

THE KITUI COUNTY FINANCE BILL, 2014

A Bill for,

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

ENACTED by the County Assembly of Kitui as follows-

PART I- PRELIMINARY

1. Short title and commencement

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

2. Object and purpose of Act

This Act seeks to prescribe the rates of taxes and charges for the assessment year 2013-14, the rates at which taxes and other charges will be payable during the financial year 2013-14 from properties which include land and buildings, businesses, markets, agricultural produce, outdoor advertisement, health services, vehicle parking, heritage sites, County parks, entertainment and extraction activities.

PART II- TAXES, FEES AND CHARGES PAYABLE AND RATES APPLICABLE

3. Imposition, revision of taxes, fees, charges, etc.

(1) The taxes, fees and charges set out in the “New Charges” column of the Schedule shall apply for the respective items listed in the “Items Description” column and at the rates set out therein.

(2) The taxes, fees and charges applicable are payable to County Government of Kitui at the commencement of this Act.

(3) Administration of taxes, fees and charges of items not included in the Schedule to this Act shall continue to apply under the existing by-laws of the defunct Municipal Council of Kitui, County Council of Kitui, County Council of Mwingi, Town Council of Mwingi until such by-laws are specifically repealed by county legislation.

4. Directions, resolutions etc. made under provisions of Local Government Act

(1) All directions, resolutions, orders and authorizations relating to financial management including the collection and administration of taxes, fees and charges given or issued by the defunct Municipal Council of Kitui, County Council of Kitui, County Council of Mwingi and Town Council of Mwingi and subsisting or valid immediately before the cessation of the application of the Local Government Act (Cap. 265) shall be deemed to have been given, issued or made by or under the authority of the county assembly until the expiry or repeal of those

directions, resolutions, orders and authorizations on financial management and shall continue, with the necessary modifications, apply to the payment and the administration of the taxes, fees, charges and other levies under this Act.

(2) The provisions of subsection (1) do not apply to the specific respective amounts payable in respect of taxes, fees, charges or other levies provided for in the “New Charges” column in the Schedule to this Act.

5. Repeal of Cap. 265, transitional and saving provisions.

(1) Notwithstanding the repeal of the Local Government Act (Cap. 265), the provisions of that Act shall remain in force and effect for purposes of the assessment and collection of any tax and the recovery of any penalty, payable under the Act and outstanding at the date upon which such repeal becomes effective.

(2) Any subsidiary legislation made under the repealed Act in force at the commencement of this Act shall remain in force, so far as it is not inconsistent with this Act, until subsidiary legislation with respect to the same matter is made under this Act.

PART III- PENALTIES ON OUTSTANDING RATES

6. Penalties on outstanding rates for property tax

(1) Penalties shall be levied in respect of property having total outstanding rates at the turn of the calendar year.

(2) The amount of tax computed shall be increased by penalty calculated at 3% compounded per month.

(3) The County Executive Committee Member for Finance and Economic planning may waive the penalty imposed under this section SUBJECT to the Constitution of Kenya 2010.

7. Penalties on outstanding house rent

A surcharge shall be levied for rental default at a cumulative rate of 2 % per month.

8. Penalties on outstanding business permits.

(1) The penalty payable shall be the amount of license increased by a penalty calculated at 3% compounded per month.

(2) The County Executive Committee Member for Finance and Economic planning may waive the penalty imposed under this section SUBJECT to the Constitution of Kenya 2010.

PART IV- MISCELLANEOUS PROVISIONS

9. Measures to prevent non-remittance of collected revenue.

(1) In order to ensure all revenue is remitted, the County Executive Committee Member responsible for Finance will issue directive:

- (a) to make use of technology for collection and monitoring cash receipts,
- (b) digitalize all county mutations to allow prompt management of property liable to property tax.
- (c) to conduct county wide survey to establish revenue potential.
- (d) to put proper measures in place to prevent loss of revenue including recruitment of staff, training, surprise checks and visits to markets.

