

SPECIAL ISSUE

Taita Taveta County Gazette Supplement No. 11 (Bill No. 9)



REPUBLIC OF KENYA

**TAITA TAVETA COUNTY GAZETTE SUPPLEMENT
COUNTY ASSEMBLY BILL, 2014**

TAITA TAVETA COUNTY; (2014)

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THE TAITA TAVETA COUNTY FINANCE BILL

The Taita Taveta County Finance Bill, 2014

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An Act of the County Assembly of Taita Taveta to provide for the various Taxes, fees, and other charges for service rendered by the County Government of Taita Taveta, and for other revenue raising measures, and for matters incidental thereto

ENACTED by the County Assembly of Taita Taveta as follows-;

PRELIMINARY

Short title and commencement. 1.(1) This Act may be cited as the Taita Taveta County Finance Amendment Act, 2013 and shall come into operation on such a date as the County Executive Committee Member in charge of Finance may appoint and different dates may be appointed for different provisions.

Interpretation 1.(2)

In this Act unless the content otherwise requires;

(i) Commencement date : The date when the Bill is assented to Act, operational date.

(ii) Other fees and charges: The revenue raising measures of the county government relating to fees and charges for services are set out in **schedule 1**

(iii) Trade licenses: The revenue raising measures of the county government relating to trade licenses are set out in **schedule 2**.

(iv) Maximum threshold weight: The maximum weights of the County government relating to agricultural produce cess are set out in **schedule 3**

(v) Holding ground A place set aside for safe custody of animals

(vi) Towns Areas like Voi CBD, Taveta CBD, Mwatate CBD and
Wundanyi CBD

(vii) Other areas Other places within the county other than the mentioned Towns

(vii) Zone A Highly economically viable (Voi and Taveta CBD)

(viii) Zone B Medium economically viable (Mwatate and Wundanyi CBD)

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- (ix) **Zone C** Lower economically viable (Other Areas)
- (x) **Property tax** Taxes charged on rated plots
- (xi) **Designated parking area** Areas set aside for daily parking
- (Xii) **Enclosed parking** Area set aside for parking which has entry and exit
- (xiii) **Agricultural produce fees** Farm produce fees charged on goods moving within
and outside the county
- (xiv) **By-Laws** Regulations governing the Finance Bill
- (xv) **Plot Rent** monthly and annual rent charged on plot
- (xvi) **Fees and Charges** Stipulated fees to be charged on all goods/services

Transition of by-laws into Acts of the County Assembly.

2. (1) Except where the Constitution and this Act provides to the contrary, all the by-laws enacted by the defunct local authorities within Taita Taveta County existing prior to the first elections on 4th of March, 2013, shall by the operation of this Act, be deemed to be Acts made by the County Assembly of Taita Taveta until such by-laws are specifically repealed or replaced by County legislation.

(2) If any national Act mentioned in schedule 3 has not been amended to provide for provision for imposition of fees or charges for services by the County government, then item 7 of the sixth schedule of the constitution applies in relation to that Act.

(1) Upon commencement of this Act-

(a) the taxes, fees and charges as stipulated in the by-laws referred to under subsection (1) shall, subject to section 3, be payable to the County Government of Taita Taveta until such by-laws are repealed, replaced or amended by subsequent County legislation;

(b) the administrative directions, resolutions, orders and authorizations on or relating to financial management, including the collection and administration of taxes, fees and charges issued under the by-laws referred to in subsection (1) shall be deemed to have been issued, made or given under the authority of the County Government of Taita Taveta and shall with necessary modifications, apply to the payment and administration of the taxes, fees, charges and other levies under the Act until the expiry, amendment, or repeal of those directions, orders and authorizations on financial management.

Amendment of fees in by-laws

3. (1) Notwithstanding the provisions of section 2-

(a) the scale of taxes, fees and other charges in respect services rendered by the County Government in respect of the services of the description specified in the first column of the First Schedule shall be as respectively specified in the second & third column of that Schedule as may be the case and the fee, taxes or other charges existing in the by-laws referred to in section 2(1) shall be construed as amended in the manner specified in the First Schedule;

(b) the scale of taxes, fees and other charges in respect services rendered by the County Government in respect of the services of the description specified in the first column of the Second and Third Schedule shall be as respectively specified in the

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applicable column of that respective Schedule as may be the case and the fee, taxes or other charges existing in the by-laws referred to in section 2(1) shall be construed as amended in the manner specified in the respective Second and Third Schedule;

(2). Where the fees, tax or other charge specified in the First, Second or Third Schedule does not exist in an existing by-law referred to in section 2, that fee, tax or other charge shall be deemed to be payable in respect of the subject matter pending the enactment of legislation by the County Assembly to provide for the subject matter.

Penalties on outstanding rates/rent.

4. (1) With effect from 1st December, 2014-

- (a) in the case of a property having total outstanding rates at the turn of the calendar year, the amount of property tax computed shall be calculated at 1% cumulative per month;
- (b) in the case of a property owned by national government the property- tax computed, in this case the contribution in lieu of rates outstanding shall be calculated at 1% for the purpose of such property tax but marginal relief shall be allowed in cases where the amount is cleared by the turn of the year to ensure that annual amount of the property tax payable does not accrue penalties until after 31st of March in each calendar year;
- (c) in the case of a property with a registered title deed total property tax under this section and where such properties having been registered for more than seven years preceding the year of notification, marginal relief;
- (d) In the case of house rent a surcharge shall be levied for rental default at a cumulative rate of 10% per month by 10th of every month.

(2) With effect from 1st January, 2015 in the event of single business license of a business having total outstanding licenses at the turn of the calendar year the amount of license computed shall be increased by a penalty calculated at 3% cumulative per month but a marginal relief shall be allowed in cases where the amount is cleared by the turn of the year to ensure that annual amount of single business permit payable does not accrue penalties until after 31st of march in each calendar year.

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FIRST SCHEDULE

PART I	FINANCE AND ECONOMIC PLANNING				
	Particulars	Unit of Measure	Approved 2013 (Kshs)	New charges 2014	Remarks
	BUDGETS AND APPROPRIATION				
	Sale of county budget books	per book	500	500	
	Sale of county appropriation bill	per bill	300	300	
	Sale of county abstract of accounts	Per book	500	500	
	Sale of finance Act	per set of fees & charges	500	500	
	Sale of county By-laws	per set	500	500	
	Sale of county minutes	per extract	500	500	
	Sale of county gazette	Per gazette	Cost plus 15%	Cost plus 15%	
	PROCUREMENT DEPT				
	Sale of tender document(s)	per tender Document		1000	
	Hire of ground (Court brokers, auctioneers etc)fees per day	one day	3,000	3000	
	Damage occasioned on County property	as per assessment	As per assessment	As per assessment	
	Others Charges				
	Dishonored cheque	per cheque	4000	4000	

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	Search fees for license/receipts and other document	Per search	500	500	
PART II	AGRICULTURAL PRODUCE CESS				
	CEREALS/NUTS CESS				
	Per bag 90kgs	Per bag	40	40	
	Vehicle with carrying weight of 1-2 tones	Per vehicle	600	600	
	Vehicles with carrying weight of 3-5 tones	Per vehicle	1,500	1500	
	Vehicle with carrying weight of 6-10 tones	Per vehicle	3,000	3000	
	Vehicles with carrying weight of 10-20 tones	Per vehicle	4,000	4000	
	Vehicles with carrying weight of 20 tones and above	Per vehicle	6,000	6000	
	FRUITS /VEGETABLES CESS				
	Per bag 50kgs	Per bag/per crate	30	30	
	Vehicle with carrying weight of 1-2 tones	Per vehicle	1000	600	
	Vehicles with carrying weight of 3-5 tones	Per vehicle	1,500	1500	
	Vehicle with carrying weight of 6-10 tones	Per vehicle	3,000	3000	
	Vehicles with carrying weight of 10-20 tones	Per vehicle	4,000	4000	
	Vehicles with carrying weight of 20 tones and above	Per vehicle	5,000	5000	
	Coffee cess	Per 90 kgs Bag	200	200	
	Sisal cess	Per ton	1,000	1000	
	SUN FLOWER CESS				
	Vehicle with carrying weight of 1-2 tones	Per vehicle	600	600	
	Vehicles with carrying weight of 3-5 tones	Per vehicle	1,500	1500	
	Vehicle with carrying weight of 6-10 tones	Per vehicle	3,000	3000	
	Vehicles with carrying weight of 10-20 tones	Per vehicle	4,000	4000	
	Vehicles with carrying weight of 20	Per vehicle	6,000	6000	

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	tones and above				
	OTHER CESSSES				
	Milk cess	Per liter	1	0.50	
	Green maize cess	Per bag	100	50	
	Jaggary cess(sukari nguru)	Per bag	50	50	
	Aloe juice cess	Per litre	30	30	
	Sisal pole cess	Per tone	300	300	
	Honey cess	Per kilo	10	10	
	Hide and skin cess(cattle)	Per skin	40	40	
	Hide and skin cess(sheep/goats)	Per skin	20	20	
	Manure cess	Per tone	200	100	
	Hay cess	Per tone	300	100	
	Cotton cess	Per kilo	1	1	
	Miraa Cess	Per pickup	1,500	1500	
	Miraa Cess	Per s/wagon/saloon	New	1000	
	Miraa cess	Per motorcycle	New	500	
	Tobacco cess	Per bag	200	200	
	Industrial goods cess	Per tone	500	500	
	Goods on transit to neighboring country	Per tone	200	200	
PART III	LIVESTOCK AND FISHERIES				
	Stock auction				
	Seller:				
	Landing/ stock auction fees	per cow	60	60	
	Sheep and Goat	per sheep or goat	30	30	
	Camel	Per camel	1,000	500	
	Chicken	Per head	10	10	
	Holding ground per day:				
	Cows/pigs	per head	100	100	

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	Sheep/Goat	per head	40	40	
	Camel	Per head	200	200	
	Hides stamp	One	20	20	
	Skin stamp	One	10	10	
	Animal bone dealer	per lorry	3,000	3000	
	Animal bone dealer	Per pick up	2,000	2000	
	Animal movement cess				
	Cows/pigs/ donkeys	per head	100	100	
	Sheep/Goat	per head	50	50	
	Camel	Per head	1,000	500	
	Slaughter House Operation				
	County owned slaughter houses				
	Bovine(Cattle)	per head	300	200	
	Sheep or goat	per head	150	100	
	Poultry	per head	30	30	
	Pigs	per head	400	300	
	camel	Per head	New	500	
	Sale of manure	Per tone	500	500	
	Meat from private slaughter house				
	Bovine(Cattle)	per head	500	150	
	sheep or goats	per head	300	70	

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	Poultry	per head	50	20	
	Impounding charge on roaming animals per head				
	Cattle	per head	500	500	
	Sheep/Goat	per head	300	300	
	Dogs	per head	1,000	200	
	Pigs	per head	1,000	300	
	Donkeys	per head	500	500	
	Horse	per head	1,000	500	
	Camel	per head	1,000	500	
	Storage charge on impounded animals and Birds per day				
	Cattle	per head/day	300	300	
	Sheep/Goat	per head	100	100	
	Dogs	per head	200	200	
	Pigs	per head	400	400	
	Donkeys	per head	200	200	
	Horse	per head	1,000	1000	
	Carmel	per head	1,000	1000	
	Birds	per head	50	50	
	Certificate for keeping pets in Town For breeding				
	Dogs	per year	500	500	
	Cats	per year	free	Free	
	Donkey/Horse	Per year	New	200	
	Snake	per year	1,500	1500	

