



Laid on 6TH OCTOBER, 2020
BY HON. GODWIN KILELE
MCA, SAGALLA WARD,
CHAIRPERSON, BAC
at 3.16 P.M.

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TAITA TAVETA COUNTY ASSEMBLY

THE COMMITTEE ON BUDGET, FINANCE AND APPROPRIATIONS

**REPORT ON THE ANALYSIS AND REVIEW OF THE
TAITA TAVETA COUNTY FINANCE BILL, 2020**

OCTOBER, 2020

INTRODUCTION

Pursuant to the provisions of the Public Finance Management Act, 2012, section 132(2), the County Executive Committee Member for Finance, is required to submit to the County Assembly the County Finance Bill which sets out the revenue raising measures for the County Government together with a policy statement expounding on those measures. The section 133 Of the PFM Act 2012, states that not later than ninety days after passing the Appropriation Bill, the County Assembly shall consider and approve the Finance Bill with or without any amendments. In line with the provisions of the PFM Act 2012 Section 132 (3), any recommendations made by the relevant committee or adopted by the County Assembly on revenue matters shall:

1. Ensure that the total amount of revenue raised is consistent with the approved fiscal framework and the County Allocation of Revenue Act.
2. Take into account the principles of equity, certainty and ease of collection.
3. Consider the impact of the proposed changes on the composition of tax revenue with reference to direct and indirect taxes.
4. Consider domestic regional and international tax trends.
5. Consider the impact on development, investment, employment and economic growth.
6. Take into account, the taxation and other tariff agreements and obligations that Kenya has ratified including taxation and tariff agreement under the East African Community treaty.

The committee met at Mombasa beach from 1st to 5th October, 2020 and scrutinized the finance bill, 2020 with a view of understanding the contents of the bill and whether the bill had broadened the county's' tax bracket by introducing new taxes. This was then followed by public participation where the committee was out to seek the views of the DATUZENS from 30th September to 1st October, 2020 in all the 20

wards pursuant to the provisions of Article 196(1b), which states that a County Assembly shall, facilitate Public Participation and involvement in the legislative and other businesses of the Assembly and its Committees.

The review of the Finance Bill, 2020 is therefore guided by the above outlined legal requirements which will form the basis of putting forward any relevant recommendations.

COMMITTEE MEMBERSHIP

The committee as currently constituted comprises of the following members:-

1. Hon. Godwin Kilele, MCA, Chairperson
2. Hon. Rose Shingira, MCA, Vice/Chairperson
3. Hon. Harris Keke, MCA, Member
4. Hon. Crispus Tondoo, MCA, Member
5. Hon. Abraham Mwambonu, MCA, Member
6. Hon. Paul Waweru, MCA, Member
7. Hon. Godfrey Mwambi, MCA, Member
8. Hon. Jones Fundi Maskuji, MCA, Member
9. Hon. Lillian Kidali, MCA, Member
10. Hon. Constance Mwadawiro, MCA, Member
11. Hon. Justine Juma, MCA, Member
12. Hon. Newton Kifuso, MCA, Member
13. Hon. Joyce Mwangoji, MCA, Member
14. Hon. Beatrice Manga, MCA, Member
15. Hon. Frank Mmare, MCA, Member

COMMITTEES' MANDATE

Pursuant to the provisions of standing order number 187, the Committee shall -

- a) Investigate, inquire into and report on all matters related to coordination, control and monitoring of the County Budget.
- b) Discuss and review the estimates and make recommendations to the County Assembly.
- c) Examine the County Fiscal Strategy Paper presented to the County Assembly;
- d) Examine Bills related to the County budget, including Appropriations Bills; and
- e) Evaluate tax estimates, economic and budgetary policies and programmes with direct budget outlays.

REVIEW AND FINDINGS ON THE FINANCE BILL 2020

	FINDINGS/ OBSERVATIONS	LEGAL REQUIREMENT	IMPLICATIONS
1	<p>A good Finance bill must consider the principles of equity, certainty and ease of collection. The Finance Bill 2020 demonstrates most of these principles visa viz:</p> <p>Equity the proposed Finance Bill 2020 has achieved this principle as evidenced in some of the proposed rates that affect small businesses such as</p>	<p>It's prudent to ensure that the bill considers all principles of equity as stated by the PFM Act 2012 section 132 (3) (b)</p> <p>Consider the impact of the proposed changes on the composition of tax revenue with reference to direct and indirect taxes. PFM Act 2012 section 132 (3) (c)</p>	<p>The County will realize its revenue collection targets (363M) as stated in the 2020/2021 budget estimates.</p>

market fees which have been reduced by half to help revive markets within the county as they have been grossly affected by the COVID 19 pandemic. However, some of the proposed rates are too high for the business outlined in the respective tax brackets.

Certainty – Relying on the performance of last year’s finance bill, it can easily be deduced that the county is certain that it will meet its collections targets by using this year’s finance bill. Besides, the county has increased the number of revenue clerks/enforcement officers – in the past one year, the department of finance and economic planning has employed more revenue clerks and enforcement officers. This has in turn ensured

	<p>optimum revenue collection across the county.</p> <p>Broadened revenue collection avenues. The county has expanded its revenue collection avenues by introducing new taxes. This has led to increased local revenue.</p> <p>Ease of collection. There are more Tax collectors and enforcement officers employed by the county.</p> <p>The county has also procured enforcement vehicles across the county. This has made it easier for collection of revenue.</p>		
2	<p>The Finance Bill proposes to collect taxes and duties, which are meant to improve the lives of the citizens through direct investment into various projects with economic impact to the county citizens. The collected revenue is expected to be utilized in</p>	<p>Consider the impact on development, investment, employment and economic growth. PFM Act 2012 section 132 (3) (e)</p>	<p>If the county fail to invest in viable ventures it may lead to derailed county economic development.</p>

	<p>the improvement of service delivery which in turn results in creation of employment and the overall economic growth. The county must however invest in the most viable projects cutting across the county to stimulate the economic growth.</p>		
3	<p>Relying on last year's finance bill 2019 performance, it's easy and possible to project the performance of this year's finance bill since most of taxes have remained the same. Again, the County treasury has introduced new taxes which will automatically translate to increase in our own source revenue. This will match the approved fiscal framework, thus avoiding any occurrence of pending bills in the future.</p>	<p>PFM Act of 2012 Section 132. (3)(a) Emphasizes to ensure that the total amount. of revenue raised is consistent with the approved fiscal framework and the County Allocation of Revenue</p>	<p>It's likely that the county will realize its revenue collecting target due to the increase in new levies and recruitment of extra revenue collectors/ enforcement officers. This will only be possible if the economic activities across the county resume back to normalcy.</p>

OTHER GENERAL FINDINGS/OBSERVATIONS

The committee, during its scrutiny and the various public participation forums made the following observations on the 2020/2021 budget estimates which approved own source revenue as Kshs. 363 million. It's worth noting that this can only be achieved by an approval of a good Finance Act with realistic fees, charges and taxes. Below are other general observations:

1. The bill was brought to the assembly in the right time in accordance with PFM Act of 2012 Section 133.
2. Arrangement of clauses and schedules in the bill were not clearly spelt out i.e. the bill highlights the first, fifth and sixth schedules but it does not clearly show second, third and fourth schedules.
3. Interpretations of terms used in the bill i.e. Bond and bail etc. were not found in the interpretation clause.
4. The 2020/2021 budget estimates approved own source revenue as Kshs. 363 million. The County Treasury managed to collect 300 million in the financial year 2019/2020 despite of the fact that the Covid 19 pandemic was biting hard on the economy. It's therefore possible for the County to collect the projected 363 million in the 2020/2021 budget.
5. The committee noted several newly introduced levies in the bill across the departments.
6. The committee revealed increased/decreased active (already in force) levies in the bill during the scrutiny.
7. The committee noted that governor's executive orders, which were made in the last financial year's finance bill 2019, were still in effect.

ANNEX 1 – COMMITTEE AMENDMENTS

FIRST SCHEDULE - TAXES

<i>Description of fee or charge on service</i>	<i>Unit of Measure</i>	<i>Department / Section of legislation Imposing fee or charge for service</i>	<i>Amount of fee or charge 2019 (ksh)</i>	<i>Amount of fee or charge 2020 (ksh)</i>	<i>As amended by the BAC Committee</i>
Commercial	Plinth Area M2	Physical planning	40	30	Town - 40 Other areas-30
Fuel station	Per fuel pump	Public works / Lands	5000	5000	Town - 5,000 Other areas – 1,500
Material testing using XRF analyzer	Per sample	Mining		500,000	500
Single Business permit artisanal	Per identity card	Mining		6000	3000
Professional services on mineral resource management	Per claim	Mining		1,250,000	1000
Granite stone testing	Per sample	Mining		10,000	100
Iron ore	Per tonne	Mining		500	500
Manganese	Per tonne	Mining		300	150

