap	Per/Heap	100	100
Fish Mongers (Dried Fish)			
A 90kg Sack of Fish	Per/Sack	100	50
A 50kg sack of fish	Per/Sack	60	30
Application Forms			
New Business application forms	Per Business	-	500
Renewal of 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 name	Per instance	5,000	5,000
Application for Approval of Building Plan (PPA1)	Per Plan	2,000	2,500

Completion Certificate	Per Cert.	2,000	2,000
Approval of Building Plan			
Building having 140m ² or less	Per building	2,000	2,000
Over 140m ² but not exceeding 200m ²	Per building	2,500	2,500
Over 200m ² but not exceeding 300m ²	Per building	3,000	3,000
Over 300m ² but not exceeding 400m ²	Per building	3,500	3,500
Over 400m ² but not exceeding 500m ²	Per building	4,000	4,000
Over 500m ² but not exceeding 600m ²	Per building	4,500	4,500
Over 600m ² but not exceeding 700m ²	Per building	5,000	5,000
Over 700m ² but not exceeding 800m ²	Per building	5,500	5,500
Over 800m ² but not exceeding 900m ²	Per building	6,000	6,000
Over 900m ² but not exceeding 1000m ²	Per building	6,500	6,500
For every additional 100m ² or part thereof over 1000m ²	Per building	1,000	1,000
Building Plans - Structural Fees (Residential) Approval		2014 Charges (Kshs)	Proposed Charges (Kshs) 2015
Buildings with 46m ² or less	Per Plan	1,000	1,000
Building between 46m ² - 93m ²	Per Plan	1,500	1,500
Building between 93m ² - 140m ²	Per Plan	1,700	1,700
Building between 140m ² - 186m ²	Per Plan	2,000	2,000
Building between 186m ² - 279m ²	Per Plan	2,500	2,500
Building between 279m ² - 372m ²	Per Plan	3,000	3,000
Building between 372m ² - 465m ²	Per Plan	3,500	3,500
Building between 465m ² - 558m ²	Per Plan	3,700	3,700
Building between 558m ² - 651m ²	Per Plan	4,000	4,000
Building between 651m ² - 744m ²	Per Plan	5,000	5,000
Building between 744m ² - 867m ²	Per Plan	6,000	6,000
Building between 867m ² - 930m ²	Per Plan	8,000	8,000
For every additional 93m ² or part thereof over 930m ²	m ²	1,500	1,500

Building Plans - Structural Fees (Public Buildings)			
Minimum charge for 46m ² or less	Per Plan	12,000	12,000
Building between 46m ² - 93m ²	Per Plan	14,000	14,000
Building between 93m ² - 140m ²	Per Plan	16,000	16,000
Building between 140m ² - 186m ²	Per Plan	18,000	18,000
Building between 186m ² - 279m ²	Per Plan	20,000	20,000
Building between 279m ² - 372m ²	Per Plan	22,000	22,000
Building between 372m ² - 465m ²	Per Plan	24,000	24,000
Building between 465m ² - 558m ²	Per Plan	26,000	26,000
Building between 558m ² - 651m ²	Per Plan	28,000	28,000
Building between 651m ² - 744m ²	Per Plan	30,000	30,000
Building between 744m ² - 867m ²	Per Plan	35,000	35,000
Building between 867m ² - 930m ²	Per Plan	40,000	40,000
For every additional 93m ² or part thereof over 930m ²	m ²	5,000	5,000
Plots and Rents		Charges (Kshs)2014	Proposed Charges (Kshs) 2015
Isolated plots	Per Plot	1,000	1,000
Application forms (church-Temporary)	Per Plot	1,000	1,000
Surveyor fees	Per Plot	5,000	5,000
Search fees	Per Plot	500	520
Plot rent (County plots per year)	Per Plot	2,000	2,000
Application for new plots	Per Plot	5,000	5,000
Fees for Various Services			
Hire of County hall for (prayer) churches	Per Day	4,000	3,000
Hire of County hall (meeting)	Per Day	6,000	6,000
Hire of Sub-County ground non political	Per Day	2,000	2,000
Hire of Sub-County ground (local political functions)	Per day	-	10,000
Hire of Sub-County ground (national political functions)	Per day	-	50,000
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	1,0 00
Identification beacons	Per Plot	5,000	5,000
Plot Card (new Card)	Plot	5,000	5,000
Billboards and Advertisements			
(i) Town Clock			
Application fees for construction	No.	2,000	2,000
Charge per year without advertisement	year	6,000	5,000
(ii) Billboards			
Application fees for construction	No.	5,000	2,000
Charge per year without advertisement	Year	10,000	10,000
Advertisement on Billboards			
Application	No.	2,000	2,000
Minimum Charge Small display under 3m ²	M ²	1,000	1,000
(i) (8 X 10)m	M ²	3,000	100,000
(ii) (8 X 12)m	M ²	4,000	150,000
(iii) (10 X 12)m	M ²	6,000	200,000
Additional Charges per m2	M ²	500	500
Display of Flags			
Promotion Flags	Per fortnight	300	500
Corporate Flags	Per Year	2,000	2,000
Construction Site Boards			
Application Fees	Once	500	500
Annual License Fee	Annually	5,000	5,000
Banners			
Banners for 7 days	Per week	1,000	2,000
Steel pole banner (per pair)	Per year	-	5,000
Application of Steel pole banner (per pair)	Per instance	-	2,000
Branded umbrella for company per umbrella	Per day	-	500
Posters (Only in Designated Areas)			
Charges up to 1,000 Posters @shs 5 each	No.	5,000	5,000
Any extra Poster above 1,000 (each)	Each	2	2
Signboards (Illuminated Signs) per M²			
Per M ²	Per M ²	3,000	3,000
Application Fees	No.	500	500

