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REPUBLIC OF KENYA

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KISII COUNTY BILLS, 2019

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THE KISII COUNTY FINANCE BILL, 2019

A Bill for

AN ACT of the County Assembly of Kisii, to provide for the various levies, fees and charges for services, and for other revenue raising measures by the County Government and for matters incidental thereto

ENACTED by the County Assembly of Kisii as follows—

PART I—PRELIMINARY

Short title

1. This Act may be cited as the Kisii County Finance Bill, 2019 and shall come into operation on the seventh day after the date of publication in the *Gazette*. The County Executive Committee Member for Finance may through a notice in the County Gazette appoint different dates for different provisions.

PART II— INTERPRETATIONS

Interpretation

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

“Administrative ward” shall denote areas represented by Member of County Assembly;

"Business" means—

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

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

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

“Chief Officer” means County Chief Officer for Finance and Accounting Services;

“County” means the County Government of Kisii;

“Contribution in lieu of rates (CILOR)” means a charge payable by

National government agencies to the Kisii county government for the spaces they occupy;

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

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

"County Revenue Director" means overall officer in charge of revenue in the County;

"Executive member" means Executive Committee Member for Finance and Economic Planning;

"Factory" means an industrial site where workers manufacture goods or operating machine processing one product to another;

"Levy" means various taxes, fees and other service charges that are imposed and payable to the County Government of Kisii;

"Kisii Municipality Revenue Officer" means Officer in charge of revenue mobilization and collection at Kisii Municipality;

"Kisii Municipality" refers to the area as may be determined by the Kisii Municipality Charter.

"Licence" shall refer to authorization for any person to conduct a particular business or line of business within a certain jurisdiction within the County;

"Permit" shall refer to license granted or issued by the County Government of Kisii to any business operating within Kisii County;

"Person" shall mean a natural or artificial or juristic person;

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

"Sub-county" denotes the area represented by a member of the National Assembly excluding where Kisii Municipality covers as defined in this act and shall be:

- A. Bobasi Constituency
- B. Bomachoge Borabu Constituency
- C. Bomachoge Chache Constituency
- D. Bonchari Constituency
- E. KitutuChache North Constituency
- F. Kitutu Chache South Constituency

- G. Nyaribari Chache Constituency
- H. Nyaribari Masaba Constituency
- I. South Mugirango Constituency

“Ward Code” means the unique numbers given to the County Wards;
“Tax” shall refer to a compulsory financial contribution imposed by the County Government of Kisii within its jurisdiction;

“Treasury” means the County Treasury of Kisii;

That in order to have a smooth, transparent and equitable levy system for purposes of Schedule 1 and 3 the following meanings have been assigned to the following terms where not specified—

- (a) “Kiosk” – means a temporary structure occupying space equal to or less than 5M²
- (b) “Small trader/ dealer” – shall be a business person occupying space equal to or less than 25 M²
- (c) “Medium trader” – shall be a business person occupying over 25M² up to 60M²
- (d) “Large trader” – shall be a business person occupying between 60M² and 225 M²
- (e) Mega – shall be a business person occupying between 225M² and 450 M²
- (f) Hypermarkets – shall be a business person occupying over 450 M²
- (g) Small School – 1 - 50 students/Pupils.
- (h) Medium School – 51 - 150 students/Pupils.
- (i) Large School – 100 - 200 students/Pupils.
- (j) Extra Large Schools – above 200 students/Pupils.
- (k) The term ‘school’ shall refer to and include Early Childhood Development Education Centres, pre-primary, primary, secondary and driving schools.
- (l) The term “Higher learning institutions” shall refer to and include colleges, Technical institutes and universities.

3. (1) The Treasury for the County shall for these purposes establish revenue collection centres within the sub-counties and Kisii Municipality who shall report to the Chief Officer.

(2) That the County shall seek to seal all loopholes that promote corruption, tax evasion and loss of revenue.

(3) There shall be a deliberate move to bring on board all

stake- holders in discussing and getting involved in ventilating and owning the harmonized licenses and levies in accordance with the Constitution of the Republic of Kenya 2010.

(3) The County shall be at liberty to make such regulations as may be expedient for proper prudent and frugal management and in accordance with the constitution of the Republic of Kenya 2010.

4. REVENUE SOURCE

In the discharge of its mandate and sustainability of its operations the County Government proposes the following revenue sources:-

(1) FACTORY PRODUCE CESS

- (a) There shall be paid a levy to be known as factory produce Cess on all tea, coffee, sugarcane and other agricultural produce.
- (b) All processing factories are appointed as cess collection agents for the County Government of Kisii.
- (c) The said Factory produce cess shall be remitted to the County Government of Kisii on quarterly basis.
- (d) The said levy shall be at the rate of 1% of the total value on tea, coffee and sugarcane and other agricultural produce.
- (e) The purpose of the cess shall be to provide funds for the construction, maintenance and improvement of access roads in order to facilitate transportation of farm produce.
- (f) The funds shall be managed and expended in accordance with the provisions of the Public Finance Management Act, 2012 and as may approved of the County Assembly.

(2) MINING CESS

There shall be established a levy on Murram, hard-core and royalties to be effected at source. This levy shall be paid by the transporter (see schedule 2 and 4).

(3) SOAPSTONE CESS

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

In order to discourage the export of raw soapstone out of the source a levy on raw soapstone shall be imposed at flat rate (*see schedule 1 to 4*).

(4) LICENSES AND OTHER FEES

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

- (a) Single business Permits for all business persons within the Kisii Municipality (refer schedule 1).
- (b) Single-business Permit for all business persons within the Sub-Counties (Refer Schedule 3).
- (c) Fees on green produce at the designated markets (refer schedule 2 and schedule 4 for Kisii Municipality and sub-counties respectively).
- (d) Bus-park fees at designated points and bus-parks within the county (see schedule 3 and 4).
- (e) To enhance sanity and security it shall be mandatory for the taxis, cars, and motor bikes to be registered at county and sub-county level and taxi-cabs issued with an operation Permit (Schedule 3 & 4).
- (f) There shall be established Parking fees within the Kisii Municipality and its environs.
- (g) In respect of designated county, street and bus parks the owners of vehicle parking their vehicle in designated areas are liable to fees and charges for assessment year, the rates of fees and charges have been specified.

5. PROPERTY RATES

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

6. OTHER CESS

- (i) There shall be a levy to be known as Bricks, Hard-core, Ballast, Murram, Sand Harvesting, Farm produce, jaggery, poles, timber cess among others from source to be levied at designated points of the County and to be pegged on the vehicle tonnage ferrying the products (refer Schedule 2 for Kisii Municipality for Schedule 4 for Sub-county).
- (ii) The following are the designated points for purposes of levying cess:-
 - 1. Birongo, along Kisii –Keroka Road at Moturumesi junction
 - 2. Ichuni, along Keroka - Kilgoris Road
 - 3. Getare, at Nyatieko junction
 - 4. Kegogi, along Kisii –Miruka Road
 - 5. Mosocho, along Kisii-Oyugis Road

6. Nyamira Market, along -Suneka –Homabay Road
 7. Riosiri Market
 8. Kamagambo, along Kisii - Rongo Road
 9. Nyangusu, at Kisii - Kilgoris Junction
 10. Nyamaiya market
 11. Maroo Market
 12. Birongo Chirichiro Road
 13. Tabaka junction at Nyachenge
- (iii) The County Executive Committee Member may review the designated points from time to time by abolishing any existing point or introducing new ones. Any change of designated points shall be notified to the public through any appropriate mode of communication including a notice in the County gazette.

7. ENTERTAINMENT

- (a) The County Executive Committee Member for Finance shall cause to be listed all social halls, stadia for purpose of controlling and supervising their use.
- (b) There shall be a data bank of all social amenities as per paragraph (a) above which shall be manned by personnel answerable to Chief Officer.
- (c) To hire the social hall(s), stadia or other amenities shall attract a fee which is provided for in schedule 2 and 4.
- (d) Booking of social amenities e.g. Stadia is construed to be effectively in force upon making the use, hire and or alternative events untenable in the same venue.
- (e) The point at which the venue is made available to alternative use or users shall be construed to the last day of un-pitching from the venue.

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

(1) The levies, fees and charges set out in the "charges" column of the Schedules shall apply for the respective items listed in the code column

"Items Description" Column and at the rates set out therein.

(2) For greater certainty, the levies, fees and charges applicable and payable to Kisii County Government at the commencement of this Act, but which are not included in the Schedule to this Act, shall

continue to apply under the existing by-laws of the defunct local authorities until such by-laws are specifically repealed or replaced by the relevant county legislation and or upon establishment of the boards stipulated in the Urban areas and Cities Act.

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

PART IV – ACCOUNTABILITY AND TRANSPARENCY

(1) The Executive Member for Finance shall assign targets on revenue collections on the Sub-County and Kisii Municipality Revenue Officers.

(2) There shall be proper documentation of all cash collected as revenue on behalf of the County by the Revenue Officers and there shall be put in place cash registers.

(3) It shall constitute an offence for any Revenue Officer to divert, or incur financial loss due to dishonesty, incompetence or malpractice for money received as revenue from the public for the County Government.

(4) To protect its revenue bases, the Executive Committee Member for Finance shall take up the existing Revenue collection centres already in the sub-counties and Kisii Municipality with such modifications as may be deemed necessary.

(5) All Revenue Officers shall automatically be answerable to the Executive Member for Finance.

(6) All debts owed to the defunct local authorities shall be recovered and paid to the County Government.

(7) The Chief Officer and or Revenue Officer shall be held liable for any loss, stolen or unauthorized spending of revenue or and such money held by an officer.

(8) Any person found culpable of such act (8 above) shall be dealt with in accordance with penal code and any other written laws.

PART V – TRANSITIONAL AND CONSEQUENTIAL PROVISIONS

7. (1) All directions, resolutions, orders and authorizations on or relating to financial management, including the collection and administration of levies, fees and charges given or issued by the defunct local authorities and subsisting or valid immediately before the cessation of the application of the Local Government Act (now repealed) shall be deemed to have been given, issued or made by or under the authority of the County Assembly until the expiry, amendment or repeal of those directions, resolutions, orders and authorizations on financial management

and shall continue, with the necessary modifications, apply to the payment and the administration of the levies, fees and charges under this Act until the boards contemplated under Section 13 and 14 of Urban Areas and Cities Act are constituted.

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

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

PART VI – PENALTIES

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

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

(b) Single Business Permit issued expires on 31st December of every year but failure to apply and obtain a Single Business Permit by the 31st March of each year, the fees chargeable shall attract a penalty of 5% of the invoiced amount.

(c) That failure by a factory to remit cess as required within the stipulated period the unpaid cess shall attract a penalty of 5% on the total cess withheld quarterly.

(d) That the harvesting of sand, hard-core, murramed other royalties shall only be permitted after taking into consideration all relevant approval on environmental and public safety concerns from relevant bodies.

(e) That it shall be an offence to excavate, dig and or mine any of the products named in (d) above without due regard to environmental and public safety concerns.

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

PART VII – RULES

9. The Executive Committee Member for Finance in consultation with the County Executive Committee shall make rules to regulate the enforcement of the provisions of this Act with approval of the County Assembly.

PART VIII – MISCELLANEOUS PROVISIONS

10. The Kisii County Finance Act, 2019 shall be operational within the boundaries demarcated as Kisii County by National Legislation.

10.1. REGULATIONS

- (a) The Executive Committee Member for Finance may make regulations for better carrying out of the functions under this Act for purposes of revenue collection.
- (b) The Executive Committee Member for Finance and the County Chief Finance Officer shall design the format for, forms, receipts, permits, licenses, invoice, demand notice and registers for revenue collection which are tamper proof.
- (c) For avoidance of doubt the Executive Committee Member for Finance and the County Chief Finance Officer shall issue unique Business Codes in respect of all areas of revenue collection.
- (d) In computation of time, reference to hour, day, month, year shall be in accordance with the provisions of the Civil Procedure Act Cap 21 Laws of Kenya and Article 259 of the Constitution of Kenya 2010.
- (e) Revenue collection is entrenched in this Act as a 24 hour activity in the whole County.
- (f) The Executive Committee Member for Finance may make rules and regulations to accord people living with disability a tax holiday in its revenue collection upon submission of the requisite documents from the National vetting board for persons with disability. However, this applies to waiver of not more than one business unit. The Tax Holiday accorded should not be extended to matters building plan approval.
- (g) The unit of measure under this Act shall be per hour, per instance, per day, per month, per term, per quarter per visit, per head, per square, per annum, per kiosk, per applicant, per trip, per tonnage, per plot, per metre square, per floor, per plan, per building, per piece, per basket, per heap, per bale, per box, per tin, per bunch, per depot, per store, per advert, per poster, per bundle, per copy, per fleet, per fortnight, per street, per house, per flat, per chair, per school, per business, per division, per property, per standard area, per dose, per booklet, per certificate, per letter, per lodging, per clinic, per test, per premise, per storage, per load, per permit, per document, per CBO, per acre, per extract, per night, per ft., .
- (h) On matters of impounded goods, levy/rates payer/offender shall be deemed to have forfeited his/her goods: (i) Perishable goods

within 72 hours (ii) Durable goods within 6 months and therefore shall be disposed as per the Government Public Procurement and disposal Act 2015 without any further reference to the owner.

- (i) Any dispute or complaint arising out of this Act shall be referred to the Budget and Appropriation Committee of the County Assembly for hearing or redress before being referred to Court of Law for determination.

10.2. OFFENCES

Any person or licensee who gives false information or makes false statement either orally or in writing in connection with a call of information made under this Act or in connection with an investigation into the commission of an offence under this Act, or abates the commission of the offence contemplated hereinabove commits an offence and is liable upon conviction to a fine or jail term for a term not exceeding three (3) years or to both as contemplated under the penalty section as per section (8.2) above.

PART IX—AMENDMENT TO THE SCHEDULES

11. The Executive Committee Member for Finance may by order published in the Gazette amend any of the schedules

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

1.0 SCHEDULE 1**1.1 Kisii Municipality – Single Business Permit Schedule****1-1000 General Trader (Kisii Municipality)**

<i>Business code</i>	<i>Item Description</i>	<i>Charges 2018</i>	<i>Charges 2019</i>
1-1001	General Trader.		
1-1002	Hypermarkets Large Multi-department Premises over 700 M ² in a prime location; Over 30 employees e.g. National outlets.	150,000	150,000
1-1003	Mega: Supermarket, traders, Wholesalers, stockists, Beer/wines and spirits distributors, soda distributors, Hardware, retail shops and stores from 300-700 M ² .	100,000	100,000
1-1004	Large supermarket	-	60,000
1-1005	Mini supermarkets	35,000	35,000
1-1006	Large General Retail Shop (Mix).	25,000	25,000
1-1007	Medium Retail Shop (Mix)	10,000	10,000
1-1008	Small Retail Shop (Mix) – CBD, Mwembe, Jogoo, & Darajambili.	4,900	6,000
1-1009	Small Retail Shop (Mix) - Extended areas (Gesonso, Nyanchwa, Bobaracho, Egesa, Menyinkwa, Nyamataro & Getare.	-	4,900
Business code	General Distribution/Supply Permit		
1-1010 1-2001	Large (above 5 vehicles)	30,000	45,000
1-1011	Medium (3-5 vehicles) listed number plates	20,000	30,000
1-1012	Small (1-2 Vehicles) listed number plates	15,000	20,000
1-1013	Individual Water Tanker- listed number plate (per tanker)	10,000	10,000
1-1014	Transporters in distribution (per vehicle)	20,000	5,000
1-1015	General Suppliers (schools suppliers, hospital suppliers, e.t.c)	30,000	30,000
1-1016	Eggs Wholesale/Distributor	3,500	10,000
1-1017	Large dealer in farm implements/machineries	17,500	50,000
1-1018	Medium dealer in farm implements/machineries	10,000	30,000
1-1019	Small dealer in farm implements/machineries	4,900	20,000
1-1020	Large dealer in Agrovets	20,000	50,000
1-1021	Medium dealer in Agrovets	10,000	30,000
1-1022	Small dealer in Agrovets	7,000	20,000
1-1023	Temporal/mini dealer in Agrovets (kiosk)	-	7,000
1-1024	Large Hardware	60,000	60,000
1-1025	Medium Hardware	30,000	30,000
1-1026	Small Hardware	15,000	15,000
1-1027	Dry Cleaner Laundry Services (machine)	15,000	15,000
1-1028	Dry Cleaner Laundry Services (manual)	4,900	4,900
1-1029	Large Cloth Wear Shop	15,000	20,000
1-1030	Medium Cloth Wear Shop	6,000	10,000
1-1031	Small Cloth Wear Shop	4,900	6,000
1-1032	Large Textile/Clothing Materials Traders	15,000	20,000
1-1033	Medium Textile/Clothing Materials Traders	7,500	10,000
1-1034	Small Textile/Clothing Materials	4,900	6,000

<i>Business code</i>	<i>Item Description</i>	<i>Charges 2018</i>	<i>Charges 2019</i>
	Traders/Tailoring/Embroidery		
1-1035	Medium Tailoring & Textile Materials/Embroidery	7,500	10,000
1-1036	Small Tailoring & Textile Materials/Embroidery – CBD, Mwembe, Jogoo, & Darajambili.	4,900	6,000
1-1037	Small Tailoring & Textile Materials/Embroidery - Extended areas (Gesonso, Nyanchwa, Bobaracho, Egesa, Menyinkwa, Nyamataro & Getare.	-	4,900
1-1038	Veranda Tailoring/Embroidery 2-3 Machines	2,000	2,000
1-1039	Veranda Tailoring/Embroidery 1 Machine	1,400	1,400
1-1040	Cushion Makers (Car Seat Makers/Repairs/Tents)	4,900	4,900
1-1041	Verandaphotocopying/Photography	1,400	1,400
1-1042	Bread Agents	7,000	7,000
1-1043	Large shop (Mobile Phones and Accessories)	30,000	30,000
1-1044	Medium shop (Mobile Phones and Accessories)	10,000	10,000
1-1045	Small shop (Mobile Phones and Accessories)	3,500	6,000
1-1046	Large Booksellers Bookshop/Stationery (Wholesale)	25,500	25,500
1-1047	Medium Booksellers Bookshop/Stationery (Retail)	17,500	17,500
1-1048	Small Booksellers	4,900	6,000
1-1049	Medium Cottage printing press & stationery	17,500	17,500
1-1050	Small Cottage printing press & stationery	7,000	7,000
1-1051	Large Photo Studio Shop/Video	25,500	25,500
1-1052	Medium Photo Studio Shop/Video	4,900	10,000
1-1053	Small Photo Studio Shop/Video/Mobile photography	4,900	6,000
1-1054	Large dealers in Electrical Fittings and Accessories(Wholesale / Retail)	25,500	25,500
1-1055	Medium dealers in Electrical Fittings and Accessories (Wholesale / Retail)	8,000	10,000
1-1056	Small dealers in Electrical Fittings and Accessories(Retail)	4,900	6,000
1-1057	Large dealers Water Fittings & Accessories(Wholesale/Retail)	25,500	25,500
1-1058	Medium dealers Water Fittings & Accessories(Retail)	8,000	10,000
1-1059	Small dealers Water Fittings & Accessories(Retail)	4,900	6,000
1-1060	Large Trader General Electronic e.g. TV/Radio/Speakers/Amplifiers/DVDs	17,000	25,500
1-1061	Medium Trader General Electronic/TV/Radio/Speakers/Amplifiers/DVDs	8,000	10,000
1-1062	Small Trader General Electronic/TV/Radio/Speakers/Amplifiers/DVDs	4,900	6,000
1-1063	Large General Merchandise (Mali Mali) Dealers	17,000	25,500
1-1064	Medium General Merchandise (Mali Mali) Dealers	7,000	10,000
1-1065	Small General Merchandise (Mali Mali) Dealers	4,900	6,000
1-1066	Soda Depots	14,000	25,500
1-1067	Soda Retail	4,900	4,900
1-1068	Large Footwear dealer: Distributor, Trader, Wholesale/ Retail	17,000	25,500
1-1069	Medium Footwear dealer: Trader (Retail/ Wholesale)	10,000	10,000
1-1070	Small Footwear dealer: Trader	4,900	6,000
1-1071	Kiosk footwear retail	3,500	4,900
1-1072	Kiosk / Temporary Structure less than 5m ²	2,800	3,500
1-1073	Large Cosmetic Shop	17,000	30,000
1-1074	Medium Cosmetic Shop	8,500	17,000

<i>Business code</i>	<i>Item Description</i>	<i>Charges 2018</i>	<i>Charges 2019</i>
1-1075	Small Cosmetic Shop	3,500	6,000
1-1076	Open Air Salon/ Kinyozi	1,400	1,400
1-1077	Large Cigarette Agent/ Distributor/ Dealer	20,000	25,500
1-1078	Medium Cigarette Dealer/ Retail	15,000	17,000
1-1079	Small cigarette Dealer/Mobile	7,000	7,000
1-1080	Beer Depot	20,000	60,000
1-1081	Hair Salon, Manicure, Pedicure, Massage, Barber/Kinyozi – Large Executive i.e. above 6 serving points)	-	15,000
1-1082	Hair Salon, Manicure, Pedicure, Massage, Barber/Kinyozi – Medium Executive i.e. above 6 serving points)	-	10,000
1-1083	Hair Salon, Manicure, Pedicure, Massage, Barber/Kinyozi (Large i.e. above 6 serving points)	5,000	10,000
1-1084	Hair Salon/Barber/Kinyozi (between 3 & 5 serving points)	4,900	6,000
1-1085	Barber Kinyozi / Hair Salon (1 to 2 serving points)	3,500	4,900
1-1086	Large Glass Cutting	10,000	15,000
1-1087	Medium Glass Cutting	7,000	10,000
1-1088	Small Glass Cutting	4,900	6,000
1-1089	Glass Cutting - open air	-	4,900
1-1090	Small Music Store (DVDs,CDs,Cassettes) etc.	3,500	4,900

1-3000 Transport, store and Communications (Kisii Municipality)