Penalty for trading in undesignated market areas	Per incident	Enforcement	0	2000	500
Adults- Library lending of books fee	Per book Per person per two weeks	Education	0	20	20
Entry fee	Per day		0	20	0
Offloading charges for Commercial purposes	Per load	Environment	1,000 Categorise in tonnage	1,000	Trailer - 1000 Lorry - 500 Pick up - 300
Penalty of loading cattle, sand, ballast, natural stone in undesignated /not approved sites	Per load	enforcement	3 times of amount payable	3 times of amount payable with a minimum of 30,000	List of designated areas to be provided to the committee
PSV(From 1-10 passengers)	The whole County per month	Public works	2300	1800	1800
PSV(From 11 - 19 passengers)	The whole County per month	Public works	2300	2300	2000
PSV(From 20 - 29 passengers)	The whole County per month	Public works	2300	2500	2500
PSV (From 30 - 39)	The whole county per	Public works	3000	3000	3000

passengers)	month				
PSV(From 40 – 50 passengers)	The whole county per month	Public works	3000	3500	3500
PSV(From ABOVE 50 passengers	The whole county per month	Public works		5000	4000
Motor cycle the whole county	Pere month	Public works	200	300	200
Impounded tuk tuk	per tuk tuk	Enforcement	500	1000	50
SECOND SCHEDULE					
FEES AND CHARGES					
Fruits	per crate/carton 60KG	Trade	20	20	10
	per crate/carton 90KG	Trade	40	40	20
	per 90kg bag	Trade	40	40	20
	per wheelbarrow	Trade	30	30	10
	per net	Trade	20	20	10
Vegetables	per crate	Trade	20	20	10
	per bag	Trade	60	60	20
	per wheelbarrow	Trade	30	30	10
Cereals	per bag (90 Kg)	Trade	30	30	20

	Less than 90 Kg	Trade	20	20	10
	per handcart	Trade	100	100	
Bananas					
	per crate (50kg)	Trade	30	30	20
	per bag crate (90KG)	Trade	30	30	10
	per wheelbarrow	Trade	70	70	30
	Vehicle weighing 1-5 tonnes	Trade	1000	1000	500
	Vehicle weighing 6-10	Trade	2000	2000	1000
Tomatoes		Trade			
	Per crate (90kg)	Trade	40	40	20
	Per crate (45kg)	Trade	20	20	10
Onions	Per ton	Trade	500	300	100
Garlic onions	per net(1-10kgs)	Trade	20	20	
	per net(11-50kgs)	Trade	40	40	30
	Over 50kgs	Trade	70	70	40

Potatoes/arrow roots/cassavas/carrots/yams	Per bag above 90kgs	Trade	30	30	20
	Per bag 51-90kgs	Trade	30	30	20
coconuts	Vehicle Weight per tonne	trade	300	300	150
Special stalls owned by County	Per month	Trade	5000	5000	Towns – 5000 Other areas - 2500
Rent / Upper Market/Kamukunji/Bus park	Per month	Trade	5,000	5000	1500
New Highway Market (10” by 10”)	Per Month	Trade	2,500	2500	0
Rent for Kiosk(Msikitinini Market)	Per Month	Trade	2,000	2,000	0
Rent for Kiosk(New Taveta Mkt)	Per Month	Trade	2,000	2,000	0
Shops/stores - 10ft x 15ft	per month	Trade	3,000 3,000	3000	0
Market fees	Per day	Fisheries	0	0	50
Penalty on urinating and defecation on other areas other than toilets and lavatories		Enforcement	5,000	5,000	2000
Penalty for littering within the town		Enforcement	5,000	10,000	5000

Commercial motor cycle branding	Per year	enforcement	0	1500	1000
Political motor cycle branding	Per year	enforcement	0	1500	0
Public political advertising(bus, lorries, canter)	Per day	Public works	5000	5000	2000
Political public advertisement (trailers)	per	Public works	10000	10000	5000
Containers placed on county land	Per year	Public works	10000	10000	40 ft – 10000 20ft - 5000

THIRD SCHEDULE - SINGLE BUSINESS PERMITS - TRADE LICENSES

Category of business	Zone A	Zone B	Zone C	Zone D	Comment
Hawker: 1 person without a motor vehicle-mitumba, used shoes and plastics/plastic utensils and wooden homewares per Sub County	1,000 from 1,500	1,000 from 1,500	1,000 from 1,500	1,000 from 1,500	Should be county wide and not per sub county
Hawkers 1 person without motor vehicle –new manufactured goods e.g t-shirts,flasks,pans,electronics per Sub County	1,500 from 1,900	1,500 from 1,900	1,500 from 1,900	1,500 from 1,900	Should be county wide and not per sub county
Small Storage Facility Up to 50m2 with 1- 3 employees , Go down , Warehouse, Storage Tanks Complex, Lepot, e.g for Macadamia store, Gas Store ,Timber store e.t.c	3,000 from 6,000	2,500 from 5,000	1,700 from 3,500	1,300 from 2,500	Amended by Committee as indicated
Video show rooms	1500 from 3,000	1,350 from 2,700	950 from 1,900	750 from 1,500	Amended by

					Committee as indicated
Private garbage collector per year	50,000 from 300,000	50,000 from 300,000	50,000 from 300,000	50,000 from 300,000	Amended by Committee as indicated
Community Based organization garbage collector per year e.g Youth groups ,women groups e.t.c	2,500 from 5,000	2500	2,500 from 5,000	2,500 from 5,000	Amended by Committee as indicated
Tourists Tented camps per tent	5,000 from 15,000	5,000 from 15,000	5,000 from 15,000	5,000 from 15,000	Amended by Committee as indicated
General supplies	3,000 from 20,000	3,000 from 10,000	3,000 from 7,000	3,000 from 5,000	Amended by Committee as indicated
Viraa growers license	5,000 from 15,000	5,000 from 15,000	5,000 from 15,000	5,000 from 15,000	Amended by Committee as indicated
Viraa outlets(Agents)	10,000 from 20,000	10,000 from 20,000	10,000 from 20,000	10,000 from 20,000	Amended by Committee as indicated
Market stalls Wundanyi market	Per month	Trade	200	200	To be removed until the county builds stalls in the new market
Banners of Religious/Charitable/Social	Per day				

organizations					
- On road reserve		Public works	500	200 from 500	Amended by Committee as indicated
-On private property/plots		Public works	500	200 from 500	Amended by Committee as indicated
-On buildings		Public works	500	200 from 500	Amended by Committee as indicated
- Religious Advertisement with a lorry	per day	Public works	1,000	500 from 1,000	Amended by Committee as indicated
- Religious Advertisement with a trailer	per day	Public works	2,000	1000 from 2,000	Amended by Committee as indicated
All Posters, handbills for religious institutions		Public works	0	0	Free as amended by the committee
Medium Lodging House with Restaurant And /or Bar B/C Class Basic Standard ,6 - 15 rooms	14,000 from 23,000	10,000 from 19000	9,000 from 13,500	8,000 from 10,000	As amended by the Committee

1. BOMENI WARD

The public participation forum for the Finance Bill, 2020 in Bomeni Ward was held on Thursday, 1st October, 2020 at the Taveta Bus Park at 10:00 a.m. The residents recommended the following;

DESCRIPTION OF FEE OR CHARGE	UNIT OF MEASURE	DEPARTMENT	CURRENT CHARGE	PROPOSED CHARGE	COMMENTS
Property tax		Physical planning			
Penalty for non compliance for change of land use	Per application	Physical planning	5000	2000	To be reduced.
Certificate of clearance	Per plot	Physical planning	5000	1000	To be reduced
Renovation fee	Per building	Public works	2000	1000	To be reduced
Repair and painting	Per structure	Public works	500	Nil	Not to be charged
Penalty for lack of approved building plan in developed in County markets	Per plan	Public works	3000	1000	To be reduced
Miraa cess	Per pick up	Finance	4000	3000	To be reduced
Miraa cess	Wagon/saloon	finance	1500	1000	To be reduced
Rent for kiosk (Msikitini market)	Per month	trade	2000	1500 per year	To be charged after the expiry of 5 years as per the MOU with the County Government
Fish trader permit			3000	700	To be reduced

Single Business Permits – Trade Licenses					
Small trader or retail services with 2 employees			3000	1500	To be reduced
Miraa kiosks			3000	2000	To be reduced

2. CHALA WARD

The public participation forum for the Finance Bill, 2020 in **Chala ward** that was held on **Thursday, 1st Sept, 2020** from **10:00 am** at **Chala chief's Camp**. The residents recommended the following: -

DESCRIPTION OF FEE OR CHARGE	UNIT OF MEASURE	DEPARTMENT	CURRENT CHARGE	PROPOSED CHARGE	COMMENTS
Building plan approval for residential in rural areas	Plinth Area M2	Physical planning	30	10	The fees to be reduced for houses in rural areas
Private farm tractor service provider license from other counties	Per tractor/ per season	Agriculture	5,000	10,000	New: Introduction of fees for tractor services offered by people from other counties operating within the county.
Canteen bars & restaurants	Per month	Housing	20,000	15,000	Fees too high for the business person trying to run the business hence will be too high for common mwananchi to access

These were the general concerns and proposals from the public:

- More enforcement officers should be deployed to areas like Chala to ensure they get the traders who are trading without licenses in remote areas.
- AI services have not been available to citizens in Chala area due to faulty storage facilities for almost a year, hence it is difficult for those need the services and who are willing to pay to get the services.
- Public participation documents should be made available to the public a week before the scheduled date of public participation to enable ample time for perusal and understanding of the document.
- Governor's executive order should be done after consultation with the concerned stakeholders

- Sensitization of public on the revenues paid and the mode in which they should pay should be done so as to curb loss of revenue through corruption for instance, in public toilets, the public should be sensitized to understand that they should request for a receipt as proof of payment to use those facilities.
- Revenue officers should be paid well in order to motivate them to work and reduce corruption.
- All local administrators should be notified in order for public participation information to reach a greater audience for instance in Chala ward, the chief, sub-chief and village elders were not aware of the schedule public participation.
- Communication of the public participation should be done early enough. Some of the attendees complained that they had been called to attend barely half an hour before the scheduled time for the public participation. Others complained that they hadn't been communicated to at all, they got the information from those who were already in attendance as the public participation was on going.