Wall Branding			
Wall Branding (per floor)	Annual	25	5,000
3m by 3m (9 m ²) and below Kiosks (mpesa, Yu cash, Airtel money, orange , money hawalas)	Annual	-	2,000
Above 9 m ² (3m by 3m) Kiosks (mpesa, Yu cash, Airtel money, orange money, money hawalas)	Annual	-	5,000
Bank agents (per bank)	Annual	-	11,000
Other Advertisements			
Verandah/Pavement Displays per M ² per year	Year	2,000	2,000
Telecommunication Mast (Airtel, Orange, SafaricomEtc)			
Large per year	Year	150,000	150,000
Small Per year	Year	30,000	30,000
Fire Compliance Certificates			
Super Markets	Year	2,000	2,000
Banks	Year	2,000	2,000
Factories/Industries	Year	5,000	5,000
Large Shops	Year	2,000	2,000
Small Shops	Year	1,500	1,500
Schools	Per school	500	500
Flats (Residential)	Flat	1,000	1,000

5: SCHEDULE 5

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

5.1.2 EDUCATION

Item Description	Unit Of Measure	Charges 2014	Proposed charges 2015
Pre-Primary Schools			
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
Nursery Schools/Sub County			
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
Nursery Schools/Kisii Town			
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

5.1.2 Social Services

Library Section

Item Description	Unit of Measure	Charges 2014	Proposed charges 2015
Adults tickets	per year	300	300
Junior tickets	per year	150	150
Penalty	per week	150	150
Accession lists	per copy	50	50
Research fee	Per month	1,000	1,000
E-mail services	per hour	50	50
Printing	Per page	10	10

Scanning	Per page	20	20
Photocopying			
A4 (a copy)	Per copy	2	2
Shooting films - (citizens)	Per day	20,000	20,000
Shooting films - (non-citizens) Per Day	Per day	50,000	50,000

5.1.3 Village Polytechnics

Item Description	Unit of Measure	Charges 2014 (kshs)	Proposed charges 2015
Student admission fees	Once	500	200
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	9,000	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

5.1.4 Community Development Services

	Unit of Measure	Charges 2014	Proposed charges 2015
Self-Help Groups			
Income generating activities application fee	Once	500	1,000
Renewal fee	Per year	500	100
Non income generating activities	Once	500	500
Renewal fee	Per year	300	100
Community Based Organizations			
Income generating activities- office permit	Per year	5,000	5,000
Income generating activities application fee	Once	500	1,000
Renewal fee	Per year	500	100
Non income generating activities office permit	Per year	3,000	3,000
Non-Governmental Organizations			
Income generating activities-office permit	Per year	10,000	10,000
Non income generating activities	Per year	7,500	10,000