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	Birds	per year	free	free	
	Ornamental fish	per year	1,000	1000	
	Crop farming	per year	2,000	2000	
	Rearing of livestock (Towns)	per year	2,000	2000	
	Vaccination of pets	per head	Cost plus 10 %	Cost plus 10%	
	Flayer certificate	Per year	2,000	2000	
	Cess on fish harvest	Per basket	100	50	
	MEAT INSPECTION FEES				
	– Bovine/cattle	Per head	200	200	
	-caprine/goats	Per head	150	50	
	-ovine/sheep	Per head	150	50	
	Slaughter house licensing	Annual	New	400	
	Hides and skin banda	Annual	New	1000	
	Flayer –men license	Annual		200	
	Dispatch notes	Per consignment	New	200	
	Meat carrier	Annual	New	200	
	Certificate of transit-within the county	Per consignment	New	50	
	Certificate of transit-Outside the county	Per consignment	New	1000	
	Movement permit-Within the county	Per consignment	New	100	
	Movement permit-Outside the county	Per Consignment	New	1000	
	A.I practitioner’s license	Annual	New	1500	
	Slaughter house application fee	Applied once	New	1000	
	Hire of county slaughter house		As per agreement	As per the best evaluated agreement	
	Slaughter house grading fee	Applied once	New	1000	
PART IV	ENVIRONMENT AND NATURAL RESOURCES				

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	Lumberjack permit	Per year in trust land	30,000	30,000	
	Timber Cess	Per ton	300	300	
	logs/poles/off cuts cess	Per ton	150	100	
	Wattle back cess	Per ton	5% on factory price	150	
	Firewood cess	Per ton	300	100	
	Charcoal cess	Per bag	20	20	
	Tree gum/ Rosin cess	Per Kg	10	10	
	Application for consent for mining				
	small -	Per application		5,000	
	medium -	”		45,000	
	-large	”		70,000	
	Prospecting fees	Per consent	10,000	2,500	
	Renewal fees for prospecting	Per annual	5,000	500	
	Sale of county trees				
	-Hardwood	per ton	3,500	3,500	
	-Softwood	per ton	3,000	3,000	
	-Firewood lots	per ton	2,000	2,000	
	Assessment on supervision per tree		1,000	1,000	
	Tree cutting -large size			1,500	

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			1,500		
	-medium size		1,200	1,200	
	-small size		1,000	1,000	
	Environmental certificate				
	-Sand Harvesting (per year)	Per Year	2000	2000	
	-Quarrying (per year)	Per Year	2000	2000	
	-Pumice harvesting (per year)	Per Year	2000	2000	
	Royalties				
	Sand –vehicle with carrying capacity of 1-7 tones	per ton	150	100	
	Sand–vehicle with carrying capacity of 8 and above tones	Per ton	150	200	
	Red soil	per ton	150	100	
	Hardcore Stones-	per ton	150	100	
	Ballast-	per ton	250	100	
	Murram-	per ton	100	100	
	Baked bricks-	per ton	100	100	
	Quarry waste	Per ton	New	50	
	Taveta blocks-				
	Within the county	Per ton	150	150	
	Outside the county	Per ton	300	300	
	Limestone/fluorspar/magnisite	Per ton	500	150	
	Iron ore	Per ton	2,000	As per the best evaluated agreement	
	Geothermal	per kilo watt	1	1	
	Others e.g. decorating stones	Per ton	400	200	
	Penalty for non-payment of cess/royalties	Per load	3 times of amount		

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			payable	3 times of amount Payment	
	Parks, trees and gardens charges				
	Tree/flowers/vegetables nurseries - annual license	per year	500	500	
	Tree/flowers seedlings -small per year	yard/per yard	200	200	
	“ -Medium	yard/per yard	500	500	
	-Large “	yard/per yard	1,000	1000	
	Release of impounded power saw	per piece	5,000	3000	
	Sale of firewood certificate (private)	per year	2,500	2500	
	Storage of impounded power saw	Per day	500	500	
	Waste disposal charges to county dump site-				
	i)Solid waste :				
	-Vehicle 7 tones	per trip	1,000	1000	
	-Vehicle 3 tones	per trip	500	500	
	-Vehicle 1 tone pick up	per trip	300	300	
	-Hand cart load	per trip	100	100	
	ii)Chemical refuse	per trip	7,000	10,000	
	iii)Liquid refuse	Per trip	5,000	5000	
	Penalties for dumping/discharging solid waste/liquid or chemicals without approval		20,000 including prosecution	20,000 including prosecution	
PART V	PUBLIC HEALTH SERVICES				
	Yellow Fever vaccination (vaccine is ours)		1,500	1500	

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	Yellow Fever vaccination (vaccine not ours)service charges		1,000	1000	
	Vaccination card/yellow fever certificate		300	300	
	Vaccination services done (card and vaccine owners)		500	500	
	Unscheduled vaccination charges		1,000	1000	
	Medical examination				
	Food handlers		600	300	
	Colleges, Schools and Universities		500	500	
	Inspection certificate to hotels and Restaurants Authority		2,500	3000	
	Inspection of Medical Institutions				
	Clinics		10,000	10,000	
	Hospitals		15,000	15,000	
	Public Health Inspection Certificate		2,500	2500	
	Application for examination of drain layers and plumbers	Per paper	3,000	3000	
	Plumber and drain layers annual license		3,000	3000	
	Public/Private Health School Inspection Reports:				
	Nursery schools		1,000	2000	
	Primary schools		2,500	3000	
	Secondary schools		5,000	5000	
	Other Learning Institutions		7,000	7000	
	liquor license fee and report		3,000	3000	
	Building plans certification				
	Residential plans				
	Unstoreyed		2,500	2500	
	Single storey		3,000	3,000	
	Multi storey>1		10,000	10,000	
	Commercial:				

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	Unstoreyed		5,000	5,000	
	Single storey		10,000	10,000	
	Multi storey>1		15,000	15,000	
	Commercial cum residential				
	Unstoreyed		10,000	10,000	
	Single storey		15,000	15,000	
	Multi storey>1		20,000	20,000	
	Industrial:				
	Unstoreyed		15,000	15,000	
	Single storey		20,000	20,000	
	Multi storey		25,000	25,000	
	Institutional (School, churches etc)				
	Unstoreyed premises		1,500	2,000	
	Single storey		5,000	5,000	
	Multi storey>1		8,000	8,000	
	Food and hygiene Licenses				
	food and hygiene application form		500	500	
	Categories of Premises:				
	General shops, Markets stall and retail grocery shops		800	2,100	
	Dairies, milk shops, milk bars, canteens		1,000	2,500	
	Fish shops, Butcheries, meat roasting, house cafes, snacks bars and wine and spirits (retails)		3,000	2,100	
	Posho mills		1,000	3,000	
	Lodging /boarding fees for accommodation		NEW	4,500	

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	Restaurants, members clubs, medium supermarkets, vehicle ,meat wholesalers		3,000	5,000	
	Hotels, night clubs, slaughter house large scales supermarkets, warehouses wholesalers, go downs, medium class bakeries Food processing small scale		7,000	7,000	
	Food inspection imports /export and issuance of health certificate		10,000	5000	
	Health clearance for reopening of premise closure due to insanitary condition		New	3000	
	Health clearance /certificate for occupation of premise for habitation or business		New	3000	
	Food factories, bottling plants creameries, canning plants, abattoirs, flour millers, sugar factories and other food processing factories.		10,000	1,0000	
	County Mortuary Charges				
	Refrigeration per day		350	350	
	Embalmmment		New	2000	
	Use of mortuary for postmortem per body		3,000	3000	
	Burial Permit		Free	free	
	Exhumation (Private)-self				
	Adults		5,000	5000	
	Children		3,000	3000	
	Infants		1,000	1000	
	Exhumation-ordered by court				
	Adults		10,000	10,000	
	Children		5,000	5,000	
	Infants				

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			1,000	1,000	
	Burial search per grave		1,000	1000	
	Burial clearance certificate		500	500	
	Hearse hire				
	Outside County		1,500	1500	
	Additional per km		30	30	
	Within county		1,500	1500	
	vermin and rodent control				
	Spraying cockroaches, Mosquitoes, bees, bats fleas Detracting(control of rodents,mice,rats) termites/mites		Actual cost of chemicals used plus labor charges plus transport and 45% Administration cost	Actual cost of chemicals used plus labor charges plus transport and 45% Administration cost	
	Family Planning				
	Cards		20	0	
	Pills-1 st visit		150	0	
	Revisit		70	0	
	Depo Provera				
	1 st visit		150	0	
	Revisit		70	0	
	Coil insertion		300	0	
	Removal		200	0	
	Revisit		70	0	
	Jed ell insertion			0	

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			500		
	Removal		300	0	
	Revisit		70	0	
	Coil check up		100	0	
	Maternity fee		free	free	
	Admission		free	free	
	Health Centre's/county clinics				
	County cards		10	0	
	New cases		20	20	
	Revisit		20	0	
	Ante natal lab Services(health centre's)				
	Card		10	0	
	Outpatient cards		10	0	
	Exhauster Services-septic tanks				
	Exhauster application form		300	300	
	Within Voi CBD area	Per trip	2,000	2000	
	Within the county	Per trip	2,000	2000	
	Mileage within the county	Per KM	100	100	
	Outside the county	Per trip	2,000	2000	
	Mileage outside the county	Per KM	150	150	
	Blockage removal within premises per blockage covered	Per blockage	3,000	3000	
	Other charges e.g. draining of stagnated water				
	Private Exhauster Certificates	per Certificate	50,000	40,000	

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		per year			
	Penalties for operating exhauster services without approval/certificate		10,000	10,000	
	Burials in public cemeteries				
	Adults-own digging	per grave	600	500	
	Children-own digging	per grave	300	300	
	Burial search	per grave	200	200	
	Refuse collection (conservancy)				
	High class hotels	Per year	5,000	3000	
	Medium class hotels	Per year	4,000	2500	
	Restaurants/ Hotels/lodges	Per year	3,000	2000	
	Supermarkets/wholesalers	Per year	3,000	2500	
	Privates clinics/ Chemists	Per year	4,000	3000	
	Go downs/ Ware houses	Per year	3,000	3000	
	Factories and Industries	Per year	10,000	Per contract agreement	
	Shops/small hotels/kiosks/other business	Per year	200	200	
	Private garbage collectors	per contract	Per contract	Per contract agreement	
	Community Based Organizations	per contract	per contract	Per contract agreement	
	Penalty on illegal discharge of sewerage to storm water drainage system	per offence	20,000	20,000	
	Penalty on illegal connections to county sewerage system	Per offence	20,000	20,000	
	Inspect on request charge for sewer		1,000	1000	
	Certificate of connection to county sewer		500	500	
	Incinerator services	per assessment	per assessment	Per assessment	
	Public toilet/for lease	per contract	per contract	Per contract agreement	
	County Public toilets	Per entry	5	5	
	-shower	Per entry per person	10	10	