3. MAHOO WARD

The public participation forum for the Finance Bill, 2020 in **Mahoo Ward** was held on **1st October 2020** at **11pm** at **Danida Hall** respectively. The residents recommended the following:-

DESCRIPTION OF FEE OR CHARGE	UNIT OF MEASURE	DEPARTMENT	CURRENT CHARGE	PROPOSED CHARGE	COMMENTS
Property Tax Agricultural	Per plot	Physical Planning	1,000	200	So that the exercise can be affordable for everyone within the ward.
Commercial	Per plot	Physical Planning	3,000	500	
Residential	Per plot	Physical Planning	3,000	200	
Penalty for non-Compliance				2500	
Land Survey Field search and Beacon showing fee	Per Beacon	Lands	2500	500	
Survey fee	Per Plot		10,000	3,000 (Urban)	Make it easy for plot owners to survey their plots.
Survey	Per Plot	Lands	5,000	2000 (Rural)	Make it easy for plot owners to survey their plots.

Dispute Resolution	Per Dispute	Lands	10,000	5,000	
Duplicate of allotment lost form	Per Plot	Lands	1000	500	The documents easily get lost
Consent to Charge	Per Plot	Lands	2500	1000	
Transfer Fee	Per Plot	Lands	5,000	2000	Its needs to be easy for parents to give their children plots to reduce on disputes etc
Mast Private (Urban)		Lands	70,000	50,000	The payments made to them by Tele communication companies are not so lucrative, so charging them a high rate does not benefit them.
Mast Private (Rural)		Lands	50,000	20,000	The payments made to them by Tele communication companies are not so lucrative, so charging them a high rate does not benefit them.

Market Fees

Vegetables	Per Wheel Barrow	Trade	30	20	A wheel Barrow is too small to be charged 30
Vegetables	Per Handcart	Trade	300	150	
Fruits	Per Wheel Barrow	Trade	30	20	Fee too high for traders
Fruits	Vehicle per tonne	Trade	600	400	
Fruits	Per Handcart	Trade	300	150	
Poultry - Eggs	Per Tray	Trade	20	10	
Bananas	Per bag Crate 90KG	Trade	30	20	
Banana	Per	Trade	70	50	

	Wheelbarrow				
Coconuts	Per Bag 51-90kgs	Trade	100	50	
Hire of open space around the market	Per Day	Trade	30	10	Its too high for them to pay daily.
Food and Hygiene Licenses Hotels, night clubs, slaughter house, large scales, supermarkets, warehouse, wholesalers, go downs, medium class, bakeries, food processing, small scale etc.		Public Health	7,000	7,000 (Urban) 4,000 (Rural)	They proposed to have a category of Urban and rural where rural was proposed to be 4,000. They said it wasn't fair for all to be treated the same.

Single Business Permits - Trade Licenses

Miraa Growers License			15,000	30,000	The increment is to help reduce the use of Miraa.
Miraa Outlets (Agents)			20,000	40,000	The increment is to help reduce the use of Miraa
Miraa Kiosks			3,000	20,000	The increment is to help reduce the use of Miraa
Tobacco (Ugoro, Tambuu, Kuberi) License			10,000	20,000	The increment is to help reduce the use of Tobacco and Kuberi which are drugs.

NB: The people of Mahoo requested that for licenses all charges be consolidated so a business person knows the amount to be paid once and for all.

4. MATA WARD

The public participation forums for the Finance Bill, 2020 in **Mata Ward** were held on Thursday 1st October, 2020 at 10:00 a.m. at Kimala and Mwangaza Social Halls.

The residents recommended the following:-

DESCRIPTION OF FEE OR CHARGE	UNIT OF MEASURE	DEPARTMENT	CURRENT CHARGE	PROPOSED CHARGE	COMMENTS
Penalty for non-compliance of change of land use	Per application	Lands	5,000	2,500	Fee too high for common mwananchi. Should not apply to previous land

					owners, to apply to land owners who don't comply after passing of this Bill
Survey fee	Per plot	Lands	10,000 (urban)	5,000	Fee too high for common mwananchi
Survey fee	Per plot	Lands	5,000 (rural)	2,500	Fee too high for common mwananchi
Residential to commercial	Per application	Lands	15,000 (rural)	To be considered by size of land: - 0 – 3 acres: 2,000 - 3 – 5 acres: 5,000 - 5-10 acres: 15,000 - Above 10 acres: 20,000	Most of the residents have small parcels of land therefore rates should differ with other residents whose land is larger.
Residential	Plinth area m2	Physical planning	30	To be considered by size of land and zone	
Penalty for lack of approved building plan in developed plot in county markets	Per plan	Public works	3,000	Rural areas – 0 Urban areas – 3,000	Fee too high for common mwananchi
Renovation fee	Per building	Public works / Lands	5,000	1,000	Fee too high for common mwananchi
Unclamping fees	Per tuk tuk	Enforcement	3,000	1,000	Fee too high for the riders

Unclamping fees	Per motorbike	Enforcement	2,000	500	Fee too high for the riders
Mortuary refrigeration	Per day	Health services	350	200	Fee too high for common mwananchi
Embalmmnt	Per day	Health services	2,000	1,000	Fee too high for common mwananchi
Use of mortuary for postmortem	Per day	Health services	3,000	2,000	Fee too high for common mwananchi
Private drilling	Per meter	Water	6,000	3,000	Fee too high for common mwananchi
Motor cycle the whole county	Per month	Public works	300	200	Fee too high for the riders
Application fees for stalls	Per application	Trade	300	200	Fee too high for common mwananchi

Other Recommendations

- Fines on impounded articles to be lenient for people living in rural areas.
- Consultation fees in government hospitals to be removed.
- NHIF rates should be the same as facility rates e.g. amoxicilin in a facility is Kshs. 200 but on NHIF it is Kshs. 400.
- All essential hospital services fees to be reduced.
- Field search and beacon showing fee to be charged per plot not per beacon.

5. MBOGHONI WARD

The public participation forum for the Finance Bill, 2020 in Mboghoni Ward was held on Thursday, 1st October, 2020 at Eldoro Kisimani at 9:30 am, Kiwalwa Hall at 12:00 pm and Kitobo Dispensary at 3:13 p.m., respectively. The residents recommended the following

DESCRIPTION OF FEE OR CHARGE	UNIT OF MEASURE	DEPARTMENT	CURRENT CHARGE	PROPOSED CHARGE	COMMENTS
Market fees		Trade			
Fruits	Vehicle per tonne		600	400	To be changed.
Vegetables	Vehicle per tonne (cabbage)		300	200	Fee to high.
	Per Handcart		300	50	Fee to high

Cereals	Vehicle per tonne		500	300	To be changed
Bananas	Per bunch		10	5	Fee to high
	Per crate 50kg		30	20	To be reduced
	Per bag crate 90kg		30	20	To be reduced
	Vehicle weighing 1-5 tonnes		1000	500	To be changed
	Vehicle weighing 16-10		2000	1000	To be reduced
Onions	Per bag 90kg		40	30	To be reduced
	Per net 14kg		20	10	To be reduced
	Per net 35kg		35	20	To be reduced
Coconuts	Per vehicle weight per tonne		300	200	To be reduced
	Per bag 51-90kg		100	50	To be reduced
Dried or fresh fish	Per basket		30	10	To be reduced
Omena	Per basket		30	10	To be reduced
	Per bag (over 90kgs)		60	30	To be reduced
Honey	Per bucket (1-20 litres)		100	50	To be reduced
	Per bottle 750 ml		30	20	To be reduced

Ropes	Bundle of 10 ropes or less		20	10	To be reduced
Clay pots	Each		10	20	To be increased.
With structures (Temporary)	Per day		100	20	To be reduced
Special stalls owned by County	Per month		5000	2000	To be reduced

TAVETA SUB COUNTY

Application fees for stalls	Per application		300	200	To be reduced
Application fees (open space)	application Per		500	100	To be reduced
Allotment fees for stalls	Per stall		500	200	To be reduced

N/B: Members of the public requested that Bills should be translated into Kiswahili for easy understanding.