INDEX ON THE ITEMS OF SCHEDULE

BRIM CODE	SINGLE BUSINESS PERMIT CATEGORIES OF BUSINESS	KITUI AND MWINGI TOWNS	MUTOMO/KYUSO/MIGWANI/KABATI	ALL OTHERS
100	GENERAL TRADE,WHOLE SALE,RETAIL,STORES,SHOPS,PERSONAL SERVICE	500	400	300
103	Mega store /Hypermarket, Departmental stores, Hypermarket with over 100 employees or Premises over 3000m2,Prime location.	30000	24000	18000
105	Large Traders, shops, Retail stores or Personal Service from 21-100employees or premises from300 to 3000m2 Fair Location.	10000	8,000	6000
110	Medium whole sellers, retail traders, stores, shops and other services and firm implements	5000	4000	3000
115	Small whole sellers, retail traders, stores, shops and other services and firm implements	2500	2000	1500
120	Kenya Charity Sweepstake (Kiosk)	2000	1600	1200
	Posho mill	3000	2000	2000
195	Other small, retail traders, stores, shops and other services	2000	1600	1200
	INFORMAL SECTOR			
200	BASE VALUE	500	400	300
205	Hawker with motor vehicle (Ref fees and charge	5000	5000	5000
210	Hawker without motor vehicle /Herbalists (Ref fees and charges	2000	2000	2000
215	Shoe shine, Shoe repair, Street vendors:- (Ref fees and charges)	1000	800	600
	Kiwi shoe shine shade (sub county)	1000	800	600
220	Semi- Permanent informal sector Trade up to 2 persons operating in veranda or temporary building	1500	1200	900
300	TRANSPORT,STORAGE AND COMMUNICATION	500	400	300
305	Large Transportation Company over 30 vehicles	40000	32000	24000
310	Medium Transport Company from 6 to	15000	12000	9000

	30 vehicles			
315	Small Transport company from 2 to 5 vehicles	5000	4000	3000
320	Independent Transport Operator1 Vehicle	2500	2000	1500
325	Large petro filling Station Over 6 pumps or with garage –workshop or retail shop	20000	15000	10000
330	Medium petro filling Station with 3 to 6 pumps or with garage –workshop or retail shop	15000	10000	6000
335	Small petro filling station with less than three pumps	5000	4000	3000
340	Large Cold Storage facility over 1000m2,insulated walls, cold production equipment	27500	22000	16500
345	Large Cold Storage facility between 100 to 1000m2	12500	10000	7500
350	Small Cold Storage facility up to 100m2	6000	4800	3600
355	Large Storage facility over 5000m2, Go Down, Warehouse. Liquid Storage Tanks complex	25000	20000	15000
360	Medium Storage facility from 1000 to 5000m2	10000	8000	6000
365	Small Storage Facility up to 1000m2	5000	4000	3000
370	Large Communication Co. with Over 100 or premises over 5000m2	45000	36000	27000
375	Medium Communication Co. with 16 to 100 employees or premises from 1500 to 5000m2	27500	22000	16500
380	Small Communication Co. up to 15 Employees & or premises up to 1500m2	15000	12000	9000
395	Telephone Bureau, Mobile phone repair and accessories	3500	2800	2100
400	AGRICULTURE,FORESTRY&EXPLOITATION OF NATURAL RESOURCES	500	400	300
405	Large Agriculture Producer, Processor ,Dealer, Exporter Over 50 Employees	32500	26000	19500
410	Medium Agriculture Producer, Processor ,Dealer, Exporter from 11 to	12500	10000	7500

	50 Employees			
415	Small Agriculture Producer, Processor ,Dealer up to 10 employees	4000	3200	2400
420	Large Mining or Natural Resource Extraction Operation Over 50 Employees	100000	100000	100000
425	Medium Mining or Natural Resource Extraction Operation from 4 to 50 Employees	70000	70000	70000
430	Small Mining or Natural Resource Extraction Operation up to 3 Employees. Including Quarries and small mining operations	50000	50000	50000
495	Other Agriculture, Forestry and Natural Resources	30000	30000	30000
500	ACCOMMODATION AND CATERING	500	400	300
503	Large-High Standard Lodging House /Hotel D Class Over 100 Rooms	50000	40000	30000
506	Medium-High Standard Lodging House /Hotel D Class from 41 to 100 Rooms	35000	28000	21000
509	Small-High Standard Lodging House /Hotel D Class up to 40 Rooms	25000	20000	15000
512	Large Lodging House with Restaurant& /Bar B/C Class. Basic standard over 15 rooms	22500	18000	13500
515	Medium Lodging House with Restaurant& /Bar B/C Class. Basic standard from 6 to 15 rooms	17500	14000	10500
518	Small Lodging House with Restaurant& /Bar B/C Class. Basic standard up to 5 rooms	12500	10000	7500
521	Large lodging house B/C Class basic Standard over 15 Rooms	20000	16000	12000
524	Medium lodging house B/C Class basic Standard from 6 to 15 Rooms	12500	10000	7500
527	Small lodging house B/C Class basic Standard up to 5 Rooms	7500	6000	4500
540	Large Restaurant with Bar/ Membership Club with over 30 customers seating capacity	15000	12000	9000
543	Medium Restaurant with Bar/ Membership Club from 11 to 30 customers seating capacity	7500	6000	4500
546	Small Restaurant with Bar up to 10	5000	4000	3000