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		per assessment	per assessment	Per assessment	
	Pest control & fumigation services				
	County water boozers(10,000-12,000ltr)	Per trip	5,000	5000	
	Private water boozers -Lorry	Certificate (per year)	20,000	20,000	
	-Canter	Certificate (per year)	15,000	15,000	
	Carwash certificate	certified ground	500	500	
PART VI	EDUCATION				
	Application/Approval for registration of Private educational Inst:	Per application			
	Pre-schools(private nursery)	per school	3,000	2,000	
	Primary school	per school	5,000	3,000	
	Secondary schools	per school	7,500	5000	
	Professional institutes\commercial colleges	per institute	10,000	7,000	
	Technical institutes	per institute	10,000	7,000	
	Universities	per institute	20,000	10,000	
PART VII	SPORTS,CULTURE AND SOCIAL SERVICES				
	Application/Approval for registration of betting services:				
	Casino		5,000	5000	
	Lotteries		5,000	5000	

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	Liquor Licensing		7,000	10000	
	Social hall hire(Towns)				
	Political rally	per day	3,000	2000	
	Religious	per day	3,000	1000	
	Commercial activities e. g seminars	per day	3,000	2000	
		Per hour	700	100	
	Social hall hire(Other Areas)				
	Political rally	per day	New	2000	
	Religious	per day	New	1000	
	Commercial activities e. g seminars	per day	New	2000	
		Per hour		50	
	Wedding	per day	3,000	2000	
	Drama/music festivals	per day	3,000	2000	
	Cultural festivals	per day	3,000	2000	
	Hire of Furniture & Crockery's/Utensils				
	Chair	per day	15	10	
	Table	per day	30	20	
	Public address System	per day	3,000	3000	
	Cup	per day	10	10	
	Plate	per day	10	10	
	Sufuria-Large	per day	200	200	
	-medium	per day	100	100	
	-Small	per day	50	50	
	Film projector	per day		3000	

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			3,000		
	Tapeline (modern tent) per piece	per day	2,000	2000	
	Meat roasting jiko	per day	300	300	
	Jikos	per day	50	50	
	Spoon/fork	per day	5	5	
	Stadium Charges				
	Political rally	per day	5,000	5000	
	Religious-Local	per day	1,500	1500	
	-National	per day	10,000	5,000	
	-International	per day	30,000	10,000	
	School/Institution				
	-Primary	Per day	500	500	
	-Secondary/other institutions	Per day	2,000	2,000	
	Commercial activities	per day	5,000	5,000	
	Musical Extravaganza	per day	20,000	10,000	
	Motor vehicle rallying	per day	200,000	100,000	
	Helicopter landing (private)	per day	10,000	10,000	
	Filming	per day	5,000	5,000	
	Live TV coverage				
	-sports	per day	20,000	10,000	
	-religious	per day	5,000	5,000	
	-political rally	per day	20,000	10,000	

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	-others e.g.schools,institution	per day	free	free	
	Flood lights	per night	10,000	10,000	
	Hire of stadia				
	Sports -premier league	per day	10,000	5,000	
	-Other football leagues	per day	500	500	
	-Netball & volleyball	per day	500	500	
	-Athletics	per day	5,000	5000	
	Hire of open grounds				
	-Football leagues	per day	500	500	
	-Netball & volleyball	per day	500	500	
	-Athletics	per day	500	500	
	Social Welfare Group				
	Non- income Generating Groups				
	Registration of welfare groups	per cert	1,000	1000	
	Renewal of certificate	per cert	200	200	
	Replacement of certificate	per cert	300	300	
	Income Generating Groups				
	Registration of welfare groups	per certificate	1,000	1000	
	Renewal of certificate	per certificate	200	200	
	Replacement of certificate	per certificate	300	300	
	Registration of Community Based Organization	per certificate	5,000	5000	
	Renewal of Community Based Organization certificate	per certificate	500	500	
	Registration of Non-Government Organizations	per certificate	10,000	10,000	
	Renewal of Non-Government Organization certificate	per certificate	2,000	2,000	

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	Presiding of group Election	per group	1,000	1,000	
	Hire of County parks				
	Religious activities	per day	2,000	2,000	
	Political rallies	per day	5,000	5,000	
	Weddings	per day	5,000	5,000	
	Commercials activities	per day	6,000	6,000	
	Others e.g. schools, institution or travelling musician	per day	2,000	2,000	
	Cinematography in County area-local				
	-1-5 persons	Per week	15,000	10,000	
	-6-20 persons	Per week	20,000	15,000	
	-Above 20	Per week	30,000	20,000	
	-Additional day	Per day	3,000	3,000	
	Cinematography in county area-International		Subject to negotiation	As per agreement	
	Control of drugs & pornography	as per legislation	as per legislation	As per legislation	
PART VIII	LAND, SURVEY & PHYSICAL PLANNING				
	PROPERTY TAX				
	Sub division fees-application fees	per application	1,000	1,000	
	Agricultural	Per acre	1,000	1,000	
	Commercial	Per acre	3,000	3,000	
	Residential	Per plot	3,000	3,000	
	Land amalgamation	per alteration	5,000	5,000	
	Application for dispute resolution	per application	5,000	5,000	
	Plot rent(Residential, Commercial, Industrial)				
	Zone “A” (Highly economic viable)	Per year	1,000	1,000	
	Zone “B” (Medium economic viable)	Per year	700	700	
	Zone “C” (Low economic viable)	Per year	500	500	

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Land Rents					
	Mwatate dam	Per year	30,000	30,000	
	Masts communication towers on county trust land -Application Fee		Per lease	Per lease	
	Private Land – Town		70,000	70,000	
	– Rural		50,000	50,000	
	Public Land – Town		240,000	240,000	
	– Rural		150,000	150,000	
	Consent for prospecting or mining from Land sector				
	-Small		New	1000	
	-medium		New	5000	
	larger		New	10,000	
	Mining Land -Ground Rent	Per year	Per lease agreement	Per lease agreement	
Land Rates					
	Rate struck(Valuation Roll)				
	-Voi sub- county	% on site value per valuation roll	2% on site value	2% on site value	
	-Wundanyi/Mwatate sub -county	% on site value per valuation roll	2% on site value	2% on site value	
	Taveta sub-county	% on site value	2% on site value	2% on site value	

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Graduated Area rates					
	First 1-100 acres	per acre	10	10	
	101-2,000 acres	per acre	9.375	9.375	
	2001-4000 acres	per acre	8.75	8.75	
	4001-6000 acres	per acre	8.125	8.125	
	6001-8000 acres	Per acre	7.5	7.5	
	8001-10,000 acres	per acre	6.875	6.875	
	10,001-12,000 acres	Per acre	6.25	6.25	
	12,001-14,000 acres	Per acre	5.625	5.625	
	14,001-16,000 acres	Per acre	5.0	5.0	
	16,001-18,000 acres	Per acre	4.375	4.375	
	18,001-20,000 acres	Per acre	3.75	3.75	
	20,001-22,000 acres	Per acre	3.125	3.125	
	22,001-24,00 acres	Per acre	2.5	2.5	
	24,001-26,000 acres	Per acre	1.875	1.875	
	Above 26,000 acres	Per acre	1.25	1.25	
LAND SURVEY					
Records search fees					
	Field search & beacon showing fee	per beacon	2,000	1,000	
	Survey fees	per plot	10,000	5,000	
	Beacon replacement	per beacon	1,000	2,000	

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	Boundary dispute resolution	per dispute	2,000	2,000	
	Duplicate of allotment lost form	per plot	1,000	1,000	
	Consent to charge	per plot	2,500	2,500	
	Transfer fee	per plot	5,000	5,000	
	Correction of Names	per plot	300	300	
	Clearance certificate fee	per plot	5,000	5,000	
	Change of user Application Fee	per plot	5,000	5,000	
	- Residential To Commercial	Per plot	20,000	15,000	
	-Agricultural to Commercial/Residential	Per plot	30,000	25,000	
	Commercial to Industrial	per plot	20,000	15,000	
	Commercial to Residential	Per plot	15,000	10,000	
	Industrial to Residential	Per plot	15,000	10,000	
	Residential To Churches/Mosque/Temple	Per plot	5,000	5,000	
	Extension of user	per plot	30,000	30,000	
	Application for extension of lease :Residential/Commercial	Per Lease	5,000	10,000	
	Application for extension of lease :Agriculture	Per Acre	10,000	10,000	
	Late application for extension of lease: Residential/Commercial	Per lease	10,000	10,000	
	Late application for extension of lease: Agriculture	Per Acre	20,000	20,000	
	Extension of lease – Commercial/Residential	Per Plot	10,000	10,000	
	-Agricultural	1-2 Acres	20,000	20,000	
		2-5 “	50,000	50,000	
		5-10 “	100,000	100,000	
		Over 10 “	250,000	250,000	
	-Mining	1-2,000	20,000	20,000	
		2,001-5,000	50,000	50,000	
		5,001-	100,000	100,000	

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		10,000				
		Over 10,000	250,000	250,000		
BUILDING APPROVAL						
	Architectural :		Approved 2013 Major Towns 2013	New charges 2014	Approved 2013 Other Areas	New charges 2014
	-Commercial	plinth Area m2	60	60	30	30
	-Residential	plinth Area m2	50	50	30	30
	-Educational	plinth Area m2	50	50	40	40
	-Agricultural	plinth Area m2	10	10	10	10
	-Religious	plinth Area m2	20	20	20	20
	-industrial	plinth Area m3	70	70	40	40
	-petrol station	plinth Area m2	100	100	50	50
	Alteration and addition of approved plan	per plan	20,000	20,000	10,000	10,000
	Structural					
	-Commercial	per floor	7,000	7,000	3,000	3,000
	-Residential	per floor	2,500	2,500	1,000	1,000
	-industrial	per floor	10,000	10,000	7,500	7,500
	-Educational	per floor	2,500	2,500	1,000	1,000
	-Agricultural	per floor	2,500	2,500	1,000	1,000
	-Religious	per floor	2,500	2,500	1,500	1,500
	-petrol station	per floor	5,000	5,000	3,000	3,000
	Approval plan for communication	Per tower	50,000	50,000	40,000	40,000

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	transmission tower					
	Sale of Approved plan	per plan	5,000	5,000	5,000	5,000
	Commencement and completion certificate	per certificate	1,000	1,000	1,000	1,000
	Settlement schemes sub division	Per division	2,500	2,500	2,500	2,500
	Fees payable for testing of plumbers and drainage layers -Commercial	per unit	5,000	5,000	5,000	5,000
	Residential -	“	1,500	1,500	1,500	1,500
	Demolition	per assessment	1% of value	1% of value	1% of value	1% of value
	Inspection of building file	per file	1,000	1,000	1,000	1,000
	Application for fencing plot-Temporary fence	per plot	1,000	1,000	1,000	1,000
	Wall fence -Stone	Per plot	4,000	4,000	2,000	2,000
	Wire/ chain link -Barbed	per plot	2,000	2,000	1,000	1,000
	Electricity fence -	per plot	5,000	5,000	5,000	5,000
	Application for hoarding/scaffolding	per application	1,000	1,000	1,000	1,000
	Hoarding fee per meter	per week	500	500	500	500
	Fee for certified copy of original plans	per plan	1,400	1,400	1,000	1,000
	Construction Certificate of fish ponds	per pond	1,000	1,000	500	500
	Fees for renewal of expired plans	per period	2,000	2,000	1,000	1,000
	Building occupational Permits					
	-Commercial	per building	5,000	5,000	2,500	2,500
	-Residential	per building	2,000	2,000	1,000	1,000
	-Residential-Storey	per building	5,000	5,000	3,000	3,000