6. BURA/MWAKITAU WARD

The Public participation forum for the Finance Bill, 2020 in Bura/Mwakitau Ward was held on 30th September 2020 at 2:30 p.m. at Bura Station and Kwa Mnegwa Hall at 3:00 p.m. respectively. The residents recommended the following;

DESCRIPTION OF FEE OF CHARGE	UNIT OF MEASURE	DEPARTMENT	CURRENT CHARGE	PROPOSED CHARGE	COMMENTS
6.1 Property Tax					
Penalty for non-compliance for change of land use	Per application	Lands	5000	2000	Penalty too high
Certificate of Clearance	Per plot	Lands	5000	3000	Penalty too high
7.2 Structural					
religious	Per floor	Public	1500	0	Religious institutions

		Works			should not be charged
8.1 Fines on impounded articles-to release					
Metal/wooden door	Per unit	Enforcement	500	10	
Metal/wooden windows	Per item	Enforcement	500	50	
Iron sheets	Per item	Enforcement	200	20	
storage	Per day	Enforcement	50	10	
Unclamping fees	Per motorbike	Enforcement	200	50	
Penalty for trading in undesignated market areas	Per incident	Enforcement	2000	0	
9.1 Medical examination					
Colleges, Schools, Universities		Public Health	300	150	Too high
9.2 food and hygiene licenses					
General shops, market stalls and retail grocery shops		Public Health	2100	1000	Too high
11. Finance and Economic Planning					
Sale of county budget books	Per book	finance	500	0	Should be free due to right to get information
Cereals/Nut Cess					
vehicle	Per tonne	finance	500	200	Too high
vehicle	Per tonne	finance	600	300	Too high
Miraa cess	Per motorcycle	finance	500	0	Too high
13.1 Stock auction					
Landing stock auction fees	Camel	livestock	500	100,000	Too low
14.2 storage charge on impounded animals and birds per day					
cattle	Per head/day	Enforcement	300	100	Too high
Sheep/goat	Per head	Enforcement	100	25	Too high
Dogs	Per head	Enforcement	200	10	Too high

Pigs	Per head	Enforcement	400	50	Too high
Donkeys	Per head	Enforcement	200	50	Too high
Camel	Per head	Enforcement	3000	100,000	Too low
Birds	Per head	Enforcement	50	0	Too high
15.2 County Mortuary Charges					
Refrigeration per day		Health Services	350	100	Too high
Embalment		Health Services	2000	1000	Too high
Use of mortuary for postmortem per body		Health Services	3000	1000	Too high
19.1 market fees					
fruits	Per crate/carton 60kg	trade	20	10	
22 Single Business Permit-Trade Licenses					
Miraa growers license			15,000	20,000	Too low
Miraa Kiosk			3,000	1,000	Too high
Hawkers, street vendors, small traders and service providers operating in the street					
Hawker: 1 person without a motor vehicle; mitumba, used shoes and plastics/plastic utensils and wooden homewares per sub County			1500	500	Too high
Hawker: 1 person without a motor vehicle; new manufactured goods eg duvets, flasks, pans, electronics etc per sub County			1,900	500	

Other issues of concern in bura ward

- i. Enough copies of the bills should have been provided
- ii. Copies of the bills should have been provided earlier before the public participation for members of the public to go through and give their views adequately during the exercise

7. CHAWIA WARD

The public participation forum for the Finance Bill, 2020 in Chawia Ward was held on Thursday, 30th September, 2020 at Chief's Office, Mwachabo at 9:30 am and Cattle Dip at 1:30pm, respectively. The residents recommended the following;

DESCRIPTION OF FEE OR CHARGE	UNIT OF MEASURE	CURRENT CHARGE	PROPOSED CHARGE	COMMENTS	
Fines on impounded articles(to release)					
Penalty for trading in undesignated market areas	Per incident	2,000	Not to be charged	No charges.	
			Zone d	Proposed charge	
Miraa growers license			15,000	5,000	To be reduced.
Miraa outlets (Agents)			20,000	10,000	To be reduced
Miraa kiosks			5,000	1,000	To be reduced
Hawker: 1 person without a motor vehicle			1,500	900	To be reduced
Hawker: 1 person without a motor vehicle			1,900	1,200	
Small trader or retail service with 2 employees and below			1,500	500	To be changed
Temporary portable kiosks			1,000	250	To be reduced
Food kiosk, tea kiosk. No lodging/no alcohol.			700	500	To be reduced
Butchery with roasted meat/soup			3,000	1,000	To be reduced
Butchery only			2,500	1,000	
Medium bar/Traditional beer seller up to 10-20 customers			3,500	2,000	
Small bar/traditional beer seller up to 9 customers			3,000	1,500	

8. MWATATE WARD

The public participation forum for the Finance Bill, 2020 in Mwatate Ward held on 30th September, 2020 at 10:03 am at Mwatate market and 2:40 p.m. at Landi town.

The residents recommended the following:

1. MWATATE MARKET						
Description fee or Charge	Unit measure	Department	Current charge	Proposed charge	Comments	
12.3 Common Mining & Natural Resources Extraction (cess)						
Sand	Per ton	Mining	200	100	Charge too much for the common mwananchi	
Red soil	Per ton	Mining	100	50		
Hardcore stones	Per ton	Mining	150	50		
Ballast	Per ton	Mining	150	50		
Murram	Per ton	Mining	200	100		
Quarry waste	Per ton	Mining	100	50		
17.1.2 Monthly street /Road reserve parking						
Saloon & Pick ups	Per month	Public Works	1200	700		
Motor cycle the whole County	Per month	Public Works	300	100		
Private Taxi the whole County	Per month	Public Works	6000	3000		
19.1 Market fees						
Vegetables	Per crate	Trade	20	10	Charge too high for the common mwananchi	
	Per 90kg bag	Trade	60	30		
	Per Wheelbarrow	Trade	30	20		
	Vehicle per ton	Trade	300	150		
Poultry – Eggs	per tray	Trade	20	10	Daily market fee to be removed since there are no services rendered, no toilet,	
Bananas	Per wheelbarrow	Trade	70	30		
Garlic Onions	Per net (11-50 kgs)	Trade	40	20		
	Over 50kgs	Trade	70	50		
Industrial goods entering the market on market day	Per person	Trade	50	20		
Industrial goods entering the market on market day	By moto cycle	Trade	100	50		
Industrial goods entering the market on	By saloon	Trade	200	100		

market day					no garbage collection etc
Industrial goods entering the market on market day	By pickup	Trade	500	200	
Industrial goods entering the market on market day	By lorry	Trade	1000	700	
Hire of open space around the market with structures	Per day	Trade	100	50	
Daily market fees	Per day	Trade	10	0	
Kiosk space fee	Per year	Trade	1200	800	
Kiosk space for eating house 15*15 ft	Per year	Trade	4000	2000	
Kiosk for open air garage	Per year	Trade	4000	2000	

22. single business permits - trade licenses

Large trader, shop or retail service from 5 employees		11,000	8000	
Medium trader shop or retail 3-4 employees		5,500	2,500	
Small trader or retail service 2 employees and below		2,700	1,200	
Temporary portable kiosk		2,200	800	
Distribution license for local distributors within the County with a lorry between 2 -5 tonnes		8,000	5,000	
Distribution license for local distributors within the County with a pick up, saloons		8,000	3,000	
Other general merchant, retail shop and services e.g malimali		2,000	2,000	
Hawker 1 person without a motor vehicle – mitumba, used shoes plastics, homewares		1,500	1,000	
without a motor vehicle – new manufactured goods		1,900	1,200	
Small informal sector trade/service provider street repair, viazi karai, ndizi roast		1,100	500	
Semi -permanent informal sector trader		1,600	1,000	

operating in veranda tailors, watch repairers				
Posho Mills		3500	2000	
Video show rooms		2,700	2000	
Scrape metal transporters	Per ton	300	150	
Scrape metal dealer/yard license		30000	15000	
Private garbage collector		300000	100000	The County Government has made it impossible for garbage collection especially from the market and trading centres

2. LANDI TOWN

Single business permits – trade licenses

	Zone A	Zone B	Zone C	Zone C (Proposed change)	Comments
Large trader, shop or retail service from 5 employees			7,700	5,000	
Medium trader shop or retail 3-4 employees			3,800	1,200	
Small trader or retail service 2 employees and below			1,900	1,500	
Temporary portable kiosk			1,500	500	
Distribution license for local distributors within the County with a lorry between 2 -5 tonnes			8,000	3,000	
Distribution license for local distributors within the County with a pick up, saloons			8,000	2,000	
Other general merchant, retail shop and services e.g malimali			1,500	800	
Hawker 1 person without a motor vehicle – mitumba, used shoes plastics, homewares			1,500	700	
without a motor vehicle – new manufactured goods			1,900	900	
Small informal sector trade/service provider street repair, viazi karai, ndizi roast			750	450	
Semi -permanent informal sector trader operating in veranda tailors, watch repairers			1,100	600	

Posho Mills			3,500	2,000	
Video show rooms			1,900	1,000	
Food kiosk/tea kiosk no lodging or alcohol 1-4 customers			900	500	

Mwatate Ward residents also noted the following:

1. Documents for any public participation be distributed one week earlier
2. There should be enough copies for each resident during the meeting
3. Provision of services that will motivate them to pay taxes
4. The Public participation should be allocated one venue per day to give residents enough time to go through the document conclusively
5. The County Government to create a conducive environment for conducting business

9. RONG'E WARD

The public participation forum for the Finance Bill, 2020 in Rong'e Ward was held on Wednesday, 30th September, 2020 at 10.00 a.m. and 2.00 p.m. at Fighinyi Socila Hall and Ndile Social Hall respectively. The residents recommended the following changes as shown below;

Description of fee or charge on service	Unit of measure	Department	Current charge	Proposed charge	Comments
6.3 LAND SURVEY					
Survey fee	Per plot	Lands	5,000 (rural)	3,000	Fees to high for residents dwelling in rural areas.
Dispute resolution	Per dispute	Lands	10,000	2,000	Fees to high for dispute resolutions, some datuzens may not be able to afford them.
Consent to charge	Per plot	Lands	2,500	1,500	
Transfer fee	Per plot	Lands	5,000	2,500	
8. Enforcement					
Fines on impounded articles (to release)					
Unclamping fees	Per motorbike	Enforcement	200	100	Charge fee should be low considering these harsh economic times of covid-19
Penalty for trading in undesignated market areas	Per incident	Enforcement	2000	500	500 should be the standard charge.
9.2 Food and hygiene licenses					