	customers seating capacity			
549	Large Eating House, Snacks Bar Tea House Hotel", No Lodging , No Alcohol Served over 20 customers seating capacity	7500	6000	4500
552	Medium Eating House, Snacks Bar Tea House "Hotel", No Lodging , No Alcohol Served from 6 to 20 customers seating capacity	5000	4000	3000
555	Small Eating House, Snacks Bar Tea House "Hotel", No Lodging , No Alcohol Served up to 6 customers seating capacity	3500	2800	2100
558	Butchery with Roasted Meat and / Soup Kitchen any size	5000	4000	3000
561	Large Bar/Traditional Beer Seller over 50 customer seating capacity	7500	6000	4500
564	Medium Bar/Traditional Beer Seller 16 to 50 customer seating capacity	6000	4800	3600
567	Small Bar/Traditional Beer Seller up to 15 customer seating capacity	4000	3200	2400
571	Large Night Club/Casino Over 500 m2	25000	20000	15000
574	Medium Night Club/Casino from 101 to 500 m2	15000	12000	9000
577	Small Night Club/Casino up to 100m2	10000	8000	6000
595	Other Catering and Accommodation	3500	2800	2100
600	PROFESSIONAL& TECHNICAL SERVICES	500	400	300
605	Large Professional Services Firm over 10 Practitioners& or international Affiliation	45000	36000	27000
610	Medium Professional Services Firm from 3 to10 Practitioners	22500	18000	13500
615	Small Professional Services Firm up to 2 Practitioners	10000	8000	6000
620	Independent Technical Operator 1 person acting individually	3500	2800	2100
625	Large Financial Services Over 25 employees or premises over 300m2	47500	38000	28500
630	Medium Financial Services from 6 to 25 employees	32500	26000	19500
635	Small Financial Services up to 5 employees	22500	18000	13500

695	Other Professional & Technical Services	3500	2800	2100
700	PRIVATE EDUCATION, HEALTH AND ENTERTAINMENT SERVICES-Base value	500	400	300
705	Private Higher Education Institution Any Type of Private University ,College or Higher Institution	22500	18000	13500
710	Large Private Education Institution With over 100 Pupils of Fees Over Ksh.50000 per year	15000	12000	9000
715	Medium Private Education Institution from 31 to 100 Pupils or Fees from 30000 to Ksh.50000 per year	7500	6000	5250
720	Small Private Education Institution up to 30 or Fees up to 30000 per year	5000	4000	3000
725	Large Private Health Facility Hospital, Clinic, Nursing Home, Providing overnight accommodation , Over 30 beds, Funeral Home	35000	28000	21000
730	Medium Private Health Facility providing from 11 to 30 beds, Funeral Home	22500	18000	13500
735	Small Private Health Facility Providing up to 10	15000	12000	9000
740	Health Clinic; Doctor's surgery. Doctor-Dentist- Physiotherapist-Psychologist- etc consult offices No Overnight accommodation available	5000	4000	3000
745	Traditional Health Services Herbalist, Traditional healer	4000	3200	2400
750	Large Entertainment Facility –Cinema, Theatre , Video show over 100 seats, Amusement –Juke, Box-Games Machine Arcades over 10 machine sport club-Gym Over 50 Members	22500	18000	13500
755	Medium Entertainment Facility –from 50 to 100 seats, from 4 to 10 machine 16 to 50 Members	12500	10000	7500
760	Small Entertainment Facility –up to 50 seats, up to 3 machine, up to 15 Members	7500	6000	4500
795	Other Education, Health and Entertainment Services	4000	3200	2400
800	INDUSTRIAL PLANTS, FACTORIES, WORKSHOPS, CONTRACTORS-Base value	500	400	300

805	Large Industrial Plant over 75 Employees or Premises over 2500m2	50000	40000	30000
810	Medium Industrial Plant from 16 to 75 Employees or Premises from 100 m2 to 2500m2	35000	28000	21000
815	Small Industrial Plant up to 15Employees or Premises up to 100 m2	20000	16000	12000
820	Large workshop/Service- Repair Contractor Over 20 Employees or premises over 500m2	25000	20000	15000
825	Medium workshop/Service- Repair Contractor from 6 to 20 Employees or premises from 25 m2 to500m2	10000	8000	6000
830	Small workshop/Service- Repair Contractor up to 5 Employees or premises up to 25 m2	3500	2800	2100
895	Other Manufacture, Workshop ,Factory, Contractor	3500	2800	2100