<i>Business Code</i>	<i>Item Description</i>	<i>Charges 2018</i>	<i>Charges 2019</i>
Business code	Transport, store and Communications such as Car Dealers, Motor Car Spare Parts, Transportation operating Taxis - Matatus-Buses-Lorries Driving Schools, Petrol Stations, Facilities, Cold Storage Facilities Publishing Companies, Newspapers, Books, Texts, telephone companies, Radio/TV, Broadcaster, Internet Providers		
1-3001	Mega: Traders, Wholesalers, Stockists, Distributor, Hardware, Communication Equipment, Spare parts, Motor cycles, Motor vehicles, Machinery, Retail and Stores.	150,000	150,000
1-3002	Dealers in new/second hand vehicles (Yard/Showroom)	100,000	70,000
1-3003	Dealers in Motorcycle (Yard/Showroom)	50,000	60,000
1-3004	Large Motor Car Spare Parts (New)	100,000	50,000
1-3005	Medium Motor Car Spare Parts (New)	50,000	30,000
1-3006	Small Motor Car Spare Parts (New)	35,000	15,000
1-3007	Large Motor Car Spares (Second Hand)	100,000	60,000
1-3008	Medium Motor Car Spares (Second Hand)	50,000	30,000
1-3009	Small Motor Car Spares (Second Hand)	25,500	15,000
1-3010	Kiosk Used/New Motor Car Spares	3,500	6,000
1-3011	Large Motorcycle Spares	35,000	25,000
1-3012	Medium Motorcycle Spares	17,000	15,000
1-3013	Small Motorcycle Spares	4,900	6,000
1-3014	Scrap Metal Dealers	8,000	20,000
1-3015	Courier and/Security Services	40,000	50,000
1-3016	Courier Services Only	17,000	25,500
1-3017	Security Services Only	17,000	25,500

<i>Business Code</i>	<i>Item Description</i>	<i>Charges 2018</i>	<i>Charges 2019</i>
1-3018	Small security services	8,500	10,000
1-3019	Large Dealers in New Tyres and Repairs	35,000	35,000
1-3020	Medium Dealers in New/Used Tyres and Repairs	25,500	25,500
1-3021	Small Dealers in New/Used Tyres and Repairs	4,900	6,000
1-3022	Large Transport Company/ PSV Sacco / Taxi Sacco over 30 Vehicles	50,000	50,000
1-3023	Medium Transport Company From 6 to 30 Vehicles	21,000	21,000
1-3024	Small Transport Company From 2 to 5 Vehicles	10,000	-
1-3025	Independent Transport Operator 1 Vehicle	6,000	-
1-3026	Vehicle Booking office	14,000	30,000
1-3027	Air ticket agencies	-	6,000
1-3028	Large Petrol station with either car wash & service bay	60,000	60,000
1-3029	Petrol station (multiple pumps without other chargeable services)	45,000	50,000
1-3030	Filling station (at most 3 pumps with 3 oil products)	25,000	30,000
1-3031	Dispensing/Service pump	10,000	10,000
1-3032	Kerosene Dealer with Pump	7,000	7,000
1-3033	Underground Storage Facility Per Tank	10,000	10,000
1-3034	Cooking Gas Cylinder Wholesale	25,000	25,000
1-3035	Cooking Gas Dealers 10 cylinders and below	4,900	6,000
1-3036	Cooking Gas Dealers 11 above cylinders	15,000	15,000
1-3037	Large Cold Room Storage Facility, go-down, Ware House, Liquid Storage, Tanks Complex	50,000	50,000
1-3038	Medium Cold Room Storage Facility	20,000	30,000
1-3039	Small Cold Room Storage Facility	10,000	15,000
1-3040	Private parking (commercial)	-	50,000
1-3041	Large Storage Facility, go-down, Ware House, Liquid Storage Tanks Complex	50,000	50,000
1-3042	Medium Storage Facility	20,000	30,000
1-3043	Small Storage Facility	10,000	15,000
1-3044	Maize Sheller	1,500	4,900
1-3045	Water Bottling Plant	15,000	30,000
1-3046	Large Communication Company Over 20 employees /or turnover of 20 Million	70,000	70,000
1-3047	Medium Communication Co. From 10 to 20 Employees &/or turnover of 10 – 20 Million	45,000	45,000
1-3048	Small Communication Co. up-to 10 Employees &/or turnover up-to 10 Million.	25,500	30,000
1-3049	Dealers in transportation of sand/murram/stones/ballast/goods		
1-3050	Lorry	10,000	Transferred to fees & charges
1-3051	Canter	8,000	Transferred to fees & charges
1-3052	Pickup	6,000	Transferred to fees & charges

1-4000 Agriculture, Forestry & Natural Resources Extractions (Kisii Municipality)

<i>Business Code</i>	<i>Item Description</i>	<i>Charges 2018</i>	<i>Charges 2019</i>
1-4000	Agriculture, Forestry & Natural Resources Extractions Such as Production of Coffee, Tea, Flowers, Cereals, Vegetables and Horticultural Grain		

<i>Business Code</i>	<i>Item Description</i>	<i>Charges 2018</i>	<i>Charges 2019</i>
	storage and processing mills and Posho mills, Bakeries, Forestry, and Timber production, Sawmills, Animal Breeding, Dairy Products processing, Slaughter Houses, Milling and other Natural Resources Extraction activities (Within Kisii County)		
1-4001	Large Agric. Producers/Processor/Dealer over 30 employees (e.g. Tea Factory, Bananas Factory, Avocado Factory, Coffee millers & Factory, Dairy Products Factory, Bakeries and any other of the kind)	100,000	100,000
1-4002	Medium Agricultural Producer/dealer From 11-30employees (e.g. Tea Factory, Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind)	50,000	50,000
1-4003	Small Agricultural Producer/Processor/Dealer up-to 10 employees (e.g. Tea Factory, Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind)	25,500	30,000
1-4004	Yard dealers in building materials (sand, concrete, blocks, stones, culverts)	-	25,500
1-4005	Posho Mills	3,000	3,000
1-4006	Firewood Dealers	3,000	3,000
1-4007	Large Timber Yard/Carpentry	25,000	25,000
1-4008	Medium Timber Yard/Carpentry	15,000	15,000
1-4009	Small Timber Yard/Carpentry	4,900	6,000
1-4010	Power saw per machine/per serial number	4,900	4,900
1-4011	Wholesale charcoal dealer	7,000	7,000
1-4012	Medium charcoal dealer	4,900	4,900
1-4013	Small charcoal dealer	3,500	3,500
1-4014	Cereal stores (National Cereal and Produce Board)	21,250	21,250
1-4015	Milk Bar	4,900	6,000
1-4016	Dairy creamery	10,000	10,000
1-4017	Large Grain/ Cereals/ Nuts store 50 sacks and above (wholesale/Retail)	10,000	10,000
1-4018	Medium Grain/ Cereals/ Nuts store 10 to 49 sacks	4,900	4,900
1-4019	Small Grain/ Cereals/ Nuts store below 10 sacks	3,500	3,500

1-5000 Accommodation and Catering within Kisii County (Municipality)

<i>Business Code</i>	<i>Item Description</i>	<i>Charges 2018</i>	<i>Charges 2019</i>
1-5000	Accommodation and Catering within Kisii County Such as: International Hotels, Guest Rooms, Lodging Houses, Restaurants, Bar, Eating Houses, Tea & Coffee Houses, Butcheries with Meat Roasting &/or Soup Kitchen Facilities Membership Clubs, Night Clubs Casinos		
1-5001	Large -High standard lodging Houses/Hotel class E class over 100 rooms; e.g Carmel e.t.c	150,000	150,000
1-5002	Medium -High Standard Lodging Houses/Hotel class D from 50- 100 rooms; e.g. Ufanisi, Dans, Magharibi, Marshpark, Nyakoe, Waterpark, Itibo resort, Blue Nile, Storm, Havannah(Nile), Sakawa, Zonic, Dallas, Sameta, Eremo at Keumbu, Laprima, e.t.c.	100,000	100,000
1-5003	Small - High Standard Lodging House/Hotel C Class up-to 50 Rooms; e.g Gusii Mwalimu, Kisii	60,000	60,000

<i>Business Code</i>	<i>Item Description</i>	<i>Charges 2018</i>	<i>Charges 2019</i>
	Hotel, Embonga, Jazz, Big Boss, Bellavista, Focus, Windspark, Junction, Bonds, e.t.c		
1-5004	Large lodging House with Restaurant &/or Bar C/C class Basic Standard over 15 rooms; e.g. Okerosia, Bridge camp, Mayflower, Genesis at Keumbu, e.t.c	40,000	40,000
1-5005	Medium Lodging House with Restaurant &/or Bar B/C Class Basic Standard from 6 - 15 rooms	25,500	25,500
1-5006	Small Lodging House with Restaurant &/or Bar B/C class Basic Standard up 5 rooms	17,500	
1-5007	Large Lodging House B/C class Basic Standard over 15 rooms	40,000	40,000
1-5008	Medium Lodging House B/C class Basic Standard 6 - 15 rooms	25,000	25,000
1-5009	Small Lodging House Basic Standard B/C class up to 5 rooms	17,000	17,000
1-5010	Large Restaurant with Bar/Membership Club over 30 Customers/ members	35,000	35,000
1-5011	Medium Restaurant with Bar/Membership Club from 11 - 30 customers	21,000	21,000
1-5012	Small Restaurant/Bar up-to 10 Customers with Outdoor Catering	7,000	7,000
1-5013	Large eating House: Snack bar Tea House, Hotel no Lodging, 1 No Alcohol served over 30 Customers	15,000	15,000
1-5014	Medium Eating House Snack Bar, Tea House, Hotel no Lodging, no Alcohol service between 10-30 Customers	10,500	10,500
1-5015	Small Eating House Snack Bar, Tea House, Hotel no Lodging No Alcohol served below 7 M ² (Kisii Municipality CBD)	7,000	7,000
1-5016	Small Eating House Snack Bar, Tea House, Hotel no Lodging No Alcohol served below 7 M ² (Extended Areas Kisii Municipality)	4,900	4,900
1-5017	Small Butchery 1 carcass or part	4,900	4,900
1-5018	Medium Butchery 2 to 4 carcasses	7,000	7,000
1-5019	Large Butchery 5 carcasses and above	10,000	10,000
1-5020	Outdoor Catering	5,000	5,000
1-5021	Small Butchery with Roasted Meat and/or Soup Kitchen any size	7,000	7,000
1-5022	Large Bar/ Traditional Beer seller over 50 Customers	10,500	10,500
1-5023	Medium Bar/ Traditional Beer Seller 16-20 Customers	8,400	8,400
1-5024	Small Bar/ Traditional Beer seller below 15 Customers	5,600	5,600
1-5025	Large Night Club/Casino	35,000	35,000
1-5026	Medium Night Club/Casino	21,000	21,000
1-5027	Small night club /casino	10,000	10,000
1-5028	Large wines and spirits	15,000	15,000
1-5029	Medium Wines and Spirits Retailer	10,000	10,000
1-5030	Small Wines and Spirits Retailer	7,000	7,000
1-5031	Large Beer Seller (No Restaurant)	15,000	15,000
1-5032	Medium Beer Seller (No Restaurant)	10,000	10,000
1-5033	Small Beer Seller (No Restaurant)	7,000	7,000
1-5034	SENATOR Bambua Seller	4,900	6,000
1-5035	Application Betting activities (e.g. gambling) per machine	5,000	5,000
1-5036	Betting activities license per machine	50,000	50,000

1-6000 Professional and Technical Services (Kisii Municipality)

<i>Business Code</i>	<i>Item Description</i>	<i>Charges 2018</i>	<i>Charges 2019</i>
1-6000	Professional and Technical Services Such as: Firms &/or Individuals offering services on legal issues, Financial Management; Engineering Architecture; valuing; Surveying; Accountancy; Secretarial Support; Data Accessing; Stock and Insurance Brokering; Security-Promotion Charity included; Banks; Money lenders; Hire Purchase Co., Insurance Companies		
1-6001	Large Professional Services from over 10 Practitioners &/or International Affiliation	63,000	100,000
1-6002	Medium Professional Services firm From 3 - 10 practitioners	31,500	45,000
1-6003	Small Professional Services firm up 2 practitioners	14,000	30,000
1-6004	Independent Technical Operator 1 Person Acting Individually (Typist, Accountant, Book keeper etc.)	4,900	6,000
1-6005	Large Financial Services over 25 employees	100,000	150,000
1-6006	Medium Financial Services from 6-25 employees/FOSAs/micro-finances	45,500	80,000
1-6007	Small Financial Services up to 5 employees	31,500	50,000
1-6008	Other financial services including financial consultants / creditors / loans on assets firms with no money accounts / 1 person acting. individually etc.	4,900	6,000
1-6009	Money points / ATMs / money machines separate from branch / office (per ATM)	20,000	35,000
1-6010	Large cyber cafes / bureaus with over 20 computers/ machines	6,000	10,000
1-6011	Medium Cyber cafes/bureau with 6 — 20 computer's / machines	4,900	7,000
1-6012	Small Cyber cafes / bureau with 2 — 5 computers / machines	3,500	4,900
1-6013	Large Computer Sales and Services	14,000	15,000
1-6014	Medium Computer Sales and Services	4,900	6,000
1-6015	Small Computer Sales and Services	3,500	4,900
1-6016	Large Computer Services/ repair with above 10 computers	7,000	10,000
1-6017	Medium Computer Services/ repair with over 3-9 computers	4,900	7,000
1-6018	Small Computer Services/ repair with 1-2 computers	3,500	4,900
1-6019	Mobile Banking(M-Pesa, Airtel Money, Yu Money) with other money agents including bank agents)	8,000	10,000
1-6020	Mpesa, Airtel Money, Yu Money, Equitel money	4,900	6,000
1-6021	Money Hawalas e.g. dahabshil	20,000	20,000
1-6022	Car Wash Pressure	4,900	10,000
1-6023	Supply of Water – Tankers	10,000	10,000
1-6024	Borehole Drilling Permit (Owner)	50,000	-
1-6025	Borehole Drilling services(Machine)	50,000	-
1-6026	Borehole Drilling services(Manual)	10,000	-

1-7000 Professional and Technical Services (Kisii Municipality)

<i>Business Code</i>	<i>Item Description</i>	<i>Charges 2018</i>	<i>Charges 2019</i>
1-7000	Private Education, Health and Entertainment Services; such as: Private Education Institutions, including Universities, Nurseries, Primary and Secondary Schools, Professional Training centers, Polytechnic Institutions, Private Health Clinics and Doctors Surgeries, Pharmaceuticals, Consulting Offices of Doctors, Dentists, Physiotherapists, Psychologists and other Health Professionals, Herbalists and Traditional Medicine Practitioners, Funeral Homes, Entertainment Facilities i.e.		

<i>Business Code</i>	<i>Item Description</i>	<i>Charges 2018</i>	<i>Charges 2019</i>
	Cinema, Theatre, Video Show, Juke Box, Arcade, Sport Club, GYM, pools.		
1-7001	Private Higher Educ. Institution, Any type of Private University, College or Higher Education Institution 300 students and above	100,000	100,000
1-7002	Public Higher Educ. Institution, Any type of Public University, College or Higher Education Institution 300 students and above Operating in Private Premises	75,000	75,000
1-7003	Large Private Education Institution from 200-300 students or fees over KShs.50,000 per year	50,000	50,000
1-7004	Medium Private Education Institution from 100-200 students or fee from KShs.30,000 - 50,000 per year per student	25,000	25,000
1-7005	Small Private Education Facility below 99 students or fees up-to KShs.30,000 per year per student	15,000	15,000
1-7006	Day care facility for children/adults	-	10,000
1-7007	Large Driving School - National	35,000	50,000
1-7008	Medium Driving School - County	-	35,000
1-7009	Small Driving School - Local	-	15,000
1-7010	Large Private Health Facility Hospital, Clinic, Nursing Home providing Overnight Accommodation. Over 30 beds/ Funeral Home; e.g. Ram, Hema, Nyangena, Christamarriane, Oasis and Lenmek, e.t.c	150,000	150,000
1-7011	Medium Private Health Facility From 11 - 30 beds/Funeral Home; e.g. The Nairobi Women, Bosongo, e.t.c	100,000	100,000
1-7012	Small Private Health Facility up-to 10 beds Funeral Home; e.g. Getembe, Isena, Nyanchwa Adventist Mission, e.t.c.	50,000	50,000
1-7013	Large Private Health Facility outpatient services, Doctor's Surgery, Dentist, Physiotherapist, Psychologists, opticians, Consultant office and others; e.g. Kisii Galaxy, Oasis Clinic, Dr. Gatune at St. Judes, Agakhan, e.t.c	120,000	120,000
1-7014	Medium Private Health Facility outpatient services, Doctor's Surgery, Dentist, Physiotherapist, Psychologists, opticians, Consultant office and others; e.g. Dr. V.K Saidha, e.t.c.	50,000	50,000
1-7015	Small Private Health Facility outpatient services, Doctor's Surgery, Dentist, Physiotherapist, Psychologists, opticians, Consultant office and others; e.g. Onsombi, Mogoia, e.t.c	25,500	25,500
1-7016	Private funeral services (hearse) - Per vehicle	-	10,000
1-7017	Private Clinics – Small	15,000	15,000
1-7018	Private Clinics – Big	20,000	20,000
1-7019	Physiotherapists	10,000	10,000
1-7020	Laboratory	10,000	10,000
1-7021	Chemists/Pharmacy-Wholesale.	100,000	70,000
1-7022	Chemists/Pharmacy -large Retail	50,000	30,000
1-7023	Chemists/Pharmacy -medium Retail	20,000	15,000
1-7024	Chemists/Pharmacy -Small Retail - Extended areas (Gesonso, Nyanchwa, Bobaracho, Egesa, Menyinkwa, Nyamataro & Getare.	-	7,000
1-7025	Chemists/Pharmacy with Agrovet Mix-Large Retail	20,000	70,000
1-7026	Chemists/Pharmacy with Agrovet Mix-Medium Retail	-	40,000
1-7027	Chemists/Pharmacy with Agrovet Mix- Small Retail	15,000	20,000
1-7028	Chemists/Pharmacy with Agrovet Mix- Small Retail - Extended areas (Gesonso, Nyanchwa, Bobaracho, Egesa, Menyinkwa, Nyamataro & Getare.	-	8,500
1-7029	Large Traditional Health Services/ clinics/Herbalist Traditional Healers	25,500	25,500

<i>Business Code</i>	<i>Item Description</i>	<i>Charges 2018</i>	<i>Charges 2019</i>
1-7030	Small Traditional Health Services/ Herbalist Traditional Healers	5,600	5,600
1-7031	Large Entertainment facility Cinema, Video Show over 100 seats, Juke Box Games over 10 machines, Sports Clubs over 50 members	31,500	31,500
1-7032	Medium Entertainment Facility from 50 - 100 seats, from 4 – 10 machines and from 16 - 50 members	17,500	17,500
1-7033	Small Entertainment Facility up-to 50 seats/up-to 3 machines and up-to 15 members	10,500	10,500
1-7034	Private Crematorium Site	15,000	15,000
1-7035	Other Educational (tuitions), Health and Entertainment Services	5,600	5,600
1-7036	Large Private Early childhood development education (ECDE) over 50 pupils	8,500	8,500
1-7037	Small Private Early childhood development education (ECDE) up to 50 pupils	6,000	6,000
1-7038	Pool Game (per table)	5,000	5,000
1-7039	Ajua Game	3,500	3,500
1-7040	Large Sports Club/GYM/Swimming Pool	20,000	20,000
1-7041	Small Sports Club/GYM/Swimming Pool	7,500	7,500
1-7042	Video Cafes/Shows	4,900	4,900
1-7043	Large; Chairs/Tents/Public Address System for Hire (500 chairs and above)	7,000	7,000
1-7044	Small; Chairs/Tents/Public Address System for Hire (up to 499 chairs)	4,900	4,900
1-7045	Public Address System for Hire	5,600	5,600

1-8000 Industrial Plants, Factories, Workshops/garages (Kisii Municipality)

<i>Business Code</i>	<i>Item Description</i>	<i>Charges 2018</i>	<i>Charges 2019</i>
1-8000	Industrial Plants, Factories, Workshops/garages		
1-8001	Large Industrial Plant over 40 employees or turnover over 20M	150,000	150,000
1-8002	Medium Industrial Plant from 16 - 40 employees or turnover between 10 - 20million	100,000	100,000
1-8003	Small Industrial Plant up to 15 employees or turnover up-to 10M	28,000	28,000
1-8004	Large Workshop/Service , Repair and Contractor over 10 employees or premises over 500ft ²	35,000	35,000
1-8005	Medium Workshop, Service, Repair and Contractor from 6 - 10 employees or premises from 25sqft ² – 500sqft ²	14,000	14,000
1-8006	Small Workshop Service , Repair and Contractor up-to 5 employees or Premises up to 25sqft ²	4,900	4,900
1-8007	Large Motor Garage in a premise	100,000	70,000
1-8008	Medium Motor Garage in a premise	-	30,000
1-8009	Small Motor Garage in a premise	-	15,000
1-8010	Large Juakali Motor garage	36,000	36,000
1-8011	Medium Juakali Motor Garage	20,000	20,000
1-8012	Small Juakali Motor Garage	3,500	6,000
1-8013	Open Air/Roadside Jua Kali Garage	5,600	6,000
1-8014	Large Motor Cycle Repair Workshop	10,000	10,000
1-8015	Medium Motor Cycle Repair Workshop	7,000	7,000
1-8016	Small Motor Cycle Repair Workshop	4,900	4,900
1-8017	Open Air/Roadside Jua Kali Motor Cycle Repair	3,500	3,500
1-8018	Engineering Workshops above 3 Lathe Machines	25,500	25,500