Food and hygiene application form		Public health	500	300	It's just an application form hence it should be charged less.
General shops, markets stall and retail grocery shops		Public health	2,100	1,000	
Dairies, milk shops, milk bars, canteens		Public health	2,500	2,000	
Posho mills		Public health	2,100	1,500	Charges too high for people with posho mills in rural areas
12.1 Mining: Common Minerals					
Prospecting fees	Per application	Mining	10,000	5,000	Fees too high for new local investors who own the plots or farms.
Single business permit artisanal	Per identity card	Mining	6,000	1,000,000	The increment fee to 1 million is outrageous, that will scare away artisanal miners
13. Livestock and Fisheries Stock auction					
Landing/stock auction fees	camel	Livestock	1,000	10,000	Camels are expensive thus their auctions fees should also be high
Pig	Per pig	Livestock	100	50	
Chicken	Per head	Livestock	20	10	
14.1 impounding charge on roaming animals per head					
Camel	Per head	Enforcement	1,000	10,000	To discourage herding of camels in the County
14.2 storage charge on impounded animals and birds per day					
Camel	Per head	Enforcement	3,000	10,000	To discourage herding of camels in the County
19.1.1 Market Fees					
Fruits	Per crate/carton 60kg	Trade	20	10	
	Per crate/carton 90kg	Trade	40	20	
	Per net	Trade	20	10	
Vegetables	Per crate	Trade	20	10	

	Per bag	Trade	60	30	
	Per wheelbarrow	Trade	30	10	
Cereals	Per bag 90 kg	Trade	30	20	
Tomatoes	Per crate 90 kg	Trade	40	20	
	Per crate 45 kg	Trade	20	10	
Onions	Per net 14 kg	Trade		10	
Potatoes/arrow roots/cassava/carrots/yams	Per bag 1-50 kg	Trade	20	10	
21.1 Outdoor advertisement					
Sandwich men/dancers	Per person per day	Public works	200	100	
22. Single Business Permits-Trade Licenses					
210. hawker: 1 person without a motor vehicle- mitumba, used shoes and plastics/utensils and wooden homewares per sub-county			(Zone D) 1,500	1,000	
212. hawker: 1 person without motor vehicle-new manufactured goods e.g. duvets, flasks, pans, electronics, per sub-county			1,900	1,500	
556. food kiosk/tea kiosk/snacks kiosk, no lodging, no alcohol served. 1-4 customers			700	500	

10. WUSI/KISHAMBA WARD

The public participation forum for the finance Bill 2020 in Wusi/ Kishamba Ward was held on Tuesday 29th September at Ngerenyi CDF hall at 4:00 p.m. and Wednesday 30th September 2020 at Dembwa Social Hall and Kilulunyi Chief Camp at 10:00 a.m. and 3:45 p.m. respectively.

The residents recommended the following;

Description of fee or Charge	Unit of measure	Department	Current Charge	Proposed Charge	Comments
General trade, wholesale, retail	Number of employees	ICT, Trade and Industry	3000	1500	Most business were affected by the Covid-19

shop and services					pandemic thus no profits.
Outdoor advertisement on buildings		Public works	1000	1000	The government should charge what is relevant and not the name of a business.
Property tax; Commercial to industrial	Per application	Lands, Housing, and Human wildlife conflict resolution	15000(rural)	5000	Due to constant economic changes it will be expensive if you keep changing use of property.
Liquor licenses; license holds a general retail alcoholic license in respect of the same premises	Per license	Administration, security, Devolution, Public participation, community services and drugs control	5000	3000	Bar owners closed their businesses since March and that they have not been making profits.
Temporary or occasional alcoholic drink license per day		Per day	1000	500	It's too high to be charged per day.
Liquor licenses Temporary or occasional alcoholic drink license per day		Administration, security, Devolution, Public participation, community services and drugs control.	1000	200	The fee is high yet it's an individual's occasion with few people.
Liquor licenses Temporary or occasional alcoholic drink license per day		Administration, security, Devolution, Public participation, community services and drugs control.	1000	0	It is irrelevant.
Out patient charges	K sh	Code 360: consultation fee	100	0	Residents felt that its strain us since most people are poor.

The following were the general recommendations from the public;

- Residents urged the revenue officers ask about their business locations before any charge is imposed since currently it's a specific code.
- The government should reduce license fees for the business people who were affected by the Corona Virus Pandemic.

- The County Government should send officers to survey where the businesses are located before imposing a charge.
- The Government should allow for the license fee to be paid in installment in a way that when an enforcement officer visit the premises, he can tell who has paid half or even all charges before the financial year ends.
- Awareness creation with regards to license fees should be done in advance so that the business operators understand what they should pay.
- The County revenue officers should collect the license fees from the business premises since most of the time there are long queues at the revenue offices which is a waste of time.
- Environment officers were removed from the Ward and no further communication was made. Residents proposed that they be removed completely from the area

11. KALOLENI WARD

The public participation forum for the Finance Bill, 2020 in **Kaloleni Ward** was held on **01/10/2020** at **10.00 a.m. and 2.00 p.m.** at **Bondeni social hall and Kaloleni social hall** respectively. The residents recommended the following, as shown below:-

DESCRIPTION OF FEE OR CHARGE	UNIT OF MEASURE	DEPARTMENT	CURRENT CHARGE	PROPOSED CHARGE	COMMENTS
7.2 Structural		Public Works			
Application for fencing a plot	per plot	Public Works	1000	500	Fee too high for common mwananchi
8 Fines on impounded articles(to release)		Enforcement			
Unclamping fees	Per motorbike	Enforcement	200	100	Fees too high
Certificate of transport of meat carcasses(COT) outside the county	Per consignment		5000	500	Fees too high
12.2.3 Common Mining & Natural resources Extraction(CESS)		Mining			
Murram	Per ton	Mining	200	100	Fees too high
17.1.2 enclosed parking charges for passenger service vehicles(PSV),tuk tuk,motor cycles in all		Public works			

designated areas					
PSV (from 1-5 passengers)	The whole county per month	Public works	1800	1800	Change the classification to 1-10 passengers
PSV (from 6-10 passengers)	The whole county per month	Public works	2300	2000	Change the classification to 11-19 passengers. The fee is too high
PSV (from 11-14 passengers)	The whole county per month	Public works	2500	2500	Change the classification to 20-29 passengers.
PSV (from 15-20 passengers)	The whole county per month	Public works	3000	3000	Change the classification to 30-39 passengers.
PSV (from 21-30 passengers)	The whole county per month	Public works	3500	3500	Change the classification to 40 and above passengers
PSV (from 31-40 passengers)	The whole county per month	Public works	4000		Delete the section
PSV (above 41 passengers)	The whole county per month	Public works	5000		Delete the section
Tuk-Tuk whole County	Per year	Public works	4000	3000	Fees too high
17.1.5 Unclamping fee		Enforcement			
PSV vehicle from 8-14 passengers	Per vehicle	Enforcement	1500	1000	Fee too high
19.1 Market fees		Trade			
Ground rent new modern market	Per year	Trade	2000	1000	Fees too high
Single Business Permits -Trade Licenses					
Small trader or retail service, 2 employees and below.		Zone A	3000	1500	Fees too high
Medium trader, shop or retail service from 3-4 employees		Zone A	6500	4500	Fees too high
Hawkers with motor vehicle, 1 person with motor vehicle per sub county			1900	3000	Increase fee to protect small traders in markets

Other Proposals

- Define what entails nonpayment. In some cases, revenue officers are absent from cess stations making residents not to pay. They are later accused of nonpayment and charged with fines.
- Licenses for Small Business permits should consolidate all the other charges included and indicated on the Finance bill. Residents are tired of the additional charges at the revenue office that are not indicated on the finance bill.
- Market people are being over taxed. They pay cess for their produce, market fees and licenses for stalls. They request to be taxed less.
- All taxes to be reduced for this financial year to allow residents to recover from the Corona Pandemic.

12. KASIGHAU

The public participation forum for the Finance Bill, 2020 in **Kasighau Ward** was held on **30th September 2020** at **11pm** at **Rukanga Social Hall and Bughuta Social Hall** respectively. The residents recommended the following:-

DESCRIPTION OF FEE OR CHARGE	UNIT OF MEASURE	DEPARTMENT	CURRENT CHARGE	PROPOSED CHARGE	COMMENTS
Single Business permit Artisanal.	Per Identity Card	Mining	6,000	6,000	KSh. 1Million was too high for them.
Single Business permit Artisanal.		Mining	6,000	2,000	
Public Health Inspection Certificate		Public Health	2500	1000	The charges had become too high for Business Persons.
Food and Hygiene Licenses Hotels, night clubs, slaughter house, large scales, supermarkets, warehouse, wholesalers, go downs, medium class, bakeries, food processing, small scale etc.		Public Health	7,000	2,000	The Charge to the is exorbitant, they requested a reduction to be fair to them.
Exhumation(Private)Self Adults		Public Health	5,000	2,500	
Children		Public Health	3,000	1500	
Infants		Public Health	1000	500	They proposed the reduction sighting when one exhumes a

					body,its always because they are in a difficult situation,so the rates should be affordable to everyone.
Green Maize	Per bag (90 kg)	Trade	50	15	
County Drilling Rig application fee: Private Person	Per Drill	Water	5,000	2500	Should be made affordable so that every Taita Taveta Mwananchi can have access to the service thus access to water.
Impounded Motorbike	Per Motorbike	Enforcement	300	100	
Motorcycle the whole County	Per Year	Public Works	1000	500	It should go in tandem with Public Motorcycles because Private Motorcycles don't bring in any income.