FEES AND CHARGES					
NO	TEM DESCRIPTION	UNIT OF MEASURE	KITUI AND MWINGI TOWNS	MUTOMO/KYUSO /KABATI /MIGWANI	ALL OTHERS
(A)	<u>BARTER MARKET FEES</u>				
1	Tomatoes	Crate- Big	40.00	30.00	30.00
		Small	20.00	20.00	20.00
2	(i) Mangoes	per 90kg sack	35.00	20.00	20.00
	(ii)Oranges	per 90kg sack	35.00	20.00	20.00
	(iii)Pawpaw	per Crate	20.00	10.00	10.00
3	<u>GREEN VEGETABLES:</u>				
	(i)Cabbage	per 90kg sack	40.00	40.00	40.00
	Cabbage	per 50 kg sack	40.00	30.00	30.00
	(ii)Onion	13.5kg sack	30.00	30.00	30.00
	(iii)Potatoes	per 90kg sack	50.00	40.00	40.00
	Potatoes	per 50 kg sack	30.00	20.00	20.00
4	Bananas	per debe 20kg	30.00	20.00	20.00
5	<u>CEREALS:</u>				
	(i)Millet/Sorghum	per debe20kg	20.00	10.00	10.00
	(ii)Maize	Per Sack 90kg	40.00	40.00	40.00
		per debe20kg	20.00	10.00	10.00

	(iii)Beans	per debe20kg	20.00	20.00	20.00
	(iv)Green grams/Pigeon peas	per sack 90 kg	40.00	60.00	60.00
	(v)Millet/Sorghum	per sack 90 kg	40.00	40.00	40.00
	(vi)Beans /cowpeas	per sack 90kg	40.00	60.00	60.00
6	Sugar cane	per stick	2.00	2.00	2.00
	One bundle of sugar cane				
7	Potatoes	per debe20kg	20.00	20.00	20.00
8	Rope	per rope	1.00	1.00	1.00
9	Snuff dealer	per market day	15.00	10.00	10.00
10	Cured tobacco	per market day	15.00	10.00	10.00
11	Basket dealers	per market day	15.00	10.00	10.00
12	Arrowroot/Cassava/yams/ sweet potatoes	50 kg sack	40.00	30.00	30.00
13	Charcoal	Per sack	40.00	50.00	50.00
14	Miraa Hawkers				
	(i) Miraa Charge per annum	Whole seller	15000	15000	15000
	(ii) Miraa Charge per annum	Retailer	7500	7500	7500
	(iii) Miraa Delivery Charge	Per trip per vehicle	2000	2000	2000
15	<u>GREEN VEGETABLES</u>				
	(i) pick-up - up-to 1 ton	Per trip	600.00	600.00	600.00
	- above 1 ton- 2tons	Per trip	800.00	600.00	600.00
	(II) Canter - above 2 tons-4 tons	Per trip	1,000.00	800.00	800.00
	(iii) Lorry - above 4 tons	Per trip	1,500.00	1,000.00	1,000.00
16	Chicken	per head	10.00	5.00	5.00
17	Akamba shoes	per market day	15.00	20.00	20.00
18	Hawkers(cloths, utensils & others)	per market day	20.00	20.00	20.00
19	Hawkers with loud speakers	per market day	1500.00	1500.00	1500.00
20	Empty sacks hawkers	per market day	40.00	40.00	40.00
21	Milk(guard)	per market day	20.00	20.00	20.00
22	porridge (guard)	per market day	20.00	20.00	20.00
23	(i) Honey	per 5kg tin	20.00	20.00	20.00
	(ii) Honey	per debe 18kg	40.00	40.00	40.00
24	Bicycle repairs	per market day	20.00	20.00	20.00
25	cooked food at stock yard	per market day	30.00	30.00	30.00
26	Traditional herbalists- with vehicle	per market day	100.00	100.00	100.00
	Others -	per market day	30.00	30.00	30.00
27	Cow/Donkey(per head per sale)	per market day	100.00	100.00	100.00
28	Goat /sheep(per head per	per market	40.00	40.00	40.00