<i>Business Code</i>	<i>Item Description</i>	<i>Charges 2018</i>	<i>Charges 2019</i>
1-8019	Engineering Workshops 2-3 Lathe Machines	6,000	10,000
1-8020	Engineering Workshops 1 Lathe Machine	4,900	6,000
1-8021	Large General Electronic/Electrical Repair Shop e.g. Radio /TV/DVD/Amplifiers Repair Workshop (Above 5 service points/ technicians)	10,000	10,000
1-8022	Medium General Electronic/Electrical Repair Shop e.g. Radio /TV/DVD/Amplifiers Repair Workshop (2- 5 service points/ technicians)	7,000	7,000
1-8023	Small General Electronic/Electrical Repair Shop e.g. Radio /TV/DVD/Amplifiers Repair Workshop	4,900	4,900
1-8024	Large Battery Charging Workshop	10,000	10,000
1-8025	Medium Battery Charging Workshop	7,000	7,000
1-8026	Small Battery Charging Workshop	4,900	4,900
1-8027	General Electrical Rewinding Workshop	4,900	4,900
1-8028	Large Fabrication and Welding Workshop (wholesale/ (more than 2 welding machines))	10,000	10,000
1-8029	Medium Fabrication and Welding Workshop (2 welding machines)	7,000	7,000
1-8030	Small Fabrication and Welding Workshop (one welding machine)	4,900	4,900
1-8031	Large Furniture Workshop (with machine/3 and above work stations)	10,000	15,000
1-8032	Medium Furniture Workshop (up to two work stations)	6,000	10,000
1-8033	Small Furniture Workshop	3,500	6,000
1-8034	Timber molding machine	3,500	3,500
1-8035	Blacksmith Operation	3,500	3,500
1-8036	Contractors-NCA 1/2(per year)	8,500	10,000
1-8037	Contractors-NCA 3/4(per year)	6,000	8,000
1-8038	Contractors-NCA 5/6/ (per year)	4,000	6,000
1-8039	Contractors-NCA 7/8/(per year)	2,000	4,900
1-8040	Shoe Makers /Repairs	3,500	3,500
1-8041	Shoe shiner with shade up-to three persons	4,000	4,000
1-8042	Shoe shinning shade more than three persons	4,500	4,500

2.0 SCHEDULE 2

2.1 Kisii Municipality Fees and Charges

<i>Item Description</i>	<i>Unit of Measure</i>	<i>Charges Rates 2018</i>	<i>Charges Rates 2019</i>
Renewal of Business Permit	Per applicant	500	500
Application for New Business Permit	Per Applicant	1,000	1,000
Change of Business Name	Per Applicant	500	500
Hawkers with Motor Vehicles selling electronic goods 1 person(Mobile phones)	Per day	5,000	5,000
Hawker 1 person without a motor vehicle (handcart) non electronic goods	Per day	30	30
Hawker on foot selling electronic	Per day	50	50
Shoe shiner	Per day	10	10
Semi-Permanent Informal Sector Trader up-to 2 Persons Operating in Veranda or Temporary building/street vendors	Per day	30	30
Other Informal Sector Operation	Per day	50	50
Bus Park Charges			
Buses up to 10 th of every Month	Monthly	5,000	5,000

<i>Item Description</i>	<i>Unit of Measure</i>	<i>Charges Rates 2018</i>	<i>Charges Rates 2019</i>
Buses After 10 th of every Month	Monthly	6,000	6,000
Mini Buses up to 10 th of every Month	Monthly	2,000	3,000
Mini buses After 10 th of every Month	Monthly	3,500	4,500
Nissans up to 10 th of every Month	Monthly	2,700	2,700
Nissans After 10 th of every Month	Monthly	4,500	4,500
Pick-ups up to 10 th of every Month	Monthly	2,000	2,000
Pick-ups After 10 th of every Month	Monthly	3,500	3,500
Stations Wagons up to 10 th of every Month	Monthly	2,500	2,500
Station Wagon After 10 th every Month	Monthly	3,500	3,500
Seasonal vehicles - Buses	Per season	-	5,000
Seasonal vehicles – Mini buses	Per season	-	3,000
Seasonal vehicles - Nissans	Per season	-	2,700
Overnight Parking Charges	Per Month	4,200	4,200
Overnight Parking Charges	Per Night	500	500
Impounding Charge (Grounded Vehicles)	Per instance	5,000	5,000
Impounding Charge (Stalled Vehicles)	Per instance	5,000	5,000
Impounding Charge (up to 14 seater)	Per instance	-	5,000
Impounding Charge (above 14 seater)	Per instance	-	10,000

<i>Item Description</i>	<i>Unit of Measure</i>	<i>Charges Rates 2018</i>	<i>Charges Rates 2019</i>
Motor Cycles (Designated areas) before 10 th of every month	Per Month	300	300
Motor Cycles (Designated areas) between 11 th and 20 th of every month	Per month	500	500
Motor Cycles (Designated areas) after 20 th of every month	Per month	1,400	1,400
Motor Cycles (up to 10th Jan/new)	Annually	2,500	2,500
Registration of motor cycle	Once	200	200
Motor Cycle from other counties	Per day	-	100
Impounding Motor Cycle from other counties	Per instance	-	1,000
Motor Cycle (Seizure fees for non-compliance)	Per instance	500	500
Parking Charges			
Trailer over 20 tons	Per day	1,000	1,000
Trailer between 10-19 tons	Per day	700	700
Vehicles between 5 - 9tons	Per day	200	200
Vehicles between 3 – 5 tons	Per day	150	150
Vehicles between 1 – 3 tons	Per day	150	150
Vehicles between 1 –3 tons(Old Kisumu Stage)	Per day	100	100
Small pickups, (1200pickups), saloon, probox at designated sites	Per day	50	50
Over Night parking Charges	Per Month	4,200	4,200
Over Night parking Charges	Daily	500	500
Others vehicles (Street parking)	Per day	100	100
Others vehicles (Street parking)	Monthly	2,400	2,400
Reserved parking at bus park per slot(Buses)	Annually	8,000	8,000
Reserved parking at bus park per slot (Matatus)	Annually	5,000	5,000
Reserved parking street per slot	Monthly	4,500	4,500

Reserved parking street per slot – station wagon	Annually	49,500	49,500
Reserved parking street per slot (truck/trailer)	Annually	-	99,000
Non-display/non-payment of parking (Penalty)	Per instance	1,100	1,100
Clamping fees	Per instance	1,000	1,000
Obstruction (trailer)	Per instance	15,000	15,000
Obstruction (lorry/canter)	Per instance	10,000	10,000
Defiance Penalty	Per instance	1,000	1,000
Obstruction (saloon/station wagon)	Per instance	5,000	5,000
Damage of Clamps	Per Instance	10,000	10,000
Grounded vehicles at street parking bay	Per day	100	100
Grounded vehicles within bus park	Per day	500	500
Impounding stalled vehicles	Per Instance	5,000	5,000
Other penalties			
Trespass penalty	Per instance	-	2,000
Smoking/defecating/Urinating in public places penalty	Per instance	-	1,000
Car wash and other activities at undesignated sites penalty	Per instance	-	10,000
Land Rates and Rent			
Land Rates on Blocks (I, II & III)	Per Annum	As per the current rates	1% on the land value
Bond Fee	Per instance	500	500
Motorcycle Storage Fee	Per day	200	200
Storage Fee (Open air market Impounded Goods)	Per day	500	500
Impounding fee of Goods from construction sites	Per instance	3,000	3,000
Storage Fee (Shop/electronic/construction site & others Impounded Goods)	Per day	1,000	1,000
Plot Rent on Extended Plots (Nyanchwa)	Per Annum	4,000	4,000
Rent on Market Plots	Per Annum	4,000	4,000
Site and Service Scheme Plots (Nyanchwa)	Per Annum	4,000	4,000
Isolated plot rent		0	0
Ground Rent on Kiosks	Per Kiosk per year	1,600	5,000
Penalty Per Month on non-payment on Rates (compounded)	Per month	1%	1%
Barter Market Fee per Day			
Lorry Load of Cabbage/ green maize	Per instance	2,500	2,500
Canter Load cabbage/ green maize	Per instance	2,000	2,000
Pickup Load of cabbage/ green maize	Per instance	1,000	1,000
Station wagon Load of cabbage/ green maize	Per instance	300	300
Carton/bag/box of tomatoes – Big (New)	Per day	100	100
Carton/bag/box of tomatoes – Manancha (New)	Per day	80	80
Carton/bag/box of tomatoes	Per day	50	50

<i>Item Description</i>	<i>Unit of Measure</i>	<i>Charges Rates 2018</i>	<i>Charges Rates 2019</i>
Tomatoes Retail	Per day	20	20
Basket of Mangoes	Per day	20	20
Eggs retail	Per tray	10	10
Eggs supplier (Lorry)	Per instance	1,000	1,000
Eggs supplier (Canter)	Per instance	500	500
Eggs supplier (Probox/pickup)	Per instance	300	300
Banana per bunch (engote)	Per day	20	20
One bale of Mitumba (wholesaler)	Per bale	100	100
Heap of Mitumba (area of below 4ft ²)	Per day	40	40

Mitumba Retail (CBD)	Per day	40	40
One bag of produce (e.g. maize, beans etc)	Per day	30	30
New Clothes Retail (Darajambili)- Monday (New)	Per day	130	130
New Clothes Retail (Darajambili) – Thursday(New)	Per day	160	160
New Clothes Wholesale ft ² area and below (Market days)	Per day	40	40
New Clothes Retail (CBD)	Per day	40	40
Pots per piece	Per day	Exempted	Exempted
Vegetable per bag 90kg (wholesale)	Per day	30	30
Vegetable (retail)	Per day	20	20
Sweet Potatoes per 90 kg bag (wholesale)	Per bag	30	30
Sweet Potatoes (retail)	Per day	20	20
Irish Potatoes per 50kg bag (viazi)	Per bag	30	30
Irish Potatoes per sack (viazi) (wholesale)	Per bag	40	40
Irish Potatoes per sack (viazi) (retail)	Per bag	20	20
Fruits – Retail	Per day	20	20
Fruits per up to 30 kg carton	Per day	20	20
Fruits per 50kg bag	Per day	30	30
Fruits per 90 kg bag	Per day	40	40
Onions per net/ bag Wholesale	Per day	40	40
Onions per 1/2 a bag Wholesale	Per day	20	20
Onions Retail	Per day	20	20
Bundles of 10 ropes	Per day	10	10
Basket of dried fish	Per day	40	40
Bag of cassava	Per day	20	20
Groundnuts per 90 kg bag	Per day	30	30
Groundnuts retail	Per day	20	20
Mats (per lorry)	Per instance	1,500	1,500
Mats (per canter)	Per instance	1,000	1,000
Mats (per pick up)	Per instance	500	500
Tobacco per 90 kg bag	Per day	100	100
Tobacco per 50 kg bag	Per day	50	50
Tobacco retail	Per day	30	30
Heap of Small items (cutlery)	Per day	40	40
Heap of small items (assorted)	Per day	20	20
Charcoal per 90kg bag (retail)	Per sack	20	20
Bundles of sugarcane (20 pieces)	Per day	10	10
Chicken Per head	Per day	20	20
Heap of Akala shoes	Per day	20	20
Milk per 5 liters	Per day	20	20
Milk per 20 liters	Per day	50	50
large Heap of Mitumba Shoes (retail)	Per day	40	40
Outside Catering		5,000	5,000

<i>Item Description</i>	<i>Unit of Measure</i>	<i>Charges Rates 2018</i>	<i>Charges Rates 2019</i>
small Heap of Mitumba Shoes (retail)	Per day	40	40
Mitumba Shoes (CBD)	Per day	40	40
New Shoes (CBD)	Per day	40	40
Cattle Fees Per Head	Per day	100	100
Goat/Sheep Fees Per Head	Per day	50	50
90 kg Bag of Omena (wholesale)	Per day	50	50
Omena/ Avocado/ Carrots retail	Per day	20	20
90 kg Bag of Carrots	Per day	20	20

90kg Bag of Avocado	Per day	20	20
Sukuma Wiki	per sack	20	20
Ripe Bananas (Wholesale)	Per probox	100	100
Ripe Bananas (retail)	Per day	20	20
Basket of fresh/ Deep fry fish vendors	Per day	50	50
Daraja mbili modern market			
Shops	Per month (payable annually)	-	5,000
Hotel	Per month (payable annually)	-	20,000
Ground space	Per month (payable annually)	-	200
Rates	Applies as open air rate	-	Applies as open air rate
Application fee/renewal		-	
a) Shops	Per annum/once	-	10,000
b) Hotel	Per annum/once	-	20,000
c) Ground	Per annum/once	-	2,000
Overnight parking fee	Per night/per day	-	3,000
Impounding charge applies.	charge applies	-	charge applies
Fees to be applied uniformly within Kisii Municipality and at sub county Cess Fees: For farm produce, forestry, electricity posts, soapstone, bananas, sugar cane, avocado, charcoal, sacks of sukuma wiki/cabbages, timber, fire wood, building/wooden poles.			
Vehicles over 20 tons	Per trip	5,000	5,000
Vehicle over 10 tons	Tons	1,500	1,500
Vehicles between 5 - 10tons	Tons	1,000	1,000
Vehicles between 3 - 5tons	Tons	700	700
Vehicles between 1 - 3tons	Tons	500	500
Shutting up/ impounding/ seizure Charges			
Goat/sheep (per head)	per instance	300	300
Cattle (per head)	per instance	500	500
Saloon cars	per instance	3,000	3,000
11-14 sitter Matatu/ 1 to 7 tons canter	per instance	5,000	5,000
Lorry/ canter above 7 tons	per instance	10,000	10,000
Bus/trailer	per instance	10,000	10,000
station wagon	per instance	3,000	3,000
Mkokoteni/handcart	Per day	-	30
Tuktuk	Per month	-	300
Impounding Mkokoteni/handcart/Tuktuk	Per instance	-	500
Towing Charges			
Saloon Cars	per instance	Public works rate	Public works rate
Station Wagons	per instance	Public works rate	Public works rate
Nissan Matatu	per instance	Public works rate	Public works rate
Trucks/Lorries and Buses	per instance	Public works rate	Public works rate
Station wagon e.g. probox	per instance	Public works rate	Public works rate
Slaughter House Fees			
Cattle per head	per head	200	200
Goat/sheep per head	per head	100	100
Pig per head	per head	100	100

Meat Inspection fee for cattle	per head	200	200
Meat Inspection fee for goat/sheep	per head	100	100

<i>Item Description</i>	<i>Unit of Measure</i>	<i>Charges Rates 2018</i>	<i>Charges Rates 2019</i>
Hides & skins cess (per cattle)	per head	50	50
Hides & skins cess (per goat/sheep)	per head	30	30
Housing			
Deposit	Per instance	Equivalent to 2 months' Rent	Equivalent to 2 months' Rent
Single bedroom house	Monthly	3,000	3,000
One B/R self-contained (Nyanchwa)	Monthly	7,000	7,000
Two B/R self-contained (Nyanchwa)	Monthly	10,000	10,000
Two B/R self-contained (Strabag)	Monthly	12,000	12,000
One B/R self-contained flats	Monthly	5,000	5,000
Three B/R self-contained (with S/Quarters - Milimani)/ATC	Monthly	22,000	22,000
Three B/R self-contained (with S/Quarters – Corporate/Agency/Organization)/(ATC)	Monthly	30,000	30,000
Three B/R self-contained (with more than one S/Quarters – Corporate/Agency/Organization)/(ATC)	Monthly/per servant quarter	46,000	46,000
Market/Butchery Rent			
Application fee for stall	Per instance	-	1,000
Renewal fee for stall	Annually	-	500
Market shop rent (large) per month	Monthly	10,000	10,000
Market shop rent (small) per month	Monthly	6,000	6,000
Market stall rent (big) per month	Monthly	1,500	1,500
Market stall rent (small) per month	Monthly	500	500
Butchery stall rent	Monthly	5,000	5,000
Rental stall re-opening fees	per instance	1,500	1,500
Main Bus Park Shops/Hotels			
Shop Rent per month	Monthly	6,000	6,000
Hotel Rent per month	Monthly	10,000	10,000
To Sub-let (once)	per instance	7,000	7,000
Conservancy Fee (landlord/Agencies)			
Ordinary Residential premise	Per annum	-	5,000
Storey residential flat upto 10 units	Per annum	-	10,000
Storey residential flat above 10 units	Per annum	-	20,000
Hire of Gusii Stadium			
Refundable deposit	Per instance/booking	5,000	5,000
Sports activities per day- Local	per day	10,000	10,000
Sports activities per day- National	per day	10,000	20,000
Kenya Premier League (KPL)	Per day	30,000	30,000
National Super League (NSL)	Per day	20,000	20,000
Religious activities per day (local)	Per day	20,000	15,000
Religious activities per day (national)	Per day	15,000	15,000
Religious activities per day (international)	Per day	30,000	20,000
Political meetings/ home coming	per day	100,000	100,000
Musical Gatherings - National	per day	10,000	20,000
Musical Gatherings - Local	per day	-	10,000
Entertainment Shows - Local	Per day	15,000	15,000

Entertainment Shows - National	Per day	-	30,000
Weddings/graduations	per day	20,000	20,000
Filming/Video Shooting - local	per instance	3,000	3,500
Filming/Video Shooting - National	per instance	-	5,000
ASK- Shows (arena)	Per day	200,000	150,000
Other social gatherings	per day	15,000	15,000
Commercial Promotional Gatherings - Multinational	Per day	-	100,000
Commercial Promotional Gatherings - National	Per day	80,000	80,000
Landing of private air craft e.g. choppers	Per day	20,000	20,000
Commercial / promotional gatherings - Local	Per day	50,000	50,000
Hiring of County Halls – Kisii Municipality			
Religious activities	Per day	3,000	10,000
Private education/health meetings	Per day	-	10,000
Political/Social Meetings	Per day	6,000	15,000
Trainings – Gusii Stadium			
Sports Activities Per Team - Local	Per day	1,000	3,000
Sports Activities Per Team - National	Per day	2,000	5,000
Trainings Per Individual Adult Political/S	Per Instance/day	100	50
Training Per Individual Children	Per Instance/day	50	30
Friendly Activities – Gusii Stadium			
Sports Activities Friendly - Local	Per day	1,000	3,000
Sports Activities Friendly - National Political/S	Per day	2,000	5,000
People’s Park			
Religious activities	Per day	-	6,000
Political activities/social meetings	Per day	-	20,000
Musical gatherings	Per day	-	15,000
Commercial promotions	Per day	-	30,000
Damages caused on Government property and Equipment	Per instance	As per assessment	As per assessment
Burial Charges			
Burial Permit – Cemetery	per instance	500	500
Public Cemetery Fee per body resident	per instance	500	500
Public Cemetery Fee per body non resident	per instance	5,000	5,000
Crematorium (public)	per instance	1,000	1,000

Public Toilet Fees per Month			
<i>Item Description</i>	<i>Unit of Measure</i>	<i>Charges Rates 2018</i>	<i>Charges Rates 2019</i>
Toilets (main market CBD)	Monthly	As per tenancy agreement	As per tenancy agreement
Toilets (at the exit bus park)	Monthly	As per tenancy agreement	As per tenancy agreement
Toilets (near upper bus park entrance/inside)	Monthly	As per tenancy agreement	As per tenancy agreement
Toilets (green town CBD)	Monthly	As per tenancy agreement	As per tenancy agreement
Toilets (green town Darajambili)	Monthly	As per	As per

		tenancy agreement	tenancy agreement
Toilets (stadium)	Monthly	As per tenancy agreement	As per tenancy agreement
TOWN ENGINEER & PLANNING			
Site Inspection fee	Per floor	3,000	3,000
Site Inspection fee	bungalow	3,000	3,000
Application for approval of Building Plans (PPA1)	per plan	2,500	2,500
1. Building plans			
(a) Ordinary scheme (1-50 sub Plots)	per plan	3,000	3,000
(b) Comprehensive scheme (over 100 sub plots)	per plan	6,000	6,000
2. Land Sub-divisions			
Scrutiny fees per plot (applicable across the county)	per plot	500	500
3.Change of users, extension of leases, and renewal of leases	per instance	10,000	10,000
4.Certificate of compliance on land sub-divisions	Per plot	2,000	2,000
Application to sublet	Plot	4,000	4,000
Application for transfer of plot/extension of lease/ consent to lease of property	Plot	2,500	2,500
Plot transfer fee	Per Plot	10,000	25,000
Sub division fees on Lease Hold Plots	Plot	10,500	10,500
Sub division fees on Freehold Plots	Plot	2,500	2,500
Extension of lease	Plot	50,000	50,000
Consent to lease of property	Plot	10,000	10,000
Application to extend lease	Plot	35,000	35,000
Enhanced Annual Rent – Nyanchwa (unsurveyed land)	Per year	10,000	10,000
Application for consent to lease of property	Plot	10,000	10,000
Plot Card (new Card)	Plot	5,000	5,000
Clearance Certificate on Rates	Plot	3,000	3,000
Amalgamation of Plots	Applicant	10,000	10,000
Site Inspection	Per Visit	-	-
Building Plans - Architectural Fees (Residential)			
Minimum Charges not exceeding 46m ²	Per Plan	1,000	2,000
Over 46m ² not exceeding 93m ²	Per Plan	1,500	2,500
Over 93m ² not exceeding 140m ²	Per Plan	2,200	3,200
Over 140m ² not exceeding 186m ²	Per Plan	3,000	4,000
Over 186m ² but not exceeding 279m ²	Per Plan	3,900	4,900
Over 279m ² not exceeding 372m ²	Per Plan	4,400	5,400
Over 372m ² but not exceeding 465m ²	Per Plan	5,000	6,000
Over 465m ² not exceeding 558m ²	Per Plan	5,600	6,600
Over 558m ² not exceeding 651m ²	Per Plan	6,600	7,600
Over 651m ² not exceeding 744m ²	Per Plan	7,000	8,000
Over 744m ² not exceeding 867m ²	Per Plan	7,400	8,400
Over 867m ² but not exceeding 930m ²	Per Plan	7,900	8,900

<i>Item Description</i>	<i>Unit of Measure</i>	<i>Charges Rates 2018</i>	<i>Charges Rates 2019</i>
For every additional 93m ² or part thereof over	m ²	1,000	1,000
Non-Compliance Penalty on plan approval	Per plan	10,000	10,000

Laying of fiber optic cable	Per Metre	50	100
Opening of man holes	Per Manhole	3,000	3,000
Hoarding	Per Metre	200	200
Road Cutting	-	2,500	2,500
Application for laying culvert	-	2,500	2,500
Laying of Culverts	1-3 Pieces	3,000	3,000
Laying of Culverts	3 and above	5,000	5,000