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	-Residential cum commercial	per building	7,000	7,000	5,000	5,000
			15,000	15,000	5,000	5,000
	-Industrial	per building				
	Temporary occupation certificate					
	-Commercial	per building	5,000	5,000	3,000	3,000
	-Residential	per building	5,000	5,000	3,000	3,000
	-Residential cum commercial	per building	5,000	5,000	3,000	3,000
	-Industrial	per building	10,000	10,000	5,000	5,000
	Subletting Fees on Private Property	As per agreement	1,000	1,000	500	500
	Permit for temporary extension within pavements/shop corridors	as per assessment	5,000	5,000	5,000	5,000
	Building inspection (per stage)	Per Stage	2,000	2,000	2,000	2,000
	Fines on Impounded articles-(to release)					
	- Metal Bar	Per Unit	300	150	300	150
	- Wheelbarrow	„	500	200	500	200
	- Drums	„	300	250	300	250
	- Spades	„	100	100	100	100
	- Cement	„	300	100	300	100
	- Metal /wooden door	„	1,000	500	1,000	500
	- Metal/wooden windows	„	700	500	700	500
	- Iron sheet	„	200	200	200	200
	- Timbers/Poles	„	150	50	150	50
	- Other assorted tools	„	100	100	100	100

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	- Other assorted machines & Equipments	Per item	1,000	500	1,000	500
	- Storage	Per Day	50	50	50	50
PART IX	PUBLIC WORKS, ROADS, HOUSING AND TRANSPORT		Approved 2013	New charges 2014	Remarks	
	OUT DOOR ADVERTISEMENT					
	Hoisting of Banners					
	-Commercial					
	- On road reserve	Per day		1,500	1,500	
	-On private property/plots			1,000	1,000	
	-On buildings			1,000	1,000	
	Religious/Charitable/Social	Per day				
	- On road reserve			500	500	
	-On private property/plots			500	500	
	-On buildings			500	500	
	-Political	Per Month				
	-On road reserve			2,000	1,500	
	-On private property/plots			2,000	1,000	
	-On buildings			2,000	1,000	
	Hoisting fees			500	200	
	Clock Advertisement					
	Application fee			2,000	1,000	
	Annual charges -four sided	per year		20,000	15,000	
	-three sided	per year		15,000	10,000	
	-two sided	per year		10,000	8,000	

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	Bill boards (Per side)				
	-Application fee		3,000	1,000	
	-Annual charges				
	per square meter	per year	2,000	3,000	
	Ground rent	Per site	10,000	10,000	
	Drawing –refer to building plans approval				
	Construction of site boards				
	-Application	per application	3,000	1,000	
	-Annual fee	per year	25,000	20,000	
	Sign Board (Per side)- non illuminated				
	Under canopy				
	-Application fee		1,000	1,000	
	Annual charges				
	-1st one meter square or less	per year	2,500	1,000	
	- Additional meter square or part thereof	per year	500	300	
	On canopy				
	-Application fee		1,000	1,000	
	Annual charges				
	-1st one meter square or less	per year	2,500	1,000	
	- Additional meter square or part thereof	per year	500	200	
	On buildings				
	-Application fee		1,000	1,000	
	Annual charges				
	-1st one meter square or less	per year	3,000	2000	
	- Additional meter square or part thereof	per year	1,000	500	
	Sky Above Canopy & over property				
	-Application fee		1,000	1,000	
	Annual charges				
	-1st one meter square or less	per year	10,000	2,000	
	- Additional meter square or part thereof	per year	1,000	500	

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	Removal/storage fee	per day	0	200	
	Illuminated Signs (Per side)				
	Under canopy				
	-Application fee		1,000	1,000	
	-Annual charges				
	-1st one meter square or less	per year	3,000	2,000	
	- Additional meter square or part thereof	per year	500	250	
	On canopy				
	-Application fee		1,000	1,000	
	Annual charges				
	-1st one meter square or less	per year	3,000	1,500	
	- Additional meter square or part thereof	per year	1,000	200	
	On buildings				
	-Application fee		1,000	1,000	
	Annual charges				
	-1st one meter square or less	per year	3,000	2,000	
	- Additional meter square or part thereof	per year	1,000	200	
	Sky Above Canopy & over property				
	-Application fee		1,000	1,000	
	Annual charges				
	-1st one meter square or less	per year	8,000	5,000	
	- Additional meter square or part thereof	per year	1,000	500	
	Sale of stickers/decoration on the wall, windows, canopies etc	per fortnight	6,000	2,000	
	Decoration under canopy	per fortnight	5,000	2,000	
	Decorative canopy extension	per year	1,000	1,000	
	Portable Sign boards (per square feet/per side)		1,000	500	
	Advertisement on bus/ Car parks				

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	-Application fee		2,000	1,000	
	-Annual charges	per site	20,000	15,000	
	Lamp post advertisement Illuminated Signs (All sides)				
	-Application fee		5,000	1,000	
	-Annual charges per post	per site	20,000	15,000	
	Non-illuminated Signs (All sides)				
	-Application fee		2,000	1,000	
	-Annual charges per post	per site	15,000	10,000	
	Directional Signs (Per direction)				
	-Application fee		1,000	1,000	
	Per square meter	per year	4,000	3,000	
	Per half square meter	Per year	New	1,000	
	Multi-directional Signs				
	-Application fee		1,000	1,000	
	Per square meter	per year	4,500	3,500	
	Change of user board				
	-Application fee		1,000	1,000	
	-Fixed charge		3,000	2,000	
	Wash line/Flag/Danglers/painting Advertisement	each promotion	6,000	5,000	
	Multi-motion neon advertisement (Static)				
	Application fee	per application	1,000	1,000	
	Per meter square	per year	5,000	4,000	
	Any additional meter square or part thereof	Per year	2,000	1,000	
	Multi-motion neon advertisement (Mobile)				
	Per meter square	Per year	5,000	5,000	

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	Any additional meter square or part thereof	Per year	2,000	1,000	
	Street display				
	Display of flags/platforms	Per year	5,000	5,000	
	Display of flags	Per day	1,000	500	
	Branding				
	Application fee	per application	500	500	
	Vehicle Branding				
	-Saloon/pick-ups/station wagon	per year	6,000	6,000	
	- Lorries/buses/canters	per year	8,000	8,000	
	-Trailers	per year	10,000	10,000	
	Branded Containers	per year	20,000	20,000	
	Branded Commercial umbrella (per piece)	per year	600	600	
	Branded kiosk - per sq m(m2)	per year	1000	1,000	
	-Other Areas	Per kiosk	500	500	
	Wall branding/painting (permanent premises)				
	Application fee		1,000	1,000	
	Annual charge	Per building	3,000	3,000	
	Posters (per session)				
	-A2 1-1000 posters	Valid for 14 days@ sh.2per piece	2,000	2,000	
	-Any additional poster	Valid for 14 days	1	1	
	-A3 & A4 1-1000 posters	Valid for 14 days	3,000	2,500	
	-Any additional poster	Valid for 14 days	2	1	
	-A5 1-1000 posters	Valid for 14 days	5,000	3,000	
	-Any additional poster	Valid for 14 days	2	2	
	Penalty for non compliance		20,000	20,000	

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	Handbills/fliers (per session)				
	-1-1000 fliers	Valid for 14 days	4,000	3,000	
	-Any additional fliers		3	1	
	Renewal fee for posters/fliers		Less 10% original cost	1,500	
	Removal of posters/handbills by county staff	per session	8,000	5,000	
	Penalty of non-compliance		20,000	15,000	
	Tent Pitching				
	On street/pavements/road reserve for commercial activities	Per tent per day	4,000	2,000	
	On recreational parks/local tourism sites	Per tent per day	5,000	3,000	
	Advertisement by public address system				
	-Religious	per day	500	500	
	-Commercials	per day	2,000	2,000	
	-Political	per day	500	500	
	-Social	per day	1,000	1,000	
	Occasional adverts				
	Application fee	per application	2,000	1,000	
	Charge for 2 weeks	2 weeks	5,000	4,000	
	Advertisement on hoarding-application fee	per application	1,500	1,000	
	-Charge per site	per week	2,000	1,000	
	Mobile Advertisement (per vehicle)				
	Vehicle mounted with				

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	public address system				
	-Saloon/pick-ups/station wagon	per day	500	500	
	-				
	Bus/lorries/canter	per day	4,000	2,000	
	-Trailers	per day	8,000	4,000	
	Road Show (per vehicle)				
	Saloon/pick-ups/station wagon				
	-Religious	per day	500	500	
	-Commercials	per day	2,500	2,500	
	-Political	per day	500	500	
	-Social	per day	2,000	2,000	
	Bus/lorries/canter				
	-Religious	per day	2,000	2,000	
	-Commercials	per day	5,000	4,000	
	-Political	per day	6,000	5,000	
	-Social	per day	4,000	4,000	
	Trailers				
	-Religious	per day	4,000	4,000	
	-Commercials	per day	10,000	6,000	
	-Political	per day	20,000	10,000	
	-Social	per day	5,000	5,000	
	Sales promotion per day				
	-Verandah	per location	2,000	2,000	
	-Public space/road reserve	per location	4,000	3,000	
	Decorated balloons	Per 14 days	5,000	5,000	
	Aerial advertisement	Per day	10,000	10,000	
	Fireworks display per premises	Per night	5,000	5,000	
	Access Roads				
	Application form				
	Road cutting	per application	2,000	2,000	
	-				
	Tarmac/Bitumen	per cutting	15,000	15,000	
	-Murram	per cutting	5,000	5,000	

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		per cutting			
	-Earth road		2,000	2,000	
	Laying of cable along road reserve	per meter	100	100	
	Road closure per road	per day	15,000	15,000	
	Road survey	per survey	30,000	30,000	
	Rent on road reserve for hoarding for construction purpose				
	Application fees	Per application	1,000	1,000	
	-Carriage way per meter square	per month	500	500	
	-Car parks per m2	per month	5,000	5,000	
	-On paved foot paths per m2	per month	5,000	5,000	
	-On verges/drains per meter square	per month	5,000	5,000	
	Telephone booths on reserve per booth	per year	3,000	3,000	
	Sweepstakes stands per stand	per year	3,000	3,000	
	Containers	per year	10,000	10,000	
	Power sub-station on road reserves	per year	20,000	50,000	
	Demolition charge	per assessment	7,000	7,000	
	Street lighting				
	-Application to erect street lights	Charges per pole	500	300	
	-Submission & approval of streets lights on layout design	per designed	20,000	20,000	
	Way leave Application	Per application	1,000	1,000	
	Way leave				
	-Electricity –Major Towns		6,000	6,000	
	-Other Areas		3,000	3,000	
	-Fibre optic cables		20,000	20,000	
	-Water & sewage		3,000	3,000	