6: SCHEDULE 6

6.1PUBLIC WORKS AND INFRASTRUCTURE SECTOR

Transportation Unit Services			
Item Description	Unit of Measure	2014 Charges	Proposed charges 2015
License for pickups or vans for hire	Per annum	12,000	12,000
3 tons and more	Per annum	12,000	12,000
License for lorries for hire	Per annum	24,000	24,000
License for bus booking office	Per annum	24,000	24,000
Road side activities per day	Per day	12,000	12,000
License for breakdown Vehicle	Per annum	12,000	12,000
Loading/Reserved parking bay	Per annum	36,000	36,000
Trailers	Per annum	450,000	450,000
Roads Engineering Services			
Road opening permits	Unit of Measure	2014 Charges	Proposed charges 2015
Inspection fees for road opening:-			
9 meters per permit (all categories not exceeding 10 metres)	Per instance	4,000	4,000
Over 10 meters for opening carriage way per meter	Per instance	800	800
Over 10 meters for opening on paved footpath per meter	Per instance	100	100
Over 10 meters for opening on verges per meter	Per instance	20	20
Renewal of road opening permits and road works after expiry	Per instance	2,000	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

Truck Tipper	Unit of Measure	Charges 2014	Proposed 2015
Truck Tipper 7 tons	Per day	10,000	7,000
Truck Tipper 8 tons	Per day	12,000	8,000
Truck Tipper 10 tons	Per day	10,000	10,000
Truck Tipper 12 tons	Per day	16,000	12,000
Truck Tipper 15 tons	Per day	18,000	15,000
Truck Tipper 20 tons	Per day	22,000	22,000
Truck Tipper over 25 tons	Per day	25,000	25,000
Motor Grader			
Motor Grader 100 – 130HP	Per day (8 Hours)	5,000	44,000
Motor Grader 131 – 155HP	Per day (8 Hours)	5,500	48,000
Motor Grader 156-200 HP	Per day (8 Hours)	6,500	52,000
Single Drum Vibration Roller			
Roller 9-10 ton	Per day (8 Hours)	5,000	32,800
Roller 11-13 ton	Per day (8 Hours)	5,500	44,000
Roller 14-15 ton	Per day (8 Hours)	6,000	48,000
Trailer Low bed			
Trailer 35-50 ton	Per Km	70	70
Trailer 35-50 ton	Per Hour	204	204
Prime mover without the Attachment			
Prime mover 35-50 ton	Per Km	230	230
Prime mover 35-50 ton	Per Hour	5,000	5,000
Front wheel loader (Shovel)			
Shovel 90 – 105 HP	Per Hour	5,000	5,000
Shovel 106 – 140 HP	Per Hour	5,500	5,500
Shovel 250 – 288 HP	Per Hour	10,000	10,000
Excavator (Bucket)			
Excavator 130 – 150 HP	Per day (8 hours)	7,000	56,000
Excavator 230 – 255 HP	Per day (8 hours)	10,000	80,000
Excavator (Breaker)			
Excavator 230-255 HP	Per Hour	15,000	15,000
Water Tanker			
Water Tanker 5,000 – 6,000 lt	Per Hour	1,500	1,500
Water Tanker 6,000 – 8,000 lt	Per Hour	1,800	1,800
Water Tanker 8,000 – 10,000 lt	Per Hour	2,500	2,500

Dozer (Crawler)			
Dozer 140 – 160 HP	Per Hour	7,500	7,500
Dozer 200 – 220 HP	Per Hour	8,500	8,500
Dozer 230 – 235 HP	Per Hour	10,000	10,000
Dozer 400 – 450 HP	Per Hour	15,000	15,000
Exhauster			
Exhauster 5,000 – 6,000 lt	Per trip	-	10,000
Wheel loader			
Wheel loader	Per day (8hours)	-	42,400