Authority to open manholes and lay cables for service providers charged	Per road - Per instance	2,000	2,000
ROAD CUTTING FEES			
Earth	Per metre	1,500	1,500
Murram	Per metre	2,000	2,000
Bitumen	Per metre	12,000	12,000
SPECIAL SERVICES OTHER THAN FIRE FIGHTING			
Castro/concrete paved	Per metre	8,000.00	8,000.00
Micro Tunnelling	Per metre	3,000.00	3,000.00
Damage of pole/per instance		100,000.00	100,000.00
HOARDING TO SITES AND BUILDINGS			
Along Classified roads and paved streets/roads (not more than 8 weeks)	Fees Per Linear Metre	500.00	500.00
Along Classified roads and paved streets/roads (for every month or part of a month beyond 8 weeks)	Fees Per linear metre	400.00	400.00
Within other areas, (Not more than 8 weeks)	fees per Linear Metre)	300.00	300.00
Within other areas, (for every month or part of a month beyond 8 weeks)	fees per Linear Metre	200.00	200.00
DEMOLITION OF BUILDINGS PERMITS CBD			
Temporary Building		4,000.00	4,000.00
Permanent-ground floor all types and mansionette	on 8 th of an acre or less	7,000.00	7,000.00
Ground plus two plus three floors (on 8 th of an acre or less)	on 8 th of an acre or less	15,000.00	15,000.00
Ground plus two plus three floors	on quarter of an acre and above	20,000.00	20,000.00
Ground plus four-sixth floor		25,000.00	25,000.00
Other areas outside CBD		50% of the CBD Rate	50% of the CBD Rate
Illegal dumping/hoarding penalties	Per instance	-	10,000
DRAINAGE WORKS.			
Installation of access culverts 300mm - 600mm	Per linear metre.	1,000.00	1,000.00

Above 600mm	Per linear metre.	1,500.00	1,500.00
Damage of pole	Per instance	8,000.00	8,000.00
HOARDING TO SITES AND BUILDINGS			
Along Classified roads and paved streets/roads (not more than 8 weeks)	fees per Linear Metre	3,000.00	3,000.00
Along Classified roads and paved streets/roads (for every month or part of a month beyond 8 weeks)	fees per Linear Metre	100,000	100,000
Within other areas, (Not more than 8 weeks)	fees per Linear Metre	500	500
Within other areas, (for every month or part of a month beyond 8 weeks)	fees per Linear Metre	400	400
Building Plans - Structural Fees (Residential) Approval			
Minimum charge for 46m ² or less	Per Plan	700	1,700
Minimum charge for 46m ² - 93m ²	Per Plan	850	1,850
Minimum charge for 93m ² - 140m ²	Per Plan	1,100	2,100
Minimum charge for 140m ² - 186m ²	Per Plan	1,350	2,350
Minimum charge for 186m ² - 279m ²	Per Plan	1,650	2,650
Minimum charge for 279m ² - 372m ²	Per Plan	1,800	2,800
Minimum charge for 372m ² - 465m ²	Per Plan	2,050	3,050
Minimum charge for 465m ² - 558m ²	Per Plan	2,300	3,300
Minimum charge for 558m ² - 651m ²	Per Plan	2,550	3,550
Minimum charge for 651m ² - 744m ²	Per Plan	2,600	3,600
Minimum charge for 744m ² - 867m ²	Per Plan	3,150	4,150
Minimum charge for 867m ² - 930m ²	Per Plan	3,400	4,400
For every additional 93m ² or part thereof over	m ²	700	1,700
Building Plans - Renewal Fees (Residential)			
Minimum charge for 46m ² or less	Per Plan	1,500	1,500
Minimum charge for 46m ² - 93m ²	Per Plan	1,500	3,000
Minimum charge for 93m ² - 140m ²	Per Plan	1,500	4,500
Minimum charge for 140m ² - 186m ²	Per Plan	1,500	6,000
Minimum charge for 186m ² - 279m ²	Per Plan	1,500	7,500
Minimum charge for 279m ² - 372m ²	Per Plan	1,500	9,000
Minimum charge for 372m ² - 465m ²	Per Plan	1,500	10,500
Minimum charge for 465m ² - 558m ²	Per Plan	1,500	12,000
Minimum charge for 558m ² - 651m ²	Per Plan	1,500	13,500
Minimum charge for 651m ² - 744m ²	Per Plan	1,500	15,000
Minimum charge for 744m ² - 867m ²	Per Plan	1,500	16,500
Minimum charge for 867m ² - 930m ²	Per Plan	1,500	18,000
For every additional 93m ² or part thereof over	m ²	500	500
Building Plans - Architectural Fees (Public)			
Minimum charge for 46m ² or less	Per Plan	1,000	2,000
Minimum charge for 46m ² - 93m ²	Per Plan	1,500	2,500
Minimum charge for 93m ² - 140m ²	Per Plan	2,200	3,200
Minimum charge for 140m ² - 186m ²	Per Plan	3,000	4,000
Minimum charge for 186m ² - 279m ²	Per Plan	3,900	4,900
Minimum charge for 279m ² - 372m ²	Per Plan	4,400	5,400
Minimum charge for 372m ² - 465m ²	Per Plan	4,900	5,900
Minimum charge for 465m ² - 558m ²	Per Plan	5,600	6,600

Minimum charge for 558m ² - 651m ²	Per Plan	6,600	7,600
Minimum charge for 651m ² - 744m ²	Per Plan	7,000	8,000
Minimum charge for 744m ² - 867m ²	Per Plan	7,400	8,400
Minimum charge for 867m ² - 930m ²	Per Plan	7,900	8,900
For every additional 93m ² or part thereof over 930m ²	m ²	1,000	1,000
Building Plans - Structural Fees (Public)			
Minimum charge for 46m ² or less	Per Plan	700	1,700
Minimum charge for 46m ² - 93m ²	Per Plan	850	1,850
Minimum charge for 93m ² - 140m ²	Per Plan	1,100	2,100
Minimum charge for 140m ² - 186m ²	Per Plan	1,350	2,350
Minimum charge for 186m ² - 279m ²	Per Plan	1,650	2,650
Minimum charge for 279m ² - 372m ²	Per Plan	1,800	2,800

<i>Item Description</i>	<i>Unit of Measure</i>	<i>Charges Rates 2018</i>	<i>Charges Rates 2019</i>
Minimum charge for 372m ² - 465m ²	Per Plan	2,050	3,050
Minimum charge for 465m ² - 558m ²	Per Plan	2,300	3,300
Minimum charge for 558m ² - 651m ²	Per Plan	2,550	3,550
Minimum charge for 651m ² - 744m ²	Per Plan	2,600	3,600
Minimum charge for 744m ² - 867m ²	Per Plan	3,150	4,150
Minimum charge for 867m ² - 930m ²	Per Plan	3,400	4,400
For every additional 93m ² or part thereof over 930m ²	m ²	700	1,000
Building Plans - Renewal Fees (Public Buildings)			
Minimum charge for 46m ² or less	Per Plan	1,500	1,500
Minimum charge for 46m ² - 93m ²	Per Plan	1,500	3,000
Minimum charge for 93m ² - 140m ²	Per Plan	1,500	4,500
Minimum charge for 140m ² - 186m ²	Per Plan	1,500	6,000
Minimum charge for 186m ² - 279m ²	Per Plan	1,500	7,500
Minimum charge for 279m ² - 372m ²	Per Plan	1,500	9,000
Minimum charge for 372m ² - 465m ²	Per Plan	1,500	10,500
Minimum charge for 465m ² - 558m ²	Per Plan	1,500	12,000
Minimum charge for 558m ² - 651m ²	Per Plan	1,500	13,500
Minimum charge for 651m ² - 744m ²	Per Plan	1,500	15,000
Minimum charge for 744m ² - 867m ²	Per Plan	1,500	16,500
Minimum charge for 867m ² - 930m ²	Per Plan	1,500	18,000
For every additional 93m ² or part thereof over 930m ²	m ²	0	500
Building Plans - Occupational Certificates (Public Buildings)			
Minimum charge for 46m ² or less	Per Plan	2,500	2,500
Minimum charge for 46m ² - 93m ²	Per Plan	2,700	2,700
Minimum charge for 93m ² - 140m ²	Per Plan	2,900	2,900
Minimum charge for 140m ² - 186m ²	Per Plan	3,000	3,000

Minimum charge for 186m ² - 279m ²	Per Plan	3,500	3,500
Minimum charge for 279m ² - 372m ²	Per Plan	3,700	3,700
Minimum charge for 372m ² - 465m ²	Per Plan	4,000	4,000
Minimum charge for 465m ² - 558m ²	Per Plan	4,200	4,200
Minimum charge for 558m ² - 651m ²	Per Plan	4,200	4,200
Minimum charge for 651m ² - 744m ²	Per Plan	4,200	4,200
Minimum charge for 744m ² - 867m ²	Per Plan	4,200	4,200
Minimum charge for 867m ² - 930m ²	Per Plan	4,500	4,500
For every additional 93m ² or part thereof over 930m ²	m ²	500	500
Building Plans - Architectural Fees (Industrial and Commercial Buildings)			
Unit of Measure			
Minimum charge for 46m ² or less	Per Plan	1,000	1,000
Minimum charge for 46m ² - 93m ²	Per Plan	1,500	1,500
Minimum charge for 93m ² - 140m ²	Per Plan	2,200	2,200
Minimum charge for 140m ² - 186m ²	Per Plan	3,000	3,000
Minimum charge for 186m ² - 279m ²	Per Plan	3,900	3,900
Minimum charge for 279m ² - 372m ²	Per Plan	4,400	4,400
Minimum charge for 372m ² - 465m ²	Per Plan	4,900	4,900
Minimum charge for 465m ² - 558m ²	Per Plan	5,600	5,600
Minimum charge for 558m ² - 651m ²	Per Plan	6,600	6,600
Minimum charge for 651m ² - 744m ²	Per Plan	7,000	7,000
Minimum charge for 744m ² - 867m ²	Per Plan	7,400	7,400
Minimum charge for 867m ² - 930m ²	Per Plan	7,900	7,900

<i>Item Description</i>	<i>Unit of Measure</i>	<i>Charges Rates 2018</i>	<i>Charges Rates 2019</i>
For every additional 93m ² or part thereof over 930m ²	m ²	1,000	1,000
Building Plans - Structural Fees (Industrial and Commercial Buildings)			
Unit of Measure			
Minimum charge for 46m ² or less	Per Plan	700	700
Minimum charge for 46m ² - 93m ²	Per Plan	850	850
Minimum charge for 93m ² - 140m ²	Per Plan	1,100	1,100
Minimum charge for 140m ² - 186m ²	Per Plan	1,350	1,350
Minimum charge for 186m ² - 279m ²	Per Plan	1,650	1,650
Minimum charge for 279m ² - 372m ²	Per Plan	1,800	1,800
Minimum charge for 372m ² - 465m ²	Per Plan	2,050	2,050
Minimum charge for 465m ² - 558m ²	Per Plan	2,300	2,300
Minimum charge for 558m ² - 651m ²	Per Plan	2,550	2,550
Minimum charge for 651m ² - 744m ²	Per Plan	2,600	2,600
Minimum charge for 744m ² - 867m ²	Per Plan	3,050	3,050
Minimum charge for 867m ² - 930m ²	Per Plan	3,400	3,400

For every additional 93m ² or part thereof over 930m ²	m ²	700	700
Building Plans - Renewal Fees (Industrial and Commercial Buildings)	Unit of Measure		
Minimum charge for 46m ² or less	Per Plan	1,500	1,500
Minimum charge for 46m ² - 93m ²	Per Plan	1,500	1,500
Minimum charge for 93m ² - 140m ²	Per Plan	1,500	1,500
Minimum charge for 140m ² - 186m ²	Per Plan	1,500	1,500
Minimum charge for 186m ² - 279m ²	Per Plan	1,500	1,500
Minimum charge for 279m ² - 372m ²	Per Plan	1,500	1,500
Minimum charge for 372m ² - 465m ²	Per Plan	1,500	1,500
Minimum charge for 465m ² - 558m ²	Per Plan	1,500	1,500
Minimum charge for 558m ² - 651m ²	Per Plan	1,500	1,500
Minimum charge for 651m ² - 744m ²	Per Plan	1,500	1,500
Minimum charge for 744m ² - 867m ²	Per Plan	1,500	1,500
Minimum charge for 867m ² - 930m ²	Per Plan	1,500	1,500
For every additional 93m ² or part thereof over 930m ²	m ²	0	0
Painting of Buildings			
C.B.D	Building	3,000	3,000
Estates	Building	2,000	2,000
Extended areas	Building	1,000	1,000
Building Inspection Fees per Floor			
C.B.D	Floor	3,500	3,500
Estates	Floor	3,500	3,500
Extended areas	Floor	3,500	3,500
Change of User			
Residential to Commercial		10,000	10,000
Agricultural to Residential		10,000	10,000
Harmonization of user		10,000	10,000
Agricultural to Commercial		10,000	10,000
Residential/General Commercial to Petrol Station		10,000	10,000
General Commercial to Industrial		10,000	10,000
Plot Identification Fees (Beaconing)	Plot	4,000	4,000

<i>Item Description</i>	<i>Unit of Measure</i>	<i>Charges Rates 2018</i>	<i>Charges Rates 2019</i>
Renovations (Alterations)			
Minor C.B.D. (no wall adjustments)	Per building	7,000	7,000
Major C.B.D.	Per building	12,000	12,000
Major - Extended areas	Per building	-	7,000
Extended area	Per building	4,000	4,000
Perimeter wall	Per metre	100	100
Billboards and Advertisements			
(i) City Clock			
Application fees for construction	No.	5,000	5,000
Charge per year with advertisement	Year	20,000	20,000
Charge per year without advertisement	Year	13,000	13,000

(ii) Billboards			
Application fees for construction	No.	20,000	20,000
Advertisement on Billboards payable before 31st march) otherwise a late penalty of 5% p/m			
Application		5,000	5,000
Minimum Charge Small display under 3m ²	Per year	7,000	7,000
(i) (8 X 10)m	Per year	100,000	100,000
(ii) (8 X 12)m	Per year	144,000	144,000
(iii) (10 X 12)m	Per year	168,000	168,000
Additional Charges per m ²	Per year	1,500	1,500
Advertisement in non-designated areas	Per instance	5,000	5,000
Wall writing		-	3,000
Advertisement on Streetlight Poles			
Application per pole	Per pole	500	500
Advertisement per pole per month	Monthly	2,000	2,000
Noise Regulations			
Application fee	Per instance	500	500
By Sound system per day	Per day	5,000	5,000
Street preaching by sound system	Per day	Free	Free
A van mounted with sound systems per day	Per day	8,500	8,500
A truck mounted with sound system(s) per day	Per day	10,000	10,000
A fleet of 2 to 3 vehicles mounted with sound system(s) per day	Per day	13,000	13,000
A fleet of 4- 5 Vehicles mounted with sound system(s) per day	Per fleet/day	15,000	15,000
A fleet of 6- 10 Vehicles mounted with sound system(s) per day	Per fleet/day	18,000	18,000
A fleet of over 10 Vehicles mounted with sound system(s) per day	Per fleet/day	20,000	20,000
A trailer mounted with sound system(s) per day	Per trailer/day	-	15,000
A vehicle with digital screen per day	Per day	10,000	10,000
Display of Flags			
Promotion Flags	Per fortnight	1,000	1,000
Corporate Flags	Per Year	5,000	5,000
Construction Site Boards			
Application Fees	per site	2,000	2,000
Annual License Fee	Annually	3,000	3,000
Banners			
Banners for 7 days	Per week	2,000	2,000
Steel Pole Banner (per pair)	Per year	15,000	15,000
Construction of Steel Pole Banner (per pair)	Instance	10,000	10,000
Application of Steel Pole Banner (per pair)	Instance	5,000	5,000
Small Tent/ Branded Umbrella for promotion	Per day	5,000	5,000
Big Tent/Branded umbrella for promotion	Per day	10,000	10,000

<i>Item Description</i>	<i>Unit of Measure</i>	<i>Charges Rates 2018</i>	<i>Charges Rates 2019</i>
Posters (Only in Designated Areas)			
Charges for the first 1,000 Posters @ Shs. 10/= each	Per No.	10,000	10,000
Any extra Poster above 1000 (each)	Each	5	5
Signboards (Non-Illuminated Signs)			
C.B.D. (per m ²)	Annual	2,000	2,000
Other areas (per m ²)	Annual	1,000	1,000

Application Fees	Annual	500	500
Signboards (Illuminated Signs)			
Kisii Municipality (per m ²)	Annual	2,500	2,500
Application Fees	Annual	1,500	1,500
Wall Branding			
Wall/Windows Branding	Per Floor	11,000	11,000
Kisii Municipality Per m ²	Annual	200	200
Vehicle Branding			
Vehicle between 1 - 3 tons	Annual	5,000	5,000
Vehicle between 3 - 5 tons	Annual	11,000	11,000
Vehicle between 5 - 10 tons	Annual	15,000	15,000
Trailers over 10 tons	Annual	20,000	20,000
Other Advertisements			
Veranda/Pavement Displays per M ² per year	Year	5,000	5,000
Digital screen			
Application	Annual	2,000	2,000
Construction fee	Once	10,000	10,000
2m by 2m (4m ²)	Per year	10,000	10,000
3m by 6m (18m ²)	Per year	15,000	15,000
4m by 6m (24m ²)	Per year	30,000	30,000
Above 24m ²	Per year	50,000	50,000
Telecommunication Mast (Airtel, Orange, Safaricom Etc.)	Unit of Measure	2018 Charges	2019 Charges
Large per year	Year	150,000	150,000
Small Per year	Year	30,000	30,000
Fire Compliance Certificates			
Large Supermarkets	Year	10,000	10,000
Mini Supermarkets	Year	5,000	5,000
Banks	Year	10,000	10,000
Factories/Industries	Year	15,000	15,000
Large Shops	Year	2,500	3,000
Small Shops	Year	1,500	2,000
Schools	No	5,000	5,000
Flats (Residential)	Flat	1,000	1,000
Residential Houses	House	200	200

3.0 SCHEDULE 3

3.1 Sub-County Single Business Permits

2-1000 General Trader (Sub County)

<i>Business Code</i>	<i>Item Description</i>	<i>Charges 2018</i>	<i>Charges 2019</i>
2-1000	General Trader	General Trader	General Trader
2-1001	Mega store /Hypermarket/ Distributor/ Supermarkets	Mega store /Hypermarket/ Distributor/ Supermarkets	Mega store /Hypermarket/ Distributor/ Supermarkets
2-1002	Wholesale and Retail/Mini supermarkets (Branches)	Wholesale and Retail/Mini supermarkets (Branches)	Wholesale and Retail/Mini supermarkets (Branches)
2-1003	Wholesale and Retail/Mini supermarkets (Local)	Wholesale and Retail/Mini supermarkets	Wholesale and Retail/Mini supermarkets

<i>Business Code</i>	<i>Item Description</i>	<i>Charges 2018</i>	<i>Charges 2019</i>
		(Local)	(Local)
2-1004	Large General Retail Shop (Mix) above 25 M ²	Large General Retail Shop (Mix) above 25 M ²	Large General Retail Shop (Mix) above 25 M ²
2-1005	Medium General Retail Shop (Mix) 9 M ² to 25 M ²	Medium General Retail Shop (Mix) 9 M ² to 25 M ²	Medium General Retail Shop (Mix) 9 M ² to 25 M ²
2-1006	Medium Retail Shop 9 M ² to 25 M ²	5,000	5,000
2-1007	Small General Retail Shop peri-urban up to 9 M ²	3,500	3,500
2-1008	Small General Retail Shop rural up to 9 M ²	2,500	2,500
2-1009	Wholesale and retail shop	10,000	15,000
2-1010	Wholesale shop	10,000	10,000
2-1011	Large Hardware	20,000	20,000
2-1012	Medium Hardware	10,000	10,000
2-1013	Small Hardware	4,900	6,000
2-1014	Large Dry Cleaner Laundry Services	5,000	5,000
2-1015	Medium Dry Cleaner Laundry Services	4,000	4,000
2-1016	Small Dry Cleaner Laundry Services	3,500	3,500
2-1017	Large Cloth wear Shop/Boutique	8,000	8,000
2-1018	Medium Cloth wear Shop/Boutique	5,000	6,000
2-1019	Small Cloth wear Shop/Boutique	3,500	4,900
2-1020	Large Textile/Clothing Materials Trader	6,000	6,000
2-1021	Medium Textile/Clothing Materials Trader	4,500	4,500
2-1022	Small Textile/Clothing Materials Trader/Tailoring/Embroidery	2,500	2,500
2-1023	Medium Tailoring & Textile Materials/Embroidery	4,500	4,500
2-1024	Small Tailoring & Textile Materials/Embroidery	2,500	2,500
2-1025	Veranda Tailoring/Embroidery 1 Machine	1,400	1,400
2-1026	Veranda Tailoring/Embroidery 2 Machines	2,100	2,100
2-1027	Veranda shoe maker/repair	-	1,400
2-1028	Cushion Makers(Car Seat Makers/Repairs/Tents)	1,400	1,400
2-1029	Veranda Photocopying/Photography	1,400	1,400
2-1030	Veranda Soda/Cold Drink Fridge	1,400	1,400
2-1031	Small Bread Distributors	3,000	3,000
2-1032	Tuk Tuk Distributors	7,000	7,000
2-1033	Retail Bread Agent/ dealer	4,900	4,900
2-1034	Wholesale Bread dealer	10,000	10,000
2-1035	Large Mobile Phone Accessories	7,000	7,000
2-1036	Medium Mobile Phone Accessories	4,500	4,500
2-1037	Small Mobile Phone Accessories	3,000	3,000
2-1038	Large Book Sellers Bookshop/Stationery(Wholesale) (Above 25 m ²)	10,000	10,000
2-1039	Medium Booksellers Bookshop/Stationery dealer (Retail) (Above 9M ² to 25 M ²)	5,500	5,500
2-1040	Small Bookseller (up to 9 M ²)	3,000	3,000
2-1041	Small printing Press & Stationery (1 machine)	3,000	3,000
2-1042	Medium printing Press & Stationery (2 to 3 machines)	6,000	6,000
2-1043	Large printing Press & Stationery(over 3 machines)	12,000	12,000