	sale)	day			
	Auction per head of cattle/donkey		100.00	100.00	100.00
	Auction per head of goat/sheep		40.00	40.00	40.00
	Stock loading bay (i)cattle		20.00	20.00	20.00
	(ii)Goat		20.00	20.00	20.00
(B)	CESS/EXPORT AT BARRIER PER EXIT				
1	Poultry	per head per market day	20.00	20.00	20.00
2	<u>Manure</u>				
	(i) Pick up	Up to 3 tons	600.00	600.00	600.00
	(ii) Pick up	More than 3 tons but not exceeding 6 tons			
			800.00	800.00	800.00
	(iii)Lorry	Over 7 Tons	1,000.00	1,000.00	1,000.00
3	Ballast	Per Ton Per trip	100.00	100.00	100.00
4	Mangoes – Local	per Sack 90kg	20.00	20.00	20.00
	- Grafted	Per Carton	20.00	20.00	20.00
5	Oranges, Lemons	per Sack 90kg	20.00	20.00	20.00
	Sugar cane	Per stick	2.00	2.00	2.00
6	Sisal	per lorry	800.00	800.00	800.00
7	Produce all(grains)	per sack 90kg	30.00	30.00	30.00
	Fish transportation per trip				
	Snakes and other reptiles				
8	Chilies	per carton	20.00	20.00	20.00
9	Sisal basket	kyondo per bag 90 kg	40.00	40.00	40.00
10	Green vegetables	per sack 90kg	30.00	30.00	30.00
11	Sisal Basket	per basket	20.00	20.00	20.00
12	Tamarinds (Nzumula)	per sack 90kg	20.00	20.00	20.00
13	Baobab fruits(Mabuyu)	per sack 90kg	20.00	20.00	20.00
14	Carvings	Big Carton	30.00	30.00	30.00
		Small Carton	20.00	20.00	20.00
15	Dried tobacco leaves	per lorry	500.00	500.00	500.00
16	Traditional herbs	per Sack 90kg	20.00	20.00	20.00
17	Plastics (Marina)	per Sack 90kg	20.00	20.00	20.00
18	Honey	per tin(18kg)	30.00	30.00	30.00
	Bee wax per bag		20.00	20.00	20.00
19	Ropes	per sack 90kg	20.00	20.00	20.00
	One bundle of mats		40.00	40.00	40.00
20	Firewood	Pick-up up to 3 tons	300.00	300.00	300.00
		Per lorry above 3 tons	600.00	600.00	600.00
21	Charcoal cess Permit	Per Annum			
	(i) Lorry below 7 tons	Per Annum	20,000.00	20,000.00	20,000.00
	(ii) Lorry 7 tons	Per Annum	30,000.00	30,000.00	30,000.00

	(iii) Lorry over 7 tons	Per Annum	35,000.00	35,000.00	35,000.00
	(iv) Export cess per bag	Per trip	100.00	100.00	100.00
22	<u>SCRAP METAL:-</u>				
	(i) Sack	Per 90 kg sack	50.00	50.00	50.00
	(ii) Vehicle	vehicle-up to 3 tons	1,000.00	1,000.00	1,000.00
	(iii) Vehicle	Exceeding 3 tons	2,000.00	2,000.00	2,000.00
23	<u>TIMBER:-</u>				
	(i) Vehicles	3 tons and below	1,000.00	1,000.00	1,000.00
	(ii) vehicles	Above 3 tons	1,400.00	1,400.00	1,400.00
	(iii) Trailer		3,000.00	3,000.00	3,000.00
24	Fencing posts (local)				
	(i) Vehicle up to 1 ton	Per trip	500.00	500.00	500.00
	(ii) Vehicle above 1 to 3 tons	Per trip	1,000.00	1,000.00	1,000.00
	(iii) Above 3 tone to 7 tons	Per trip	2,000.00	2,000.00	2,000.00
25	Cotton	per bale	30.00	30.00	30.00
26	<u>STOCK EXPORT:-</u>				
	(i) Cattle/donkey	per head	50.00	50.00	50.00
	(ii) Goat sheep	per head	30.00	30.00	30.00
27	<u>TRANSPORT OF HIDES AND SKINS</u>				
	(i) Pick up	Up to 1 ton	700.00	700.00	700.00
	(ii) Pick up	Not exceeding 4 tons	900.00	900.00	900.00
	(iii) Pick up	Above 4 tons	1,200.00	1,200.00	1,200.00
	(iv) Over 7 tons		1,500.00	1,500.00	1,500.00
	Stamp cess per hide		6.00	6.00	6.00
	Stamp cess per skin		3.00	3.00	3.00
28	<u>SAND CESS PER TRIP:-</u>				
	(i) Vehicles	Up to 3 tons	3,000.00	3,000.00	3,000.00
	(ii) vehicles	Up to 7 tons	7,000.00	7,000.00	7,000.00
	(iii) vehicles	Over 7 tons	10,000.00	10,000.00	10,000.00
	(iv) Semi trailer	Per semi trailer	30,000.00	30,000.00	30,000.00
	(v) One ton		1000.00	1000.00	1000.00
31	Mineral cess eg iron, ore, marble, limestone, graphite, granites and other minerals				
	(i) Vehicle up to 3 tons	Per trip	3,000.00	3,000.00	3,000.00
	(ii) Vehicle above 3 tons to 7 tons	Per trip	5,000.00	5,000.00	5,000.00
	(iii) Vehicle over 7 tons	Per trip	7,500.00	7,500.00	7,500.00
	(iv) Semi trailer	Per trip	10,000.00	10,000.00	10,000.00
32	<u>OTHER CHARGES</u>				
1	Rent of markets stall	per month	600.00	400.00	200.00
2	Market shops	per month	1,000.00	500.00	200.00
3	Sale of minutes	per session	500.00	500.00	500.00
		Per Committee	200.00	200.00	200.00
4	Live dance (Disco)	per night/day	1500.00	1000.00	1000.00