- NB: Residents requested that County Tractors be always available for the people on agricultural work.
- They also requested that documents reach a week prior to the day of the activity.
- They also requested Civic education on all County laws frequently.
- The residents had a concern where they were charged 100 shillings for handcarts ferrying sand yet it was not in the Finance Bill.

13. MARUNGU

The Public participation forum for the Finance Bill,2020 in Maungu was held on Wednesday 30th September2020, at 11:07am at Maungu Chiefs Camp respectively. The residents recommended the following as shown below: -

Single Business Permits – Trade Licenses			
Category of business	Current charge	Proposed charge	Comments

Miraa Kiosks	3000	2000	Fee too high for the common Mwananchi
Tobacco (Ugoro, Tambuu/ Kuberi) licence	10000	3000	Fee too high for the common Mwananchi
Medium Eating House: Snack Bar: Tea House Hotel, no lodging, no alcohol served. From 6 to 20 customers.	4000	2250	Fee too high for the common Mwananchi

RECOMMENDATIONS

- National Hospital Insurance Funds (NHIF) should be introduced to the elderly people to enable them acquire quality medication.
- Renovation, repair and painting of business structures should be free.
- All Single Business Permits (SBP) and Trade licenses in Maungu should be reduced by 50% since most of their businesses went down due to the COVID-19 pandemic.

14. MBOLOLO

The public participation forum for the Finance Bill, 2020 in Mbololo Ward was held on Thursday, 1st October, 2020 at 10.00 a.m. and 2.00 p.m. at Mwakiki Chief's Office and Mwaranginyi Chief's Office respectively. The residents recommended the following changes as shown below;

Description of fee or charge on service	Unit of measure	Department	Current charge	Proposed charge	Comments
6.3 LAND SURVEY					
Field search and beacon showing fee	Per beacon	Lands	2,500	1,500	
Survey fee	Per plot	Lands	10,000 (urban)	5,000	10,000 is too expensive
Survey fee	Per plot	Lands	5,000 (rural)	2,500	2,500 is a reasonable fee for rural areas
Dispute resolution	Per dispute	Lands	10,000	2,000	10,000 is too expensive
Duplicate of allotment lost form	Per plot	Lands	1,000	500	
Consent to charge	Per plot	Lands	2,500	1,500	

Transfer fee	Per plot	Lands	5,000	2,000	2,000 is a fair and reasonable fee amount for transfer fees.
Clearance certificate	Per plot	Lands	5,000	2,500	
8. Enforcement					
Fines on impounded articles (to release)					
Penalty for trading in undesignated market areas	Per incident	Enforcement	2,000	500	
9.2 food and hygiene licenses					
General shops, market stall and retail grocery shops		Public health	2,100	1,000	
Dairies, milk shops, milk bars, canteen		Public health	2,500	2,000	
Posho mills		Public health	2,100	1,000	1,000 fee is reasonable considering posho mills in rural areas are not that busy
Lodging/boarding fees for accommodation		Public health	4,500	3,000	Lodgings in rural areas cannot be compared to the ones in urban areas
10.1 Library charges					
Children – library lending of books fee	Per book	Education	20	30 per week	20 shillings per book per day is expensive for children. Charges should be per week.
15.2 County Mortuary Charges					
Refrigeration per day		Health services	350	300	
Use of mortuary		Health services	3,000	2,000	

for postmortem per body					
15.3 Exhauster services-septic tanks					
County drilling rig application fee - Private persons	Per drill	Water	5,000	1,000	Applications fees to high for private persons
Private drilling	Per meter	Water	6,000	2,000	2,000 shillings is a reasonable fee. 6,000 is too expensive
Hydrological survey	Per survey	Water	30,000	10,000	30,000 is too expensive for just a hydrological survey.
17.1.2 Monthly street/road reserve parking					
Motorcycle the whole county	Per month	Public works	300	200	
Private taxi the whole county	Per year	Public works	6,000	4,200	
19.1.1 Market fees					
Fruits	Per crate/carton 60 kg	Trade	20	10	
	Per crate/carton 90 kg	Trade	40	20	
	Per 90 kg bag	Trade	40	20	
	Per wheelbarrow	Trade	30	10	
	Per net	Trade	20	10	
Vegetables	Per crate	Trade	20	10	
	Per bag	Trade	20	30	It was increased by 10 as per the executive order
	Per wheelbarrow	Trade	20	10	
Cereals	Per bag 90	Trade	30	30	Be retained

	kgs				
	Less than 90 kgs	Trade	20	20	
Bananas	Per crate 50 kg	Trade	30	20	
	Per bag crate 90 kg	Trade	30	30	
	Per wheelbarrow	Trade	70	20	
Tomatoes	Per crate 90kg	Trade	40	20	
	Per crate 45 kg	Trade	20	10	
Onions	Per net	Trade	10	10	
Garlic onions	Per net 11-50 kgs	Trade	40	30	
	Over 50 kgs	Trade	70	50	
Hire of open space around the market	Per day	Trade	30	20	
With structures (temporary)	Per day	Trade	100	50 per week	
Containers at the stadium road	Per month	Trade	1,500	1,000	
21. Trade & cooperatives Inspectorate					
Picking or dropping of passengers in undesignated areas		Enforcement	2,000	500	500 is a fair and reasonable charge
Penalty on urinating and defecation on other areas other than toilets		Enforcement	5,000	500	5,000 fee is too high.
Change of business name fee		Trade	1,500	1,000	
Penalty for non-payment of single business permit - Closure of business to	Per padlock per day	Trade	200	200 per month	The penalty fee should be 200 per month or be scrapped off completely

compel payment					cause there are cases of sickness or death that delay the payment or renewal of this permits.
Livestock entry charges towards grazing for breeding and fattening in ranches	Per animal	Veterinary	200	10,000	To discourage overstocking of cows in the ranches
Cows	Per animal	Veterinary	2,000	50,000	To discourage grazing and herding of these camels in the County
Camels	Per animal	Veterinary	50	2,000	
Sheep and goats					
22. Single Business permits – trade licenses					
564. medium bar/traditional beer seller from 10 – 20 customers			Zone D 3,500	2,000	
567. small bar/traditional beer seller up-to 9 customers			Zone D 3,000	1,500	
895. other manufacturer, workshop, factory, e.g. metal workshops, welding, etc.			Zone A 3,000	2,000	

- Charges under market fees be retained as per the executive order but also the executive order should have a clearly show the time-limit.

- There is a no tax administration law in the County to cover any loopholes for embezzlement of revenue collected by revenue clerks. Residents want this tax administration law in the county.
- Tax should be increased where services are being offered.
- Tax officers and revenue clerks should not be employed on contract of causal basis so as to curb the menace of revenue embezzlement.
- Public opinions during public participation should be captured and not to be ignored. Rates being suggested by the public should be considered. The finance act should have the proposed changes to avoid court battles as witnessed last time.
- Distribution of documents and mobilization should always be done early i.e. 7 days prior to the public participation day to enable the people thoroughly go through the document and point out the areas of concern.
- Anything being introduced as new should be well elaborated to clearly show what it exactly is being changed to avoid confrontations with traders.
- Bus parking fees should be charged daily and not monthly.
- Tax operators should be given options when paying for their parking fees. Those capable of paying the 6,000 per year should do so and those not capable should be allowed to pay daily rates.
- Under Library charges, residents raised concerns on the need to have mobile libraries so that children in remote areas to also benefit.
- Library charges should be per week or monthly. Daily fees would be expensive and not all will be able to afford.
- Libraries should introduce membership cards. This will enable students to lend books at a lower/cheaper rates.
- Traders who deal with hides and skins are being double charged cess fees both at the slaughter house and at the markets.
- Local businessmen are being overcharged for landing and stock auction fees.
- All market fees as reduced by the Governors executive order be retained even after expiry of the order. Fees should not be hiked or changed.
- New highway market (10' by 10') charges should be well elaborated, if the fee is not payable to the County Government then it should not be in the finance bill.

15. NGOLIA WARD

The public participation forum for the Finance Bill, 2020 in **Ngolia Ward** was held on **Wednesday, 30th September, 2020** at 9:30 a.m., 12:30 p.m., 3:30 p.m., at **Tema Social Hall, Mlangonyi Social Hall and Ndome Social Hall** respectively. The residents recommended the following as indicated in the table below:-

DESCRIPTION OF FEE OR CHARGE	UNIT OF MEASURE	DEPARTMENT	CURRENCY	PROPOSED	COMMENTS
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			ARGE	CHARGE	
Architectural					
Petrol station	Per fuel pump	Public Works/ Lands	5000	2000	Fee too high for common mwananchi
Structural					
Penalty for lack of approved building plan in developed plot in county markets	Per plan	Public Works	3000	FREE	Fee too high for common mwananchi
Renovation fee	Per building	Public works/ Lands	5000	FREE	Fee too high for common mwananchi
Repair and painting	Per structure	Public Works/ Lands	1000	FREE	Fee too high for common mwananchi
Fines on impounded articles - (to release)					
Unclamping fees	Per motorbike	Enforcement	2,000	200	Fee too high for common mwananchi
Penalty for trading in undesignated market areas	Per incident	Enforcement	2,000	200	Fee too high for common mwananchi
Refuse collection (conservancy)					
Shops/ small hotels /kiosks /other business	Per year	Public Health	200	FREE	
Library charges					
Adults - Library lending of books fee	Per book per person per day	Education	20	Ksh.20 per book per week	Fee too high for common mwananchi
Entry Fee	Per book per person per day	Education	20	FREE	
Finance and Economic Planning					
Sale of Hansard extracts	Per booklet	Finance	500	200	Fee too high for common mwananchi
Sale of County Assembly reports	First 100 pages Ksh. 500	Finance	500	200	Fee too high for common mwananchi
Environment and Natural Resources					