Business Code	Item Description	Charges 2018	Charges 2019
2-1044	Large Photo Studio Shop/Video (Above 25M ²)	14,000	14,000
2-1045	Medium Photo Studio Shop/Video (Above 9M ² to 25 M ²)	4,500	4,500
2-1046	Small Photo Studio Shop/Video/Mobile Photographer (up to 9 M ²)	2,500	2,500
2-1047	Large Dealers in Electrical Fittings and Accessories(Wholesale/Retail) i.e. (Above 25M ²)	10,000	10,000
2-1048	Medium Dealers in Electrical Fittings and Accessories(Retail) (Above 9M ² to 25 M ²)	7,000	7,000
2-1049	Small Dealers in Electrical Fittings and Accessories(Retail) (up to 9 M ²)	2,500	3,500
2-1050	Large Dealers Water Fittings & Accessories(Wholesale/Retail) (Above 25 M ²)	10,000	10,000
2-1051	Medium Dealers Water Fittings & Accessories(Retail) (Above 9M ² to 25 M ²)	7,000	7,000
2-1052	Small Dealers Water Fittings & Accessories(Retail) (up to 9 M ²)	2,500	3,500
2-1053	Large Trader General Electronics/TV/Radio/Speakers/Amplifiers/DVDs etc. (Above 25M ²)	10,000	10,000
2-1054	Medium Trader General Electronics/TV/Radio/Speakers/Amplifiers/DVDs etc. (Above 9M ² to 25 M ²)	7,000	7,000
2-1055	Small Trader General Electronics/TV/Radio/Speakers/Amplifiers/DVDs etc. (up to 9 M ²)	3,500	3,500
2-1056	Large General Merchandise (Mali Mali) Dealers (Above 25 M ²)	7,000	7,000
2-1057	Medium General Merchandise (Mali Mali) Dealers (Above 9M ² to 25 M ²)	5,000	5,000
2-1058	Small General Merchandise (Mali Mali) Dealers (up to 9 M ²)	2,500	3,500
2-1059	Soda Depots (above 50 crates)	10,000	10,000
2-1060	Soda Retail (11- 50 crates)	5,000	5,000
2-1061	Soda Retail (1- 10 crates)	-	3,500
2-1062	Large Footwear, Shoe Dealer, Distributer, Trader (Above 25 M ²)	7,500	7,500
2-1063	Medium Footwear, Shoe Dealer (Retail) (Above 9M ² to 25 M ²)	4,500	4,500
2-1064	Small Footwear, Shoe Dealer (up to 9M ²)	2,500	3,500
2-1065	Kiosk Footwear, Shoe Dealer	2,000	2,000
2-1066	Shoe maker	-	3,500
2-1067	Large Beauty Shop Perfume Dealer/Gifts	5,000	6,000
2-1068	Medium Beauty Shop Perfume Dealer/Gifts	3,500	4,500
2-1069	Small Beauty Shop/Gifts	2,000	2,500
2-1070	Large Trader Shop, Beer Stockist/Distributor, Retail Store or Personal Service Premises From above 300M ²	10,000	15,000

<i>Business Code</i>	<i>Item Description</i>	<i>Charges 2018</i>	<i>Charges 2019</i>
2-1071	Medium Beer Agent/ Trader Shop or Retail Services. Premises 50- 300 M ²	5,000	10,000
2-1072	Small Beer Agent/Trader Shop or Retail Services. Premises 5-50 M ²	2,500	3,500
2-1073	Kiosks or Temporary Construction Less than 5 M ²	2,000	2,000
2-1074	Other shops & Services Such as: Open Air Salons, Open Air Photocopying Machines	1,500	1,500
2-1075	Hair Salon, Manicure, Pedicure, Massage, Barber/Kinyozi (Large i.e. above 6 serving points)	5,000	5,000
2-1076	Hair Salon/Barber/Kinyozi (between 3 & 5 serving points)	3,000	3,000
2-1077	Barber Kinyozi / Hair Salon (1 to 2 serving points)	2,000	2,000
2-1078	Glass Cutting/Glass mart	3,000	3,000
2-1079	Small Music Store(DVDs, CDs, Cassettes) etc.	2,500	2,500
2-1080	Dealers in Chemicals/Detergents/soap	-	3,500
2-1081	Car Wash Pressure (at designated areas)	3,500	5,000
2-1082	Car Wash Manual (at designated areas)	1,500	1,500
2-1083	Large Block, Bricks and Concrete Maker	10,000	10,000
2-1084	Medium Block, Bricks and Concrete Maker	5,000	5,000
2-1085	Small Block, Bricks and Concrete Maker	2,500	2,500

2-3000 Transport, store and Communications (Sub County)

<i>Business Code</i>	<i>Item Description</i>	<i>Charges 2018</i>	<i>Charges 2019</i>
2-3000	Transport, store and Communications such as Car Dealers, Motor Car Spare Parts, Transportation operating Taxis - Matatus-Buses-Lorries Driving Schools, Petrol Stations, Facilities, Cold Storage Facilities Publishing Companies, Newspapers, Books, Texts, telephone companies, Radio/TV, Broadcaster, Internet Providers		
2-3001	Large Motor Car Spare Parts above 49M ²	14,000	14,000
2-3002	Medium Motor Car Spare Parts 25M ² to 49M ²	5,000	7,000
2-3003	Small Motor Car Spare Parts up to 25M ²	3,500	3,500
2-3004	Large motorcycle Spares 49M ²	10,000	10,000
2-3005	Medium motorcycle Spares 25M ² to 49M ²	7,500	7,500
2-3006	Small motorcycle Spares up to 25M ²	3,000	3,000
2-3007	Scrap Metal Dealers	5,000	7,000
2-3008	Courier and Security Services	20,000	20,000
2-3009	Courier Services Only	10,000	10,000
2-3010	Security Services Only	10,000	10,000
2-3011	Dealers in New/Used Tyres and Repairs	3,500	3,500
2-3012	Vehicle Booking office	8,500	8,500
2-3013	Large filling station including service bay & car wash	50,000	50,000
2-3014	Medium filling station (multiple pumps without other chargeable services)	35,000	35,000
2-3015	Small filling station (3 pumps with 3 oil products)	25,000	25,000
2-3016	Dispensing/Service pump – 2 pumps	-	15,000
	Dispensing/Service pump – 1 pump	7,000	7,000
2-3017	Kerosene Dealer with Pump	3,500	3,500

Business Code	Item Description	Charges 2018	Charges 2019
2-3018	Kerosene Dealer (Drums)	3,000	3,000
2-3019	Small Cooking Gas Dealers	3,500	3,500
2-3020	Underground Storage per tank	10,000	10,000
2-3021	Cooking Gas Cylinder Wholesale	20,000	20,000
2-3022	Large Cooking Gas Cylinder Dealer	5,000	5,000
2-3023	Satellite (Communication Boosters)	200,000	200,000
2-3024	Telephone Bureau	3,000	3,000
2-3025	Mobile Phone Repairs and Accessories	3,500	3,500

2-4000 Agriculture, Forestry & Natural Resources Extractions (Sub County)

Business Code	Item Description	Charges 2018	Charges 2019
2-4000	Agriculture, Forestry & Natural Resources Extractions Such as Production of Coffee, Tea, Flowers, Cereals, Vegetables and Horticultural Grain storage and processing mills and Posho mills, Bakeries, Forestry, and Timber production, Sawmills, Animal Breeding, Dairy Products processing, Slaughter Houses, Milling and other Natural Resources Extraction activities (Within Kisii County)		
2-4001	Tea/Sugar/Soapstone/Coffee/Banana/Avocado/Paints/Factory over 50 employees	100,000	100,000
2-4002	Tea/Sugar/Coffee/Soapstone/Banana/Avocado/Paints/Factory etc. up to 50 employees	50,000	50,000
2-4003	Cereal Stores (National Cereal Produce Board)	5,000	5,000
2-4004	Cereal Stores (Private)	3,500	3,500
2-4005	Coffee Millers	50,000	50,000
2-4006	Coffee pulping machine	-	3,500
2-4007	Water Bottling Plant Wa	10,000	10,000
2-4008	Posho Mill	2,000	2,000
2-4009	Large Quarry Operator (Ballast, Murram, Stones) with excavators in fixed site	150,000	150,000
2-4010	Medium Quarry Operator (Ballast, Murram, Stones)	75,000	75,000
2-4011	Small (Individuals) Quarry Operator (Ballast, Murram, Stones)	2,000	2,000
2-4012	Large Quarry Operator (Soapstone , Granite, Marble) with excavators in fixed site	50,000	50,000
2-4013	Medium Quarry Operator (Soapstone , Granite, Marble)	30,000	30,000
2-4014	Small (Individuals) Quarry Operator (Soapstone , Granite, Marble)	3,000	3,000
2-4015	Mining of precious stones (Gem Mining)	25,000	25,000
2-4016	Terazzo Production/crashing unit	30,000	30,000
2-4017	Water Supply Station (Company)	32,500	32,500
2-4018	Large Storage Facility Over 5,000 M ² go-down warehouse Liquid Storage Tanks Complex	25,000	25,000
2-4019	Medium Storage Facility from 1000-5000M ²	15,000	15,000
2-4020	Small Storage Facility up to 1000M ²	7,000	7,000
2-4021	Private parking (commercial)	-	10,000
2-4022	Large Communication Company Over 20 employees/or turnover of 20 M	70,000	70,000
2-4023	Medium Communication Company From 10 to 20	45,000	45,000

Business Code	Item Description	Charges 2018	Charges 2019
	employees/or turnover of 10-20 M		
2-4024	Small Communication Company up to 10 employees/or turnover of up to 10 M	25,500	25,500
2-4025	Media Stations (Branches/Agents)	10,000	10,000
2-4026	Bakery	10,000	10,000
2-4027	Firewood Dealers	3,000	3,000
2-4028	Large Timber Yard	10,000	10,000
2-4029	Medium Timber Yard	7,000	7,000
2-4030	Small Timber Yard	4,900	4,900
2-4031	Large Carpentry Works /molding	17,500	17,500
2-4032	Medium Carpentry Works/molding	-	10,000
2-4033	Small Carpentry Works/molding	-	6,000
2-4034	Large dealer in Farm Implements	10,000	15,000
2-4035	Medium dealer in Farm Implements	5,000	7,000
2-4036	Small dealer in farm implements	2,500	2,500
2-4037	Jaggery Crusher Fixed and power driven	20,000	20,000
2-4038	Jaggery Crusher Mobile and power driven (across the county)	15,000	15,000
2-4039	Jaggery Crusher Mobile and power driven (within the Sub-County)	10,000	10,000
2-4040	Jaggery Crusher Oxen Driven (across the county)	7,000	7,000
2-4041	Jaggery Crusher Oxen Driven (within the Sub-County)	3,500	3,500
2-4042	Small Jaggery Stores below 9m ²	4,900	4,900
2-4043	Medium Jaggery Stores above 9m ²	6,000	6,000
2-4044	Jaggery Transportation (lorry and canter)	10,000	10,000
2-4045	Jaggery Transportation (pickups and station wagons)	7,500	7,500
2-4046	Large Soapstone Shop 49 M ² and above	15,000	15,000
2-4047	Medium Soapstone Shop between 25 M ² and 49 M ²	8,500	8,500
2-4048	Small Soapstone Kiosks up to 25 M ²	2,500	2,500
2-4049	Power saw per machine	4,000	4,000
	Power saw per machine across the County	8,500	8,500
2-4050	Wholesale charcoal dealer	7,000	7,000
2-4051	Medium charcoal dealer	4,900	4,900
2-4052	Small charcoal dealer	2,800	2,800
2-4053	Large Grain store (wholesale/Retail) with a storage capacity of 50 sacks of 90kg and above	10,000	10,000
2-4054	Medium Grain store with storage capacity of 10 to 49 sacks of 90kgs	5,000	5,000
2-4055	Small Grain store with storage capacity of below 10 sacks of 90kgs	3,500	3,500
2-4056	Milk Bar	3,500	3,500
2-4057	Dairy Creamery	4,900	4,900

2-5000 Accommodation and Catering (Sub County)

Business Code	Item Description	Charges 2019	Business Code
2-5000	Accommodation and Catering within Kisii County Such as: International Hotels, Guest Rooms, Lodging Houses, Restaurants, Bar, Eating Houses, Tea & Coffee Houses, Butcheries with Meat Roasting &/or Soup Kitchen Facilities Membership Clubs, Night Clubs Casinos		
2-5001	Large High Standard Hotel/ Lodging, Class D	40,000	40,000

2-5002	Large lodging house with restaurant/Bar (above 50 rooms)	25,000	25,000
2-5003	Medium lodging house with restaurant/Bar (between 20 to 49 rooms)	17,500	17,500
2-5004	Small lodging house with restaurant/Bar (up to 19 rooms)	12,500	12,500
2-5005	Large; café, Tea kiosk, Food Kiosk/Canteen (above 49 M ²)	5,000	5,000
2-5006	Medium; café, Tea kiosk, Food Kiosk/Canteen (between 25M ² to 49 M ²)	5,000	5,000
2-5007	Small; café, Tea kiosk, Food Kiosk/Canteen (below 25 M ²)	2,500	2,500
2-5008	Large Butchery (Prime place e.g. peri-urban) above 4 carcass	5,000	5,000
2-5009	Medium Butchery (Prime place e.g. peri-urban) 2 to 4 carcasses	4,000	4,000
2-5010	Small Butchery (Prime place) 1 carcass or part	3,000	3,000
2-5011	Large butchery (Away from established market) above 4 carcasses	4,000	4,000
2-5012	Medium butchery (Away from established market) 2 to 4 carcasses	3,000	3,000
2-5013	Small butchery (Away from established market) 1 carcass or part	1,500	1,500
2-5014	Large slaughter House (Private) above 30 carcasses	25,000	25,000
2-5015	Medium slaughter House (Private) 10 to 30 carcasses	7,500	7,500
2-5016	Small Butchery House (Private) 5 to 10 carcasses	5,000	5,000
2-5017	Slaughter slab below 5 carcasses	3,500	3,500
2-5018	Large Bar Beer Seller (No restaurant)	7,500	7,500
2-5019	Medium Bar Beer Seller (No restaurant)	5,000	5,000
2-5020	Small Bar Beer Seller (No restaurant)	3,500	3,500
2-5021	Large Lodging house over (15 rooms)	18,000	18,000
2-5022	Medium Lodging house over (6 to 15 rooms)	12,500	12,500
2-5023	Small Lodging house over (up to 5 rooms)	7,000	7,000
2-5024	Large Bar and Restaurant (No Lodging)	15,500	15,500
2-5025	Medium Bar and Restaurant (No lodging)	7,500	7,500
2-5026	Small Bar and Restaurant (No lodging)	5,000	5,000
2-5027	Outdoor Catering	4,000	4,000
2-5028	Small Butchery with Roasted meat and/or Soup Kitchen any size	5,000	5,000
2-5029	Large Bar/Traditional Beer Seller over 500 M ²	7,500	10,000
2-5030	Medium Bar/Traditional Beer Seller 100-500 M ²	5,000	7,500
2-5031	Small Bar/Traditional Beer Seller below 100 M ²	3,500	5,000
2-5032	Large Night Club/Casino over 500M ²	40,000	40,000
2-5033	Medium Night Club/Casino from 100- 500M ²	25,500	25,500
2-5034	Small Night Club/Casino below 100M ²	10,000	10,000
2-5035	Large Wines and Spirits/Distributor over 500M ²	10,000	20,000
2-5036	Medium Wines and Spirits Retailer from 100 M ² to 500M ²	7,500	10,000
2-5037	Small Wines and Spirits Retailer below 100M ²	5,000	7,000
2-5038	Beer Depot (50 and above crates)	15,000	20,000
2-5039	SENATOR Bambua Seller	4,000	6,000
2-5040	Application Betting activities (e.g. gambling) per machine	5,000	10,000
2-5041	Betting activities license	50,000	50,000

2-5000 Professional and Technical Services (Sub County)

<i>Business Code</i>	<i>Item Description</i>	<i>Charges 2019</i>	<i>Business Code</i>
2-6000	Professional and Technical Services Such as: Firms &/or Individuals offering services on legal issues, Financial Management; Engineering Architecture; valuing; Surveying; Accountancy; Secretarial Support; Data Accessing; Stock and Insurance Brokering; Security-Promotion Charity included; Banks; Money lenders; Hire Purchase Co., Insurance Companies		
2-6001	Large Professional Services from over 10 Practitioners &/or International Affiliation	50,000	50,000
2-6002	Medium Professional Services firm From 3 - 10 practitioners	20,000	20,000
2-6003	Small Professional Services firm up 2 practitioners	10,000	10,000
2-6004	Independent Technical Operator 1 Person Acting Individually (Typist, Accountant, Book keeper etc.)	3,000	3,000
2-6005	Large Financial Services over 25 employees	50,000	100,000
2-6006	Medium Financial Services from 6-25 employees/FOSAs/Micro-finances	35,500	50,000
2-6007	Small Financial Services up to 5 employees	25,000	35,000
2-6008	Other financial services including financial consultants / creditors / loans on assets firms with no money accounts / 1 person acting. individually etc.	3,500	6,000
2-6009	Money points / ATMs / money machines separate from branch / office (per ATM)	12,000	20,000
2-6010	Large cyber cafes / bureaus with over 20 computers/ machines	3,500	6,000
2-6011	Medium Cyber cafes/bureau with 6 — 20 computer's / machines	3,000	4,000
2-6012	Small Cyber cafes / bureau with 2 — 5 computers / machines	1,400	2,500
2-6013	Large Computer Sales and Services above 49 M ²	5,000	10,000
2-6014	Medium Computer Sales and Services 25M ² to 49M ²	3,500	6,000
2-6015	Small Computer Sales and Services below 25M ²	2,500	3,500
2-6016	Mobile Banking(M-Pesa, Airtel Money, Yu Money) with other money agents including bank agents)	6,000	6,000
2-6017	Mpesa, Airtel Money, Yu Money. Equitel money	3,500	3,500
2-6018	Money Hawalas e.g. dahabshil	20,000	20,000

2-7000 Private Education, Health and Entertainment (Sub County)

<i>Business Code</i>	<i>Item Description</i>	<i>Charges 2019</i>	<i>Business Code</i>
2-7000	Private Education, Health and Entertainment Services Such as: Private Education Institutions, including Universities, Nurseries, Primary and Secondary Schools, Professional Training centres, Polytechnic Institutions, Private Health Clinics and Doctors Surgeries, Pharmaceuticals, Consulting Offices of Doctors, Dentists, Physiotherapists, Psychologists and other Health Professionals, Herbalists and Traditional Medicine Practitioners, Funeral Homes, Entertainment Facilities i.e. Cinema, Theatre, Video Show, Juke Box, Arcade, Sport Club, GYM, pools.		
2-7001	Private Higher Educ. Institution. Any type of Private University, College or Higher Education Institution operating	60,000	60,000

Business Code	Item Description	Charges 2019	Business Code
	in private premises		
2-7002	Public Higher Educ. Institution, Any type of Public University, College or Higher Education Institution operating in private premises	31,500	31,500
2-7003	Extra Large private education institution over 200 students/pupils	21,000	21,000
2-7004	Large Private Education Institution over 100-200 students/pupils	14,000	14,000
2-7005	Medium Private Education Institution from 51-100 students/pupils	10,500	10,500
2-7006	Small Private Education Institution from 1-50 students/pupils	7,000	7,000
2-7007	Driving schools	7,500	7,500
2-7008	Day care for children/adults	-	3,000
2-7009	Large Private Health Facility Hospital, Clinic, Nursing Home providing Overnight Accommodation. Over 30 beds/ Funeral Home; e.g. Ram, Hema, Nyangena, Christamarriane, Oasis and Lenmek, e.t.c	150,000	150,000
2-7010	Medium Private Health Facility From 11 - 30 beds/Funeral Home; e.g. The Nairobi Women, Bosongo, e.t.c	100,000	100,000
2-7011	Small Private Health Facility up-to 10 beds Funeral Home; e.g. Getembe, Isena, Nyanchwa Adventist Mission, e.t.c.	50,000	50,000
2-7012	Large Private Health Facility outpatient services, Doctor's Surgery, Dentist, Physiotherapist, Psychologists, opticians, Consultant office and others; e.g. Kisii Galaxy, Oasis Clinic, Dr. Gatune at St. Judes, Agakhan, e.t.c	120,000	120,000
2-7013	Medium Private Health Facility outpatient services, Doctor's Surgery, Dentist, Physiotherapist, Psychologists, opticians, Consultant office and others; e.g. Dr. V.K Saidha, e.t.c.	50,000	50,000
2-7014	Small Private Health Facility outpatient services, Doctor's Surgery, Dentist, Physiotherapist, Psychologists, opticians, Consultant office and others; e.g. Onsombi, Mogoia, e.t.c	25,500	25,500
2-7015	Chemists/Pharmacy-Wholesale	20,000	20,000
2-7016	Chemists/Pharmacy -Medium Retail	10,000	10,000
2-7017	Chemists/Pharmacy -Small Retail	7,000	7,000
2-7018	Chemists/Pharmacy with Agrovets Mix-Large Retail	15,000	15,000
2-7019	Chemists/Pharmacy with Agrovets Mix- Small Retail	10,000	10,000
2-7020	Large dealer in Agrovets	10,000	10,000
2-7021	Medium dealer in Agrovets	7,000	7,000
2-7022	Small dealer in Agrovets	4,900	4,900
2-7023	Health Clinic, Doctor's Surgery Doctor-Dentist - Physiotherapist, Psychologists, Consultant office no Over Night Accommodation	5,000	7,000
2-7024	Large Traditional Health Services/ clinics/Herbalist Traditional Healers	17,500	17,500
2-7025	Small Traditional Health Services/ Herbalist Traditional Healers	4,000	4,000
2-7026	Large Entertainment facility Cinema, Video Show over 100 seats Juke Box Games over 10 machines Sports Clubs over 50 members	22,500	22,500
2-7027	Medium Entertainment Facility from 50 - 100 seats, from 4 - 10 machines and from 16 - 50 members	7,500	7,500
2-7028	Small Entertainment Facility up-to 50 seats/up-to 3 machines and up- to 15 members e.g. Video Cafes/Shows	3,500	3,500
2-7029	Other Education (tuitions), Health and Entertainment Services	3,500	3,500

Business Code	Item Description	Charges 2019	Business Code
	(acrobats)		
2-7030	Pool Game (per table)	4,000	4,000
2-7031	Ajua	2,500	2,500
2-7032	Large Sports Club/GYM/Swimming Pool over 5,000 M ²	20,000	20,000
2-7033	Small Sports Club/GYM/Swimming Pool below 5,000 M ²	7,500	7,500
2-7034	Large; Chairs/Tents/Public Address System for Hire (500 and above chairs)	5,000	5,000
2-7035	Small; Chairs/Tents/Public Address System for Hire (below 500 chairs)	3,500	3,500
2-7036	Public Address System for Hire	3,500	3,500