5	Plot rent per square feet	per sq feet	0.2 Ksh	0.2 Ksh	0.2 Ksh
6	pegging /survey	per plot	2,000.00	2,000.00	2,000.00
7	Approval of building plan fee(ordinary)	0.8cts per floor area	0.8 Ksh per	0.8 Ksh per	0.8 Ksh per
		square foot subject to a	sq. foot	sq. foot	sq. foot
8	Plan approval fee for a storey's/special				
9	Alteration of building plan(per building plan)	"	1,000.00	1,000.00	1,000.00
10	Application for parcel of land	Non – refundable	5,000.00	2,000.00	1,000.00
11	Allocation of Parcels	per Acres	5,000.00	5,000.00	5,000.00
12	Plot application fee (non refundable)	per plot	5,000.00	2,000.00	1,000.00
13	Allotment fee	per plot	6,000.00	2,000.00	500.00
14	Murram(Clay/Read) Charges	Per ton	200.00	200.00	200.00
15	Boda boda-Motor vehicle	Per annum	2500.00	2500.00	2,500.00
	-Motor bike	Per annum	1,500.00	1,500.00	1,500.00
16	plot transfer fees	per plot	5,000.00	2,500.00	1,500.00
17	Amalgamation of plot		10,000.00	5,000.00	2,000.00
18	Private commercial plots	rent per plot per annum	1,000	500.00	500.00
19	Plot extension fee	per plot	1,000.00	1,000.00	1,000.00
20	Consent to charge a plot	per plot	5,000.00	3,000.00	1,000.00
21	Clearance certificate 3%of principal sum of	per plot			
	the loan subject to a minimum of Ksh.3000		5,000.00	5,000.00	5,000.00
22	Inspection fee during construction				
23	Compliance certificate				
24	plot dispute fee	per plot	5,000.00	3,000.00	3,000.00
25	Application fee for a kiosk	per kiosk	1,000.00	700.00	700.00
26	Tender application fee (non-refundable)	Contract up to 1 million	2,000.00	2,000.00	2,000.00
		Contract over 1 million	4,000.00	4,000.00	4,000.00
		Prequalification	3,000.00	3,000.00	3,000.00
27	Application for sub-division of Registered parcel of land	per parcel	5,000.00	3,000.00	3,000.00
28	Kiosk site fee	per annum	1,000.00	500.00	500.00
29	Plot reinstatement fees/ Re- Beaconing	per plot	2,000.00	1,500.00	1,500.00
30	Sand approval fees for commercial builders	per contractor	1,000.00	1,000.00	1,000.00
31	Penalty on outstanding plot rent	per month	3% compounded	3% compounded	3% compounded
32	Commercial Film Shooting/ Documentary				
	(i) Corporate Body (s)	Per day	20,000.00	20,000.00	20,000.00
	(ii) Private individual	Per day	5,000.00	5,000.00	5000.00
33	Simu ya Jamii	In a shop	2,200.00	2,200.00	2,200.00
		Along the shop corridor	1,000.00	600.00	600.00
34	Impounding - Cow/Donkey	Per day	200.00	100.00	100.00
	- Sheep/ Goat	"	100.00	50.00	50.00
	- Chicken	"	10.00	5.00	5.00
	Extra charges after the seventh day	"	30.00	20.00	20.00