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: SCHEDULE 7

7.1 HEALTH, ENVIRONMENT AND WASTE MANAGEMENT SECTOR

Public Health Services

Item Description	Unit of Measure	New Charges KShs 2014	Proposed charges 2015
Solid Waste management Charges			
Collection of dead animals within premises			
Small carcass (hen, cat, pig etc)	Per load	280	280
Large carcass(cows, Donkey, Horse, camel etc)	Per load	560	560
Tipping charges			
Domestic waste	Per month	40	200
High volume Industrial waste above10m ³	Per month	50	10,000
Medium Industrial waste 4.5m ³ to 10m ³	Per month		5,000
Low volume Industrial waste below 4.5m ³	Per month		2,500
High volume Commercial/ institutional above10m ³	Per month	60	1,000
Medium volume Commercial/ institutional4.5m ³ to 10m ³	Per month	-	500
Low volume Commercial/ institutional below 4.5m ³	Per month	-	200
Collection & tipping of construction	Per ton	2,000	2,000
Cleansing Labour Hire			
Per head	Per hour	300	300
Technical	Per hour	2,000	2,000
Solid Waste Collection & Transportation			
Residential Areas/per household	per month	300	200
Tea Rooms	per month	2,000	500
Café	per month	2,000	500
Ice Parlor	per month	1,000	200
Restaurant	per month	3,000	1,000
Guest House	per month	3,000	1,000
Dispensary (Level 2)	domestic waste/per month	1,000	500
Health Centre (Level 3)	domestic waste/per month	2,000	500
Hospital level 4 to level 6	domestic waste/per month	5,000	1,000
Private hospitals	domestic waste/per month	-	1,000

Medical waste per kg	Per kg	300	300
Saw Mills			
0-4.5m ³	per trip	2,500	2,500
6m ³	per trip	3,500	3,500
10m ³	per trip	4,000	4,000
Furniture making	per month	5,000	500
Metal workshop	per month	4,000	500
General workshop	per month	4,000	500
Industrial-Light Waste			
0-4.5m ³	per trip	3,000	2,500
6m ³	per trip	5,000	5,000
10m ³	per trip	6,000	10,000
Industrial -heavy waste	per tons	4,000	10,000
Wholesale shops	Per month	2,000	500
Retail shops (food & other item)	Per month	2,000	200
Retail shops (other commodities)	Per month	2,000	200
Groceries	Per month	3,000	200
Bar	Per month	6,000	500
Butchery	Per month	2,400	200
Mosque / Church per month	Per month	400	400
Skips per 7M ³ (cubic meter container or trailer)	Per trip	6,000	3,000
Removal debris emanating from demolished structure per M³			
4.5M ³	Per trip	4,500	4,500
6M ³	Per trip	10,000	10,000
10M ³	Per trip	12,000	12,000
Dumping of excavated soil permit	Per site	-	5,000
Car wash permit (machine powered)	Per year	-	5,000
Car wash permit (manual)	Per year	-	2,000
Open garages	Per year	-	3,000
Scrap metal/ plastic/rubber transporter permit	Per year	-	5,000
Water vendors	Per year	-	2,000
Permit for crusade	Per Week	2,000	2,200
Political campaign permit	Per week	-	10,000
Road shows permit	Per week	-	5,000
Wedding parties permit	Per day	-	3,000
Permit for Mobile Toilet	Per unit per instance/ event	3,000	3,000
Incinerator permit	Per year	10,000	10,000
Recycling Permit Per facility	Per unit /annum	5,000	5,000
Registration of Environment & CBO's	Per CBO/annum	5,000	5,000
Sale of environmental policy document	Per document	5,000	5,000

Collection and transportation of solid waste (youth groups) permit	Per permit /annum	3,000	3,000
Collection and transportation of solid waste (CBO's) permit	Per permit /annum	5,000	5,000
Collection and transportation of solid waste (Private companies) permit	Per permit /annum	10,000	10,000
Quarrying permit	Per acre	10,000	10,000
Quarryingmurrum	Per tonne		100
Transportation of Soil from Construction sites	Per permit /annum	10,000	10,000
Transportation of liquid waste (private exhausters)	Per year	-	10,000
Transportation of medical waste	Per year	-	10,000
Transportation of charcoal	Per 90kg sack	-	50
Logging	Per tonne	-	5,000