TOWN ENGINEER & PLANNING			
Site Inspection fee	Per floor	3,000	3,000
Site Inspection fee	bungalow	3,000	3,000
Application for approval of Building Plans (PPA1)	per plan	2,500	2,500
1. Building plans			
(a) Ordinary scheme (1-50 sub Plots)	per plan	3,000	3,000
(b) Comprehensive scheme (over 100 sub plots)	per plan	6,000	6,000
2. Land Sub-divisions			
Scrutiny fees per plot (applicable across the county)	per plot	500	500
3.Change of users, extension of leases, and renewal of leases	per instance	10,000	10,000
4.Certificate of compliance on land sub-divisions	Per plot	2,000	2,000
Application to sublet	Plot	4,000	4,000
Application for transfer of plot/extension of lease/ consent to lease of property	Plot	2,500	2,500
Plot transfer fee	Per Plot	10,000	25,000
Sub division fees on Lease Hold Plots	Plot	10,500	10,500
Sub division fees on Freehold Plots	Plot	2,500	2,500
Extension of lease	Plot	50,000	50,000
Consent to lease of property	Plot	10,000	10,000
Application to extend lease	Plot	35,000	35,000
Enhanced Annual Rent – Nyanchwa (unsurveyed land)	Per year	10,000	10,000
Application for consent to lease of property	Plot	10,000	10,000
Plot Card (new Card)	Plot	5,000	5,000
Clearance Certificate on Rates	Plot	3,000	3,000
Amalgamation of Plots	Applicant	10,000	10,000
Site Inspection	Per Visit	-	-
Building Plans - Architectural Fees (Residential)			
Minimum Charges not exceeding 46m ²	Per Plan	1,000	2,000
Over 46m ² not exceeding 93m ²	Per Plan	1,500	2,500
Over 93m ² not exceeding 140m ²	Per Plan	2,200	3,200
Over 140m ² not exceeding 186m ²	Per Plan	3,000	4,000
Over 186m ² but not exceeding 279m ²	Per Plan	3,900	4,900
Over 279m ² not exceeding 372m ²	Per Plan	4,400	5,400
Over 372m ² but not exceeding 465m ²	Per Plan	5,000	6,000
Over 465m ² not exceeding 558m ²	Per Plan	5,600	6,600
Over 558m ² not exceeding 651m ²	Per Plan	6,600	7,600
Over 651m ² not exceeding 744m ²	Per Plan	7,000	8,000

Over 744m ² not exceeding 867m ²	Per Plan	7,400	8,400
Over 867m ² but not exceeding 930m ²	Per Plan	7,900	8,900

<i>Item Description</i>	<i>Unit of Measure</i>	<i>Charges Rates 2018</i>	<i>Charges Rates 2019</i>
For every additional 93m ² or part thereof over	m ²	1,000	1,000
Non-Compliance Penalty on plan approval	Per plan	10,000	10,000
Laying of fiber optic cable	Per Metre	50	100
Opening of man holes	Per Manhole	3,000	3,000
Hoarding	Per Metre	200	200
Road Cutting	-	2,500	2,500
Application for laying culvert	-	2,500	2,500
Laying of Culverts	1-3 Pieces	3,000	3,000
Laying of Culverts	3 and above	5,000	5,000
Authority to open manholes and lay cables for service providers charged	Per road - Per instance	2,000	2,000
ROAD CUTTING FEES			
Earth	Per metre	1,500	1,500
Murram	Per metre	2,000	2,000
Bitumen	Per metre	12,000	12,000
SPECIAL SERVICES OTHER THAN FIRE FIGHTING			
Castro/concrete paved	Per metre	8,000.00	8,000.00
Micro Tunnelling	Per metre	3,000.00	3,000.00
Damage of pole/per instance		100,000.00	100,000.00
HOARDING TO SITES AND BUILDINGS			
Along Classified roads and paved streets/roads (not more than 8 weeks)	Fees Per Linear Metre	500.00	500.00
Along Classified roads and paved streets/roads (for every month or part of a month beyond 8 weeks)	Fees Per linear metre	400.00	400.00
Within other areas, (Not more than 8 weeks)	fees per Linear Metre)	300.00	300.00
Within other areas, (for every month or part of a month beyond 8 weeks)	fees per Linear Metre	200.00	200.00
DEMOLITION OF BUILDINGS PERMITS CBD			
Temporary Building		4,000.00	4,000.00
Permanent-ground floor all types and mansionette	on 8 th of an acre or less	7,000.00	7,000.00
Ground plus two plus three floors (on 8 th of an acre or less)	on 8 th of an acre or less	15,000.00	15,000.00
Ground plus two plus three floors	on quarter of an acre and above	20,000.00	20,000.00
Ground plus four-sixth floor		25,000.00	25,000.00
Other areas outside CBD		50% of the CBD Rate	50% of the CBD Rate
DRAINAGE WORKS.			
Installation of access culverts 300mm - 600mm	Per linear metre.	1,000.00	1,000.00
Above 600mm	Per linear metre.	1,500.00	1,500.00
Damage of pole	Per instance	8,000.00	8,000.00
HOARDING TO SITES AND BUILDINGS			
Along Classified roads and paved streets/roads (not more than 8 weeks)	fees per Linear Metre	3,000.00	3,000.00
Along Classified roads and paved streets/roads (for every month or part of a month beyond 8 weeks)	fees per Linear Metre	100,000	100,000

Within other areas, (Not more than 8 weeks)	fees per Linear Metre	500	500
Within other areas, (for every month or part of a month beyond 8 weeks)	fees per Linear Metre	400	400
Building Plans - Structural Fees (Residential) Approval			
Minimum charge for 46m ² or less	Per Plan	700	1,700
Minimum charge for 46m ² - 93m ²	Per Plan	850	1,850
Minimum charge for 93m ² - 140m ²	Per Plan	1,100	2,100
Minimum charge for 140m ² - 186m ²	Per Plan	1,350	2,350
Minimum charge for 186m ² - 279m ²	Per Plan	1,650	2,650
Minimum charge for 279m ² - 372m ²	Per Plan	1,800	2,800
Minimum charge for 372m ² - 465m ²	Per Plan	2,050	3,050
Minimum charge for 465m ² - 558m ²	Per Plan	2,300	3,300
Minimum charge for 558m ² - 651m ²	Per Plan	2,550	3,550
Minimum charge for 651m ² - 744m ²	Per Plan	2,600	3,600
Minimum charge for 744m ² - 867m ²	Per Plan	3,150	4,150
Minimum charge for 867m ² - 930m ²	Per Plan	3,400	4,400
For every additional 93m ² or part thereof over 930m ²	m ²	700	1,700
Building Plans - Renewal Fees (Residential)			
Minimum charge for 46m ² or less	Per Plan	1,500	1,500
Minimum charge for 46m ² - 93m ²	Per Plan	1,500	3,000
Minimum charge for 93m ² - 140m ²	Per Plan	1,500	4,500
Minimum charge for 140m ² - 186m ²	Per Plan	1,500	6,000
Minimum charge for 186m ² - 279m ²	Per Plan	1,500	7,500
Minimum charge for 279m ² - 372m ²	Per Plan	1,500	9,000
Minimum charge for 372m ² - 465m ²	Per Plan	1,500	10,500
Minimum charge for 465m ² - 558m ²	Per Plan	1,500	12,000
Minimum charge for 558m ² - 651m ²	Per Plan	1,500	13,500
Minimum charge for 651m ² - 744m ²	Per Plan	1,500	15,000
Minimum charge for 744m ² - 867m ²	Per Plan	1,500	16,500
Minimum charge for 867m ² - 930m ²	Per Plan	1,500	18,000
For every additional 93m ² or part thereof over 930m ²	m ²	500	500
Building Plans - Architectural Fees (Public Buildings)			
Minimum charge for 46m ² or less	Per Plan	1,000	2,000
Minimum charge for 46m ² - 93m ²	Per Plan	1,500	2,500
Minimum charge for 93m ² - 140m ²	Per Plan	2,200	3,200
Minimum charge for 140m ² - 186m ²	Per Plan	3,000	4,000
Minimum charge for 186m ² - 279m ²	Per Plan	3,900	4,900
Minimum charge for 279m ² - 372m ²	Per Plan	4,400	5,400
Minimum charge for 372m ² - 465m ²	Per Plan	4,900	5,900
Minimum charge for 465m ² - 558m ²	Per Plan	5,600	6,600

Minimum charge for 558m ² - 651m ²	Per Plan	6,600	7,600
Minimum charge for 651m ² - 744m ²	Per Plan	7,000	8,000
Minimum charge for 744m ² - 867m ²	Per Plan	7,400	8,400
Minimum charge for 867m ² - 930m ²	Per Plan	7,900	8,900
For every additional 93m ² or part thereof over 930m ²	m ²	1,000	1,000
Building Plans - Structural Fees (Public Buildings)			
Minimum charge for 46m ² or less	Per Plan	700	1,700
Minimum charge for 46m ² - 93m ²	Per Plan	850	1,850
Minimum charge for 93m ² - 140m ²	Per Plan	1,100	2,100
Minimum charge for 140m ² - 186m ²	Per Plan	1,350	2,350
Minimum charge for 186m ² - 279m ²	Per Plan	1,650	2,650
Minimum charge for 279m ² - 372m ²	Per Plan	1,800	2,800
Minimum charge for 372m ² - 465m ²	Per Plan	2,050	3,050
Minimum charge for 465m ² - 558m ²	Per Plan	2,300	3,300
Minimum charge for 558m ² - 651m ²	Per Plan	2,550	3,550
Minimum charge for 651m ² - 744m ²	Per Plan	2,600	3,600
Minimum charge for 744m ² - 867m ²	Per Plan	3,150	4,150
Minimum charge for 867m ² - 930m ²	Per Plan	3,400	4,400
For every additional 93m ² or part thereof over 930m ²	m ²	700	1,000
Building Plans - Renewal Fees (Public Buildings)			
	Unit Measure of		
Minimum charge for 46m ² or less	Per Plan	1,500	1,500
Minimum charge for 46m ² - 93m ²	Per Plan	1,500	3,000
Minimum charge for 93m ² - 140m ²	Per Plan	1,500	4,500
Minimum charge for 140m ² - 186m ²	Per Plan	1,500	6,000
Minimum charge for 186m ² - 279m ²	Per Plan	1,500	7,500
Minimum charge for 279m ² - 372m ²	Per Plan	1,500	9,000
Minimum charge for 372m ² - 465m ²	Per Plan	1,500	10,500
Minimum charge for 465m ² - 558m ²	Per Plan	1,500	12,000
Minimum charge for 558m ² - 651m ²	Per Plan	1,500	13,500
Minimum charge for 651m ² - 744m ²	Per Plan	1,500	15,000
Minimum charge for 744m ² - 867m ²	Per Plan	1,500	16,500
Minimum charge for 867m ² - 930m ²	Per Plan	1,500	18,000
For every additional 93m ² or part thereof over 930m ²	m ²	0	500
Building Plans - Occupational Certificates (Public Buildings)			
	Unit of Measure		
Minimum charge for 46m ² or less	Per Plan	2,500	2,500
Minimum charge for 46m ² - 93m ²	Per Plan	2,700	2,700
Minimum charge for 93m ² - 140m ²	Per Plan	2,900	2,900
Minimum charge for 140m ² - 186m ²	Per Plan	3,000	3,000
Minimum charge for 186m ² - 279m ²	Per Plan	3,500	3,500
Minimum charge for 279m ² - 372m ²	Per Plan	3,700	3,700

Minimum charge for 372m ² - 465m ²	Per Plan	4,000	4,000
Minimum charge for 465m ² - 558m ²	Per Plan	4,200	4,200
Minimum charge for 558m ² - 651m ²	Per Plan	4,200	4,200
Minimum charge for 651m ² -744m ²	Per Plan	4,200	4,200
Minimum charge for 744m ² - 867m ²	Per Plan	4,200	4,200
Minimum charge for 867m ² - 930m ²	Per Plan	4,500	4,500
For every additional 93m ² or part thereof over 930m ²	m ²	500	500
Building Plans - Architectural Fees (Industrial and Commercial Buildings)	Unit of Measure		
Minimum charge for 46m ² or less	Per Plan	1,000	1,000
Minimum charge for 46m ² - 93m ²	Per Plan	1,500	1,500
Minimum charge for 93m ² - 140m ²	Per Plan	2,200	2,200
Minimum charge for 140m ² - 186m ²	Per Plan	3,000	3,000
Minimum charge for 186m ² - 279m ²	Per Plan	3,900	3,900
Minimum charge for 279m ² - 372m ²	Per Plan	4,400	4,400
Minimum charge for 372m ² - 465m ²	Per Plan	4,900	4,900
Minimum charge for 465m ² - 558m ²	Per Plan	5,600	5,600
Minimum charge for 558m ² - 651m ²	Per Plan	6,600	6,600
Minimum charge for 651m ² -744m ²	Per Plan	7,000	7,000
Minimum charge for 744m ² - 867m ²	Per Plan	7,400	7,400
Minimum charge for 867m ² - 930m ²	Per Plan	7,900	7,900

<i>Item Description</i>	<i>Unit of Measure</i>	<i>Charges Rates 2018</i>	<i>Charges Rates 2019</i>
For every additional 93m ² or part thereof over 930m ²	m ²	1,000	1,000
Building Plans - Structural Fees (Industrial and Commercial Buildings)	Unit of Measure		
Minimum charge for 46m ² or less	Per Plan	700	700
Minimum charge for 46m ² - 93m ²	Per Plan	850	850
Minimum charge for 93m ² - 140m ²	Per Plan	1,100	1,100
Minimum charge for 140m ² - 186m ²	Per Plan	1,350	1,350
Minimum charge for 186m ² - 279m ²	Per Plan	1,650	1,650
Minimum charge for 279m ² - 372m ²	Per Plan	1,800	1,800
Minimum charge for 372m ² - 465m ²	Per Plan	2,050	2,050
Minimum charge for 465m ² - 558m ²	Per Plan	2,300	2,300
Minimum charge for 558m ² - 651m ²	Per Plan	2,550	2,550
Minimum charge for 651m ² -744m ²	Per Plan	2,600	2,600
Minimum charge for 744m ² - 867m ²	Per Plan	3,050	3,050
Minimum charge for 867m ² - 930m ²	Per Plan	3,400	3,400
For every additional 93m ² or part thereof over 930m ²	m ²	700	700
Building Plans - Renewal Fees (Industrial	Unit of		

and Commercial Buildings)	Measure		
Minimum charge for 46m ² or less	Per Plan	1,500	1,500
Minimum charge for 46m ² - 93m ²	Per Plan	1,500	1,500
Minimum charge for 93m ² - 140m ²	Per Plan	1,500	1,500
Minimum charge for 140m ² - 186m ²	Per Plan	1,500	1,500
Minimum charge for 186m ² - 279m ²	Per Plan	1,500	1,500
Minimum charge for 279m ² - 372m ²	Per Plan	1,500	1,500
Minimum charge for 372m ² - 465m ²	Per Plan	1,500	1,500
Minimum charge for 465m ² - 558m ²	Per Plan	1,500	1,500
Minimum charge for 558m ² - 651m ²	Per Plan	1,500	1,500
Minimum charge for 651m ² - 744m ²	Per Plan	1,500	1,500
Minimum charge for 744m ² - 867m ²	Per Plan	1,500	1,500
Minimum charge for 867m ² - 930m ²	Per Plan	1,500	1,500
For every additional 93m ² or part thereof over 930m ²	m ²	0	0
Painting of Buildings			
C.B.D	Building	3,000	3,000
Estates	Building	2,000	2,000
Extended areas	Building	1,000	1,000
Building Inspection Fees per Floor			
C.B.D	Floor	3,500	3,500
Estates	Floor	3,500	3,500
Extended areas	Floor	3,500	3,500
Change of User			
Residential to Commercial		10,000	10,000
Agricultural to Residential		10,000	10,000
Harmonization of user		10,000	10,000
Agricultural to Commercial		10,000	10,000
Residential/General Commercial to Petrol Station		10,000	10,000
General Commercial to Industrial		10,000	10,000
Plot Identification Fees (Beaconing)	Plot	4,000	4,000
Market/Butchery Rent			
Application fee for stall	Per instance	-	1,000
Renewal fee for stall	Annually	-	200
Market shop rent (large) per month	Monthly	-	5,000
Market shop rent (small) per month	Monthly	-	2,000
Market stall rent (big) per month	Monthly	-	1,500
Market stall rent (small) per month	Monthly	-	500
Butchery stall rent	Monthly	-	3,000
Rental stall re-opening fees	per instance	-	1,000

<i>Item description</i>	<i>Unit of Measure</i>	<i>Charges 2018</i>	<i>Charges 2019</i>
Isolated plots	Per Plot	1,000	1,000
Application forms (church-Temporary)	Per Plot	1,000	1,000
Surveyor fees	Per Plot	5,000	5,000
Search fees	Per Plot	500	500
Plot rent (County plots per year)	Per Plot	1,500	2,000
Application for new plots	Per Plot	5,000	5,000
Ground Rent for Kiosks		1,000	1,000
Fees for Various Services			

Hire of County hall for (prayer) churches	Per Day	3,000	5,000
Hire of County hall (political & social meetings)	Per Day	6,000	10,000
Hire of Sub-County ground for sports/religious activities - Local	Per Day	2,000	3,000
Hire of Sub-County ground for sports - National	Per Day	-	5,000
Hire of Sub-County ground (political activities/ functions)	Per day	10,000	20,000
Hire of Sub-County ground (national political functions)	Per day	50,000	50,000
Renewal of lost plot card	Per Plot	5,000	5,000
Sale of County minutes (minute extract)	Per Extract	350	350
Sale of County Acts	Per Act	350	350
Identification beacons	Per Plot	5,000	5,000
Billboards and Advertisements			
(i) Town Clock			
Application fees for construction	No.	2,000	2,000
Charge per year without advertisement	year	5,000	5,000
(ii) Billboards			
Application fees for construction	No.	2,000	2,000
Charge per year without advertisement	Year	10,000	10,000
Advertisement on Billboards			
Application	No.	2,000	2,000
Minimum Charge Small display under 3m ²	M ²	1,000	1,000
(i) (8 X 10)m	M ²	100,000	100,000
(ii) (8 X 12)m	M ²	150,000	150,000
(iii) (10 X 12)m	M ²	200,000	200,000
Additional Charges per m2	M ²	500	500
Display of Flags			

Item description	Unit of Measure	Charges 2018	Charges 2019
Promotion Flags	Per fortnight	300	300
Corporate Flags	Per Year	2,000	2,000
Construction Site Boards			
Application Fees	Once	500	500
Renovations (Alterations)			
Minor C.B.D. (no wall adjustments)	Per plot	5,000	5,000
Major C.B.D.	Per plot	7,000	7,000
Extended area (outside CBD)	Per plot	4,000	4,000
Application of Steel pole banner (per pair)	Per instance	2,000	2,000
Small Tent/ Branded umbrella	Per day	2,000	2,000
Big Tent/ Branded umbrella	Per day	5,000	5,000
Posters (Only in Designated Areas)			
Charges up to 1,000 Posters @shs 5 each	No.	5,000	5,000
Any extra Poster above 1,000 (each)	Each	2	2
Signboards (Illuminated Signs) per M ²			
Per M ²	Per M ²	3,000	3,000
Application Fees	No.	500	500
Wall Branding			
Wall Branding (per floor)	Annual	5,000	5,000
3m by 3m (9 m ²) and below Kiosks (mpesa, Yu cash, Airtel money, orange , money hawalas)	Annual	2,000	2,000

Above 9 m ² (3m by 3m) Kiosks (MPESA, Yu cash, Airtel money, orange money, money hawalas)	Annual	5,000	5,000
Bank agents (per bank)	Annual	11,000	11,000
Other Advertisements			
Veranda/Pavement Displays per M ² per year	Year	2,000	2,000
Large per year (Above 3m ²)	Year	150,000	150,000
Small Per year (3m ² and below)	Year	30,000	30,000
Fire Compliance Certificates			
Super Markets	Year	5,000	5,000
Banks	Year	5,000	10,000
Micro-finance institutions e.g. FOSAs & saccos	Year	-	5,000
Factories/Industries	Year	10,000	10,000
Large Shops	Year	2,000	2,000
Small Shops	Year	1,000	1,000
Schools	Per school	1,000	1,000
Flats (Residential)	Flat	300	300
Noise Regulations			
Application fee	Per instance	500	500
Environmental inspection/assessment/approval fee for every business premise	Per instance	-	500
By Sound system per day	Per day	5,000	5,000
Street preaching by sound system	Per day	Free	Free
Car/Van mounted with sound systems per day	Per day	5,000	5,000
A truck mounted with sound system(s) per day	Per day	8,500	10,000
Small Bar/restaurants/clubs/hotels with sound/noise license	Per annum	-	3,000
Medium Bar/restaurants/clubs/hotels with sound/noise license	Per annum	5,500	5,500
Large Bar/restaurants/clubs/hotels with sound/noise license	Per annum	-	10,000
Electronic/Music stores noise license	Per annum/store	3,000	3,000
A fleet of 2 to 3 vehicles mounted with sound system(s) per day	Per day	13,000	13,000
A fleet of 4- 5 Vehicles mounted with sound system(s) per day	Per fleet/day	15,000	15,000

<i>Item description</i>	<i>Unit of Measure</i>	<i>Charges 2018</i>	<i>Charges 2019</i>
A fleet of 6- 10 Vehicles mounted with sound system(s) per day	Per fleet/day	18,000	18,000
A fleet of over 10 Vehicles mounted with sound system(s) per day	Per fleet/day	20,000	20,000
A trailer mounted with sound system(s) per day	Per trailer/day	-	15,000
A vehicle with digital screen per day	Per day	10,000	10,000
Dumping of excavated soil permit	Per site	5,000	5,000
Permit Crusades	Per week	2,200	2,200
Political campaign permit	Per week	10,000	10,000
Road shows permit	Per week	5,000	500
Weeding parties permit	Per day	3,000	3,000
Sale of environmental policy document	Per document	5,000	5,000
Environmental impact assessment reports expert fee	Project cost	0.01% of the total project cost	0.01% of the total project

			cost
Collection and transportation of solid waste (youth groups) permit	Per permit/annum	3,000	3,000
Collection and transportation of solid waste (CBOs) permit	Per permit/annum	5,000	5,000
High environmental risk business ventures/enterprises i.e. Motor garages, /service bays/car washes/scrap metal/plastic drop off points & pickups, recycling permits			
(a) Small	Per permit/annum	-	5,000
(b) Medium	Per permit/annum	-	8,000
© Large	Per permit/annum	-	10,000
Development projects/building plans/physical planning environmental assessment fee	Per permit/annum	-	1,500
Development projects/building plans/physical planning environmental professional fee	Per permit/annum	-	500
Collection and transportation of solid waste (private companies) permit	Per permit/annum	10,000	10,000
Quarrying/Excavation permit	Per acre	10,000	10,000
Quarrying murrum	Per tonne	100	100
logging	Per tonne	5,000	5,000
Excavations/trenching/cable laying	Per meter	20,000	100
Excavations for building developments/constructions	Per m ²	-	2,000
Kenya power sub-stations	Per year	65,000	65,000
Power hive energy supplier	Per year	50,000	10,000