35	<u>Search fee for Documents</u>				
	(1)Business permits	per document	1,000.00	600.00	600.00
	(ii) Other documents	per document	700.00	500.00	500.00
36	<u>Drawing of building plan</u>				
	<u>Residential</u>				
	(i) Non-storeyed	per house	3,000.00	2,000.00	500.00
	(ii) Single storeyed	per house	5,000.00	3,000.00	1,000.00
	(ii) Multi-storeyed	per floor	3,000.00	1,500.00	500.00
	<u>Commercial</u>				
	(i) Non-storeyed	per house	5,000.00	3,000.00	1,000.00
	(ii) Single storeyed	per house	9,000.00	5,000.00	1,500.00
	(ii) Multi-storeyed	per floor	5,000.00	2,500.00	1,000.00
	<u>Commercial cum residential</u>				
	(i) Non-storeyed	per house	5,000.00	3,000.00	1,000.00
	(ii) Single storey	per house	9,000.00	5,000.00	1,500.00
	(ii) Multi-storeyed	per floor	5,000.00	2,500.00	1,000.00
	<u>Industrial</u>				
	(i) Non-storeyed	per house	10,000.00	10,000.00	10,000.00
	(ii) Single storeyed	per house	15,000.00	15,000.00	15,000.00
	(ii) Multi-storeyed	per floor	7,000.00	7,000.00	7,000.00
	<u>Institutional -schools, churches etc</u>				
	(i) Non-storeyed	per house	3,000.00	2,000.00	500.00
	(ii) Single storeyed	per house	5,000.00	3,000.00	1,000.00
	(ii) Multi-storeyed	per floor	3,000.00	1,500.00	500.00
37	Trade fairs/exhibitions promotion	per day			
	(i) Individual	per day	2,000.00	2,000.00	2,000.00
	(ii)Commercial / Institution	per day	5,000.00	5,000.00	5,000.00
38	Tender security fee 1% of the tendered amount	per tender	1% of tender sum	1% of tender sum	1% of tender sum
39	Hire of grader per machine per hour	per machine hr	10000.00	10000.00	10000.00
40	Advertisement of bill board - Mega	Per annum	30000.00	30000.00	30000.00
	Others	Per annum	10000.00	10000.00	10000.00
41	Sign board - Size 2"by 3" and above	Per annum	15000.00	15000.00	15000.00
	- Size 2' by 2"	"	10000.00	10000.00	10000.00
	- Others	"	200.00	200.00	200.00
42	<u>Application/renewal of license</u>		200.00	200.00	200.00
	<u>Application fees</u>		2000.00	2000.00	2000.00
	(i) Four sided clock per year		25000.00	25000.00	25000.00
	(ii)Three sided clock per year		20000.00	20000.00	20000.00
	(iii) Two sided clock per year		15000.00	15000.00	15000.00
	<u>Construction site boards</u>				
	Application fees		2000.00	2000.00	2000.00
	License fees		15000.00	15000.00	15000.00
	<u>Display of flags</u>				
	(i)promotion flags/tear-drops per fortnight per each		500.00	500.00	500.00
	(ii)Corporate flags per year each		24000.00	24000.00	24000.00

	wall/ Window branding				
	Application fees		2000.00	2000.00	2000.00
	For the first 10m sq per year		6000.00	6000.00	6000.00
	Additional area per M.sq		500.00	500.00	500.00
	Advertising on canvas-canopy				
	(i)Application fees		800.00	800.00	800.00
	(ii)Annual fees per meter sq (branded/non branded)		800.00	800.00	800.00
	Suburbs Signs				
	(i)Application fees		2000.00	2000.00	2000.00
	(ii)Annual fees		15000.00	15000.00	15000.00
	Festive decorations(on walls, windows, canopies etc				
	(i)Festive decorations(e.g x-mas diwali,etc)		5000.00	5000.00	5000.00
	(ii) Sale stickers per two weeks		6000.00	6000.00	6000.00
	Sign board				
	Fixed on wall/canopy face or hanging under canopy				
	(i)Application fees		800.00	800.00	800.00
	(ii)Illuminated 1sq meter or less		1500.00	1500.00	1500.00
	(iii) Non illuminated 1sq meter		800.00	800.00	800.00
	(iv)Additional area per sq meter		800.00	800.00	800.00
	Hire of Open Space				
	Social Activities		3000.00		
	Political Activities		5000.00		
	Religious Activities		3000.00		
43	Application for approval of Registration of Educational institution(All private)	Per annum	5000.00	5000.00	5000.00
	(i)Nursery schools		10000.00	10000.00	10000.00
	(ii)Primary schools		20000.00	20000.00	20000.00
	(iii)Secondary sc		30000.00	30000.00	30000.00
	(iv)Tertiary/colleges per application		40000.00	40000.00	40000.00
	(v)universities		50000.00	50000.00	50000.00
	(vi)Saccos		5000.00	5000.00	5000.00
	(vii) Registration of Self Help Group		300.00	300.00	300.00
	(viii)Registration Renewal Self Help Group	Per annum	200.00	200.00	200.00
44	Way Leave charge	per km	100.00	100.00	100.00
45	Penalty for illegal construction Without approved Building plan		10,000.00	5000.00	3000.00
46	Surcharge on non -Matatu parking area penalty	Per Day	1000.00	300.00	300.00
47	Initial Mining Approval		50000	50000	50000
48	Impounding of goods of defaulters at barter	on a market day	Twice the fees chargeable	Twice the fees chargeable	Twice the fees chargeable
	Impounding Lorries per day		2,500.00	1,250.00	630
	Buses per day		2,000.00	1,000.00	500
	Matatus(minibus) per day		1,800.00	900.00	450