FOOD HYGIENE LICENCE

	Premises Category	Unit of Measure	charges 2014	Proposed charges 2015
A	Market Stalls	Per year	300	300
	Posho Mills	Per year	300	300
	Retail Grocery shop	Per year	400	400
B	Canteens	Per year	400	400
	Rural Dairies	Per year	400	400
	Milk Bars	Per year	400	400
C	Fish Shops	Per year	600	600
	Butcheries	Per year	600	600
	Eating Houses	Per year	600	600
	Cafes	Per year	600	600
	Bars (ON)	Per year	600	600
	Restaurant	Per year	600	600
	Members Clubs	Per year	1,000	1,000
	Hotels	Per year	2,000	2,000
	Night Clubs	Per year	1,000	1,000
	Slaughter Houses	Per year	2,000	2,000
	Slaughter Slabs	Per year	1,000	1,000
	Warehouses	Per year	3,000	3,000
	Wholesalers	Per year	1,000	1,000
	Jaggeries	Per year	1,000	1,000
D	Beer, Soda and Bread Depots	Per year	2,000	2,000
	Bakeries	Per year	2,000	2,000
	Bottling Plants	Per year	2,000	2,000
	Canning Plants	Per year	2,000	2,000
	Creameries	Per year	2,000	2,000
	Abattoirs	Per year	3,000	3,000
	Flour Mills	Per year	3,000	3,000
	Sugar Factories	Per year	3,000	3,000
	Food Processing Plants	Per year	2,000	2,000
	Super Markets	Per year	3,000	3,000
	Go downs	Per year	3,000	3,000
E	Private Medical Clinics	Per year	3,000	3,000
	Maternity Homes and Hospitals	Per year	2,000	2,000
	Chemists/Pharmacies/Cosmetics	Per year	2,000	2,000
	Herbal Clinics	Per year	1,500	1,500
	Private Medical Labs	Per year	1,000	1,000
	Salon/Kinyonzi	Per year	500	500
	Garage/Spare shops/Machinery parts	Per year	2,000	2,000

	Textile Shops	Per year	500	500
	Stationers/Printing/Cyber Café/Photocopiers	Per year	500	500
F	Financial Institutions	Per year	2,000	2,000
	Carpentry/Joineries	Per year	500	500
	Timber Yards	Per year	1,000	1,000
	Wholesale Liquor / wines* spirits	Per year	1,000	1,000
Inspection fees				
	Application fee for inspection	Per instance	100	100
	Premises inspection (food hygiene licenses)	Per year	1,000	1,000
	School inspection	Per year	3,000	3,000
	Change of user inspection	Per instance	1,000	1,000
	Occupancy inspection	Per building	1,000	1,000
	Health clearance after closure notice	Per instance	2,000	2,000
	Inspection for liquor license	Per year	1,000	1,000
Other charges				
	Medical examination of food handlers	Per instance (after every 3 months)	300	300
	Disinfections and Deratting	Per M ²	30	30
	Routine water/ food sampling and testing	Instance	1,000	1,000

Building Plans

		Charges 2014	Proposed 2015
Residential Single Storey		5,000	5,000
Residential each additionalstorey-Multi Storey	Per Storey	1,000	1,000
Commercial Single Storey		5,000	5,000
Commercial each additional storey-Multi Storey	Per Storey	2,000	2,000

LIQUOR /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
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8: SCHEDULE 8

8.1PHYSICAL PLANNING, LANDS AND HOUSING

Physical Planning Services

Item Description	Charges 2014	Proposed 2015
Kisii County Master Plan /Planning Policy Reports		
Kisii County Master Plan Full Version	30,000	30,000
Kisii County Master Plan Abridged Version	10,000	10,000
Local Physical Development Reports (LPDPS)	5,000	5,000
Other Planning Policy Reports	1,000	1,000
Base maps , Part Development Plans (PDP)	10,000	10,000
A1 Copy	1,500	1,500
A2 Copy	1,000	1,000
A3 Copy	500	500
Evaluation of NEMA Reports	3,000	3,000
Development Applications		
Category A	10,000	10,000
Category B	6,000	6,000
Category C	2,000	2,000
Extension of Use		
Category A	4,000	4,000
Category B	3,000	3,000
Category C	2,000	2,000
Renewal of Development Application		
Change of Use	2,000	2,000
Extension of Use	25,000	25,000
Regularization of Compliant Development		
Change of Use	1,000	1,000
Extension of Use	1,000	1,000
Land Subdivision (Per Sub Plot)		
Category A	2,000	2,000
Category B	1,000	1,000
Category C	500	500
Subdivisions Large Schemes (Over 100 Sub Plots)		
1 – 100 Subplots	3,000	3,000
101 – 300 Subplots	2,000	2,000
301- above Subplots	1,000	1,000
Registration under Sectional Properties	3,000	3,000
Amalgamation of Land		
Category A	5,000	5,000
Category B	3,000	3,000
Category C	2,000	2,000