2-8000 Industrial Plants, Factories, Workshops/garages (Sub County)

<i>Business Code</i>	<i>Item Description</i>	<i>Charges 2019</i>	<i>Business Code</i>
2-8000	Industrial Plants, Factories, Workshops/garages		
2-8001	Large Industrial Plant over 40 employees or turnover over 20M	60,000	100,000
2-8002	Medium Industrial Plant from 16 - 40 employees or turnover between 10 - 20million	42,000	50,000
2-8003	Small Industrial Plant up to 15 employees or turnover up-to 10M	24,000	30,000
2-8004	Large Workshop/Service Repair Contractor over 10 employees or premises over 500ft	30,000	30,000
2-8005	Medium Workshop Service Repair Contractor from 6 - 10 employees or premises from 25ft - 500ft	12,000	15,000
2-8006	Small Workshop Service Repair Contractor up-to 5 employees or Premises up to 25ft	4,200	6,000
2-8007	Large Motor Garage (with capacity of 10 and above vehicles)	7,000	7,000
2-8008	Medium Motor Garage (with capacity of 5-9 vehicles)	3,500	3,500
2-8009	Small Motor Garage (with capacity of 1-4 vehicles)	3,000	3,000
2-8010	Open Air/Roadside Jua Kali Garage	3,500	3,500
2-8011	Large Motor Cycle Repair Workshop above 25m ²	3,500	3,500
2-8012	Medium Motor Cycle Repair Workshop 9m ² to 25m ²	3,000	3,000
2-8013	Small Motor Cycle Repair Workshop below 9m ²	2,500	2,500
2-8014	Open Air/Roadside Jua Kali Motor Cycle Repair	2,000	2,000
2-8015	Engineering Workshops 1-3 Lathe Machines	5,000	5,000
2-8016	Engineering Workshops 1 Lathe Machine	4,000	4,000
2-8017	Large General Electronic/Electrical Repair Shop e.g. Radio /TV/DVD/Amplifiers Repair Workshop etc. (above 5 service point/ technicians)	6,000	10,000
2-8018	Medium General Electronic/Electrical Repair Shop e.g.	4,000	6,000

<i>Business Code</i>	<i>Item Description</i>	<i>Charges 2019</i>	<i>Business Code</i>
	Radio /TV/DVD/Amplifiers Repair Workshop etc. 2-5 service point/ technicians)		
2-8019	Small General Electronic/Electrical Repair Shop e.g. Radio /TV/DVD/Amplifiers Repair Workshop etc.	2,000	3500
2-8020	Large Battery Charging Workshop (above 10 Batteries)	6,000	6,000
2-8021	Medium Battery Charging Workshop (5 to 10 Batteries)	4,000	4,000
2-8022	Small Battery Charging Workshop (below 5 Batteries)	3,000	3,000
2-8023	Large Fabrication and Welding Workshop (more than 2 machines)	6,000	6,000
2-8024	Medium Fabrication and Welding Workshop (2 machines)	4,000	4,000
2-8025	Small Fabrication and Welding Workshop (1 Machines)	3,000	3,000
2-8026	Large Furniture Workshop (with machine or 3 & above working stations)	7,500	7,500
2-8027	Medium Furniture Workshop (2 working stations)	5,000	5,000
2-8028	Timber molding machine	3,500	3,500
2-8029	Small Furniture Workshop (1working station)	3,500	3,500
2-8030	Blacksmith Operation	3,500	3,500
2-8031	Yard dealers in building materials such as concrete, blocks, culverts etc	-	5,000
2-8032	General Electrical Rewinding Workshop	3,500	3,500
2-8033	Contractors-NCA 1/2(per year)	8,500	8,500
2-8034	Contractors-NCA 3/4(per year)	6,000	6,000
2-8035	Contractors-NCA 5/6(per year)	4,000	4,000
2-8036	Contractors-NCA 7/8 (per year)	2,000	2,000

4.0 SCHEDULE 4

4.1 Sub-County - Fees and Charges

<i>Item Description</i>	<i>Unit of Measure</i>	<i>Charges 2018</i>	<i>Charges 2019</i>
Motor Cycles and Taxis			
Registration of Motor Cycles		200	200
Motor Cycles	Monthly	300	300
Motor Cycles (Designated areas) between 11 th and 20 th of every month	Per month	500	500
Motor Cycles (Designated areas) after 20 th of every month	Per month	1,400	1,400
Tuktuk	Per month	-	300
Storage fees for Motor Cycles	Per day	200	200
Motor Cycles (up to 10th Jan/new)	Annually	2,500	2,500
Impounding charge motor cycle	Each	1,000	1,000
Obstruction charge motor cycle/Tuktuk	Each	-	500
Defiance Penalty		-	1,000
Soko huru (Tea/Coffee cess) lorry -per Instance	-	1,000	1,500
Soko huru (Tea/Coffee cess) canter -per Instance	-	500	1,000

<i>Item Description</i>	<i>Unit of Measure</i>	<i>Charges2018</i>	<i>Charges2019</i>
Soko huru (Tea/Coffee cess) pickup/ station wagon - per Instance	New	150	500
Taxi seizure	Per instance	1,000	1,000
Storage fees for Taxi	Daily	500	500

Default penalty for Taxi	Each	1,000	1,000
Branding of Business Premises			
Branding of Small Business Premises (per floor)	Annual	5,000	5,000
Informal Sector			
Hawker with Motor Vehicle	Per day	200	200
Hawker with Motor Vehicle selling electronics	Per day	5,000	5,000
Hawker without Motor Vehicle	Per day	30	30
Shoe shine, Shoe repair, Street vendors	Per day	20	20
Tailoring on Veranda (Repair)	Per day	20	20
Small Jua Kali in Open air	Per day	20	20
Small Jua Kali in Verandah	Per day	20	20
Small Artist or Sign writer	Per day	20	20
Handcarts (per cart)	Per day	20	20
Cess on Bricks/ Hardcore/ Ballast/ Murram/ Sand Harvesting, Farm produce, soap stone , jaggery, poles from source			
Hardcore/ Murram			
Pick up/ station wagon e.g. Probox	Per vehicle	50	50
Canter	Per Canter	250	300
Lorries of 7 tone and above	Per trip	1,000	1,000
Lorries of 7 tone and above		500	500
Blocks/ Concrete			
Pick up/ station wagon e.g. Probox	per trip	100	100
Canter	per trip	200	200
Lorries of 7 tone and above	per trip	300	300
Pick up/ station wagon e.g. Probox	per trip	50	50
Sand			
Pick up/ station wagon e.g. Probox	per trip	100	100
Canter	per trip	200	200
Lorries of 7 tone and above	per trip	300	300
Bricks dealer			
Lorry	Per trip	200	200
Canter	Per trip	100	100
Pickup	Per trip	50	50
Cess on Farm produce			
Produce cess on processing plants, factories and other value processing units	1% of turnover	Agricult ural Produce Cess Act	Agricult ural Produce Cess Act
Pick up	Per trip	100	100
Canter	Per trip	200	200
Lorry	Per trip	500	500
Jaggery Cess			
Canter	Per day	500	500
Lorry	Per day	1,000	1,000

<i>Item Description</i>	<i>Unit of Measure</i>	<i>Charges2018</i>	<i>Charges2019</i>
Pickup	Per day	200	200
Station Wagon/ Probox	Per day	200	200
Motorbike	Per day	50	50
Poles/ Timber Cess			
Lorry above 40 tonnes	Per Trip	5,000	5,000
Lorry- 20 to 40 tonnes	Per Trip	2,000	2,000
Lorry 10 tons	Per Trip	1,000	1,000
Canter (Chindege/timber)	Per Trip	300	300

<i>Item Description</i>	<i>Unit of Measure</i>	<i>Charges2018</i>	<i>Charges2019</i>
Soapstone Cess			
Small carton/box	Per box	30	30
Medium Carton/box	Per box	40	40
Large Carton/box	Per box	50	50
Pick-up	Per pick- up	1,000	1,000
Canter	Per canter	2,000	2,000
Truck	Per truck	5,000	5,000
20ft container	Per container	10,000	10,000
40ft container	Per container	20,000	20,000
Soapstone Terazzo Cess/			
Terazzo chippings	Per bag	30	30
Pick-up	Per pick- up	1,000	1,000
Canter	Per canter	6,000	6,000
Truck	Per truck	10,000	10,000
20ft container	Per container	15,000	15,000
40ft container	Per container	25,000	25,000
Bull	Per Head	100	100
Cow/Donkey	Per Head	100	100
Heifer	Per Head	100	100
Steer	Per Head	50	50
Sheep	Per Head	50	50
Goat/Dog	Per Head	50	50
Otherse.g. turkey	Per Head	30	30
Pig	Per Head	100	100
Chicken	Per Head	20	30
Sugar Cane (bundle) i.e. 1- 20 pieces	Per Bundle	20	30
Vegetable per 90kg sack	Per Sack	20	30
Tomatoes per 30 kg basket	Per Basket	20	30
Maize per 90 kg bag (green wholesale maize)	Per Bag	50	50
Maize per 90 kg bag (green retail maize)	Per Bag	20	30
Banana (Small bunch)	Per Bunch	20	30
Banana (Big bunch)	Per Bunch	30	40
Tomatoes- 120kg box wholesale	Per Crate	50	50
Tomatoes- 45kg crate retail	Per Crate	30	40
Tomatoes- 120kg box	Per Box	50	50
Parking fee Trailer	Per day	200	1,000
Parking fees Lorry	Per day	100	500
Parking fee Canter	Per day	50	200
Parking Saloon	Per day	40	100
Tractor	Per day	30	50
Immobile Vehicles/Stalled	Per day	50	50
Bus Park Charges			
Buses up to 10 th of every Month	Monthly	5,000	5,000
Buses After 10 th of every Month	Monthly	6,000	6,000
Mini Buses up to 10 th of every Month	Monthly	2,000	2,000
Mini buses After 10 th of every Month	Monthly	3,500	3,500
Nissans up to 10 th of every Month	Monthly	2,700	2,700
Nissans After 10 th of every Month	Monthly	4,500	4,500

<i>Item Description</i>	<i>Unit of Measure</i>	<i>Charges2018</i>	<i>Charges2019</i>
Pick-ups up to 10 th of every Month	Monthly	2,000	2,000
Pick-ups After 10 th of every Month	Monthly	3,500	3,500
Stations Wagons up to 10 th of every Month	Monthly	2,500	2,500
Station Wagon After 10 th every Month	Monthly	3,500	3,500
Overnight Parking Charges	Per Night	200	200
Over Night parking Charges	Per Month	4,200	4,200
Shutting up/ impounding/ seizure Charges			
Goat/sheep (per head)	per day	200	200
Cattle (per head)	per day	500	500
Pig	Per day	200	200
Saloon cars	per day	1,000	1,000
Nissan Matatu	per day	2,000	2,000
Station Wagon (Probox)	per day	1,000	1,000
Tractor	per day	2,000	2,000
Lorry	Per day	2,000	2,000
Towing Fee			
Saloon cars	Per instance	3,000	3,000
Station Wagon (Probox)	Per instance	3,000	3,000
Nissan Matatu	Per instance	5,000	5,000
Trucks	Per instance	10,000	10,000
Buses	Per instance	10,000	10,000
Other Fees and Charges			
Market Fees			
Impounding Charge (Grounded Vehicles)		5,000	5,000
Impounding Charge (Stalled Vehicles)		5,000	5,000
Bond fee	once	100	100
Storage fee	Per day	50	50
Jaggery (per a 90 kg sack)	Sack/day	200	200
Onions bulb (per 30kg net)	net/day	40	40
Onions bulb (per 30 kg basket)	Per day	40	40
Onions leafy (per up to 10 kg bundle)	Per day	20	30
Onions leafy (per a 90 kg sack)	Per day	50	80
Maize per 90 kg sack/bag (dry cereal)	Bag/day	40	40
Wimbi per 20kg Debe	Debe/day	20	20
Wimbi per 90 kg Sack	Sack/day	80	80

<i>Item Description</i>	<i>Unit of Measure</i>	<i>Charges 2018</i>	<i>Charges 2019</i>
Fruits – Retail	Per day	20	30
Fruits per up to 30kg carton	Per day	30	30
Fruits per 50kg bag	Per day	40	40
Fruits per 90 kg bag	Per day	50	50
Herbal medicines (1 hawker)	Per day	20	30
Herbal medicines with vehicles	Per day	500	1,000
Sweet banana (bunch)	Bunch	20	30
Penalty for late license (SBP) w.e.f April of every year	% per month	5	5
Penalty for late site value rate, annual rent and plot rent w.e.f 2 nd January every year	% per month	1	1
Royalties not provided for	% Per turn over	3	3
Sweet potatoes per a 90kg sack	Per Sack	40	40
Charcoal per a 90kg sack	Per sack	40	40

Firewood along the road	Per Day	30	30
Second hand Clothes			
Bale	Per/Bale	80	80
Half	Per/Bale	40	40
A Heap	Per/Heap	40	40
New clothes			
Bale	Per/Bale	100	100
A heap	Per/Heap	100	100
Fish Mongers (Dried Fish)			
A 90kg Sack of Fish	Per/Sack	50	50
A 50kg sack of fish	Per/Sack	30	30
Food vendors with temporal structure			50
Food vendors without structure			30
Application Forms			
New Business application forms	Per Business	500	500
Renewal of Business application forms	Per Business	200	200
Registration of schools (Consent)	Per School	6,000	6,000
Land Board Consent fees	Per Plot	5,000	5,000
Plot transfer fee	Per Plot	15,000	20,000
Subdivision fee	Per Plot	15,000	20,000
Change of name	Per instance	5,000	5,000
Application for Approval of Building Plan (PPA1)	Per Plan	2,500	2,500
Completion Certificate	Per Cert.	2,000	2,000

5.0 SCHEDULE 5**5.1 Finance and Economic Planning**

<i>Description of fee or Charge on Service</i>	<i>Section of Legislation Imposing Fee or Charge for Services</i>	<i>Unit of Measure</i>	<i>KISII MUNICIPALITY Amount of Fee or Charge</i>	<i>SUB-COUNTIES Amount of Fee or Charge</i>	<i>Comment (New/Active)</i>
BUDGETS AND APPROPRIATION					
Sale of county budget books	County Appropriations Act	per book	1,000	1,000	Active
Sale of county appropriation bill	County Appropriations Act	per Act	1,000	1,000	Active
Sale of county abstract of accounts			1,000	1,000	Active
Sale of county fees and charges		per set of fees & charges	1,000	1,000	Active
Sale of County Laws		Per Set	1,000	1,000	Active
Sale of county minutes		Per extract	500	500	Active
Sale of county gazette			100	100	Active
PROCUREMENT DEPT					
Sale of tender document(s)	Procurement Act	per tender Document	1,000	500	Active
Download of Tender Documents		per tender Document	Free	Free	New
Hire of ground (Court brokers, auctioneers etc.)fees per day		one day	3,000	2,000	Active
Damage/Loss		as per	Per as County	Per as	Active

occasioned on County property		assessment	Engineer assessment	County Engineer assessment	
OTHER CHARGES					
Dishonoured cheques		per leaf	5,000	5,000	Active
Certified Copies of County Documents (Leases, Conveyancing Documents)		per page	200	200	Active
Technical Experts		per day	5,000	5000	Active
Penalty for delayed presentation of a Banking slip for receipting purpose		Per Banking slip	100 (per day after 7 days of banking)	100 (per day after 7 days of banking)	Active

Weights and Measures

<i>Item description</i>	Unit of measure	Charges for 2018	Charges for 2019
1. Weights:	Initial	Re-verification	Re-verification
5kg and under	40	50	50
5.1kg-10kg	80	100	100
10.1kg-20kg	100	100	100
20kg & above	200	180	180
2. Measures of length for each measure			
(a) Unsub divided	200	300	300
(b) Subdivided			
1m & above	60	70	70
1m – 5 m	100	100	100
5 m – 10m	200	200	200
10m – 20m	300	300	300
20m - 30 m	400	450	450
30m & above	800	800	800
3. Measures of capacity			
Hire of other weighing equipment:			
Weigh bridge testing unit	Per hour	10,000	10,000
Mobile provider tank	Per day	10,000	10,000
Fork lift	Per day	10,000	10,000
4. Fees for registration of a manufacturer	Per annum	2,000	2,000
5. Fees for repairers licences			
Type	Initial	Re-verification	Re-verification
Type 1	800	700	700
Type 2	800	1,000	1,000
Type 3	1,000	1,200	1,200
Type 4	800	1,000	1,000
Type 5	800	1,000	1,000
Type 6	1,000	1,200	1,200
Type 7	1,000	1,200	1,200
Type 8	500	1,000	1,000
Type 9A Electricity meter	500	1,000	1,000
Type 9B Taxi meter	500	1,000	1,000
Type 9C Airtime meter	500	1,000	1,000
Type 10A Speed governor	500	1,000	1,000
Type 10B Alcohol breath	500	1,000	1,000

Type 10C Blood pressure	500	1,000	1,000
Type 10D Thermometer	500	1,000	1,000
6. Bulk storage tanks			
100,000 liters and above		100,000	100,000
100,000-500,000		150,000	200,000
500,000-1,000,000		200,000	250,000
1,000,000 & above			
For every 1,000,000m addition of		50,000	50,000
7. Measuring instruments:			
Liquid measuring instrument		20,000	25,000
Line measuring instrument		10,000	15,000
Weather measuring instrument		10,000	10,000

6.0 SCHEDULE 6**6.1 Education, Youth Affairs, Sports, Culture and Social Services**

Item Description	Unit Of Measure	Charges 2018	Charges 2019
Pre-Primary Schools			
Class "A" per pupil	Per term	600	600
Class "B" per pupil	Per term	1,200	1,200
Class "C" per pupil	Per term	1,200	1,200
Nursery Schools/Sub County			
Class "G" full day		600	600
Half day with lunch	Per term	300	300
Half day without lunch	Per term	100	100
Class "F" full day	Per term	600	600
Half day with lunch	Per term	200	200
Half day without lunch	Per term	100	100
Nursery Schools/Kisii Municipality			
Class full day	Per Month	1,300	1,300
Half day with lunch	Per Month	900	900
Half day without lunch	Per Month	800	800
Item Description	Unit Of Measure	Charges 2018	Charges 2019
Kisii Municipality			
Sports activities per day- Local	per day	10,000	10,000
Sports activities per day- National	per day	10,000	20,000
Kenya Premier League (KPL)	Per day	30,000	30,000
National Super League (NSL)	Per day	20,000	20,000
Religious activities per day (local)	Per day	20,000	15,000
Religious activities per day (national)	Per day	15,000	15,000
Religious activities per day (international)	Per day	30,000	20,000
Political meetings/ home coming	per day	100,000	100,000
Musical Gatherings - National	per day	10,000	20,000
Musical Gatherings - Local	per day	-	10,000
Entertainment Shows - Local	Per day	15,000	15,000
Entertainment Shows - National	Per day	-	30,000
Weddings/graduations	per day	20,000	20,000
Filming/Video Shooting - local	per instance	3,000	3,500
Filming/Video Shooting - National	per instance	-	5,000
ASK- Shows (arena)	Per day	200,000	150,000
Other social gatherings	per day	15,000	15,000
Commercial Promotional Gatherings - Multinational	Per day	-	100,000
Commercial Promotional Gatherings - National	Per day	80,000	80,000

Landing of private air craft e.g. choppers	Per day	20,000	20,000
Commercial / promotional gatherings - Local	Per day	50,000	50,000
Hiring of Sub County Stadium			
Political Activities	Per day	20,000	20,000
Sports Activities - Local	Per day	3,000	3,000
Sports Activities – National/League	Per day	5,000	5,000
Religious activities	Per day	3,000	3,000
Other social gatherings	Per day	10,000	10,000
Hiring of County Halls – Kisii Municipality			
Religious activities	Per day	3,000	10,000
Private education/health meetings	Per day	-	10,000
Political/Social Meetings	Per day	6,000	15,000
Hiring of Sub County Halls			
Religious activities	Per day	1,000	5,000
Political activities & Social Meetings	Per day	5,000	10,000
Trainings – Gusii Stadium			
Sports Activities Per Team - Local	Per day	1,000	3,000
Sports Activities Per Team - National	Per day	2,000	5,000
Trainings Per Individual Adult olitical/S	Per Instance/day	100	50
Training Per Individual Children	Per Instance/day	50	30
Friendly Activities – Gusii Stadium			
Sports Activities Friendly - Local	Per day	1,000	3,000
Sports Activities Friendly - National olitical/S	Per day	2,000	5,000
People’s Park			
Religious activities	Per day	-	6,000
Political activities/social meetings	Per day	-	20,000
Musical gatherings	Per day	-	15,000
Commercial promotions	Per day	-	30,000

Social Services Library Section

<i>Item Description</i>	<i>Unit of Measure</i>	<i>Charges 2018</i>	<i>Charges 2019</i>
Adults tickets	per year	300	300
Junior tickets	per year	150	150
Penalty	per week	150	150
Accession lists	per copy	50	50
Research fee	Per month	1,000	1,000
E-mail services	per hour	50	50
Printing	Per page	10	10
Scanning	Per page	20	20
Photocopying			
A4 (a copy)	Per copy	2	2
Shooting films - (citizens)	Per day	10,000	10,000
Shooting films - (non-citizens) Per Day	Per day	50,000	50,000