Offloading charges for commercial purposes	Per load	Environment	1000	500	Fee too high for common mwananchi
Stock auction					
Chicken	Per head	Livestock	20	10	Fee too high for common mwananchi
Enclosed parking charges for passengers service vehicles (PSV) tuk tuk, motor cycles in all designated areas with the following capacity					
PSV (From 1-5 passengers)	The whole county per month	Public works	1800	1500	Fee too high for common mwananchi
PSV (From 6-10 passengers)	The whole county per month	Public works	2300	1500	Fee too high for common mwananchi
PSV (From 11- 14passengers)	The whole county per month	Public works	2500	2000	Fee too high for common mwananchi
PSV (From 15-20passengers)	The whole county per month	Public works	3000	2500	Fee too high for common mwananchi
PSV (From 21-30passengers)	The whole county per month	Public works	3500	3000	Fee too high for common mwananchi
PSV (From 31-40passengers)	The whole county per month	Public works	4000	3000	Fee too high for common mwananchi
PSV (From above 41 passengers)	The whole county per month	Public works	5000	3500	Fee too high for common mwananchi
Market fees					
Industrial goods entering market on market day	Per person	Trade	50	10	Fee too high for common mwananchi
Industrial goods entering market on market day	Per motorcycle	Trade	100	20	Fee too high for common mwananchi
Industrial goods entering market on market day	By saloon	Trade	200	50	Fee too high for common mwananchi
Industrial goods entering	By pickup	Trade	500	100	Fee too high for

market on market day					common mwananchi
Industrial goods entering market on market day	By lorry	Trade	1000	500	Fee too high for common mwananchi
Special stalls owned by County	Per month	Trade	5000	1000	Fee too high for common mwananchi
Illuminated Signs (All sides)					
Tuk tuk branding	Per year	Public Works	3000	FREE	Fee too high for common mwananchi
Motorcycle branding	Per year	Public Works	2000	FREE	Fee too high for common mwananchi

- A refuse collector to be employed and deployed in Wongonyi in trading Centre immediately failure to which all business people will not pay the refuse collection fee .
- The county government should come up with a uniform approved building plan in developed plot in county markets so as to avert charges on individual approval plans.

16. SAGALA WARD

The public participation forum for the Finance Bill, 2020 in **Sagala ward** that was held on **Wednesday, 2nd Sept, 2020 10:00 am at Teri social Hall and 2:00 pm at Kajire Social Hall** respectively. The residents recommended the following: -

DESCRIPTION OF FEE OR CHARGE	UNIT OF MEASURE	DEPARTMENT	CURRENT CHARGE	PROPOSED CHARGE	COMMENTS
Public works		Public works			
Building plan approval for residential in rural areas	Plinth Area M2	Physical planning	30	10	The fees to be reduced for houses in rural areas
Livestock and fisheries		Livestock			
Holding ground per day at owner's risk					
Camel	Per head	Livestock	500	3000	It was previously 3000 and it has been reduced to 500 contrary to mwananchi's opinion.
Animal Movement Cess					
Camel	Per head	Livestock	500	8000	It should be raised to discourage camel rearing within the county.

These were the general concerns and proposals from the public:

- The finance bill should also be availed in the Swahili language to reach a bigger audience during public participation.
- There should be the introduction of a license for people to lease private toilets for public use at a fee in areas where no public owned toilets are available.
- Where the copies of finance bill are limited, there should be provision of sufficient copies of the items that have changed in the finance bill.
- Garbage disposal charges in zone D areas should be scrapped off since those services are not available in most of these areas.

17. MWANDA/MGHANGE WARD.

The public participation forum for the Finance Bill, 2020 in **Mwanda/Mgange Ward** held on **Thursday 2nd October 2, 2020** from 10:30 am at **Mwanda Mlamba social hall**
The residents recommended the following.

DESCRIPTION OF FEE OR CHARGE	UNIT OF MEASURE	DEPARTMENT	CURRENT CHARGE	PROPOSED CHARGE	COMMENTS
Business license		Trade			
Application for a new license			500	Free	Wananchi observed that since they are venturing into a new business they should only pay for the single permit .
Water rig (borehole drilling)		Water	6000 per meter	3000 per meter	The fee should be reduced so that the locals can also afford.
Single business permit		trade	15000	8000	Reduce so that the users can afford
Loquor license Restaurant alcoholic drinks. In respect of premises situated elsewhere than in a city, municipality and urban	Per application	trade	10000	3000	Emergence of Covid-19 has adversely affected business hence need to reduce the charges.
Mining Large scale	Per application	Mining	70,000	100,000	Wananchi felt the charges should be increased so that the county government can reap maximum benefit from the business.

18. WERUGHA WARD

The Public participation forum for the Finance Bill, 2020 in Werugha Ward was held on 1st October, 2020 at Kese Multipurpose Hall at 10:30 a.m. and at Saghasa Hall at 2:30 p.m. respectively. The residents recommended the following;

DESCRIPTION OF FEE OF CHARGE	UNIT OF MEASURE	DEPARTMENT	CURRENT CHARGE	PROPOSED CHARGE	COMMENTS
7.2 Structural					
Application for fencing a plot	Per plot	Public Works	1000	0	
Stone wall fence	Per meter	Public Works	45 per mtr of plot	0	
Barbed wire/chain link	Per meter	Public Works	20 per mtr of plot	0	
Electricity fence	Per meter	Public Works	50 per mtr of plot	0	
8.1 Fines on impounded articles-to release					
Unclamping fees	Per motorbike	Enforcement	200	100	
9.2 food and hygiene licenses					
Posho Mills		Public Health	2100	1000	Too high
10.1 Library Charges					
Adults Library lending of books fee- Entry fee-	Per book- Per person per day-	Education	20 20	10 20	Too high
Children Library lending of books fee- Entry fee-	Per book Per person per day	Education	5	0	Too high
13.2 holding ground per day at owners risk					
Camel	Per head	livestock	500	10000	
13.4 slaughter house operation					
Bovine (cattle)	Per head	livestock	200	100	Too high
21 Trade and Cooperatives					
Penalty for displaying photocopy of business permit in business		Enforcement	2000	1000	Too high
Fish market fee	Per week	fisheries	60	50	Too high
Fish trader permit	Per year	fisheries	3000	1000	Too high
21.5 Tent pitching					
On street/pavement/road	Per tent per	Public works	2000	500	Too high

reserve for commercial activities	day				
21.6 Advertisement by public					
Religious	Per day	Public works	500	200	Too high
Commercial	Per day	Public works	2000	500	Too high
political	Per day	Public works	500	2000	Too low
Hawkers, street vendors, small traders and service providers operating in the street					
Hawker: 1 person without a motor vehicle; mitumba, used shoes and plastics/plastic utensils and wooden homewares per sub County			1500	1000	Too high
Hawker: 1 person without a motor vehicle; new manufactured goods eg duvets, flasks, pans, electronics etc per sub County			1,900	2000	
400: AGRICULTURE FORESTRY AND NATURAL RESOURCES					
Large Agricultural producer: processor, dealer, exporter over 20 employees			20,000	5000	
Medium Agricultural producer: processor, exporter over from 11 to 20 employees			50,000	5,000	
Large mining or natural resources extraction operation over 20 employees per site	Local Company		500,000	200,000	Locals be given a lower cost to encourage them to engage in the business
6.1 Property Tax					
Penalty for non-compliance for change of land use	Per application	Lands	5000	1000	Penalty too high
Certificate of Clearance	Per plot	Lands	5000	1500	Penalty too high
6.3 Land Survey					
Dispute Resolution	Per dispute	Lands	10000	2000	Fee to high
7.2 Structural					
Penalty for lack of approved building plan in developed plot in county markets	Per plan	Public works	3000	1000	
8.1 Fines on impounded articles-to release					
Unclamping fees	Per tuktuk	Enforcement	300	100	
Unclamping fees	Per motorbike	Enforcement	200	50	
Penalty for trading in	Per	Enforcement	2000	0	

undesignated market areas	incident				
15.3 Exhauster Services-Septic tanks					
County Drilling rig Application fee-Private person	Per drill	Water	5000	3000	Too high
Stadium charges-school/Institution					
Music extravaganza	Local artist per day	Sports and social services	10000	1000	Fees for local artists and other artists should vary
Film/Cinema Shows	Locals per day	Sports and social services	5000	1000	Fees for locals and other artists should vary
Non-income generating groups					
Replacement of certificate	Per cert	Sports and social services	300	200	
Income generating groups					
Replacement of certificate	Per cert	Sports and social services	300	200	
PRIVATE EDUCATION, HEALTH AND ENTERTAINMENT					
Video show rooms			1,500	1000	
Pool tables-1 table			1,500	1000	
Community Based Organizations garbage collectors per year e.g. youth groups, women groups			5000	1000	

OTHER ISSUES OF CONCERN IN WERUGHA WARD

1. Enough copies of the bills should have been provided
2. Copies of the bills should have been provided earlier before the public participation for members of the public to go through and give their views adequately during the exercise
3. Sensitization should be done on the change of user fees for residential, commercial, industrial and agricultural use for residents affected to be informed.
4. In future, the Chief's office be given at least five copies of the documents to be discussed so that the chief can mobilize the technical Members of the public to go through the report prior to public participation forums so that the public is informed prior and to enable them contribute adequately.