Amendment of Sub-divisions (lump sum)			
Category A	3500	3500	
Category B	3,500	3,500	
Category C	3,500	3,500	
Regularisation of Subdivision of Land			
Category A	3,500	3,500	
Category B	3,500	3,500	
Category C	3,500	3,500	
Subdivision Certificate			
1 to 10	2,000	2,000	
11 to 20	1,500	1,500	
21 & above subplots	1,000	1,000	
Certified copies of subdivision certificate	5,000	5,000	
Certified copies of original subdivision plans(per set)	5,000	5,000	
Re-inspection Fees	5,000	5,000	
Extension of Lease			
Category A	10,000	10,000	
Category B	10,000	10,000	
Category C	10,000	10,000	
Category D	10,000	10,000	
Category E	10,000	10,000	
Development Master Plan			
Category A	30,000	30,000	
Category B	30,000	30,000	
Category C	30,000	30,000	
Administrative Change of Use (Maximum)			
Category A	2,000	2,000	
Category B	2,000	2,000	
Category C	2,000	2,000	
Renewal for Administrative Change of Use			
Category A	2,000	2,000	
Category B	2,000	2,000	
Category C	2,000	2,000	
Planning Site Board (On-site Advertisement)			
Category A(size 1200 mm x 600mm)	12,000	12,000	
Category B(size 1200 mm x 600mm)	10,000	10,000	
Category C(size 1200 mm x 600mm)	8,000	8,000	
Extra copies for subdivision and Amalgamation (per 6 and above copies)	3,500	3,500	
Amendments of PPA 2	3,500	3,500	
Street Naming	20,000	20,000	
Property numbering per plate	3,000	3,000	
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	
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18. & 19.	

Item Description	Unit of Measure	Charges KShs. 2014	Charges KShs. 2014
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			
Land Valuation	Unit of Measure	2014 Charges Kshs	Proposed charges 2015
Provisional valuation	Per division	3,000	3,000
Temporary Occupation License	Per Standard Area	5,000	5,000
Exemption Inspection fee	Per Visit	5,000	5,000
Copy of Building Plan	Per instance	3,000	3,000
Valuation maps and plans	Per copy	2,500	2,500
Omission of a Rateable Property	Per property	500	500
Transfer of a Rateable Property	Per property	500	500
File Rating Records information	Per instance	200	200

9: SCHEDULE 9

9.1 AGRICULTURE AND LIVESTOCK

ITEM	2014 CHARGES	PROPOSED CHARGES 2015
a) Veterinary public health		
Meat inspection charges		
Bovine (Cattle)	100	100
Caprine (Goats)	25	25
Ovine (Sheep)	25	25
Poultry	5	20
Certificate of Transport	20	20
Slaughter Man License	100	250
License of local Slaughter House	2,000	2,000
Meat Carriers	100	500
License of export slaughterhouse	5,000	5,000
(b) Hides and Skins Leather Development		
Dispatch notes	100	100
H / S BandasLicence	500	1,000
Flayers license	100	200
Buyers licence	-	2,000
Flaying knives	300	300
Folder	250	300
(c) Disease Control Vaccine & vaccination		
Blanthrax (Per Dose)	10	20
Lumpy Skin Disease	10	20
Foot and Mouth	20	20
Rabies	30	30
Poultry vaccines	1	2
(d) Livestock Movement Control		
Movement Permit- local	50/=	100/=
No Objection chit	Free	50/=
Veterinary health certificate	1000/=	1000/=
(e) Artificial insemination		

Breeder's license	1,500	1,500
Artificial insemination	-	500-1000
Liquid nitrogen	-	300
Semen - local	-	250
Semen- imported	-	600
Assorted items	-	At current market rates

APPENDIX

1. 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

2. Forms

3. Invoices

4. AccountableReceipts

5. Permits

6. Licenses

7. 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 September, 2015.

DR. KhodeckOmwancha
E.C.M. Finance and Economic Planning