Village Polytechnics

<i>Item Description</i>	<i>Unit of Measure</i>	<i>Charges 2018</i>	<i>Charges 2019</i>
Student admission fees	Once	200	200
Refundable caution money	Once	1,000	1,000
Carpentry & joinery	per year	6,000	6,000
Sign writing & painting	per year	6,000	6,000

Electrical / Installation	per year	9,000	9,000
Welding & fabrication	per year	6,000	6,000
Catering	per year	9,000	9,000
Garment making	per year	6,000	6,000

Community Development Services

	Unit of Measure	Charges 2018	Charges 2019
Self-Help Groups			
Income generating activities application fee	Once	1,000	1,000
Renewal fee	Per year	100	100
Non income generating activities	Once	500	500
Renewal fee	Per year	100	100
Community Based Organizations			
Income generating activities- office permit	Per year	5,000	5,000
Income generating activities application fee	Once	1,000	1,000
Renewal fee	Per year	100	100
Non income generating activities office permit	Per year	3,000	3,000
Non-Governmental Organizations			
Income generating activities-office permit	Per year	10,000	10,000
Non income generating activities	Per year	10,000	10,000

7.0 SCHEDULE 7**Public Works and Infrastructure Sector****Transportation Unit Services**

Item Description	Unit of Measure	Charges 2018	Charges 2019
License for pickups or vans for hire	Per annum	12,000	12,000
3 tons and more	Per annum	12,000	12,000
License for lorries for hire	Per annum	24,000	24,000
License for buses for hire	Per annum	24,000	24,000
Road side activities per day	Per day	12,000	12,000
License for breakdown Vehicle	Per annum	12,000	12,000
Loading/Reserved parking bay	Per annum	36,000	36,000
Trailers	Per annum	450,000	450,000

Roads Engineering Services

Road opening permits	Unit of Measure	Charges 2018	Charges 2019
Inspection fees for road opening:-			
9 meters per permit (all categories not exceeding 10 metres)	Per instance	4,000	4,000
Over 10 meters for opening carriage way per meter	Per instance	800	800
Over 10 meters for opening on paved footpath per meter	Per instance	100	100
Over 10 meters for opening on verges per meter	Per instance	20	20
Renewal of road opening permits and road works after expiry	Per instance	2,000	2,000
Authority to open manholes and lay cables for service providers charged per road	Per instance	2,500	2,500

Dry Rate for Hire of Plant and Machinery

Truck Tipper	Unit of Measure	Charges 2018	Charges 2019
Truck Tipper 7 tons	Per day	7,000	7,000
Truck Tipper 8 tons	Per day	8,000	8,000
Truck Tipper 10 tons	Per day	10,000	10,000
Truck Tipper 12 tons	Per day	12,000	12,000
Truck Tipper 15 tons	Per day	15,000	15,000
Truck Tipper 20 tons	Per day	20,000	20,000

Truck Tipper over 25 tons	Per day	25,000	25,000
Motor Grader			
Motor Grader 100 – 130HP	Per day (8 Hours)	44,000	44,000
Motor Grader 131 – 155HP	Per day (8 Hours)	48,000	48,000
Motor Grader 156-200 HP	Per day (8 Hours)	52,000	52,000
Single Drum Vibration Roller			
Roller 9-10 ton	Per day (8 Hours)	32,800	32,800
Roller 11-13 ton	Per day (8 Hours)	44,000	44,000
Roller 14-15 ton	Per day (8 Hours)	48,000	48,000
Trailer Low bed			
Trailer 35-50 ton	Per Km	70	70
Trailer 35-50 ton	Per Hour	204	204
Prime mover without the Attachment			
Prime mover 35-50 ton	Per Km	230	230
Prime mover 35-50 ton	Per Hour	5,000	5,000
Front wheel loader (Shovel)			
Shovel 90 – 105 HP	Per Hour	5,000	5,000
Shovel 106 – 140 HP	Per Hour	5,500	5,500
Shovel 250 – 288 HP	Per Hour	10,000	10,000
Excavator (Bucket)			
Excavator 130 – 150 HP	Per day (8 hours)	56,000	56,000
Excavator 230 – 255 HP	Per day (8 hours)	80,000	80,000
Excavator (Breaker)			
Excavator 230-255 HP	Per Hour	15,000	15,000
Water Tanker			
Water Tanker 5,000 – 6,000 lt	Per Hour	1,000	Refer section of permit.
Water Tanker 6,000 – 8,000 lt	Per Hour	1,500	
Water Tanker 8,000 – 10,000 lt	Per Hour	2,000	
Dozer (Crawler)			
Dozer 140 – 160 HP	Per Hour	7,500	7,500
Dozer 200 – 220 HP	Per Hour	8,500	8,500
Dozer 230 – 235 HP	Per Hour	10,000	10,000
Dozer 400 – 450 HP	Per Hour	15,000	15,000
Exhauster			
Exhauster 5,000 – 6,000 ltrs	Per trip	10,000	10,000
Private Exhauster permit	Annual	12,000	12,000
Wheel loader			
Wheel loader	Per day (8hours)	42,400	42,400

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

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

8.0 SCHEDULE 8

8.1 Health, Environment and Waste Management Sector Public Health Services

Item Description	Unit of Measure	Charges 2018	Charges 2019
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Collection of dead animals within premises			
Small carcass (hen, cat, pig etc.)	Per load	280	280
<i>Item Description</i>	<i>Unit of Measure</i>	<i>Charges 2018</i>	<i>Charges 2019</i>
Large carcass (cows, Donkey, Horse, camel etc.)	Per load	560	560
Tipping charges			
Domestic waste	Per month	200	200
High volume Industrial waste above 10m ³	Per annum	5,000	5,000
Medium Industrial waste 4.5m ³ to 10m ³	Per month	5,000	5,000
Low volume Industrial waste below 4.5m ³	Per month	2,500	2,500
High volume Commercial/ institutional above 10m ³	Per month	1,000	1,000
Medium volume Commercial/ institutional 4.5m ³ to 10m ³	Per month	500	500
Low volume Commercial/ institutional below 4.5m ³	Per month	200	200
Collection & tipping of construction	Per ton	2,000	2,000
Cleansing Labour Hire			
Per head	Per hour	-	-
Technical	Per hour	-	-
Solid Waste Collection & Transportation			
Residential Areas/per household	per month	200	200
Tea Rooms	per month	500	500
Café	per month	500	500
Ice Parlour	per month	200	200
Restaurant	per month	1,000	1,000
Guest House	per month	1,000	1,000
Dispensary (Level 2)	domestic waste/per month	500	500
Health Centre (Level 3)	domestic waste/per month	500	500
Hospital level 4 to level 6	domestic waste/per month	1,000	1,000
Private hospitals	domestic waste/per month	1,000	1,000
Medical waste per kg	Per kg	300	300
Saw Mills			
0-4.5m ³	per trip	2,500	2,500
6m ³	per trip	3,500	3,500
10m ³	per trip	4,000	4,000
Furniture making	per month	500	500
Metal workshop	per month	500	500
General workshop	per month	500	500
Industrial-Light Waste			
	0-4.5m ³ per trip	2,500	2,500
	6m ³ per trip	5,000	5,000
	10m ³ per trip	10,000	10,000
Industrial -heavy waste	per ton per instance	10,000	10,000
Store/supermarkets	Per month	-	10,000
Wholesale shops	Per month	500	5,000
Retail shops (food & other item)	Per month	200	3,000
Retail shops (other commodities)	Per month	200	200

Groceries	Per month	200	200
Bar	Per month	500	500
Butchery	Per month	200	200
Mosque / Church per month	Per month	400	400
Skips per 7M ³ (cubic meter container or trailer)	Per trip	3,000	3,000
Removal debris emanating from demolished structure per M ³			
4.5M ³	Per trip	4,500	4,500
6M ³	Per trip	10,000	10,000
10M ³	Per trip	12,000	12,000
Dumping of excavated soil permit	Per site	5,000	5,000
Car wash permit (machine powered)	Per year	5,000	5,000
Car wash permit (manual)	Per year	2,000	2,000
Open garages	Per year	3,000	3,000
Scrap metal/ plastic/rubber transporter permit	Per year	5,000	5,000
Water vendors	Per year	2,000	2,000
Permit for crusade	Per Week	2,200	2,200
Political campaign permit	Per week	10,000	10,000
Road shows permit	Per week	5,000	500
Wedding parties permit	Per day	3,000	3,000
Permit for Mobile Toilet	Per unit per instance/ event	3,000	3,000
Incinerator permit	Per year	10,000	10,000
Recycling Permit Per facility	Per unit /annum	5,000	5,000
Registration of Environment & CBO's	Per CBO/annum	5,000	5,000
Sale of environmental policy document	Per document	5,000	5,000
Collection and transportation of solid waste (youth groups) permit	Per permit /annum	3,000	3,000
Collection and transportation of solid waste (CBO's) permit	Per permit /annum	5,000	5,000
Collection and transportation of solid waste (Private companies) permit	Per permit /annum	10,000	10,000
Quarrying permit	Per acre	10,000	10,000
Quarrying murram	Per tonne	100	100
Transportation of Soil from Construction sites	Per permit /annum	10,000	10,000
Transportation of liquid waste (private exhausters)	Per year	10,000	10,000
Transportation of medical waste	Per year	10,000	10,000
Transportation of charcoal	Per 90kg sack	50	50
Logging	Per tonne	5,000	5,000

Food Hygiene Licence

	Premises Category	Unit of Measure	Charges 2018	Charges 2019
A	Market Stalls	Per year	300	300
	Posho Mills	Per year	300	300
	Retail Grocery shop	Per year	400	400
B	Canteens	Per year	400	400
	Rural Dairies	Per year	400	400
	Milk Bars	Per year	400	400
C	Fish Shops	Per year	600	600
	Butcheries	Per year	600	600
	Eating Houses	Per year	600	600

	Cafes	Per year	600	600
	Bars (ON)	Per year	600	600
	Restaurant	Per year	600	600
	Members Clubs	Per year	1,000	1,000
	Hotels	Per year	2,000	2,000
	Night Clubs	Per year	1,000	1,000
	Slaughter Houses	Per year	2,000	2,000
	Slaughter Slabs	Per year	1,000	1,000
	Warehouses	Per year	3,000	3,000
	Wholesalers	Per year	1,000	1,000
	Jaggeries	Per year	1,000	1,000
D	Beer, Soda and Bread Depots	Per year	2,000	2,000
	Bakeries	Per year	2,000	2,000
	Bottling Plants	Per year	2,000	2,000
	Canning Plants	Per year	2,000	2,000
	Creameries	Per year	2,000	2,000
	Abattoirs	Per year	3,000	3,000
	Flour Mills	Per year	3,000	3,000
	Sugar Factories	Per year	3,000	3,000
	Food Processing Plants	Per year	2,000	2,000
	Super Markets	Per year	3,000	3,000
	Go downs	Per year	3,000	3,000
E	Private Medical Clinics	Per year	3,000	3,000
	Maternity Homes and Hospitals	Per year	2,000	2,000
	Chemists/Pharmacies/Cosmetics	Per year	2,000	2,000
	Herbal Clinics	Per year	1,500	1,500
	Private Medical Labs	Per year	1,000	1,000
	Salon/Kinyozi	Per year	500	500
	Garage/Spare parts shops/Machinery	Per year	2,000	2,000
	Textile Shops	Per year	500	500
	Stationers/Printing/Cyber Café/Photocopiers	Per year	500	500
F	Financial Institutions	Per year	2,000	2,000
	Carpentry/Joineries	Per year	500	500
	Timber Yards	Per year	1,000	1,000
	Wholesale Liquor / wines* spirits	Per year	1,000	1,000
Building Plans Inspection fees				
	<i>Other charges</i>		<i>Charges 2018</i>	<i>Charges 2019</i>
	Application fee for inspection	Per instance	100	100
	Premises inspection (food hygiene licenses)	Per year	1,000	1,000
	School inspection	Per year	3,000	3,000
	Change of user inspection	Per instance	1,000	1,000
	Occupancy inspection	Per building	1,000	1,000
	Health clearance after closure notice	Per instance	2,000	2,000
	Inspection for liquor license	Per year	1,000	1,000
	Other charges			
	Medical examination of food handlers	Per instance (after every 3 months)	300	300
	Disinfections and Deratting	Per M ²	30	30
	Routine water/ food sampling and testing	Instance	1,000	1,000

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

Fire safety inspection for vehicles that transport highly inflammable substances or materials.			
No.	Minimum number of liters	Minimum number of liters	Rate in kes
1.	3,000	5,999	3,000
2.	6,000	9,999	4,500
3.	10,000	13,999	6,000
4.	14,000 and above	-	7,500

LIQUOR /ALCOHOLIC DRINK LICENCE

1. GENERAL RETAIL ALCOHOLIC DRINK LICENCE (ON BARS)

Premises within Kisii Municipality(club)	Per Annum	Kshs	120,000
Premises situated elsewhere other than Kisii Municipality(club)	Per Annum	Kshs	60,000
Premises within Kisii Municipality	Per Annum	Kshs	50,000
Premises situated elsewhere other than Kisii Municipality	Per Annum	Kshs	20,000

2. GENERAL RETAIL ALCOHOLIC DRINK LICENCE - WINES & SPIRIT

Premises within Kisii Municipality	Per Annum	Kshs	40,000
Premises situated elsewhere other than Kisii Municipality	Per Annum	Kshs	20,000

3. BREWERS ALCOHOLIC DRINK LICENCE

For each alcoholic drink or product manufactured: 1 million litres and above per annum	Per Annum	Kshs	1,000,000
Between 500,000 and 999,999 litres/annum	Per Annum	Kshs	500,000
Above 12,000 but below 499,999litres/annum	Per Annum	Kshs	250,000

4. WHOLESALE ALCOHOLIC DRINK LICENCE

For each Premises per Annum	Per Annum	KShs	80,000
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9.0 SCHEDULE 9

9.1 Physical Planning, Lands and Housing Physical Planning Services

Item Description	Charges 2018	Charges 2019
Kisii County Master Plan /Planning Policy Reports		
Kisii County Master Plan Full Version	20,000	20,000
Kisii County Master Plan Abridged Version	10,000	10,000
Local Physical Development Reports (LPDPS)	3,000	3,000
Other Planning Policy Reports	1,000	1,000
Base maps , Part Development Plans (PDP)	5,000	5,000
A1 Copy	1,500	1,500
A2 Copy	1,000	1,000
A3 Copy	500	500
Evaluation of NEMA Reports	1,000	1,000
Development Applications		
Category A	10,000	10,000

Category B	6,000	6,000
Category C	2,000	2,000
Extension of Use		
Category A	4,000	4,000
Category B	3,000	3,000
Category C	2,000	2,000
Renewal of Development Application		
Change of Use	2,000	2,000
Extension of Use	25,000	25,000
Regularization of Compliant Development		
Change of Use	1,000	1,000
Extension of Use	1,000	1,000
Land Subdivision (Per Sub Plot)		
Category A	2,000	2,000
Category B	1,000	1,000
Category C	500	500
Subdivisions Large Schemes (Over 100 Sub Plots)		
1 – 100 Subplots	3,000	3,000
101 – 300 Subplots	2,000	2,000
301- above Subplots	1,000	1,000
Registration under Sectional Properties	3,000	3,000
Amalgamation of Land		
Category A	5,000	5,000
Category B	3,000	3,000
Category C	2,000	2,000
Amendment of Sub-divisions (lump sum)		
Category A	3500	3500
Category B	3,500	3,500
Category C	3,500	3,500
Regularization of Subdivision of Land		
Category A	3,500	3,500
Category B	3,500	3,500
Category C	3,500	3,500
Subdivision Certificate		
1 to 10	2,000	2,000
11 to 20	1,500	1,500
21 & above subplots	1,000	1,000
Certified copies of subdivision certificate	5,000	5,000
Certified copies of original subdivision plans(per set)	5,000	5,000
Re-inspection Fees	5,000	5,000
Extension of Lease		
Category A	10,000	10,000
Category B	10,000	10,000
Category C	10,000	10,000
Category D	10,000	10,000
Category E	10,000	10,000
Development Master Plan		
Category A	30,000	30,000
Category B	30,000	30,000
Category C	30,000	30,000
Administrative Change of Use (Maximum)		
Category A	2,000	2,000
Category B	2,000	2,000
Category C	2,000	2,000

Renewal for Administrative Change of Use		
Category A	2,000	2,000
Category B&C	2,000	2,000
Planning Site Board (On-site Advertisement)		
Category A(size 1200 mm x 600mm)	12,000	12,000
Category B(size 1200 mm x 600mm)	10,000	10,000
Category C(size 1200 mm x 600mm)	8,000	8,000
Extra copies for subdivision and Amalgamation (per 6 and above copies)	3,500	3,500
Amendments of PPA 2	3,500	3,500
Street Naming	20,000	20,000
Property numbering per plate	3,000	3,000
CATEGORY	DETAILS/DESCRIPTION	
Change and Extension of Use		
A.	Zones 1,2,3,4,5,6,9 & 9E,10,12,13 & 14	
B.	Zones 8,16,17,18 & 19	
C.	Zones 7,11, & 15	
Subdivision and Amalgamation of Land		
A.	Zones 1,,3,4,5,6,9 & 9E,10,12, &13	
B.	Zones 2,8,10 & 14	
C.	Zones 7,11, 15,16,17,18 &19	
Extension of Lease		
A.	Commercial users in the CBD per 0.1 ha.	
B.	Residential users in the CBD per 0.1 ha	
C.	Commercial users in the zones 3,4,5,6,12,13 per 0.1 ha.	
D.	Residential users in the zones 3,4,5,6,12,13, per 0.1ha.	
E.	Any size zone 2,7,8,9,10,11,12,13,14,15,16,17,18.	

Item Description	Unit of Measure	Charges 2018	Charges. 2019
Survey Fee	Per instance	5,000	5,000
Beacon Certificate issuance	Per instance	5,000	5,000
Beacon Relocation & Re-establishment	Per instance	3,000	3,000
Boundary dispute resolution (per plot)	Per instance	5,000	5,000
Plot/Site location/Confirmation	Per instance	5,000	5,000
Survey Plan Procurement (per Plan)	Per instance	1,000	1,000
Application for Survey Services	Per instance	300	300

Valuation and Property Management Services

Land Valuation	Unit of Measure	Charges 2018	Charges 2019
Provisional valuation	Per division	3,000	3,000
Temporary Occupation License	Per Standard Area	5,000	5,000
Exemption Inspection fee	Per Visit	4,000	4,000
Copy of Building Plan	Per instance	3,000	3,000
Valuation maps and plans	Per copy	2,500	2,500
Omission of a Rateable Property	Per property	500	500
Transfer of a Rateable Property	Per property	500	500
File Rating Records information	Per instance	200	200
Map reproduction		-	300
Land boundary dispute		-	5,000
RIM amendment		-	1,000

10.0 SCHEDULE 10**Agriculture and Livestock**

a) Veterinary public health

ITEM	Charges 2018	Charges 2019
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Meat inspection charges		
Bovine (Cattle)	100	100
Caprine (Goats)	25	25
Ovine (Sheep)	25	25
Poultry	20	20
Certificate of Transport	20	20
Slaughter Man License	250	250
License of local Slaughter House	2,000	2,000
Meat Carriers	500	500
License of export slaughterhouse	5,000	5,000

b) Hides and Skins Leather Development.

ITEM	Charges 2018	Charges 2019
Dispatch notes	100	100
H / S Bandas License	1,000	1,000
Flayers license	200	200
Buyers license	2,000	2,000
Flaying knives	300	300
Folder	300	300

c) Disease Control Vaccine & vaccination

ITEM/SERVICE	Charges 2018	Charges 2019
Blanthrax (Per Dose)	20	20
Lumpy Skin Disease	20	20
Foot and Mouth	20	20
Rabies	30	30
Poultry vaccines	2	2

d) Livestock Movement Control

ITEM/SERVICE	Charges 2018	Charges 2019
Movement Permit- local	100	100/=
No Objection chit	50	50/=
Veterinary health certificate	1000	1000/=

e) Artificial insemination

Item/Service	Charges 2018	CHARGE 2019
Breeder's license	1,500	1,500
Artificial insemination	500-1000	500-1000
Liquid nitrogen	300	300
Semen – local	250	250
Semen- imported	600	600
Assorted items	At current market rates	At current market rates

Item Description	Unit	Charge 2018	Charge 2019
(ii) Issuance of Horticultural crops nursery certificate.	Per year	500.00	500
(iii) Issuance of coffee nursery certificate.	Per year	1000.00	1000
(iv) Issuance of pulping station licences application.	Per year	1,000.00	1,000
(v) Issuance of pulping station licences installation.	Per year	1,500.00	1,500
(vi) Issuance of movement permits for Parchment and Mbuni.	Free	Free	Free
Hire of hall at the multiplication centre from farmers and the county	Per instance	-	2,000

APPENDIX

1. Unique Business Codes

- (a) General Trade, Wholesale, Retail, Stores, Shops, Personal Services code 1-1000 – 1-1999
 (b) Informal Sector code 2000 – 2999

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- (c) Transport, Store and Communications code 3000 – 3999
 - (d) Agriculture Forestry and Natural Resources Extractions code 4000 – 4999
 - (e) Hotel Accommodation and catering code 5000 – 5999
 - (f) Professional and Technical Services code 6000 – 6999
 - (g) Private Education, Health and Entertainment Services code 7000 - 7999
 - (h) Industrial Plants, Factories, workshops and contractors code 8000 – 8999
 - 2. Forms
 - 3. Invoices
 - 4. Accountable Receipts
 - 5. Permits
 - 6. Licenses
 - 7. Demand Notices

MEMORANDUM OF OBJECTS AND REASONS

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

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

Statement on Delegated Powers to Legislate The County Executive Committee Member responsible for Finance is empowered to bring into operation the various provisions of the Act or certain sections of the Schedule at various times if it is deemed necessary to do so. This is to enable the putting in place of the necessary physical, administrative and personnel infrastructure that would aid in the operationalization and collection of the proposed taxes, fees and charges.

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

Statement on how the Bill Concerns Kisii County Government. The principal objective of this Bill is to enact the law for the purpose of enabling the County Government to raise revenue through the sources authorized by law as provided for under Article 209(3)(4) & (5) of the Constitution of Kenya, 2010.

DENIS O. OMBACHI,
Chairperson, Budget and Appropriations Committee.