5. The County Assembly should consider passing a motion and bill to legalize the brewing of traditional liquor in the County
6. The ban put on bars in Werugha Ward should be lifted to enable bars to resume operation.

19. WUMINGU/KISHUSHE WARD

The public participation forum for the Finance Bill, 2020 in **WUMINGU KISHUSHE WARD** was held on **Thursday 1st October 2020** at **11.25 a.m. KISHUSHE CDF HALL** and **3.40 p.m. at MGHAMBONYI CHIEF'S OFFICE** respectively. The residents recommended the following, e.g. as shown below:-

DESCRIPTION OF FEE OR CHARGE	UNIT OF MEASURE	DEPARTMENT	CURRENT CHARGE	PROPOSED CHARGE	COMMENTS
Building Plan Approval		Public Works/Lands			
Petrol Station	Per fuel Pump		5000	1000	Fee too high for Kishushe residents
Renovation fee	Per building		2,000	Free	Fee too high for local mwananchi
Repair and painting	Per structure		500	Free	Fee too high for local mwananchi
Structural		Public Works			
Penalty for lack of approved building plan in developed plot in count markets	Per Plan		3000	1000	Fee too high for Kishushe residents
Fines on Impounded articles –(to release)		Enforcement			
Unclamping fees	Per tuk tuk		3000	500	Fees too high for local mwananchi
Unclamping fees	Per motor bike		2,000	300	Fees too high for local mwananchi
Penalty for trading in undesignated market areas	Per incident		2000		Consider if the market is congested then those selling undesignated areas should be charged as those selling in the market and allowed to

					sell.
Finance and Economic Planning		Finance			
Sale of Hansard extracts	Per booklet		500	400	Fees too high for local mwananchi
Environment and Natural Resources		Environment			
Offloading charges for Commercial purposes	Per load		1,000	Free	Should not be charged since there are charges imposed in cess
Mining Common Minerals		Mining			
Gemstone testing	Per Sample		10,000	100 for local investors	The 100 should be charged per luggage brought not per sample in order to enable the locals to engage in the business especially youth groups who lack capital.
Artisinal	Per Application		3,000	500	Fees too high for local mwananchi
Small	Per application		5,000	500	Fees too high for local mwananchi
Prospecting fees	Per annual		10,000	3,000	Fees too high for local mwananchi0000000
Renewal fees for prospecting	Per annual		5,000	3,000	Fees too high for local mwananchi
Material testing using XRF analyzer	Per day		500,000	3000 for local investors	Fees too high for locals
Livestock and Fisheries		Livestock			
Landing/stock auction fees	Camel		500	10,000	To discourage the business following environmental effects
Sheep and Goat	Per sheep or per goat		50	20	Fees high for local mwananchi
Pig	Per Pig		100	50	Fees too high for local mwananchi
Chicken	Per head		20	5	Fees too high for local

					mwananchi
Enclosed parking charges for passenger's service vehicles (PSV) Tuk Tuk, Motor Cycles in all designated areas		Public Works			
Motor cycles the whole county	Per Month		200	100	Fee too high for local mwananchi
Market Fees		Trade			
Industrial good entering market on market day	By motorcycle		100	50	Fee too high for local mwananchi
Lamp Post Advertisement		Public Works			
Tuk-tuk branding	Per year		3,000	Free	They consider it as beautifying and not advertisement
Motorcycle branding	Per year		1,500	Free	They consider it as beautifying and not advertisement

WUNDANYI / MBALE

The public participation forum for the Finance Bill, 2020 in **Wundanyi/Mbale Ward** held on **01st October, 2020 at 9:48 am at CC Hall and at 2:50 pm at Iriwa Gwa Mapenzi.**

The residents recommended the following:

3. CC HALL					
Description fee or Charge	Unit measure	Department imposing fee or charge	Current charge	Proposed charge/ change at public participation	Comments on reduction or increase of charge
7.1 Buildings and Approvals					
Petrol station	Per fuel pump	Public Works/Lands	5000	2000	Charge too much for the common mwananchi
Renovation fee	Per building	Public Works/Lands	2000	1000	
Repair and painting	Per structure	Public Works/Lands	500	200	
8.1 Fines on impounded articles (to release)					

Unclamping fees	Per motor bike	Enforcement	200	100	
Penalty for trading in undesignated market areas	Per incident	Enforcement	5000	6000	
12.4 Parks, trees and garden charges					
Tree/flower/vegetable nurseries annual license	Per year	Environment	500	300	
Sale of firewood certificate (private)	Per year	Environment	2500	1500	
17.1.2 Monthly street /road reserve parking					
Saloon & Pick ups	Per month	Public Works	1200	700	Passengers are overcharged due to high parking fees
PSV (11-14 passengers)	The whole County per month	Public Works	2300	1500	
Motor Cycle the whole County	Per month	Public Works	300	100	
Motor Cycle the whole County	Per year	Public Works	1000	500	
Pick -ups the whole County	Per year	Public Works	6000	6000	
18.1.2 County Lodging					
Canteen bars & restaurant	Per month	Housing	20000	10000	
19.1 Market fees					
Vegetables	Per crate	Trade	20	10	Charge too much to the common mwananchi Their current location is not favourable to conduct business
	Per 90kg bag	Trade	60	20	
	Per Wheelbarrow	Trade	30	20	
	Vehicle per ton	Trade	300	100	
Poultry – Eggs	per tray	Trade	20	0	The roads are impassable during rainy seasons making it hard to access
Bananas	Per wheelbarrow	Trade	70	20	
Garlic Onions	Per net (11-50 kgs)	Trade	40	20	

	Over 50kgs	Trade	70	50	produce from the farms
Industrial goods entering the market on market day	Per person	Trade	50	10	
Industrial goods entering the market on market day	By moto cycle	Trade	100	40	
Industrial goods entering the market on market day	By saloon	Trade	200	90	
Industrial goods entering the market on market day	By pickup	Trade	500	150	
Industrial goods entering the market on market day	By lorry	Trade	1000	600	
Hire of open space around the market with structures	Per day	Trade	100	30	
Daily market fees	Per day	Trade	10	0	
Kiosk space fee 8*12 ft	Per year	Trade	1500	600	
Kiosk space for eating house 15*15 ft	Per year	Trade	4000	2000	
Subletting fees for kiosks/green grocers	Per sublet	Trade	600	300	

22. single business permits - trade licenses

Large trader, shop or retail service from 5 employees			11000	7000	
Medium trader shop or retail 3-4 employees			5500	1500	
Small trader or retail service 2 employees and below			2700	800	
Temporary portable			2200	600	

kiosk					
Distribution license for local distributors within the County with a lorry between 2 -5 tonnes			8000	4000	
Distribution license for local distributors within the County with a pick up, saloons			8000	2500	
Other general merchant, retail shop and services e.g malimali			2200	1000	
Hawker 1 person without a motor vehicle – mitumba, used shoes plastics, homewares			1500	900	
without a motor vehicle – new manufactured goods			1900	900	
Small informal sector trade/service provider street repair, viazi karai, ndizi roast			1100	300	
Semi -permanent informal sector trader operating in veranda tailors, watch repairers			1600	1000	
Local registered miners within the County (Youth, women and PWDs)			5000	2000	
Other Agricultural forestry and natural resources sawmill, sand harvest, bore hole water			4400	2000	

Medium Lodging House with restaurant and/ bar basic standard 6-15 rooms			19000	10000	The rate is high and there are no services provided
Video show rooms			2,700	900	
Scrape metal transporters	Per ton		300	100	
Scrape metal dealer/yard license			30000	10000	
Wines and Spirit (retail)			30000	10000	
4. IRIWA GHWA MAPENZI					
Description fee or Charge	Unit measure	Department imposing fee or charge	Current charge	Proposed charge/ change at public participation	Comments on reduction or increase of charge
8.1 fines on impounded articles (to release)					
Penalty for trading in undesignated market areas	Per incident	Enforcement	2000	1500	
12. Environment and Natural resources					
Offloading charges for commercial purposes	Per load	Environment	1000	300	
12.1 Mining: Common minerals					
Gemstone testing	Per sample	Mining	10000	300	
21. Audit fee Inspectorate					
Penalty on urinating and defecation on other areas other than toilets and lavatories		Enforcement	5000	0	The County Government has not built any toilets in the area
22. Single Business permits – Trade licenses					
				Zone D	Proposed change
Large trader, shop or retail service from 5 employees				6000	3000
Medium trader shop or retail 3-4 employees				3000	900
Small trader or retail service 2 employees and below				1500	900

Temporary portable kiosk	1000	300
Distribution license for local distributors within the County with a lorry between 2 -5 tonnes	8000	2000
Distribution license for local distributors within the County with a pick up, saloons	8000	1000
Other general merchant, retail shop and services e.g malimali	1000	400
Hawker 1 person without a motor vehicle – mitumba, used shoes plastics, homewares	1500	500
without a motor vehicle – new manufactured goods	1900	800
Small informal sector trade/service provider street repair, viazi karai, ndizi roast	700	400
Semi -permanent informal sector trader operating in veranda tailors, watch repairers	800	400
Posho Mills	2000	1000
Food kiosk/tea kiosk no lodging or alcohol 1-4 customers	700	300

Wundanyi/Mbale Ward residents also recommended the following:

6. The Public participation should be allocated one venue per day to give residents enough time to go through the document conclusively
7. The County Government to create a conducive environment for conducting business