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	Fire fighting& disaster management				
	Certificate of inspection for factory	Per inspection	10,000	10,000	
	Certificate of inspection for petrol station	Per inspection	10,000	10,000	
	Certificate of inspection for depot	Per inspection	7,000	7,000	
	Certificate of inspection for commercial premises	Per inspection	5,000	5,000	
	Certificate of inspection for industrial premises	Per inspection	8,000	8,000	
	Premises storing dangerous inflammable materials	Per inspection	15,000	15,000	
	Annual inspection fee for petroleum tankers	Per inspection	5,000	5,000	
	Inspection of fire extinguishers	Per extinguisher	200	200	
	Fire inspection certificate for learning institutions	Per institution	4,000	4,000	
	TRANSPORT				
	Hire of vehicles and plants(minimum charge for two hours)			5,000	
	Shovel within county	Extra hour	4,000	4,000	
	Grader within county	Extra hour	5,000	5,000	
	Roller (big) within county	Extra hour	3,000	3,000	
	Mower with tractor within county	Extra hour	1,500	1,500	
	Roller (small) within the county	Extra hour	2,000	2,000	
	Tractor with trailer within county	Extra hour	1,000	1,000	
	Water tanker within County	per km	400	400	
	Lifters	per hour	3,000	3,000	
	Hire of lawn mower	per hour	500	500	
	Lorries within county	Per km	200	200	
	Pick-up and station wagon	Per km	50	50	
	Bus & Van	Per km	100	100	
	Tractor for ploughing	New land	New	2300	
		Old land	New	2000	
	Tractor for harrowing	Per acre	New	1500	
	Tractor for planting	Per acre	New	2000	

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	Outside County area of jurisdiction				
	Lorries	per km	300	300	
	Pick-up and station wagon	per km	200	200	
	Tractor with trailer	per km	100	100	
	Bus & Vans	Per km	200	200	
	TRAFFIC& PARKING				
	Street Parking				
	Daily Parking				
	Small Vehicles(saloon, station wagon & pickups)				
	-Voi town	per day	50	50	
	-Taveta town	per day	50	50	
	-Wundanyi town	per day	50	50	
	-mwatate town &others	Per day	50	50	
	Canter up to 5 tonnes				
	-Voi town	per day	70	70	
	-Taveta town	per day	70	70	
	-Wundanyi town	per day	70	70	
	-mwatate town &others	Per day	70	70	
	Lorries below 10 tones/buses				
	-Voi town	per day	150	150	
	-Taveta town	per day	150	150	
	-Wundanyi town	per day	150	150	
	-Mwatate town	Per day	150	150	
	Trailers above 10 tones				
	-Voi town	per day	300	300	
	-Taveta town	per day	300	300	
	-Wundanyi town	per day	300	300	
	-Mwatate town & others	Per day	300	300	
	Monthly street parking				
	Saloon &pick ups				
	-Voi town	Per month	1,200	1000	

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	-Taveta town	per month	1,200	1000	
	-Wundanyi town	Per month	1,200	1000	
\	-Mwatate town & others	Per month	1,200	1000	
	Canters up to 5 tones				
	-Voi town	per month	2,000	1,400	
	-Taveta town	Per month	2,000	1400	
	-Wundanyi town	Per month	2,000	1400	
	-mwatate town &others	Per month	2,000	1400	
	Lorries below 10 tonnes/buses				
	-Voi town	per month	4,000	2,800	
	-Taveta town	Per month	4,000	2,800	
	-Wundanyi town	Per month	4,000	2,800	
	-Mwatate town	Per month	4,000	2,800	
	Trailers above 10 tonnes				
	-Voi town	per month	7,000	4,900	
	-Taveta town	Per month	7,000	4,900	
	-Wundanyi town	Per month	7,000	4,900	
	-Mwatate town & others	Per month	7,000	4,900	
	Reserved Parking Per Slot Per Month-Voi				
	Saloons & Pick ups				
	-Voi town	Per slot per month	2,000	1,000	
		Per year	New	9,000	

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	Canterers & lorries				
	-Voi town	Per Slot per Month	2,500	1,300	
		Per Year	New	12,000	
	Enclosed parking charges i.e. passengers service vehicles (PSV) in all designated areas per vehicle with the following capacity.				
	PSV (From 1-7 passengers)	Per day per town			
	Voi	Per day per town	New	70	
	Taveta		New	70	
	Wundanyi		New	70	
	Mwatate		New	70	
	Psv (from-1-7passenger)	The whole county per day	New	100	
	PSV (From 8-14 passengers)	Per day per town			
	Voi	„	New	100	
	Taveta	„	New	100	
	Mwatate	„	New	100	
	Wundanyi	„	New	100	

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	PSV From 8-14)	The whole county per day	New	150	
	PSV(From 15-24 Passengers)	Per day per town			
	-Voi town	„	150	120	
	-Taveta town	„	150	120	
	-Wundanyi town	„	150	120	
	Mwatate & Other towns	„	150	120	
	Psv(From 15 -24 passengers)	The whole County Per day	New	150	
	PSV (From 25 and above passengers)	The whole county per day	New	200	
	PSV(From 1-7 passengers)	The whole county per month	New	1800	
	PSV(From 8-14 passengers)	The whole county per month	New	2000	
	Psv(From 15 -24 passengers)	The whole county per month	New	2500	
	PSV(From 25 and above passengers)	The whole county per month	New	3000	
	Taxi the whole county	per month	1,000	1800	
	Tuk Tuk the whole county	per month	1,000	1000	
	Pickups the whole county	Per Month	1,000	1000	
	Canters, Lorries the whole county	Per month	1,500	1500	

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	Motor cycle the whole county	Per Month	300	200	
	Taxi the whole county	per year	5,000	5000	
	Tuk Tuk the whole county	per year	5,000	4000	
	Pickups the whole county	Per year	6,000	5000	
	Canters, Lorries for the whole county	Per year	8,000	8000	
	Motor cycle the whole county	per year	3,000	2000	
	Penalty for non compliance of all parking charges		50 Percent of the amount payable	Three times of the amount payable	
	Registration of PSV once	Per vehicle	500	500	
	Registration of Motorbike	per bike	200	100	
	Registration of Tuktuk/taxi/pick ups and canters	per vehicle	300	200	
	Surcharge for picking/dropping passengers in undesignated parking area	Per vehicle	3,000	1000	
	Impounded vehicle				
	-Saloon/pick up /station wagon	Per vehicle	1,000	500	
	-Canters	Per vehicle	2,000	1000	
	- lorries	Per vehicle	3,000	2000	
	-Buses/Trailers	Per vehicle	5,000	3000	
	Storage of impounded vehicles	per day per vehicle			
	- Saloon/pickup/station wagon		1,000	500	
	- canters		2,000	1000	
	- lorries		2,500	2000	
	- buses/trailers		3,000	2500	

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	- storage charges for a bicycles		300	100	
	Impounded bicycles	per bicycle	200	100	
	Impounded motorbike	per motorbike	500	300	
	Storage of impounded motorbike	per day per motorbike	600	200	
	Impounded tuk tuk	per tuk tuk	1,000	500	
	Storage of impounded tuk tuk	per tuk tuk per day	1,000	200	
	Towing fee (hire at market rates subject to maximum of indicated fees)				
	-Saloon/pick up /station wagon	Per vehicle	5,000	5000	
	- lorries	Per vehicle	7,000	7000	
	-Buses/Trailers	Per vehicle	20,000	20,000	
	Unclamping fee				
	- saloon/pickup/station wagon	Per vehicle	1,500	1000	
	- canters	Per vehicle	2,000	1500	
	- lorries	Per vehicle	2,500	2000	
	- Buses/trailers	Per vehicle	3,000	2500	
	Tampering with clamp	per clamp	20,000	20,000	
	Mbela Estate				
	Single bed roomed room	Per month	3,500	3500	
	Double bed roomed house	Per month	4,500	4500	
	Three bed roomed house	Per Month	6,500	6500	
	Other Staff Quarters				
	- Bed sitter	Per Month	2,000	2,000	

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	Double rooms-non self contained	Per Month	3,000	3,000	
	Single bed room self contained	Per Month	4,000	4,000	
	Double bed room self contained	Per Month	6,000	6,000	
	Three bed room self contained	Per Month	9,000	9,000	
	Hire of County Club	Per month	Per tender	Per tender	
	COUNTY LODGING				
	-single non-self contained	Per night	500	400	
	-single room special self contained	Per night	800	700	
	- single room self contained	Per night	600	600	
	- single room self contained(two beds)	Per night	1,000	800	
	Canteen bars & restaurants	Per month	Per tender	The best evaluated tenderer	
PART X	TRADE AND TOURISM				
	MARKET ENTRY FEE				
	BARTER MARKET				
	Fruits	per crate/carton	20	10	
		per 90kg bag	40	30	
		per wheelbarrow	20	20	
		per net	10	10	

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		Vehicle with carrying weight of 1-2 tones	400	300	
		per handcart	100	100	
		Vehicle with carrying weight of 3-6 tones	1,200	1000	
		Vehicle with carrying weight of 7-10 tones	1,500	1200	
		Vehicle with carrying weight of above 10 tones	2,000	1500	
	Vegetables	per crate	20	10	
		per bag	40	20	
		per wheelbarrow	20	20	
		Vehicle with carrying weight 1-2 tones	400	300	
		per handcart	100	100	
		Vehicle with carrying weight 3-6 tones	1,000	500	
		Vehicle with carrying weight 7-10 tones	1,500	1000	
		Vehicle	2,000	1500	

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		with carrying weight above 10 tones-			
	Cereals	per bag (90 Kg)	30	20	
		Less than 90 Kg	20	10	
		per debe	10	10	
		Vehicle with carrying weight 1-2 tones	400	300	
		Vehicle with carrying weight 3-6 tones	1,000	1000	
		Vehicle with carrying weight 7-10 tones	1,500	1200	
		Vehicle with carrying weight above 10 tones-	2,000	1500	
		per handcart	100	100	
	Poultry				
	-Live	per bird	10	10	
	-Dressed	per bird	10	10	
	Eggs	per tray	10	10	
	Sugarcane	per bundle of 10 pieces	10	10	
		Vehicle with carrying weight 1-2	200	200	

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		tones			
		per handcart	100	100	
	Bananas	per Bunch	10	10	
		per crate	20	20	
		per bag	50	40	
		per wheelbarrow	30	30	
		Vehicle with carrying weight 1-2 tones	500	500	
		per handcart	200	200	
		Vehicle with carrying weight 3-6 tones	1,000	1,000	
		Vehicle with carrying weight 7-10 tones	1,500	1,500	
		Vehicle with carrying weight above 10 tones	2,000	2,000	
	Tomatoes				
		Per crate of 25kgs	20	20	
		Below 25kgs	10	10	
	Onions	per bag	70	50	
		per net	20	10	
	Garlic onions	per net(1-10kgs)	30	20	
		per net(11-50kgs)	60	50	

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		Over 50kgs	80	60	
	Potatoes/arrow roots/cassavas/carrots/yams	Per bag above 90kgs	50	30	
		Per bag 51-90kgs	30	20	
		Per bag 1-50kgs	20	20	
	Coconuts	Vehicle with carrying weight 1-2 tones	1,000	1000	
		Vehicle with carrying weight 3-6 tones	2,000	1500	
		Vehicle with carrying weight 7-10 tones	2,500	2000	
		Vehicle with carrying weight above 10 tones	3,000	2000	
		per bag 51-90kgs	60	50	
		per bag 1-50kg	40	40	
	Coconuts to Tanzania	Per bag	100	100	
		Vehicle with carrying weight 3-6 tones	1,500	1000	
		Vehicle with carrying weight 7-10 tones	2,000	1500	

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	Green maize	Per bag	100	50	
	Green maize roasting	Per week	50	50	
	Charcoal	per bag	30	20	
		per debe	10	10	
		Vehicle with carrying weight 1-2 tones	1,000	1000	
		per handcart-	500	500	
		Vehicle with carrying weight 3-6 tones	2,000	1500	
		Vehicle with carrying weight 7-10 tones	3,000	2500	
		Vehicle with carrying weight 7-10 tones	5,000	4000	
	Juggery (sukaringuru)	per box	50	50	
		per bag	100	100	
	Dried or fresh fish	per basket	50	30	
		Per bag	100	70	
	Omena	per bag(over 90 kgs)	100	60	
		per bag(90 kgs)	80	50	

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		Per basket	40	30	
	Honey	per bucket	100	100	
		Per bottle 250ml	20	10	
		Per bottle 750ml	40	30	
	Ropes	bundle of 10 ropes/or less	30	20	
	Clay Pots	Each	10	10	
	Marts/wino tray	each	10	5	
	Flowers	Bunch	20	10	
	Wood carvings/utensils	each	10	10	
	Earth/stone carvings	each	10	10	
	Tobacco	per bag below 50kgs	100	100	
		per bag above 50kgs	150	200	
	Empty gunny bags	bundle of 10 bags/Or less	20	20	
	Coconut brooms/other brooms	Per bunch of 20	20	10	
	Empty Baskets	Per basket	10	5	
	Hire of Open space -around the market	Per day	30	30	
	-With structures (Temporary)	Per month	200	50	
	Impounded goods at the market				
	Fruits/vegetables	per day	200	150	
	Second hand clothes	per day	200	150	
	Cooking utensils	per day	200	150	
	Trolleys	per day	200	150	
	Wheelbarrows	per day	400	300	
	Handcarts	per day	500	200	
	Metal structure	per day	500	300	
	Daily Market Fees	Per day	10	10	
	Penalty on vehicles offloading outside designated areas	Per vehicle	2,000	2,000	
	Voi Sub county				

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	Application fees for stalls/slabs	Per application	300	200	
	Allotment fees	Per stall/slab	500	300	
	Stalls	per month	500	300	
	Slabs	per month	300	200	
	Ground Rent / Upper Market/Kamukunji/Bus park	Per year	1,000	1000	
	Other Rental premises in the upper market				
	Shops/stores -small size	per month	Per tender	Per tender	
	- medium size	per month	Per tender	Per tender	
	- big size	per month	Per tender	Per tender	
	Hotels -medium	per month	Per tender	Per tender	
	-big size	per month	Per tender	Per tender	
	Juice shop	per month	Per tender	Per tender	
	Application fees (open spaces)	Per application	500	300	
	WUNDANYI & MWATATESUB-COUNTY				
	Application fees(open spaces)	Per application	500	300	
	Kiosk space fee				
	Wundanyi market” 8 x 12 ft	Per year	2,000	1500	
	-Mwatate market” 8 x 12 ft	Per year	1,500	1200	
	-Other markets in wundanyi & mwatat” 8 x 12 ft	Per year	1,200	1000	
	Application fees for stalls	Per application	200	150	
	Market stalls	Per month	300	200	
	Kiosk space for eating house 15 x 15 ft	Per year	5,000	4000	

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	Kiosk space for open air garage 20 x 15 ft	Per year	5,000	4000	
	Kiosk space for charcoal Banda	Per year	5,000	4000	
	Subletting fees of business premises	Per sub let	1,000	1000	
	Subletting fees for kiosks/green grocers	Per sublet	600	600	
	Transfer fees for temporary structures(kiosk)	Per application	3,000	3,000	
\	TAVETA SUB COUNTY				
	Application fees for stalls	Per application	500	300	
	Application fees(open space)	Per application	500	300	
	Allotment fees for stalls	Per stall	500	500	
	Kiosk space fees	Per year per kiosk	4,000	3000	
	Food kiosk space fees	Per year	5,000	4000	
	Subletting fees premises	Per sublet	1,000	1000	
	Transfer fees for temporary structures(kiosk)	Per application	3,000	3,000	
	TOURISM				
	PARK ENTRY				
	RESIDENT				
	Adult		500	500	
	Adult over 65years		Free	Free	
	Children and students		300	300	
	Children under age of 12years		Free	Free	
	EAST AFRICA- Residents				
	Adult		500	500	
	Children and Students		300	300	
	EAST AFRICA-Non				

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	Residents(US DOLLARS)				
	Adults		1,000	1,000	
	Children and Students		500	500	
	VEHICLE CHARGES PER DAY				
	Less than 6 seats		500	500	
	6-12 seats		1,000	1,000	
	13-24 seats		1,500	1,500	
	25-44 seats		2,000	2,000	
	45 to above		2,500	2,500	
	Trucks Delivery per day				
	1-3 tones		500	500	
	4-7 tones		700	700	
	8 and above		1000	1000	
	Annual fee for Vehicles stationed in the park				
	PSV<5seats and commercial/vehicle <2tones		7,500	7,500	
	PSV 5-12 seats and commercial/vehicle 2-5 tones		12,500	12,500	
	PSV 13 seats and above + commercial >5tonne		25,000	25,000	
	Other Tourism Charges				
	Bed occupancy -Tourist Hotels		5%	5%	
	Bed occupancy -Other Hotels		5%	5%	
	Animal Sanctuary Licensing		50,000	50,000	
	Boat Licensing	Per year	5,000	5,000	
	Tour Guides	Per year	5,000	5,000	

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	Horse riding	Per year	5,000	5,000	
	Camping & accommodation fees				
	- Annual licenses fees for campsites within the park		10,000	10,000	
	Annual license fees for campsites outside the park		8,000	8,000	
	Camping fee				
	- Adults		50	50	
	- Children & students		20	20	
	Camping fee (Non resident)) (ksh.) per day				
	- Adults		100	100	
	- Children & students		50	50	
	Aircraft single landing fee				
	- Aircrafts with 3 seats		1,000	1,000	
	- Aircrafts with 3-6 seats		1,500	1,500	
	- Aircrafts with 7-14 seats		3,000	3,000	
	- Aircrafts with 15-20 seats		5,000	5,000	
	- Aircrafts with 21 seats& above		7,500	7,500	

INSPECTORATE

	Picking or dropping of passengers in undesignated areas		New	2,000	
	Vehicle obstruction		New	2,000	
	General nuisance		New	2,000	
	Penalty on urinating other than on the lavatory provided		New	1,000	
	Penalty for littering within the town		New	1,000	

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	Penalty on building without approval		New	5,000	
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SECOND SCHEDULE

BRIM CODE	CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Polythene. as applicable)								
		Zone A Voi ,Maungu and Mtito Towns Approved 2013	New charges 2014	Zone B Wundanyi & Mwatate Town Approved 2013	New charge s 2014	Zone C Taveta Town Approve d 2013	New charg es 2014	Zone D Other Centers Approve d 2013	New 2014
100	GENERAL TRADE, WHOLESALE, RETAIL, SHOPS AND SERVICES. Such as Distributors,Wholesalers,retailers,Su permarkets, Boutiques, Shops ,stores, service providers e.g carpenters, cyber café, bicycle repairer salon ,barber shops, kiosks etc								
105	Large Trader , Shop or Retail Service from 5 employees	14,000	13,200	10,000	7,700	12000	11000	8,000	6000
110	Medium Trader , Shop or Retail Service From 3 - 4 employees	7,000	6500	4,500	3800	6000	5500	3,500	3000
115	Small Trader , Shop or Retail Service 2 employees and below	3,000	3,000	2,000	1900	3000	2700	1,500	1000

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120	Temporary portable kiosk from 2m2-4m2	2,800	2600	1,800	1500	2400	2200	1,600	1000
125	Distribution License for Local distributors within the county	NEW	10,000	NEW	10,000	NEW	10,000	NEW	10,000
130	Distribution License for Distributors from outside the county	NEW	12,000	NEW	12,000	NEW	12,000	NEW	12,000
195	Other General Merchant , Shop and Retail Services	2,800	2600	1,800	1500	2400	2200	1,600	1000
196	Miraa growers license	20,000	15,000	20,000	15,000	20000	15,000	20,000	15,000
197	Miraa outlets(Agents)	10,000	5,000	10,000	5,000	10000	5,000	10,000	5,000
198	Miraa Kiosks	6,000	3,000	6,000	3,000	6000	3,000	6,000	3,000
199	Tobacco (Ugoro,Tambuu/Kuberi) license	10,000	10000	10,000	10000	10000	10000	10,000	10000
200	Hawkers, Street Vendors, Small Traders and Service Providers operating in the street.								
205	Hawkers with Motor Vehicle 1 person with motor vehicle	3,000	3,300	2,000	1,900	2,500	2,700	1,800	1,500
210	Hawker 1 person without a motor vehicle	2,000	2600	1,600	1500	2000	2200	1,400	1000
215	Small Informal Sector Trade/ Service Provider Street Repairer; tools, appliances e.t.c Street vendor (newspaper, sweets, soda, cigarettes)	2,000	1300		750	1500	1100		700

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				1,000				1,200	
220	Semi-Permanent Informal Sector Trader operating in verandah e.g. tailors, watch repairers, shoes shiner/repairer e.t.c	2,000	2000	1,200	1100	1800	1600	1,000	800
BRIM CODE									
300	TRANSPORT, STORAGE & COMMUNICATIONS Including: Maritime & Air Lines, International Carriers, Freight Forwarders , Transportation Companies operating Taxis- Matatu- Buses- Lorries- Planes- Boats Driving Schools , Tour / Safari Operators, Petrol Stations, Storage facilities, Cold storage facilities, Publishing Co.- newspapers , Books , Texts Telephone Co-, Radio /TV Broadcasters, Internet Provider								
305	Large Transportation company Over 20 vehicles	50,000	52,000	30,000	30,000	50000	44,000	30,000	25,000
310	Medium Transport Company From 6 to 20 Vehicles	25,000	19,000	15,000	11,000	25000	16,500	15,000	8,000
315	Small Transport Company From 2 to 5 Vehicles	5,000	6,500	3,000	3,800	5,000	5,500	2,500	2,000

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320	Independent Transport Operator 1 vehicle only	3,000	3,300	2,000	1,900	3,000	2,700	1,500	1,200
325	Large Petrol Filling Station Over 4 pumps or with garage-workshop, retail shop, bar and restaurant	50,000	13,200	35,000	7,500	40000	11,000	35,000	5,000
330	Medium petrol Filling Station up to 3 pumps or with garage-workshop or retail shop, bar and restaurant	25,000	6,500	15,000	3,800	20000	5,500	15,000	3,000
335	Small Petrol Filling Station one pump and without garage- workshop or retail shop	10,000	4,500	5000	2,500	10,000	3,800	5,000	2,000
340	Large Cold Storage Facility Over 500m2 , Insulated walls, cold production equipment	38,000	36,000	22,000	21,000	33000	30,000	20,000	15,000
345	Medium Cold Storage Facility between 100m2 -500m2, Insulated walls , cold production equipment	18,000	16,500	12,000	9,500	15000	13,500	10,000	7,000
350	Small Cold Storage Facility Up to 100m2 , Insulated walls , Cold Production equipment	9,000	8,000	6,000	4,500	7000	6,500	5,000	3,000
355	Large Storage Facility Over 500M2 &or over 10 employees Go down, Warehouse, Liquids Storage Tanks Complex, depot	30,000	33,000	20,000	19,000	30000	27,500	15,000	15,000
360	Medium Storage Facility from 100m2 – 500m2 &or 5-10 employees , Go down , Warehouse, Storage Tanks Complex, depot	18,000	13,000	10,000	7,500	18000	11,000	10,000	5,000
365	Small Storage Facility Up to 100m2 &or up to 5 employees , Go down , Warehouse, Storage Tanks Complex, depot	8,000	6,500	5,000	4,000	8000	5,500	5,000	3,000

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370	Large Communications Co. Over 10 employees & / or premises over 500 m2	60,000	30,000	60,000	30,000	60,000	30,000	60,000	30,000
375	Medium Communications CO. From 6 to 10 employees & / or premises from 100 to 500 m2	40,000	20,000	40,000	20,000	40,000	20,000	40,000	20,000
380	Small Communications Co. Up to 5 employees & / or premises up to 100 m2	20,000	10,000	20,000	10,000	20,000	10,000	20,000	10,000
400	AGRICULTURE , FORESTRY AND NATURAL RESOURCES Including : Production of coffee , Tea , Fruits , Flowers , Grains and Cereals; Grains Storage and Processing , Posho Mill , Bakeries & Rice Mills Forestry and Timber Products , Sawmill , Timber Yards: Animal Breeder: Dairy Products Processing , Butcheries Slaughter Houses , Fishing , Mining and other Natural Resource Extractive Activities								
405	Large Agricultural Producer, Processor, Dealers , Exporter Over 20 employees	100,000	43,000	100,000	25,500	100,000	35,500	100,000	20,000
410	Medium Agricultural Producer , Processor, Dealer, Exporter From 11 to 20 employees	50,000	16,500	50,000	9,500	50,000	14,000	50,000	,000
415	Small Agricultural Producer/ Processor/ Dealer Exporter Up to 10 employees	25,000	5,300	25,000	3,000	25,000	4,400	25,000	,2,500
420	Large mining or natural resources extraction operation over 20 employees per site	500,000	53,000	500,000	31,000	500,000	44,000	500,000	500,000

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425	Medium Mining or Natural Resources Extraction Operation From 4 to 20 employees per site	50,000	50,000	50,000	50,000	50000	50,000	50,000	50,000
430	Small Mining or Natural Resources Extraction Operation 1 up to 3 employees including quarries' and small mining operations	30,000	30,000	30,000	30,000	30000	30,000	30,000	30,000
435	Local registered miners within the county(youth, women, people with disability)	NEW	5,000	NEW	5,000	NEW	5,000	NEW	5,000
495	Other Agricultural Forestry and Natural Resources e.g. quarries, sand harvest, sawmill	10,000	5,300	10,000	3,000	10000	4,400	10,000	6,000
496	Large Bakery With More than 5 Employees	New	10,000	New	10,000	New	10,000	New	10,000
497	Medium Bakery up to 5 Employees	15000	7000	15,000	7000	15000	7000	15,000	7000
498	Small bakery less than 5 employees	5000	5000	5000	5000	5000	5000	5000	5000
499	Posho Mills	5,000	3500	3,000	3500	4000	3500	2,000	2000
500	ACCOMODATION AND CATERING Including: International Hotels , Tourists Camps, Lodging Houses, Restaurants, Bars, Eating houses, Tea and Coffee Houses, Butcheries with Meat Roasting & /or Soup Kitchen facilities, Membership Clubs , Night Clubs & Casinos								
503	Large – High Standards Lodging House/ Hotel D Class , Over 100 rooms	100,000	70000	100000	70000	100,000	70000	100000	70,000

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506	Medium- High Standards Lodging House/ Hotel D Class , From 41 to 100 rooms	80,000	50,000	80,000	50,000	80,000	50000	80,000	50,000
509	Small – High Standard Lodging House/ Hotel D Class , Up to 40 rooms	50,000	35,000	50,000	35,000	50,000	35000	50,000	35,000
512	Large Lodging House with Restaurant AND / OR Bar B/C Class Basic Standard , Over 15 rooms	40,000	30,000	40,000	17,000	40,000	25,000	40,000	15,000
515	Medium Lodging House with Restaurant And /or Bar B/C Class Basic Standard ,6 - 15 rooms	25,000	23,000	25,000	13,500	25000	19,000	25,000	10,000
518	Small Lodging House with Restaurant and / or Bar B/C Class Basic Standard , Up to 5 rooms	20,000	16,500	20,000	9,500	20,000	14,000	20,000	7,000
521	Large Lodging House B/C Class Basic Standard , Over 15 rooms	30,000	26,000	30,000	15,500	30,000	22,000	30,000	20,000
524	Medium Lodging House B/C Class basic Standard. From 6 to 15 rooms	20,000	14,000	20,000	9,500	20,000	11,000	20,000	7,000
527	Small Lodging House B/C Class basic Standard Up to 5 rooms	15,000	8,000	15,000	5,700	15,000	6,500	15,000	4,500
540	Large Restaurant with Bar/ Membership Club Over 30 customers/ members	30,000	20,000	30,000	11,500	30,000	16,500	30,000	8,000
543	Medium Restaurant with Bar/ Membership club From 11 to 30 customers / members	15,000	10,000	15,000	5,700	15,000	8,200	15,000	4,500
546	Small Restaurant with Bar Up to 10 customers / members	10,000	6,500		4,000	10,000	5,500		3,000

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				10,000				10,000	
549	Large Eating House: Snack Bar: Tea House "Hotel", no lodging, No Alcohol served. Over 20 customers	15,000	10,000	15,000	5,700	15,000	8,200	15,000	4,500
552	Medium Eating House: Snack Bar: Tea House "Hotel", no lodging, No Alcohol served. From 6 to 20customers	10,000	6,500	10,000	4,000	10,000	5,500	10,000	3,000
555	Small Eating House: Snack Bar: Tea House "Hotel", No lodging, No Alcohol served. Up to 6 customers.	5,000	4,500	5,000	2,700	5,000	4,000	5,000	2,000
558	Butchery with Roasted Meat and / or Soup Kitchen Any size	8,000	6,500	8,000	4,000	8,000	5,500	4,000	3,000
559	Butchery only	New	5000	New	3000	New	4000	New	2500
561	Large Bar/ Traditional Beer Seller Over 20 customers	15,000	10,000	15,000	5,700	15,000	8,200	15,000	3,000
564	Medium Bar/ Traditional Beer Seller From 10 to 20 customers	12,000	8,000	12,000	4,500	12,000	6,500	12,000	3,500
567	Small Bar/ Traditional Beer Seller Up to 9 customers	10,000	6,200	10,000	3,500	10,000	5,200	10,000	3,000
568	Wines & spirits(wholesale)	60,000	50,000	60,000	50,000	60,000	50,000	60,000	50,000
571	Large Night Club / Casino Over 500m2	60,000	33,000	60,000	19,000	60,000	27,500	50,000	15,000
574	Medium Night Club/ Casino from 101m2 TO 500 m2	35,000	17,500	35,000	11,500	35,000	16,500	25,000	9,000

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577	Small night Club/ Casino Up to 100 m2	25,000	13,200	25,000	7,700	25,000	11,000	20,000	5,000
578	Wines and spirit(Retail)	20,000	30,000	20,000	30,000	20,000	30,000	20,000	30,000
595	Other Catering and Accommodation e.g. outside catering	10,000	4,500	10,000	2,700	10,000	4,000	10,000	2,000
600	PROFESSIONAL AND TECHNICAL SERVICE Including: Legal, financial, management, engineering, Architecture, Valuing, Surveying, Data processing, Accountancy, Secretarial Support, Stock and Insurance, Brokering, security-Protection, Clearing -Forwarding Goods, book making, Kenya Charity Sweepstake included. Banks, Forex Bureau, Money Lenders; Hire Purchase Company, Insurance Company: Real Estate Developer- Finance Co.								
605	Large Professional Services Firm Over 10 Practitioners & / or International affiliation	60,000	59,500	60,000	35,000	70,000	49,500	70,000	30,000
610	Medium Professional Services Firm From 3 to 10 practitioners	35,000	30,000	35,000	17,000	35,000	25,000	35,000	15,000
615	Small Professional Services UP to 2 practitioners	15,000	13,200		7,700	15,000	11,000		6,000

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				15,000				15,000	
620	Independent Technical Operator1 Person acting individually(typist, Accountant , Book keeper, etc)	6,000	4,500	6,000	2,700	6,000	4,000	6,000	2,500
625	Large Financial Services Over 15 employees or premises over 300m2	100,000	62,500	100000	36,500	100000	52,000	100000	30,000
630	Medium Financial Services From 6 to 15 employees	60,000	43,000	60,000	23,000	60,000	36,000	60,000	20,000
635	Small Financial Service from 1-5 employees	30,000	30,000	30,000	17,000	30,000	25,000	30,000	15,000
695	Other Professional and Technical Services/financial services e.g. Mpesa,Airtel money, Financial Agents, small security services etc	6,000	4,600	6000	2,700	6,000	3800	6,000	2,000

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BRIM CODE	PRIVATE EDUCATION, HEALTH AND ENTERTAINMENT								
700	Including: Private education institutions such as Universities, Polytechnics institutes, Professional Teaching centers teaching computers-management-accountancy-secretarial or other technical professions, Secondary and Primary schools, Nursery School. Private Health Clinics and Doctor-Surgeries; Consulting offices of Doctors, Dentist, Physiotherapy, Psychologists & other health Professionals. Herbalists and Traditional Medicine Practitioners. Entertainment Facilities such as Cinema, Theatre, Video, Amusement Arcade, and Juke box Arcade, Game Machines, Sports Club, and Gym.								
705	Private Higher Education Institutions Any type of Private University, College or Higher Education Institution.	40,000	30,000	40,000	17,000	40,000	25,000	40,000	15,000
710	Large Private Education Institutions, Over 100 pupils	25,000	20,000	25,000	11,500	25,000	16,500	25,000	8,000
715	Medium Private Education Institution From 31 to 100 pupils	20,000	10,000	20,000	5700	20,000	8200	20,000	5,000
720	Small private Education Institution UP to 30 pupils	15,000	6,500	15,000	3,800	15,000	5,500	15,000	3,000

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725	Large Private Health Facility, Hospital, Clinic, Nursing Home, e, t.c providing overnight accommodation. Over 20 beds.	50,000	46,000	50,000	27,000	50,000	38,500	50,000	20,000
730	Medium Private Health Facility Hospital, Clinic, Nursing Home, et.c providing overnight accommodation. From 11 to 20 beds.	30,000	30,000	30,000	17,000	30,000	25,000	30,000	15,000
735	Small Private Health Facility Hospital, Clinic, Nursing Home, e.t.c providing overnight accommodation. UP to 10 beds	20,000	19,000	20,000	11,500	20,000	16,500	20,000	8,000
740	Health Clinic; Doctor's Surgery Doctor-Dentist- Physiotherapist- Psychologist- etc Consult Office No overnight accommodation available.	10,000	6,500	10,000	3,800	10,000	5,500	10,000	3,000
745	Traditional Health services, Herbalists, Traditional Healer etc.	7,000	5,200	7,000	3,000	7,000	4,400	7,000	2,500
750	Large Entertainment Facility Cinema: theater- Video Show; Amusement arcade (juke Box- Games Machines): Over 5 machines Sports club Gym.	27,000	30,000	27,000	17,000	27,000	25,000	27,000	15,000
755	Medium Entertainment Facility Cinema: Theater- Video show; Amusement arcade (juke Box- games Machine) From 2 to 4 machines Sports Club Gym:	15,000	16,500	15,000	9,500	15,000	13,500	15,000	8,000
760	Small Entertainment Facility one machine.	10,000	10,000	10,000	5700	10,000	8,200	10,000	4,000
795	Entertainment Services e.g. pool tables (maximum of two tables)	10,000	5,200	10,000	3,000	10,000	4,400	10,000	2,500

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800	INDUSTRIAL PLANTS, FACTORIES, WORKSHOPS & CONTRACTORS Including: Industrial plants and factories Manufacturing, Processing and Assembling products, vehicles, machinery and equipment in large scale. Workshops making, Servicing and repairing products, vehicles, machinery and equipment. Contractors of new building Restoration and service repair.								
805	Large Industrial Plant Over 20 employees or premises over 500 m2	100,000	55,000	100000	38,500	100,000	44,000	100000	30,000
810	Medium Industrial Plant From 11 to 20 employees or premises from 100m2 to 500m2	80,000	46,000	80000	27,000	80,000	38,500	80,000	20,000
815	Small industrial Plant Up to 10 employees or premises up to 100m2	50,000	26,000	50,000	15,000	50,000	22,000	50,000	12,000
820	Large workshop, garages Services, building Contractors with large equipments and machinery Over 5 employees	80,000	33,000	80,000	19,000	80,000	27,500	80,000	15,000
825	Medium workshop/garage Services, building Contractors with small equipments and machinery over 3 employee	50,000	13200	50,000	7,700	50,000	11,000	50,000	5,500
830	Small workshop/ garage Services, building Contractors with small equipments & machinery from 1-2 employees	6,000	4600	6,000	2700	6,000	3800	6,000	2,000
895	Other manufacturer, Workshop, Factory,		3000		2700		3000		2,000

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Contractor e.g. metal workshops, welding garages etc	3,000		3,000		3,000		3,000	
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OTHER SINGLE BUSINESS PERMIT CHARGES

	Transfer of business	per single business permit	Pay New SBP	Pay new SBP	
				1500	
	Change of business name	per single business permit	1,500		
	Application form for single business permit(new)	per single business permit	500	500	
	Application form for single business permit(renewal)	per single business permit	200	200	
	Advertisement general	Per business	Major towns-500	Major towns-300	
		Per business	Other areas 300	Other areas 200	
	Penalty for non displaying of single business permit	Per license	2,000	2000	
	Penalty for late payment of single business permit	Per month on accrual basis	10% of S.B.P	10% of SBP	

NOTE: The “approved 2013” column is for purposes of Assemblies convenience and reference and public information only and shall be excluded on the first commencement of any section of the Act.

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SCHEDULE IV

MAXIMUM THRESHOLD WEIGHT OF AGRICULTURE PRODUCE

Crop	Unit of Measure	Maximum Weight
Cereal		(kgs)
Dry Maize	Bag	90
Green Maize	Bag	110
Finger Millet	Bag	90
Sorghum	Bag	90
Wheat	Bag	90
Legumes	Bag	
Beans Canadian	Bag	90
Beans Mwitmania	Bag	90
MweziMoja	Bag	90
Beans Dolichons (Njahi)	Bag	90
Green Gram	Bag	90
Cow Peas	Bag	90
Fresh Peas	Bag	51
Ground Nuts	Bag	110
Roots and Tubers	Bag	
Red Irish potatoes	Bag	110
White Irish Potatoes	Bag	110
Cassava Fresh	Bag	99
Sweet Potatoes	Bag	98
Horticulture	Bag	125
Cabbages	Bag	113
Carrots	Bag	64
Tomatoes	Bag	25
Onions Dry	Bag	142
Spring Onions	Bag	38
Chilies	Bag	50
Cucumber	Bag	50

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Capsicums	Bag	44
Brinjals	Bag	39
Cauliflower	Bag	51
Lettuce	Bag	57
Passion Fruits	Bag	93
Oranges	Bag	95
Lemons (Local)	Bag	120
Mangoes (Ngowe)	Bag	25
Limes	Bag	13
Pineapples	Bag	13
Pawpaw	Bag	54

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MEMORANDUM OF OBJECTS AND REASONS

The Bill is prepared pursuant to Article 209 and the Fourth Schedule to the Constitution, section 213 of the Public Finance Management Act (No. 18 of 2012) 132 dealing with revenue raising measures for County Governments and Standing Order and 218 dealing with the form of the County Finance Bill.

This Bill seeks to provide the appropriate legislative framework and power upon which the County Government charges revenue for services. In this regard, the Bill firstly transits all the by-laws that were existing prior to the coming into operation of the county government of Taita Taveta in as far as those by –laws are not in conflict with the constitution and any county legislation that may be made. Secondly, the Bill provides for an amendment to the fees imposed under those bylaws in the manner specified in the Schedule. These proposed rates are premised upon the increased role of the County under its specific mandate as provided for in the Fourth Schedule of the Constitution and the need to improve services and service delivery to the people of Taita Taveta County.

The Bill acknowledges the need for the existence of specific County legislation with respect to the different sectors within the competence of and jurisdiction of the County Assembly in accordance to the Fourth Schedule of the Constitution. It is assumed that the County Assembly will gradually make comprehensive legislation in respect of each particular subject matter which action will pave way for their consideration and improvement including setting out measures to improve accountability among public and state officers managing revenue at the County Government.

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 into place of necessary infrastructural machinery, both personnel and physical infrastructure that will ensure the ultimate implementation of the collection of the proposed taxes, fees and charges.

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The Bill, 2014 relating to taxes seeks to repeal and re-enact the gazetted fees and charges and single business schedules, *inter alia*, in order to provide for the tax rates, fees and charges, widening of tax base and measures to prevent non remittance of collected revenue, tax incentives and reliefs, rationalization of inter-county taxation provisions and general anti-evasion rule. The Bill seeks to prescribe the rates of taxes and charges for the assessment year 2014-15 in respect of properties (including land and buildings), businesses, markets, agricultural produce, outdoor advertisement, health services, vehicle parking, heritage sites, County parks, and entertainment and extraction activities.

The Bill also seeks to amend the following laws-

The Single Business permits Legislation

The Bill seeks to propose subsidiary legislation as contemplated by section 23 of the County public finance management transition Act 2013 to prescribe the amount relating to different categories of businesses and harmonize the business licenses into a single regime.

Outdoor Advertisement Legislation

The Bill seeks to propose subsidiary legislation as contemplated by section 23 of the County public finance management transition Act 2013 to prescribe the objects of advertisements and rates applicable on an annual basis.

Property Tax Legislation

The Bill seeks to propose subsidiary legislation as contemplated by section 23 of the County public finance management transition Act 2013 to prescribe the struck rate for property tax and its general administration

Market legislation

The Bill seeks to propose subsidiary legislation as contemplated by section 23 of the County public finance management transition Act 2013 to prescribe the management of designated market, packaging of produce destined for the county markets and the levying of fees and charges within the county.

Control of Traffic and Parking

The Bill seeks to propose subsidiary legislation as contemplated by section 23 of the County Public Finance Management transition Act 2013 to prescribe designated parking areas and the fees applicable on a daily, monthly, quarterly and annual basis in addition operation areas for various categories vehicles and two wheeled motoring vehicles

Mining legislation

The Bill seeks to propose subsidiary legislation as contemplated by section 23 of the County public finance management transition Act 2013 to prescribe minerals for collection of royalties, the rate applicable and the general administration

Building Legislation

The Bill seeks to propose subsidiary legislation as contemplated by section 23 of the County public finance management transition Act 2013 to prescribe control of development, rates for building plan approval and inspection including greenhouses as enacted in the physical planning act.

Agricultural Produce cess Legislation

The Bill seeks to propose subsidiary legislation as contemplated by section 23 of the County public finance management transition Act 2013 to prescribe the produce liable to cess, the rate payable, collection and general administration.

Taxi cab

The Bill seeks to propose subsidiary legislation as contemplated by section 23 of the County public finance management transition Act 2013 to prescribe designated parking areas and the fees applicable on a daily, monthly, quarterly and annual basis in addition operation areas taxi cabs

Polythene

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The Bill seeks to propose subsidiary legislation as contemplated by section 23 of the County public finance management transition Act 2013 to prescribe the control and disposal of polythene bags

Hawkers

The Bill seeks to propose subsidiary legislation as contemplated by section 23 of the County public finance management transition Act 2013 to prescribe time and designated area of operation of hawking business

General Nuisance

The Bill seeks to propose subsidiary legislation as contemplated by section 23 of the County public finance management transition Act 2013 to prescribe occurrence of public nuisance and measure to controlling and managing nuisance

Control of Dogs

The Bill seeks to propose subsidiary legislation as contemplated by section 23 of the County public finance management transition Act 2013 to prescribe the control and licensing of dogs

Slaughter house

The Bill seeks to propose subsidiary legislation as contemplated by section 23 of the County public finance management transition Act 2013 to prescribe the licensing, control and management of slaughter houses and abattoirs.

Pound by laws

The Bill seeks to propose subsidiary legislation as contemplated by section 23 of the County public finance management transition Act 2013 to prescribe

Batter market by laws

The Bill seeks to propose subsidiary legislation as contemplated by section 23 of the County public finance management transition Act 2013 to prescribe the licensing and operation of barter trade

Control of Motor bike and bodaboda

The Bill seeks to propose subsidiary legislation as contemplated by section 23 of the County public finance management transition Act 2013 to prescribe the designated parking areas and the fees applicable on a daily, monthly, quarterly and annual basis in addition to operation areas for the two wheeled motoring vehicles

Public lavatories

The Bill seeks to propose subsidiary legislation as contemplated by section 23 of the County public finance management transition Act 2013 to prescribe licensing and management of lavatories.

Solid waste management

The Bill seeks to propose subsidiary legislation as contemplated by section 23 of the County public finance management transition Act 2013 to prescribe control and management of solid waste

Rental House

The Bill seeks to propose subsidiary legislation as contemplated by section 23 of the County public finance management transition Act 2013 to prescribe the charges and management of lavatories.

Liquor licensing

The Bill seeks to propose subsidiary legislation as contemplated by section 23 of the County public finance management transition Act 2013 to prescribe licensing procedure, general administration and control of liquor processing and sale.

Betting and Casino control

The Bill seeks to propose subsidiary legislation as contemplated by section 23 of the County public finance management transition Act 2013 to prescribe the charges and administration of betting and casino operations.

The operationalization of the various provisions of this proposed law shall entail an expenditure of public funds which shall be provided for in the estimates.

The Taita Taveta County Finance Bill, 2014

Hon Reuben Kipampi Tiges Chairperson,
Finance and planning Committee

Dated the 29th December-----2014