	Nissan/pick-up per day		1,500.00	750.00	380
	Cars/ taxis per day		1,000.00	500.00	250
	Tractors per day		1,500.00	750.00	380
	Handcart/wheelbarrow per day		300	150.00	80
	Ox-cart per day		300	150.00	80
	Trailers per day		1,000.00	500.00	250
	Motorcycle per day		500	250.00	130
	Other equipment /piece of equipment per day		1,200.00	600.00	300
	Illegal construction tools/ implements(per item)		300	150.00	80
	Impounding fees for violation of sand removal		1,000.00	500.00	250
	carriage permit per day or thereof			0.00	-
	Any unspecified item or tools per day			0.00	-
	Materials of trade per day or part thereof per single item		200	100.00	50
	One cow per day		150	80.00	40
	One Goat/Sheep per day		200	100.00	50
	Birds per bird		50	30.00	20
	Dogs per dog		150	80.00	40
	Pigs per pig		500	250.00	130
	Impounding on account of tree/ flower destruction in the CBD per tree		5,000.00	2,500.00	1,250
	Timber /steel beams or item per foot per day or part thereof		5	5	
			The fee chargeable for the first offence occurrence adjusted by 25%, 50%, 100% respectively for subsequent or repeat of offence		
	Carcass impounding on account of default on meat delivery permit per carcass per day or part thereof. Per cow per day		600	600	600
	Per goat/sheep per day		300	300	300
	per bird per day		50	50	50
	per pig per day		600	600	600
	Market				
49	Manure from slaughter	pick up	500.00	500.00	500.00
		Lorry	1,000.00	1,000.00	1,000.00
50	Hire of social hall/council chamber	per meeting	1,000.00	1,000.00	1,000.00
51	BURIAL CHARGES				
	(I)Adult	per –Adult	800.00	1,000.00	1,000.00
	(ii) child	per-child	500.00	500.00	500.00
	(III)permanent grave for adult body	per adult	10,000.00		
	(iv)permanent grave for child body	per-child	5,000.00		
	PARKING FEES				
52	(I) Bus -62 seater	per day	120.00	100.00	100.00
		per month	3,000.00	2,500.00	2,500.00
		per year	33,000.00	27,500.00	27,500.00
	(ii) Matatu/ Mini-bus 41 seater	per day	100.00	60.00	60.00
		per month	2,500.00	1,500.00	1,500.00
		per year	27,500.00	16,500.00	16,500.00

53	(I) Cattle	per head		100.00	100.00
	(ii) goat/sheep	per head		50.00	50.00
	(iii) Hen/ bird	per hen		-	-
	Damage to barrier bar	per bar		15,000.00	15,000.00
54	Penalty for evading				
55	Barrier collecting point	per vehicle		10,000.00	10,000.00
	Vehicle impounding fees – Lorry	Below 7 tons per day		5,000.00	5,000.00
56		Above 7 tons per day		10,000.00	10,000.00
	After the seventh day – Lorry	Below 7 tons per day		1,000.00	1,000.00
		Above 7 tons per day		2,000.00	2,000.00
57	Timber sale yard	Per annum	5,000.00	4,000.00	3,000.00
58	Posters	Per advertisement per (function)	1,000.00	1,000.00	1,000.00
59	Penalty for un authorized posters placing	Per advertisement per (function)	5,000.00	5,000.00	5,000.00
60	STAFF HOUSES	Per month	6,000.00		
(D)	House LR 4096/156	"	6,000.00		
1	House LR 4096/157	"	1,600.00		
2	House NO KCC 1/21	Per floor p.m	6,000.00		
3	House NO KCC 1/37A& B	Per Month	1,600.00		
4	House NO KCC 1/8	"	1,600.00		
5	House NO KCC 1/1	"	1,350.00		
6	House NO KCC 1/14	"	1,350.00		
7	House NO KCC ¼	"	1,350.00		
8	House NO KCC 1/7	"	1,350.00		
9	House no.KCC 1/20	"	1,350.00		
10	House NO KCC 1/15	"	1,350.00		
11	House NO KCC ½		1,350.00		
19	House no.KCC 1/18	per room per month	500.00		
20	House NO KCC 1/10 (6 rooms)	Per month	6,000.00		
21	House no.kcc LCHS 1/A	Per month	6,000.00		
22	House no.kcc LCHS 1/B	Per month	2,000.00		
23	KCC House (Mbondoni Kitchen)				
	RENTAL HOUSES				
	10 Rental houses				
	staff members		3,500.00		
	Non members of staff		5,000.00		
	Big bus park hotels		6,000.00		
	Small bus hotel		4,000.00		
	Bus park stalls		2,500.00		
	Kalundu market stalls		800		
	Kalundu market hotel		1,500.00		
	STADIUM HIRE				
	Per sporting game/Activity		3,000.00		

Assented to by the Governor, Kitui County Government

Thisday of.....Two Thousand and Fourteen

Signature:.....

Stamp: