

**SPECIAL ISSUE**

*Kenya Gazette Supplement No. 10 (Kisii County Acts No. 5)*



REPUBLIC OF KENYA

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***KENYA GAZETTE SUPPLEMENT***

**KISII COUNTY ACTS, 2017**

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**NAIROBI, 22nd December, 2017**

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**THE KISII COUNTY FINANCE ACT, 2017****No. 5 of 2017***Date of Assent: 20th December, 2017**Date of Commencement: See Section 1*

**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 Act, 2017 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 Economic Planning;

“County” means the County Government of Kisii;

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

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

“County Revenue Officer” means overall officer in charge of revenue in the County;

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

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

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

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

“Kisii town” refers to the area formerly covered by the defunct Kisii municipal boundary.

“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 town covers as defined in this act and shall be:

- A. Bobasi Constituency
- B. BomachogeBorabu Constituency
- C. BomachogeCache Constituency
- D. Bonchari Constituency
- E. KitutuCache North Constituency

- F. KitutuChache South Constituency
- G. NyaribariChache Constituency
- H. NyaribariMasaba 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 5M<sup>2</sup>
- b) “Small trader/ dealer” – shall be a business person occupying space equal to or less than 25 M<sup>2</sup>
- c) “Medium trader” – shall be a business person occupying over 25M<sup>2</sup> up to 60M<sup>2</sup>
- d) “Large trader” – shall be a business person occupying between 60M<sup>2</sup> and 225 M<sup>2</sup>
- e) Mega – shall be a business person occupying between 225M<sup>2</sup> and 450 M<sup>2</sup>
- f) Hypermarkets – shall be a business person occupying over 450 M<sup>2</sup>
- g) Small School – 1 - 50 students.
- h) Medium School – 51 - 150 students.
- i) Large School– 151 - 300 students.
- j) Extra Large Schools – above 300 students.
- 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 town who shall report to the Chief Officer.

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

(3) There shall be a deliberate move to bring on board all stakeholders 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 Town (refer schedule 1).
- b) Single-business Permit for all business persons within the Sub-Counties (Refer Schedule 3).
- c) Fees on green produce at the designated markets (refer schedule 2 and schedule 4 for Kisii Town and sub-counties respectively).
- d) Bus-park fees at designated points and bus-parks within the county (see schedule 3 and 4).
- e) To enhance sanity and security it shall be mandatory for the 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 Town 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 town, 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 Town 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. Mosochi, 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 Town 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 Town with such modifications as may be deemed necessary.

(5) All persons deployed as Revenue Officers and Revenue Accountants shall be vetted by the County Assembly Budget and Appropriation Committee for competency based on experience, skills, integrity, suitability and relevant training for deployment within 6 months from the date of commencement of this Act or within such period as the Committee may deem fit whichever is earlier.

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

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

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

(9) Any person found culpable of such act (8 above) shall be dealt

with in accordance with penal code and any other written laws.

## **PART V - TRANSITIONAL AND CONSEQUENTIAL PROVISIONS**

7. (1) All directions, resolutions, orders and authorizations on or relating to financial management, including the collection and administration of levies, fees and charges given or issued by the defunct local authorities and subsisting or valid immediately before the cessation of the application of the Local Government Act (now repealed) shall be deemed to have been given, issued or made by or under the authority of the County Assembly until the expiry, amendment or repeal of those directions, resolutions, orders and authorizations on financial management and shall continue, with the necessary modifications, apply to the payment and the administration of the levies, fees and charges under this Act until the boards contemplated under Section 13 and 14 of Urban Areas and Cities Act are constituted.

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

(3) That any permit or receipt issued under the by-laws contemplated herein and were valid before the commencement of this 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 31<sup>st</sup> December of every year but failure to apply and obtain a Single Business Permit by the 31<sup>st</sup> March of each year, the fees chargeable shall attract a penalty of 50% 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, Murramand 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, 2017 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 envisioned in this Act as a 24 hour activity in the whole County.
- f) The Executive Committee Member for Finance in consultation with the County Executive Committee and the approval of the County Assembly may make rules and regulations to accord people living with disability a tax holiday in its revenue collection, however this applies to waiver of not more than one business unit.

- 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 ft., .
- h) 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 Town – Single Business Permit Schedule

<i>Item Description</i>	<i>Charges for 2016</i>	<i>Charges 2017</i>
Hypermarkets Large Multi-department Premises over 700 M <sup>2</sup> in a prime location; Over 30 employees.	100,000	100,000
Mega: traders, Wholesalers, stockists, Beer/wines and spirits distributors, soda distributors, Hardware, retail shops and stores from 300-700 M <sup>2</sup> .	60,000	60,000
<b>General Distribution/Supply Permit</b>		
Mega	-	30,000
Large	-	20,000
Small	-	15,000
Individual Water Tanker	-	10,000
Transporters in distribution	-	20,000
Mini supermarkets- Less 300M <sup>2</sup>	30,000	30,000
Large General Retail Shop (Mix).	20,000	20,000
Medium Retail Shop (Mix)	7,000	7,000
Small Retail Shop (Mix)	4,900	4,900
General Suppliers	17,000	17,000
Large dealer in farm implements	10,000	10,000
Medium dealer in farm implements	7,000	7,000
Small dealer in farm implements	4,900	4,900
Large dealer in Agrovets	14,000	14,000
Medium dealer in Agrovets	7,000	7,000
Small dealer in Agrovets	4,900	4,900
Chemists/Pharmacy-Wholesale	-	30,000
Chemists/Pharmacy -Medium Retail	-	15,000
Chemists/Pharmacy -Small Retail	-	10,000
Chemists/Pharmacy with Agrovet Mix-Large Retail	-	20,000
Chemists/Pharmacy with Agrovet Mix- Small Retail	-	15,000
Large Hardware	20,000	20,000
Medium Hardware	10,000	10,000
Small Hardware	7,000	7,000
Dry Cleaner Laundry Services (machine)	7,000	7,000
Dry Cleaner Laundry Services (manual)	4,900	4,900
Large Cloth Wear Shop	8,500	8,500
Medium Cloth Wear Shop	6,000	6,000
Small Cloth Wear Shop	4,900	4,900
Large Textile/Clothing Materials Traders	10,000	10,000
Medium Textile/Clothing Materials Traders	6,000	6,000
Small Textile/Clothing Materials Traders/Tailoring/Embroidery	4,900	4,900
Medium Tailoring & Textile Materials/Embroidery	6,000	6,000
Small Tailoring & Textile Materials/Embroidery	4,900	4,900
Veranda Tailoring/Embroidery 2-3 Machines	2,000	2,000
Veranda Tailoring/Embroidery 1 Machine	1,400	1,400
Cushion Makers (Car Seat Makers/Repairs/Tents)	4,900	4,900
Veranda photocopying/Photography	1,400	1,400
Bread Agents	7,000	7,000
Large shop (Mobile Phones and Accessories)	17,000	17,000
Medium shop (Mobile Phones and Accessories)	4,900	4,900
Small shop (Mobile Phones and Accessories)	3,500	3,500
Large Booksellers Bookshop/Stationery (Wholesale)	17,000	17,000

<i>Item Description</i>	<i>Charges for 2016</i>	<i>Charges 2017</i>
Medium Booksellers Bookshop/Stationery (Retail)	7,000	7,000
Small Booksellers	4,900	4,900
Medium Cottage printing press & stationery	14,000	14,000
Small Cottage printing press & stationery	7,000	7,000
Large Photo Studio Shop/Video	17,000	17,000
Medium Photo Studio Shop/Video	4,900	4,900
Small Photo Studio Shop/Video/Mobile photography	4,900	4,900
Large dealers in Electrical Fittings and Accessories(Wholesale / Retail)	17,000	17,000
Medium dealers in Electrical Fittings and Accessories (Wholesale / Retail)	8,000	8,000
Small dealers in Electrical Fittings and Accessories(Retail)	4,900	4,900
Large dealers Water Fittings & Accessories(Wholesale/Retail)	17,000	17,000
Medium dealers Water Fittings & Accessories(Retail)	8,000	8,000
Small dealers Water Fittings & Accessories(Retail)	4,900	4,900
Large Trader General Electronic e.g. TV/Radio/Speakers/Amplifiers/DVDs	17,000	17,000
Medium Trader General Electronic/TV/Radio/Speakers/Amplifiers/DVDs	8,000	8,000
Small Trader General Electronic/TV/Radio/Speakers/Amplifiers/DVDs	4,900	4,900
Large General Merchandise ( Mali Mali) Dealers	17,000	17,000
Medium General Merchandise (Mali Mali) Dealers	7,000	7,000
Small General Merchandise (Mali Mali) Dealers	4,900	4,900
Soda Depots	14,000	14,000
Soda Retail	4,900	4,900
Large Footwear dealer: Distributor, Trader, Wholesale/ Retail	17,000	17,000
Medium Footwear dealer: Distributor, Trader (Retail/ Wholesale)	10,000	10,000
Small Footwear dealer: Distributor, Trader	4,900	4,900
Kiosk footwear retail	3,500	3,500
Kiosk / Temporary Structure less than 5m2	2,800	2,800
Large Cosmetic Shop	17,000	17,000
Medium Cosmetic Shop	8,500	8,500
Small Cosmetic Shop	3,500	3,500
Open Air Salon/ Kinyozi	1,400	1,400
Large Agent/ Distributor/ Dealer	20,000	20,000
Medium Cigarette Dealer/ Retail	15,000	15,000
Small cigarette Dealer/Mobile	7,000	7,000
Beer Depot	20,000	20,000
Hair Salon, Manicure, Pedicure, Massage, Barber/Kinyozi (Large i.e. above 6 serving points)	5,000	5,000
Hair Salon/Barber/Kinyozi (between 3 & 5 serving points)	4,900	4,900
Barber Kinyozi / Hair Salon (1 to 2 serving points)	3,500	3,500
Large Glass Cutting	10,000	10,000
Medium Glass Cutting	7,000	7,000
Small Glass Cutting	4,900	4,900
Small Music Store (DVDs,CDs,Cassettes) etc.	3,500	3,500
Private Crematorium Site	5,000	5,000
<b>Transport, store and Communications such as Car Dealers, Motor Car Spare Parts, Transportation Co-operating Taxis - Matatus-Buses-Lorries Driving Schools, Petrol Stations, Facilities, Cold Storage Facilities Publishing Companies, Newspapers, Books, Texts,</b>		

<i>Item Description</i>	<i>Charges for 2016</i>	<i>Charges 2017</i>
<b>telephone companies, Radio/TV, Broadcaster, Internet Provider</b>		
Mega: Traders, Wholesalers, stockists, Distributor, Hardware, Communication Equipment, Spare parts, Motor cycles, Motor vehicles, Machinery, Retail and Stores.	100,000	100,000
Dealers in new/second hand vehicles (Yard/Showroom)	60,000	60,000
Dealers in Motorcycle (Yard/Showroom)	50,000	50,000
Large Motor Car Spare Parts (New)	20,000	20,000
Medium Motor Car Spare Parts (New)	8,000	8,000
Small Motor Car Spare Parts (New)	4,900	4,900
Large Motor Car Spares (Second Hand)	20,000	20,000
Medium Motor Car Spares (Second Hand)	8,000	8,000
Small Motor Car Spares (Second Hand)	4,900	4,900
Kiosk Used/New Motor Car Spares	3,500	3,500
Large Motorcycle Spares	14,000	14,000
Medium Motorcycle Spares	8,000	8,000
Small Motorcycle Spares	4,900	4,900
Scrap Metal Dealers	8,000	8,000
Driving School	17,000	17,000
Courier and Security Services	40,000	40,000
Courier Services Only	17,000	17,000
Medium Security Services Only	17,000	17,000
Small security services	8,500	8,500
Large Dealers in New Tyres and Repairs	14,000	14,000
Medium Dealers in New/Used Tyres and Repairs	8,500	8,500
Small Dealers in New/Used Tyres and Repairs	4,900	4,900
Large Transport Company/ PSV Sacco / Taxi Sacco over 30 Vehicles	50,000	50,000
Medium Transport Company From 6 to 30 Vehicles	21,000	21,000
Small Transport Company From 2 to 5 Vehicles	7,000	7,000
Independent Transport Operator 1 Vehicle	3,500	3,500
Vehicle Booking office	14,000	14,000
Service station (full range of services)	50,000	50,000
Petrol station (multiple pumps without other chargeable services)	30,000	30,000
Filling station (at most 3 pumps with 3 oil products)	20,000	20,000
Dispensing/Service pump	7,000	7,000
Kerosene Dealer with Pump	3,500	3,500
Cooking Gas Dealers 10 containers and below	4,900	4,900
Cooking Gas Dealers 11 above containers	15,000	15,000
Large Cold Room Storage Facility go-down Ware House Liquid Storage Tanks Complex	50,000	50,000
Medium Cold Room Storage Facility	20,000	20,000
Small Cold Room Storage Facility	10,000	10,000
Large Storage Facility go-down Ware House Liquid Storage Tanks Complex	50,000	50,000
Medium Storage Facility	20,000	20,000
Small Storage Facility	10,000	10,000
Large Communication Company Over 20 employees /or turnover of 20 Million	70,000	70,000
Medium Communication Co. From 10 to 20 Employees &/or turnover of 10 – 20 Million	45,000	45,000
Small Communication Co. up-to 10 Employees &/or turnover up-to	25,500	25,500

<i>Item Description</i>	<i>Charges for 2016</i>	<i>Charges 2017</i>
10 Million		
Other Transport, Storage and Communications	4,900	4,900
Dealers in transportation of sand/murram/stones/ballast/goods		
Lorry	10,000	10,000
Canter	8,000	8,000
Pickup	6,000	6,000
<b>Agriculture, Forestry &amp; 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)</b>		
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)	60,000	60,000
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)	25,000	25,000
Small Agricultural Producer/Processor/Dealer up-to 10 employees (e.g. Tea Factory, Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind)	8,000	8,000
Posho Mills	4,000	3,000
Firewood Dealers	4,900	3,000
Large Timber Yard/Carpentry Works Mechanized	17,500	17,500
Medium Timber Yard/Carpentry Works Mechanized	5,600	5,600
Small Timber Yard/Carpentry Works	4,900	4,900
Power saw per machine	4,900	4,900
Wholesale charcoal dealer (50 and more sacks)	7,000	7,000
Medium charcoal dealer (10 to 49 sacks)	4,900	4,900
Small charcoal dealer (below 10 sacks and other units)	2,800	2,800
Cereal stores (National Cereal and Produce Board)	21,250	21,250
Large Grain/ Cereals/ Nuts store 50 sacks and above (wholesale/Retail)	10,000	10,000
Medium Grain/ Cereals/ Nuts store 10 to 49 sacks	4,900	4,900
Small Grain/ Cereals/ Nuts store below 10 sacks	3,500	3,500
<b>Accommodation and Catering within Kisii County</b>		
<b>Such as: International Hotels, Guest Rooms, Lodging Houses, Restaurants, Bar, Eating Houses, Tea &amp; Coffee Houses, Butcheries with Meat Roasting &amp;/or Soup Kitchen Facilities Membership Clubs, Night Clubs Casinos</b>		
Large -High standard lodging Houses/Hotel class D class over 100 rooms	50,000	50,000
Medium -High Standard Lodging Houses/Hotel class D from 41-100 rooms	40,000	40,000
Small - High Standard Lodging House/Hotel D Class up-to 40 Rooms	30,000	30,000
Large lodging House with Restaurant &/or Bar C/C class Basic Standard over 15 rooms	20,000	20,000
Medium Lodging House with Restaurant &/or Bar B/C Class Basic Standard from 6 - 15 rooms	17,500	17,500
Small Lodging House with Restaurant &/or Bar B/C class Basic Standard up 5 rooms	15,000	15,000



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<i>Item Description</i>	<i>Charges for 2016</i>	<i>Charges 2017</i>
Large Lodging House B/C class Basic Standard over 15 rooms	20,000	20,000
Medium Lodging House B/C class Basic Standard 6 - 15 rooms	17,500	17,500
Small Lodging House Basic Standard B/C class up to 5 rooms	14,000	14,000
Large Restaurant with Bar/Membership Club over 30 Customers/ members	21,000	21,000
Medium Restaurant with Bar/Membership Club from 11 - 30 customers	10,500	10,500
Small Restaurant/Bar up-to 10 Customers with Outdoor Catering	7,000	7,000
Large eating House: Snack bar Tea House, Hotel no Lodging, 1 No Alcohol served over 30 Customers	10,500	15,000
Medium Eating House Snack Bar, Tea House, Hotel no Lodging, no Alcohol service between 10-30 Customers	7,000	10,500
Small Eating House Snack Bar, Tea House, Hotel no Lodging No Alcohol served below 700 M <sup>2</sup>	4,900	7,000
Small Butchery 1 carcass or part	4,900	4,900
Medium Butchery 2 to 4 carcasses	7,000	7,000
Large Butchery 5 carcasses and above	10,000	10,000
Outdoor Catering	5,000	5,000
Small Butchery with Roasted Meat and/or Soup Kitchen any size	7,000	7,000
Large Bar/ Traditional Beer seller over 50 Customers	10,500	10,500
Medium Bar/ Traditional Beer Seller 16-20 Customers	8,400	8,400
Small Bar/ Traditional Beer seller below 15 Customers	5,600	5,600
Large Night Club/Casino	35,000	35,000
Medium Night Club/Casino	21,000	21,000
Small night club /casino	10,000	10,000
Medium Wines and Spirits Retailer	10,000	10,000
Small Wines and Spirits Retailer	7,000	7,000
Large Beer Seller (No Restaurant)	15,000	15,000
Medium Beer Seller (No Restaurant)	10,000	10,000
Small Beer Seller (No Restaurant)	7,000	7,000
SENATOR Bambua Seller	4,900	4,900
Application Betting activities (e.g. gambling) per machine	2,500	5,000
Betting activities license per machine	2,500	20,000
<b>Professional and Technical Services Such as: Firms &amp;/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</b>		
Large Professional Services from over 10 Practitioners &/or International Affiliation	63,000	63,000
Medium Professional Services firm From 3 - 10 practitioners	31,500	31,500
Small Professional Services firm up 2 practitioners	14,000	14,000
Independent Technical Operator 1 Person Acting Individually (Typist, Accountant, Book keeper etc.)	4,900	4,900
Large Financial Services over 25 employees	100,000	100,000
Medium Financial Services from 6-25 employees	45,500	45,500
Small Financial Services up to 5 employees	31,500	31,500
Other financial services including financial consultants / creditors / loans on assets firms with no money accounts / 1 person acting. individually etc.	4,900	4,900
Money points / ATMs / money machines separate from branch /	20,000	20,000

<i>Item Description</i>	<i>Charges for 2016</i>	<i>Charges 2017</i>
office (per ATM)		
Large cyber cafes / bureaus with over 20 computers/ machines	6,000	6,000
Medium Cyber cafes/bureau with 6 – 20 computer's / machines	4,900	4,900
Small Cyber cafes / bureau with 2 – 5 computers / machines	3,500	3,500
Large Computer Sales and Services	14,000	14,000
Medium Computer Sales and Services	4,900	4,900
Small Computer Sales and Services	3,500	3,500
Large Computer Services/ repair with above 10 computers	7,000	7,000
Medium Computer Services/ repair with over 3-9 computers	4,900	4,900
Small Computer Services/ repair with 1-2 computers	3,500	3,500
Mobile Banking(M-Pesa, Airtel Money, Yu Money) with other money agents including bank agents)	8,000	8,000
Mpesa, Airtel Money, Yu Money, Equitel money	4,900	4,900
Money Hawalas e.g. dahabshil	20,000	20,000
Car Wash Pressure	4,900	4,900
Supply of Water - Tankers	10,000	10,000
Borehole Drilling services(Machine)	50,000	50,000
Borehole Drilling services(Manual)	20,000	20,000
<b>Private Education, Health and Entertainment Services</b>		
<b>Such as: Private Education Institutions, including Universities, Nurseries, Primary and Secondary Schools, Professional Training centers, Polytechnic Institutions, Private Health Clinics and Doctors Surgeries, Pharmaceuticals, Consulting Offices of Doctors, Dentists, Physiotherapists, Psychologists and other Health Professionals, Herbalists and Traditional Medicine Practitioners, Funeral Homes, Entertainment Facilities i.e. Cinema, Theatre, Video Show, Juke Box, Arcade, Sport Club, GYM, pools.</b>		
Private Higher Educ. Institution, Any type of Private University, College or Higher Education Institution 300 students and above	45,000	45,000
Public Higher Educ. Institution, Any type of Public University, College or Higher Education Institution 300 students and above Operating in Private Premises	45,000	45,000
Large Private Education Institution from 200-300 students or fees over KShs.50,000 per year	30,000	30,000
Medium Private Education Institution from 100-200 students or fee from KShs.30,000 - 50,000 per year per student	15,000	15,000
Small Private Education Facility below 99 students or fees up-to KShs.30,000 per year per student	7,000	7,000
Large Private Health Facility Hospital, Clinic, Nursing Home providing Overnight Accommodation. Over 30 beds/ Funeral Home	59,500	59,500
Medium Private Health Facility From 11 - 30 beds/Funeral Home	38,250	38,250
Small Private Health Facility up-to 10 beds Funeral Home	25,500	25,500
Private Health Facility outpatient services, Doctor's Surgery, Dentist, Physiotherapist, Psychologists, opticians, Consultant office and others	25,500	25,500
Large Traditional Health Services/ clinics/Herbalist Traditional Healers	25,500	25,500
Small Traditional Health Services/ Herbalist Traditional Healers	5,600	5,600
Large Entertainment facility Cinema, Video Show over 100 seats, Juke Box Games over 10 machines, Sports Clubs over 50 members	31,500	31,500
Medium Entertainment Facility from 50 - 100 seats, from 4 – 10 machines and from 16 - 50 members	17,500	17,500
Small Entertainment Facility up-to 50 seats/up-to 3 machines and	10,500	10,500

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<i>Item Description</i>	<i>Charges for 2016</i>	<i>Charges 2017</i>
up-to 15 members		
Other Educational (tuitions), Health and Entertainment Services	5,600	5,600
Large Private Early childhood development education (ECDE) over 50 pupils	8,500	8,500
Small Private Early childhood development education (ECDE) up to 50 pupils	6,000	6,000
Pool Game (per table)	5,000	5,000
Ajua Game	3,500	3,500
Large Sports Club/GYM/Swimming Pool	20,000	20,000
Small Sports Club/GYM/Swimming Pool	7,500	7,500
Video Cafes/Shows	4,900	4,900
Large; Chairs/Tents/Public Address System for Hire (500 chairs and above)	7,000	7,000
Small; Chairs/Tents/Public Address System for Hire ( up to 499 chairs)	4,900	4,900
Public Address System for Hire	5,600	5,600
Large Industrial Plant over 40 employees or turnover over 20M	100,000	100,000
Medium Industrial Plant from 16 - 40 employees or turnover between 10 - 20million	50,000	50,000
Small Industrial Plant up to 15 employees or turnover up-to 10M	28,000	28,000
Large Workshop/Service , Repair and Contractor over 10 employees or premises over 500ft <sup>2</sup>	35,000	35,000
Medium Workshop, Service, Repair and Contractor from 6 - 10 employees or premises from 25sqft <sup>2</sup> – 500sqft <sup>2</sup>	14,000	14,000
Small Workshop Service , Repair and Contractor up-to 5 employees or Premises up to 25sqft <sup>2</sup>	4,900	4,900
Large Motor Garage (with capacity of 10 and above vehicles)	10,000	10,000
Medium Motor Garage (with capacity of 5-9 vehicles)	4,900	4,900
Small Motor Garage (with capacity of 1-4 vehicles)	3,500	3,500
Open Air/Roadside Jua Kali Garage	5,600	5,600
Large Motor Cycle Repair Workshop	10,000	10,000
Medium Motor Cycle Repair Workshop	7,000	7,000
Small Motor Cycle Repair Workshop	4,900	4,900
Open Air/Roadside Jua Kali Motor Cycle Repair	3,500	3,500
Engineering Workshops above 3 Lathe Machines	25,500	25,500
Engineering Workshops 2-3 Lathe Machines	6,000	6,000
Engineering Workshops 1 Lathe Machine	4,900	4,900
Large General Electronic/Electrical Repair Shop e.g. Radio /TV/DVD/Amplifiers Repair Workshop (Above 5 service points/ technicians )	10,000	10,000
Medium General Electronic/Electrical Repair Shop e.g. Radio /TV/DVD/Amplifiers Repair Workshop (2- 5 service points/ technicians )	7,000	7,000
Small General Electronic/Electrical Repair Shop e.g. Radio /TV/DVD/Amplifiers Repair Workshop	4,900	4,900
Large Battery Charging Workshop	10,000	10,000
Medium Battery Charging Workshop	7,000	7,000
Small Battery Charging Workshop	4,900	4,900
General Electrical Rewinding Workshop	4,900	4,900
Large Fabrication and Welding Workshop (wholesale/ (more than 2 welding machines))	10,000	10,000

<i>Item Description</i>	<i>Charges for 2016</i>	<i>Charges 2017</i>
Medium Fabrication and Welding Workshop (2 welding machines)	7,000	7,000
Small Fabrication and Welding Workshop (one welding machine)	4,900	4,900
Large Furniture Workshop (with machine/3 and above work stations)	10,000	10,000
Medium Furniture Workshop (up to two work stations)	6,000	6,000
Small Furniture Workshop	3,500	3,500
Timber molding machine	3,500	3,500
Blacksmith Operation	3,500	3,500
Contractors-NCA 1/2(per year)	8,500	8,500
Contractors-NCA 3/4(per year)	6,000	6,000
Contractors-NCA 5/6/ (per year)	4,000	4,000
Contractors-NCA 7/8/(per year)	2,000	2,000
Shoe Makers /Repairs	3,500	3,500
Shoe shiner with shade up-to three persons	4,000	4,000
Shoe shinning shade more than three persons	4,500	4,500

## 2.0 SCHEDULE 2

### 2.1 Kisii Town Fees and Charges

<i>Item Description</i>	<i>Unit of Measure</i>	<i>2016 Charges</i>	<i>Charges Rates 2017</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
<b>Bus Park Charges</b>			
Buses	Per trip	120	120
Buses up to 10 <sup>th</sup> of every Month	Monthly	5,000	5,000
Buses After 10 <sup>th</sup> of every Month	Monthly	6,000	6,000
Mini Buses	Per trip	60	60
Mini Buses up to 10 <sup>th</sup> of every Month	Monthly	2,500	2,000
Mini buses After 10 <sup>th</sup> of every Month	Monthly	3,500	3,500
Nissans	Per trip	60	60
Nissans up to 10 <sup>th</sup> of every Month	Monthly	4,500	3,500
Nissans After 10 <sup>th</sup> of every Month	Monthly	4,500	4,500
Pick ups	Per trip	60	60
Pick-ups up to 10 <sup>th</sup> of every Month	Monthly	2,000	2,000
Pick-upsAfter10 <sup>th</sup> of every Month	Monthly	3,500	3,500
Station Wagons	Per day	70	70
Stations Wagons up to 10 <sup>th</sup> of every Month	Monthly	2,700	2,700
Station Wagon After 10 <sup>th</sup> every Month	Monthly	3,500	3,500

<i>Item Description</i>	<i>Unit of Measure</i>	<i>2016 Charges</i>	<i>Charges Rates 2017</i>
Motor Cycles (Designated areas) before 10 <sup>th</sup> of every month	Per Month	300	300
Motor Cycles (Designated areas) between 11 <sup>th</sup> and 20 <sup>th</sup> of every month	Per month	500	500
Motor Cycles (Designated areas) after 20 <sup>th</sup> of every month	Per month	1,400	1,400
<b>Motor Cycles (up to 10<sup>th</sup> Jan/new)</b>	<b>Annually</b>	<b>-</b>	<b>2,500</b>
Registration of motor cycle	Once	200	200
Motor Cycle (Seizure fees for non-compliance)	Per instance	1,000	1,000
Parking Charges			
Trailer over 20 tons	Per day	1,000	1,000
Trailer between 10-19 tons	Per day	700	700
Vehicles between 5 - 9tons	Per day	400	200
Vehicles between 3 – 5 tons	Per day	300	150
Vehicles between 1 – 3 tons	Per day	150	150
Vehicles between 1 –3 tons(Old Kisumu Stage)	Per day	150	100
Small pickups,(1200pickups),saloon, probox at designated sites	Per day	70	50
Others vehicles (Street parking)	Per day	70	100
Others vehicles (Street parking)	Monthly	1,800	2,400
Reserved parking at bus park per slot(Buses)	Annually	5,000	5,000
Reserved parking at bus park per slot (Matatus)	Annually	4,000	4,000
Reserved parking street per slot	Monthly	4,500	4,500
Reserved parking street per slot	Annually	49,500	49,500
Non-display/non-payment of parking (Penalty)	Per instance	1,070	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
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
Land Rates and Rent			
Land Rates on Blocks (I, II & III)	Per Annum	As per the current rates	As per the current rates
Plot Rent on Extended Plots (Nyanchwa)	Per Annum	3,000	3,000
Rent on Market Plots	Per Annum	1,200	1,200
Site and Service Scheme Plots (Nyanchwa)	Per Annum	2,000	2,000
Ground Rent on Kiosks	Per Kiosk per year	1,600	1,600
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	Per day	30	30

<i>Item Description</i>	<i>Unit of Measure</i>	<i>2016 Charges</i>	<i>Charges Rates 2017</i>
Tomatoes Retail	Per day	20	20
Basket of Mangoes	Per day	20	20
Eggs retail	Per tray	10	10
Eggs whole sale (SBP)	Per annum	3,500	3,500
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 <sup>2</sup> )	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 Wholesale ft <sup>2</sup> 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

<i>Item Description</i>	<i>Unit of Measure</i>	<i>2016 Charges</i>	<i>Charges Rates 2017</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
Fees to be applied uniformly within Kisii town 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	1,000	3,000
11-14 sitter Matatu/ 1 to 7 tons canter	per instance	2,000	5,000
Lorry/ canter above 7 tons	per instance	2,000	10,000
Bus	per instance	5,000	10,000
station wagon	per instance	1,000	3,000
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>2016 Charges</i>	<i>Charges Rates 2017</i>
Hides & skins cess (per cattle)	per head	50	50
Hides & skins cess (per goat/sheep)	per head	30	30
<b>Housing</b>			
Deposit	Per instance	Equivalent to 2 months' Rent	Equivalent to 2 months' Rent
Single bedroom house	Monthly	1,500	1,500
One B/R self-contained (Nyanchwa)	Monthly	5,000	5,000
Two B/R self-contained (Nyanchwa)	Monthly	6,000	6,000
Two B/R self-contained (Strabag)	Monthly	8,000	8,000
One B/R self-contained flats	Monthly	3,600	3,600
Three B/R self-contained (with S/Quarters -Milimani)	Monthly	16,200	16,200
<b>Market/Butchery Rent</b>			
Market shop rent (large) per month	Monthly	6,000	6,000
Market shop rent (small) per month	Monthly	3,600	3,600
Market stall rent (big) per month	Monthly	1,200	1,200
Market stall rent (small) per month	Monthly	300	300
Butchery stall rent	Monthly	3,000	3,000
Rental stall re-opening fees	per instance	1,200	1,200
<b>Main Bus Park Shops/Hotels</b>			
Shop Rent per month	Monthly	4,500	4,500
Hotel Rent per month	Monthly	8,000	8,000
To Sub-let (once)	per instance	7,000	7,000
<b>Hire of Gusii Stadium</b>			
Refundable deposit	Per instance/booking	5,000	5,000
Sports activities per day- Local	per day	7,000	7,000
Sports activities per day- National	per day	10,000	10,000
Religious activities per day (local)	Per day	6,000	6,000
Religious activities per day (national)	Per day	10,000	10,000
Religious activities per day (international)	Per day	20,000	20,000
Political meetings/ home coming per day	per day	50,000	50,000
Musical Gatherings	per day	5,000	5,000
Weddings/graduations	per day	10,000	10,000
Filming/Video Shooting	per instance	3,000	1,000
ASK- Shows (arena)	Per day	150,000	150,000
Other social gatherings	per day	10,000	10,000
Landing of private air craft e.g. choppers	Per day	10,000	10,000
Commercial / promotional gatherings	Per day	50,000	50,000
Damages caused on Government property and Equipment	Per instance	As per assessment	As per assessment
<b>Burial Charges</b>			
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>2016 Charges</i>	<i>Charges Rates 2017</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 tenancy agreement	As per tenancy agreement
Toilets (stadium)	Monthly	As per tenancy agreement	As per tenancy agreement
<b>TOWN ENGINEER &amp; PLANNING</b>			
Site Inspection fee	Per floor	3,000	3,000
Application for approval of Building Plans PPA1)	per plan	1,500	1,500
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 for approval of Building Plans	per plan	1,500	1,500
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	25,000	10,000
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	35,000	35,000
Consent to lease of property	Plot	10,000	10,000
Application to extend lease	Plot	35,000	35,000
Application for consent to lease of property	Plot	10,000	10,000
Plot Card (new Card)	Plot	3,000	3,000
Clearance Certificate on Rates	Plot	3,000	3,000
Amalgamation of Plots	Applicant	10,000	10,000
Site Inspection	Per Visit	1,000	1,000
<b>Building Plans - Architectural Fees (Residential)</b>			
Minimum Charges not exceeding 46m <sup>2</sup>	Per Plan	1,000	1,000
Over 46m <sup>2</sup> not exceeding 93m <sup>2</sup>	Per Plan	1,500	1,500
Over 93m <sup>2</sup> not exceeding 140m <sup>2</sup>	Per Plan	2,200	2,200
Over 140m <sup>2</sup> not exceeding 186m <sup>2</sup>	Per Plan	3,000	3,000
Over 186m <sup>2</sup> but not exceeding 279m <sup>2</sup>	Per Plan	3,900	3,900
Over 279m <sup>2</sup> not exceeding 372m <sup>2</sup>	Per Plan	4,400	4,400
Over 372m <sup>2</sup> but not exceeding 465m <sup>2</sup>	Per Plan	5,000	5,000
Over 465m <sup>2</sup> not exceeding 558m <sup>2</sup>	Per Plan	5,600	5,600
Over 558m <sup>2</sup> not exceeding 651m <sup>2</sup>	Per Plan	6,600	6,600
Over 651m <sup>2</sup> not exceeding 744m <sup>2</sup>	Per Plan	7,000	7,000
Over 744m <sup>2</sup> not exceeding 867m <sup>2</sup>	Per Plan	7,400	7,400
Over 867m <sup>2</sup> but not exceeding 930m <sup>2</sup>	Per Plan	7,900	7,900

<i>Item Description</i>	<i>Unit of Measure</i>	<i>2016 Charges</i>	<i>Charges Rates 2017</i>
For every additional 93m <sup>2</sup> or part thereof over 930m <sup>2</sup>	m <sup>2</sup>	1,000	1,000
Non-Compliance Penalty on plan approval	Per plan	10,000	10,000
<b>Building Plans - Structural Fees (Residential) Approval</b>			
Buildings with 46m <sup>2</sup> or less	Per Plan	700	700
Building between 46m <sup>2</sup> - 93m <sup>2</sup>	Per Plan	850	850
Building between 93m <sup>2</sup> - 140m <sup>2</sup>	Per Plan	1,100	1,100
Building between 140m <sup>2</sup> - 186m <sup>2</sup>	Per Plan	1,350	1,350
Building between 186m <sup>2</sup> - 279m <sup>2</sup>	Per Plan	1,650	1,650
Building between 279m <sup>2</sup> - 372m <sup>2</sup>	Per Plan	1,800	1,800
Building between 372m <sup>2</sup> - 465m <sup>2</sup>	Per Plan	2,050	2,050
Building between 465m <sup>2</sup> - 558m <sup>2</sup>	Per Plan	2,300	2,300
Building between 558m <sup>2</sup> - 651m <sup>2</sup>	Per Plan	2,550	2,550
Building between 651m <sup>2</sup> - 744m <sup>2</sup>	Per Plan	2,600	2,600
Building between 744m <sup>2</sup> - 867m <sup>2</sup>	Per Plan	3,150	3,150
Building between 867m <sup>2</sup> - 930m <sup>2</sup>	Per Plan	3,400	3,400
For every additional 93m <sup>2</sup> or part thereof over 930m <sup>2</sup>	m <sup>2</sup>	700	700
<b>Building Plans - Renewal Fees (Residential)</b>			
Minimum charge for 46m <sup>2</sup> or less	Per Plan	1,500	1,500
Building between 46m <sup>2</sup> - 93m <sup>2</sup>	Per Plan	1,500	1,500
Building between 93m <sup>2</sup> - 140m <sup>2</sup>	Per Plan	1,500	1,500
Building between 140m <sup>2</sup> - 186m <sup>2</sup>	Per Plan	1,500	1,500
Building between 186m <sup>2</sup> - 279m <sup>2</sup>	Per Plan	1,500	1,500
Building between 279m <sup>2</sup> - 372m <sup>2</sup>	Per Plan	1,500	1,500
Building between 372m <sup>2</sup> - 465m <sup>2</sup>	Per Plan	1,500	1,500
Building between 465m <sup>2</sup> - 558m <sup>2</sup>	Per Plan	1,500	1,500
Building between 558m <sup>2</sup> - 651m <sup>2</sup>	Per Plan	1,500	1,500
Building between 651m <sup>2</sup> - 744m <sup>2</sup>	Per Plan	1,500	1,500
Building between 744m <sup>2</sup> - 867m <sup>2</sup>	Per Plan	1,500	1,500
Building between 867m <sup>2</sup> - 930m <sup>2</sup>	Per Plan	1,500	1,500
For every additional 93m <sup>2</sup> or part thereof over 930m <sup>2</sup>	m <sup>2</sup>	500	500
<b>Building Plans - Architectural Fees (Public Buildings)</b>			
Minimum charge for 46m <sup>2</sup> or less	Per Plan	1,000	1,000
Building between 46m <sup>2</sup> - 93m <sup>2</sup>	Per Plan	1,500	1,500
Building between 93m <sup>2</sup> - 140m <sup>2</sup>	Per Plan	2,200	2,200
Building between 140m <sup>2</sup> - 186m <sup>2</sup>	Per Plan	3,000	3,000
Building between 186m <sup>2</sup> - 279m <sup>2</sup>	Per Plan	3,900	3,900
Building between 279m <sup>2</sup> - 372m <sup>2</sup>	Per Plan	4,400	4,400
Building between 372m <sup>2</sup> - 465m <sup>2</sup>	Per Plan	4,900	4,900
Building between 465m <sup>2</sup> - 558m <sup>2</sup>	Per Plan	5,600	5,600
Building between 558m <sup>2</sup> - 651m <sup>2</sup>	Per Plan	6,600	6,600
Building between 651m <sup>2</sup> - 744m <sup>2</sup>	Per Plan	7,000	7,000
Building between 744m <sup>2</sup> - 867m <sup>2</sup>	Per Plan	7,400	7,400
Building between 867m <sup>2</sup> - 930m <sup>2</sup>	Per Plan	7,900	7,900
For every additional 93m <sup>2</sup> or part thereof over 930m <sup>2</sup>	m <sup>2</sup>	1,000	1,000
<b>Building Plans - Structural Fees (Public Buildings)</b>			
Minimum charge for 46m <sup>2</sup> or less	Per Plan	700	700
Building between 46m <sup>2</sup> - 93m <sup>2</sup>	Per Plan	850	850
Building between 93m <sup>2</sup> - 140m <sup>2</sup>	Per Plan	1,100	1,100
Building between 140m <sup>2</sup> - 186m <sup>2</sup>	Per Plan	1,350	1,350
Building between 186m <sup>2</sup> - 279m <sup>2</sup>	Per Plan	1,650	1,650
Building between 279m <sup>2</sup> - 372m <sup>2</sup>	Per Plan	1,800	1,800

<i>Item Description</i>	<i>Unit of Measure</i>	<i>2016 Charges</i>	<i>Charges Rates 2017</i>
Building between 372m <sup>2</sup> - 465m <sup>2</sup>	Per Plan	2,050	2,050
Building between 465m <sup>2</sup> - 558m <sup>2</sup>	Per Plan	2,300	2,300
Building between 558m <sup>2</sup> - 651m <sup>2</sup>	Per Plan	2,550	2,550
Building between 651m <sup>2</sup> - 744m <sup>2</sup>	Per Plan	2,600	2,600
Building between 744m <sup>2</sup> - 867m <sup>2</sup>	Per Plan	3,150	3,150
Building between 867m <sup>2</sup> - 930m <sup>2</sup>	Per Plan	3,400	3,400
For every additional 93m <sup>2</sup> or part thereof over 930m <sup>2</sup>	m <sup>2</sup>	700	700
<b>Building Plans - Renewal Fees (Public Buildings)</b>	Unit of Measure		
Minimum charge for 46m <sup>2</sup> or less	Per Plan	1,500	1,500
Building between 46m <sup>2</sup> - 93m <sup>2</sup>	Per Plan	1,500	1,500
Building between 93m <sup>2</sup> - 140m <sup>2</sup>	Per Plan	1,500	1,500
Building between 140m <sup>2</sup> - 186m <sup>2</sup>	Per Plan	1,500	1,500
Building between 186m <sup>2</sup> - 279m <sup>2</sup>	Per Plan	1,500	1,500
Building between 279m <sup>2</sup> - 372m <sup>2</sup>	Per Plan	1,500	1,500
Building between 372m <sup>2</sup> - 465m <sup>2</sup>	Per Plan	1,500	1,500
Building between 465m <sup>2</sup> - 558m <sup>2</sup>	Per Plan	1,500	1,500
Building between 558m <sup>2</sup> - 651m <sup>2</sup>	Per Plan	1,500	1,500
Building between 651m <sup>2</sup> - 744m <sup>2</sup>	Per Plan	1,500	1,500
Building between 744m <sup>2</sup> - 867m <sup>2</sup>	Per Plan	1,500	1,500
Building between 867m <sup>2</sup> - 930m <sup>2</sup>	Per Plan	1,500	1,500
For every additional 93m <sup>2</sup> or part thereof over 930m <sup>2</sup>	m <sup>2</sup>	0	0
<b>Building Plans - Occupational Certificates (Public Buildings)</b>	Unit of Measure		
Minimum charge for 46m <sup>2</sup> or less	Per Plan	2,500	2,500
Building between 46m <sup>2</sup> - 93m <sup>2</sup>	Per Plan	2,700	2,700
Building between 93m <sup>2</sup> - 140m <sup>2</sup>	Per Plan	2,900	2,900
Building between 140m <sup>2</sup> - 186m <sup>2</sup>	Per Plan	3,000	3,000
Building between 186m <sup>2</sup> - 279m <sup>2</sup>	Per Plan	3,500	3,500
Building between 279m <sup>2</sup> - 372m <sup>2</sup>	Per Plan	3,700	3,700
Building between 372m <sup>2</sup> - 465m <sup>2</sup>	Per Plan	4,000	4,000
Building between 465m <sup>2</sup> - 558m <sup>2</sup>	Per Plan	4,200	4,200
Building between 558m <sup>2</sup> - 651m <sup>2</sup>	Per Plan	4,200	4,200
Building between 651m <sup>2</sup> - 744m <sup>2</sup>	Per Plan	4,200	4,200
Building between 744m <sup>2</sup> - 867m <sup>2</sup>	Per Plan	4,200	4,200
Building between 867m <sup>2</sup> - 930m <sup>2</sup>	Per Plan	4,500	4,500
For every additional 93m <sup>2</sup> or part thereof over 930m <sup>2</sup>	m <sup>2</sup>	500	500
<b>Building Plans - Architectural Fees (Industrial and Commercial Buildings)</b>	Unit of Measure		
Minimum charge for 46m <sup>2</sup> or less	Per Plan	1,000	1,000
Building between 46m <sup>2</sup> - 93m <sup>2</sup>	Per Plan	1,500	1,500
Building between 93m <sup>2</sup> - 140m <sup>2</sup>	Per Plan	2,200	2,200
Building between 140m <sup>2</sup> - 186m <sup>2</sup>	Per Plan	3,000	3,000
Building between 186m <sup>2</sup> - 279m <sup>2</sup>	Per Plan	3,900	3,900
Building between 279m <sup>2</sup> - 372m <sup>2</sup>	Per Plan	4,400	4,400
Building between 372m <sup>2</sup> - 465m <sup>2</sup>	Per Plan	4,900	4,900
Building between 465m <sup>2</sup> - 558m <sup>2</sup>	Per Plan	5,600	5,600
Building between 558m <sup>2</sup> - 651m <sup>2</sup>	Per Plan	6,600	6,600
Building between 651m <sup>2</sup> - 744m <sup>2</sup>	Per Plan	7,000	7,000
Building between 744m <sup>2</sup> - 867m <sup>2</sup>	Per Plan	7,400	7,400
Building between 867m <sup>2</sup> - 930m <sup>2</sup>	Per Plan	7,900	7,900

<i>Item Description</i>	<i>Unit of Measure</i>	<i>2016 Charges</i>	<i>Charges Rates 2017</i>
For every additional 93m <sup>2</sup> or part thereof over 930m <sup>2</sup>	m <sup>2</sup>	1,000	1,000
Building Plans - Structural Fees (Industrial and Commercial Buildings)	Unit of Measure		
Minimum charge for 46m <sup>2</sup> or less	Per Plan	700	700
Building between 46m <sup>2</sup> - 93m <sup>2</sup>	Per Plan	850	850
Building between 93m <sup>2</sup> - 140m <sup>2</sup>	Per Plan	1,100	1,100
Building between 140m <sup>2</sup> - 186m <sup>2</sup>	Per Plan	1,350	1,350
Building between 186m <sup>2</sup> - 279m <sup>2</sup>	Per Plan	1,650	1,650
Building between 279m <sup>2</sup> - 372m <sup>2</sup>	Per Plan	1,800	1,800
Building between 372m <sup>2</sup> - 465m <sup>2</sup>	Per Plan	2,050	2,050
Building between 465m <sup>2</sup> - 558m <sup>2</sup>	Per Plan	2,300	2,300
Building between 558m <sup>2</sup> - 651m <sup>2</sup>	Per Plan	2,550	2,550
Building between 651m <sup>2</sup> - 744m <sup>2</sup>	Per Plan	2,600	2,600
Building between 744m <sup>2</sup> - 867m <sup>2</sup>	Per Plan	3,050	3,050
Building between 867m <sup>2</sup> - 930m <sup>2</sup>	Per Plan	3,400	3,400
For every additional 93m <sup>2</sup> or part thereof over 930m <sup>2</sup>	m <sup>2</sup>	700	700
Building Plans - Renewal Fees (Industrial and Commercial Buildings)	Unit of Measure		
Minimum charge for 46m <sup>2</sup> or less	Per Plan	1,500	1,500
Building between 46m <sup>2</sup> - 93m <sup>2</sup>	Per Plan	1,500	1,500
Building between 93m <sup>2</sup> - 140m <sup>2</sup>	Per Plan	1,500	1,500
Building between 140m <sup>2</sup> - 186m <sup>2</sup>	Per Plan	1,500	1,500
Building between 186m <sup>2</sup> - 279m <sup>2</sup>	Per Plan	1,500	1,500
Building between 279m <sup>2</sup> - 372m <sup>2</sup>	Per Plan	1,500	1,500
Building between 372m <sup>2</sup> - 465m <sup>2</sup>	Per Plan	1,500	1,500
Building between 465m <sup>2</sup> - 558m <sup>2</sup>	Per Plan	1,500	1,500
Building between 558m <sup>2</sup> - 651m <sup>2</sup>	Per Plan	1,500	1,500
Building between 651m <sup>2</sup> - 744m <sup>2</sup>	Per Plan	1,500	1,500
Building between 744m <sup>2</sup> - 867m <sup>2</sup>	Per Plan	1,500	1,500
Building between 867m <sup>2</sup> - 930m <sup>2</sup>	Per Plan	1,500	1,500
For every additional 93m <sup>2</sup> or part thereof over 930m <sup>2</sup>	m <sup>2</sup>	0	0
Demolition Fees by the user			
C.B.D.		15,000	15,000
Extended areas ( Outside CBD)		7,500	7,500
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>2016 Charges</i>	<i>Charges Rates 2017</i>
<b>Renovations (Alterations)</b>			
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
<b>Billboards and Advertisements</b>			
<b>(i) City Clock</b>			
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
<b>(ii) Billboards</b>			
Application fees for construction	No.	20,000	20,000
Charge per year without advertisement (ground charges)	Year	20,000	20,000
<b>Advertisement on Billboards</b>			
Application		5,000	5,000
Minimum Charge Small display under 3m <sup>2</sup>	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 <sup>2</sup>	Per year	1,500	1,500
Advertisement in non-designated areas	Per instance	5,000	5,000
<b>Advertisement on Streetlight Poles</b>			
Application per pole	Per pole	500	500
Advertisement per pole per month	Monthly	2,000	2,000
<b>Mobile Advertisements</b>			
Application fee	Per instance	500	500
By Loud Speaker per day	Per day	5,000	5,000
Street preaching by loud speaker	Per day	Free	Free
A van mounted with Loud Speakers per day	Per day	8,500	8,500
A truck mounted with Loud Speaker(s) per day	Per day	10,000	10,000
A fleet of 2 to 3 vehicles mounted with Loud Speaker(s) per day	Per day	13,000	13,000
A fleet of 4- 5 Vehicles mounted with Loud Speaker(s) per day	Per fleet/day	15,000	15,000
A fleet of 6- 10 Vehicles mounted with Loud Speaker(s) per day	Per fleet/day	18,000	18,000
A fleet of over 10 Vehicles mounted with Loud Speaker(s) per day	Per fleet/day	20,000	20,000
A vehicle with digital screen per day	Per day	10,000	10,000
<b>Display of Flags</b>			
Promotion Flags	Per fortnight	1,000	1,000
Corporate Flags	Per Year	5,000	5,000
<b>Construction Site Boards</b>			
Application Fees	per site	2,000	2,000
Annual License Fee	Annually	3,000	3,000
<b>Banners</b>			
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
Branded Umbrella for company (per umbrella)	Per day	2,000	2,000

<i>Item Description</i>	<i>Unit of Measure</i>	<i>2016 Charges</i>	<i>Charges Rates 2017</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 <sup>2</sup> )	Annual	2,000	2,000
Other areas (per m <sup>2</sup> )	Annual	1,000	1,000
Application Fees	Annual	500	500
Signboards (Illuminated Signs)			
Kisii town (per m <sup>2</sup> )	Annual	2,500	2,500
Application Fees	Annual	1,500	1,500
Application Fees	Annual	500	500
Wall Branding			
Kisii town (per m <sup>2</sup> )	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 <sup>2</sup> 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 <sup>2</sup> )	Per year	10,000	10,000
3m by 6m (18m <sup>2</sup> )	Per year	15,000	15,000
4m by 6m (24m <sup>2</sup> )	Per year	30,000	30,000
Above 24m <sup>2</sup>	Per year	50,000	50,000
Telecommunication Mast (Airtel, Orange, Safaricom Etc.)			
Large per year	Year	150,000	150,000
Small Per year	Year	30,000	30,000
Fire Compliance Certificates			
Large Super Markets	Year	5,000	5,000
Small Super Markets	Year	3,000	3,000
Banks	Year	5,000	5,000
Factories/Industries	Year	15,000	15,000
Large Shops	Year	2,500	2,500
Small Shops	Year	1,500	1,500
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**

<i>Item Description</i>	<i>Charges 2016</i>	<i>Chargess 2017</i>
General Trader		
Mega store /Hypermarket/ Soda Distributor	30,000	30,000
Wholesale and Retail/Mini supermarkets	-	20,000
Large General Retail Shop (Mix) above 25 M <sup>2</sup>	10,000	10,000
Medium General Retail Shop (Mix) 9 M <sup>2</sup> to 25 M <sup>2</sup>	5,000	5,000

<i>Item Description</i>	<i>Charges 2016</i>	<i>Chargess 2017</i>
Medium Retail Shop 9 M <sup>2</sup> to 25 M <sup>2</sup>	5,000	5,000
Small General Retail Shop peri-urban up to 9 M <sup>2</sup>	2,500	2,500
Small General Retail Shop rural up to 9 M <sup>2</sup>	2,500	2,500
Wholesale and retail shop	10,000	10,000
Wholesale shop	10,000	10,000
Large dealer in Farm Implements	10,000	10,000
Medium dealer in Farm Implements	5,000	5,000
Small dealer in farm implements	2,500	2,500
Large dealer in Agrovets	14,000	10,000
Medium dealer in Agrovets	7,000	7,000
Small dealer in Agrovets	4,900	4,900
Chemists/Pharmacy-Wholesale	-	20,000
Chemists/Pharmacy -Medium Retail	-	10,000
Chemists/Pharmacy -Small Retail	-	7,000
Chemists/Pharmacy with Agrovet Mix-Large Retail	-	15,000
Chemists/Pharmacy with Agrovet Mix- Small Retail	-	10,000
Large Hardware	10,000	10,000
Medium Hardware	5,000	5,000
Small Hardware	3,000	3,000
Large Dry Cleaner Laundry Services	5,000	5,000
Medium Dry Cleaner Laundry Services	4,000	4,000
Small Dry Cleaner Laundry Services	3,500	3,500
Large Cloth wear Shop/Boutique	8,000	8,000
Medium Cloth wear Shop/Boutique	5,000	5,000
Small Cloth wear Shop/Boutique	3,500	3,500
Large Textile/Clothing Materials Trader	6,000	6,000
Medium Textile/Clothing Materials Trader	4,500	4,500
Small Textile/Clothing Materials Trader/Tailoring/Embroidery	2,500	2,500
Medium Tailoring & Textile Materials/Embroidery	4,500	4,500
Small Tailoring & Textile Materials/Embroidery	2,500	2,500
Veranda Tailoring/Embroidery 1 Machine	1,400	1,400
Veranda Tailoring/Embroidery 2 Machines	2,100	2,100
Cushion Makers(Car Seat Makers/Repairs/Tents)	1,400	1,400
Veranda Photocopying/Photography	1,400	1,400
Veranda Soda/Cold Drink Fridge	1,400	1,400
Small Bread Distributors	3,000	3,000
Retail Bread Agent/ dealer	4,900	4,900
Wholesale Bread dealer	10,000	10,000
Large Mobile Phone Accessories	7,000	7,000
Medium Mobile Phone Accessories	4,500	4,500
Small Mobile Phone Accessories	3,000	3,000
Large Book Sellers Bookshop/Stationery(Wholesale) (Above 25M <sup>2</sup> )	10,000	10,000
Medium Booksellers Bookshop/Stationery dealer (Retail) (Above 9M <sup>2</sup> to 25 M <sup>2</sup> )	5,500	5,500
Small Bookseller (up to 9 M <sup>2</sup> )	3,000	3,000
Small printing Press & Stationery (1 machine )	3,000	3,000
Medium printing Press & Stationery (2 to 3 machines )	6,000	6,000
Large printing Press & Stationery(over 3 machines )	12,000	12,000
Large Photo Studio Shop/Video (Above 25M <sup>2</sup> )	14,000	14,000
Medium Photo Studio Shop/Video (Above 9M <sup>2</sup> to 25 M <sup>2</sup> )	4,500	4,500
Small Photo Studio Shop/Video/Mobile Photographer (up to 9 M <sup>2</sup> )	2,500	2,500

<i>Item Description</i>	<i>Charges 2016</i>	<i>Chargess 2017</i>
Large Dealers in Electrical Fittings and Accessories(Wholesale/Retail) i.e. (Above 25M <sup>2</sup> )	10,000	10,000
Medium Dealers in Electrical Fittings and Accessories(Retail) (Above 9M <sup>2</sup> to 25 M <sup>2</sup> )	7,000	7,000
Small Dealers in Electrical Fittings and Accessories(Retail) (up to 9 M <sup>2</sup> )	2,500	2,500
Large Dealers Water Fittings & Accessories(Wholesale/Retail) (Above 25 M <sup>2</sup> )	10,000	10,000
Medium Dealers Water Fittings & Accessories(Retail) (Above 9M <sup>2</sup> to 25 M <sup>2</sup> )	7,000	7,000
Small Dealers Water Fittings & Accessories(Retail) (up to 9 M <sup>2</sup> )	2,500	2,500
Large Trader General Electronics/TV/Radio/Speakers/Amplifiers/DVDs etc. (Above 25M <sup>2</sup> )	10,000	10,000
Medium Trader General Electronics/TV/Radio/Speakers/Amplifiers/DVDs etc. (Above 9M <sup>2</sup> to 25 M <sup>2</sup> )	7,000	7,000
Small Trader General Electronics/TV/Radio/Speakers/Amplifiers/DVDs etc. (up to 9 M <sup>2</sup> )	3,500	3,500
Large General Merchandise (Mali Mali) Dealers (Above 25 M <sup>2</sup> )	7,000	7,000
Medium General Merchandise (Mali Mali) Dealers (Above 9M <sup>2</sup> to 25 M <sup>2</sup> )	5,000	5,000
Small General Merchandise (Mali Mali) Dealers (up to 9 M <sup>2</sup> )	2,500	2,500
Soda Depots (50 to 500 crates)	10,000	10,000
Soda Retail (below 50 crates)	5,000	5,000
Large Footwear, Shoe Dealer, Distributer, Trader (Above 25 M <sup>2</sup> )	7,500	7,500
Medium Footwear, Shoe Dealer (Retail) (Above 9M <sup>2</sup> to 25 M <sup>2</sup> )	4,500	4,500
Small Footwear, Shoe Dealer (up to 9M <sup>2</sup> )	2,500	2,500
Kiosk Footwear, Shoe Dealer	2,000	2,000
Large Beauty Shop Perfume Dealer/Gifts	5,000	5,000
Medium Beauty Shop Perfume Dealer/Gifts	3,500	3,500
Small Beauty Shop/Gifts	2,000	2,000
Large Trader Shop, Beer Stockist/Distributor, Retail Store or Personal Service Premises From above 300M <sup>2</sup>	10,000	10,000
Medium Beer Agent/ Trader Shop or Retail Services. Premises 50-300 M <sup>2</sup>	5,000	5,000
Small Beer Agent/Trader Shop or Retail Services. Premises 5-50 M <sup>2</sup>	2,500	2,500
Kiosks or Temporary Construction Less than 5 M <sup>2</sup>	2,000	2,000
Other shops & Services Such as: Open Air Salons, Open Air Photocopying Machines	1,500	1,500
Hair Salon, Manicure, Pedicure, Massage, Barber/Kinyozi (Large i.e. above 6 serving points)	5,000	5,000
Hair Salon/Barber/Kinyozi (between 3 & 5 serving points)	3,000	3,000
Barber Kinyozi / Hair Salon (1 to 2 serving points)	2,000	2,000
Glass Cutting/Glass mart	3,000	3,000
Small Music Store(DVDs, CDs, Cassettes) etc.	2,500	2,500
Large Motor Car Spare Parts above 49M <sup>2</sup>	14,000	14,000
Medium Motor Car Spare Parts 25M <sup>2</sup> to 49M <sup>2</sup>	5,000	5,000
Small Motor Car Spare Parts up to 25M <sup>2</sup>	3,500	3,500
Large motorcycle Spares 49M <sup>2</sup>	10,000	10,000
Medium motorcycle Spares 25M <sup>2</sup> to 49M <sup>2</sup>	7,500	7,500
Small motorcycle Spares up to 25M <sup>2</sup>	3,000	3,000



<i>Item Description</i>	<i>Charges 2016</i>	<i>Chargess 2017</i>
Scrap Metal Dealers	5,000	5,000
Courier and Security Services	20,000	20,000
Courier Services Only	10,000	10,000
Security Services Only	10,000	10,000
Dealers in New/Used Tyres and Repairs	3,500	3,500
Vehicle Booking office	8,500	8,500
Service station (full range of services)	50,000	50,000
Petrol station (multiple pumps without other chargeable services)	30,000	30,000
Filling station (at most 3 pumps with 3 oil products)	20,000	20,000
Dispensing/Service pump	7,000	7,000
Kerosene Dealer with Pump	3,500	3,500
Kerosene Dealer (Drums)	3,000	3,000
Cooking Gas Dealers	3,500	3,500
Cereal Stores (National Cereal Produce Board)	5,000	5,000
Cereal Stores (Private)	3,500	3,500
Satellite (Communication Boosters)	150,000	150,000
Telephone Bureau	3,000	3,000
Mobile Phone Repairs and Accessories	3,500	3,500
Tea/Sugar/Soapstone/Coffee/Banana/Avocado/Paints/Factory processors above 50 employees	100,000	100,000
Tea/Sugar/Coffee/Soapstone/Banana/Avocado/Paints/Factory etc.up to 50 employees	32,500	32,500
Coffee Millers	50,000	50,000
Posho Mill	4,000	2,000
Large Quarry Operator (Ballast, Murram, Stones) with excavators in fixed site	100,000	100,000
Medium Quarry Operator (Ballast, Murram, Stones)	40,000	40,000
Small (Individuals) Quarry Operator (Ballast, Murram, Stones)	2,000	2,000
Large Quarry Operator (Soapstone , Granite, Marble) with excavators in fixed site	50,000	50,000
Medium Quarry Operator ( Soapstone , Granite, Marble)	30,000	30,000
Small (Individuals) Quarry Operator (Soapstone , Granite, Marble)	3,000	3,000
Mining of precious stones (Gem Mining)	25,000	25,000
Water Supply Station (Company)	32,500	32,500
Large Storage Facility Over 5,000 M <sup>2</sup> go-down warehouse Liquid Storage Tanks Complex	25,000	25,000
Medium Storage Facility from 1000-5000M <sup>2</sup>	15,000	15,000
Small Storage Facility up to 1000M <sup>2</sup>	7,000	7,000
Large Communication Company Over 20 employees/or turnover of 20 M	70,000	70,000
Medium Communication Company From 10 to 20 employees/or turnover of 10-20 M	45,000	45,000
Small Communication Company up to 10 employees/or turnover of up to 10 M	25,500	25,500
Media Stations (Branches/Agents)	10,000	10,000
Bakery	10,000	10,000
Firewood Dealers	3,500	3,000
Large Timber Yard above 49M <sup>2</sup>	7,500	7,500
Medium Timber Yard 25M <sup>2</sup> to 49M <sup>2</sup>	5,000	5,000
Small Timber Yard below 25M <sup>2</sup>	4,500	4,500
Large Carpentry Works above 49M <sup>2</sup>	25,000	25,000

<i>Item Description</i>	<i>Charges 2016</i>	<i>Chargess 2017</i>
Medium Carpentry Works 25M <sup>2</sup> to 49M <sup>2</sup>	10,000	10,000
Small Carpentry Works below 25M <sup>2</sup>	3,500	2,500
Power saw per machine	4,000	4,000
Power saw per machine across the County	8,500	8,500
Wholesale charcoal dealer(above 50bags 90kg sacks)	7,000	7,000
Medium charcoal dealer(10 to 49bags)	4,900	4,900
Small charcoal dealer below 10bags 90kg sack	3,500	3,500
Large Grain store (wholesale/Retail) with a storage capacity of 50 sacks of 90kg and above	10,000	10,000
Medium Grain store with storage capacity of 10 to 49 sacks of 90kgs	5,000	5,000
Small Grain store with storage capacity of below 10 sacks of 90kgs	3,500	3,500
Large lodging house with restaurant/Bar (above 50 rooms)	22,500	22,500
Medium lodging house with restaurant/Bar (between 20 to 49 rooms)	17,500	17,500
Small lodging house with restaurant/Bar (up to 19 rooms)	12,500	12,500
Large; café, Tea kiosk, Food Kiosk/Canteen (above 49 M <sup>2</sup> )	5,000	5,000
Medium; café, Tea kiosk, Food Kiosk/Canteen (between 25M <sup>2</sup> to 49 M <sup>2</sup> )	5,000	5,000
Small; café, Tea kiosk, Food Kiosk/Canteen (below 25 M <sup>2</sup> )	2,500	2,500
Large Butchery (Prime place e.g. peri-urban) above 4 carcass	5,000	5,000
Medium Butchery (Prime place e.g. peri-urban ) 2 to 4 carcasses	4,000	4,000
Small Butchery (Prime place) 1 carcass or part	3,000	3,000
Large butchery (Away from established market) above 4 carcasses	4,000	4,000
Medium butchery (Away from established market) 2 to 4 carcasses	3,000	3,000
Small butchery (Away from established market) 1 carcass or part	1,500	1,500
Large slaughter House (Private) above 30 carcasses	25,000	25,000
Medium slaughter House (Private) 10 to 30 carcasses	7,500	7,500
Small Butchery House (Private) 5 to 10 carcasses	5,000	5,000
Slaughter slab below 5 carcasses	3,500	3,500
Large Bar Beer Seller (No restaurant)	7,500	7,500
Medium Bar Beer Seller (No restaurant)	5,000	5,000
Small Bar Beer Seller (No restaurant)	3,500	3,500
Large Lodging house over (15 rooms)	18,000	18,000
Medium Lodging house over (6 to 15 rooms)	12,500	12,500
Small Lodging house over (up to 5 rooms)	7,000	7,000
Large Bar and Restaurant (No Lodging)	15,500	15,500
Medium Bar and Restaurant (No lodging)	7,500	7,500
Small Bar and Restaurant (No lodging)	5,000	5,000
Outdoor Catering	4,000	4,000
Small Butchery with Roasted meat and/or Soup Kitchen any size	5,000	5,000
Large Bar/Traditional Beer Seller over 500 M <sup>2</sup>	7,500	7,500
Medium Bar/Traditional Beer Seller 100-500 M <sup>2</sup>	5,000	5,000
Small Bar/Traditional Beer Seller below 100 M <sup>2</sup>	3,500	3,500
Large Night Club/Casino over 500M <sup>2</sup>	40,000	40,000
Medium Night Club/Casino from 100- 500M <sup>2</sup>	25,500	25,500
Small Night Club/Casino below 100M <sup>2</sup>	10,000	10,000
Large Wines and Spirits/Distributor over 500M <sup>2</sup>	10,000	10,000
Medium Wines and Spirits Retailer from 100 M <sup>2</sup> to 500M <sup>2</sup>	7,500	7,500
Small Wines and Spirits Retailer below 100M <sup>2</sup>	5,000	5,000
Beer Depot (50 and above crates)	15,000	15,000
SENATOR Bambua Seller	4,000	4,000
Application Betting activities (e.g. gambling) per machine	2,500	5,000

2017

## Kisii County Finance

No. 5

<i>Item Description</i>	<i>Charges 2016</i>	<i>Chargess 2017</i>
Betting activities license per machine	2,500	10,000
Large Professional Services from over 10 Practitioners &/or International Affiliation	50,000	50,000
Medium Professional Services firm From 3 - 10 practitioners	20,000	20,000
Small Professional Services firm up 2 practitioners	10,000	10,000
Independent Technical Operator 1 Person Acting Individually (Typist, Accountant, Book keeper etc.)	3,000	3,000
Large Financial Services over 25 employees	50,000	50,000
Medium Financial Services from 6-25 employees	35,500	35,500
Small Financial Services up to 5 employees	25,000	25,000
Other financial services including financial consultants / creditors / loans on assets firms with no money accounts / 1 person acting. individually etc.	3,500	3,500
Money points / ATMs / money machines separate from branch / office (per ATM)	12,000	12,000
Large cyber cafes / bureaus with over 20 computers/ machines	3,500	3,500
Medium Cyber cafes/bureau with 6 — 20 computer's / machines	3,000	3,000
Small Cyber cafes / bureau with 2 — 5 computers / machines	1,400	1,400
Large Computer Sales and Services above 49 M <sup>2</sup>	5,000	5,000
Medium Computer Sales and Services 25M <sup>2</sup> to 49M <sup>2</sup>	3,500	3,500
Small Computer Sales and Services below 25M <sup>2</sup>	2,500	2,500
Mobile Banking(M-Pesa, Airtel Money, Yu Money) with other money agents including bank agents)	3,500	3,500
Mpesa, Airtel Money, Yu Money. Equitel money	3,500	3,500
Money Hawalas e.g. dahabshil	20,000	20,000
Car Wash Pressure (at designated areas)	3,500	3,500
Car Wash Manual (at designated areas)	1,500	1,500
General Electrical Rewinding Workshop	3,500	3,500

<i>Item Description</i>	<i>Charges 2016</i>	<i>Chargess 2017</i>
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.		
Private Higher Educ. Institution, Any type of Private University, College or Higher Education Institution 300 students and above	31,500	31,500
Public Higher Educ. Institution, Any type of Public University, College or Higher Education Institution operating in private premises	31,500	31,500
Large Private Education Institution over 200-300 students or fees over KShs.50,000 per year	21,000	21,000
Medium Private Education Institution from 100-200 students or fee from KShs.30,000 - 50,000 per year per student	10,500	10,500
Small Private Education Facility below 99 students or fees up-to KShs.30,000 per year per student	7,000	7,000
Driving schools	7,500	7,500
Large Private Health Facility Hospital, Clinic, Nursing Home proving	35,000	35,000

<i>Item Description</i>	<i>Charges 2016</i>	<i>Chargess 2017</i>
Overnight Accommodation. Over 30 beds, Funeral Home		
Medium Private Health Facility From 11 - 30 beds, Funeral Home	22,500	22,500
Small Private Health Facility up-to 10 beds Funeral Home	15,000	15,000
Health Clinic, Doctor's Surgery Doctor-Dentist - Physiotherapist, Psychologists, Consultant office no Over Night Accommodation	5,000	5,000
Large Traditional Health Services/ clinics/Herbalist Traditional Healers	17,500	17,500
Small Traditional Health Services/ Herbalist Traditional Healers	4,000	4,000
Large Entertainment facility Cinema, Video Show over 100 seats Juke Box Games over 10 machines Sports Clubs over 50 members	22,500	22,500
Medium Entertainment Facility from 50 - 100 seats, from 4 – 10 machines and from 16 - 50 members	7,500	7,500
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
Other Education (tuitions), Health and Entertainment Services (acrobats)	3,500	3,500
Pool Game (per table)	4,000	4,000
Ajua	2,500	2,500
Large Sports Club/GYM/Swimming Pool over 5,000 M <sup>2</sup>	20,000	20,000
Small Sports Club/GYM/Swimming Pool below 5,000 M <sup>2</sup>	7,500	7,500
Large; Chairs/Tents/Public Address System for Hire (500 and above chairs)	5,000	5,000
Small; Chairs/Tents/Public Address System for Hire (below 500 chairs)	3,500	3,500
Public Address System for Hire	3,500	3,500
Large Industrial Plant over 40 employees or turnover over 20M	60,000	60,000
Medium Industrial Plant from 16 - 40 employees or turnover between 10 - 20million	42,000	42,000
Small Industrial Plant up to 15 employees or turnover up-to 10M	24,000	24,000
Large Workshop/Service Repair Contractor over 10 employees or premises over 500ft	30,000	30,000
Medium Workshop Service Repair Contractor from 6 - 10 employees or premises from 25ft - 500ft	12,000	12,000
Small Workshop Service Repair Contractor up-to 5 employees or Premises up to 25ft	4,200	4,200
Large Motor Garage (with capacity of 10 and above vehicles)	7,000	7,000
Medium Motor Garage (with capacity of 5-9 vehicles)	3,500	3,500
Small Motor Garage (with capacity of 1-4 vehicles)	3,000	3,000
Open Air/Roadside Jua Kali Garage	3,500	3,500
Large Motor Cycle Repair Workshop above 25m <sup>2</sup>	3,500	3,500
Medium Motor Cycle Repair Workshop 9m <sup>2</sup> to 25m <sup>2</sup>	3,000	3,000
Small Motor Cycle Repair Workshop below 9m <sup>2</sup>	2,500	2,500
Open Air/Roadside Jua Kali Motor Cycle Repair	2,000	2,000
Engineering Workshops 1-3 Lathe Machines	5,000	5,000
Engineering Workshops 1 Lathe Machine	4,000	4,000
Large General Electronic/Electrical Repair Shop e.g. Radio /TV/DVD/Amplifiers Repair Workshop etc. (above 5 service point/ technicians)	6,000	6,000
Medium General Electronic/Electrical Repair Shop e.g. Radio /TV/DVD/Amplifiers Repair Workshop etc. 2-5 service point/	4,000	4,000

<i>Item Description</i>	<i>Charges 2016</i>	<i>Charges 2017</i>
technicians)		
Small General Electronic/Electrical Repair Shop e.g. Radio /TV/DVD/Amplifiers Repair Workshop etc.	2,500	2,000
Large Battery Charging Workshop (above 10 Batteries)	6,000	6,000
Medium Battery Charging Workshop (5 to 10 Batteries)	4,000	4,000
Small Battery Charging Workshop (below 5 Batteries)	3,000	3,000
Large Fabrication and Welding Workshop (more than 2 machines)	6,000	6,000
Medium Fabrication and Welding Workshop (2 machines )	4,000	4,000
Small Fabrication and Welding Workshop (1 Machines)	3,000	3,000
Large Furniture Workshop ( with machine or 3 & above working stations)	7,500	7,500
Medium Furniture Workshop (2 working stations)	5,000	5,000
Timber molding machine	3,500	3,500
Small Furniture Workshop ( 1working station)	3,500	3,500
Blacksmith Operation	3,500	3,500
Large Block, Bricks and Concrete Maker	10,000	10,000
Medium Block, Bricks and Concrete Maker	5,000	5,000
Small Block, Bricks and Concrete Maker	2,500	2,500
Jaggery Crusher Fixed and power driven	20,000	20,000
Jaggery Crusher Mobile and power driven (across the county)	15,000	15,000
Jaggery Crusher Mobile and power driven (within the Sub-County)	10,000	10,000
Jaggery Crusher Oxen Driven (across the county)	7,000	7,000
Jaggery Crusher Oxen Driven (within the Sub-County)	3,500	3,500
Small Jaggery Stores below 9m <sup>2</sup>	4,900	4,900
Medium Jaggery Stores above 9m <sup>2</sup>	6,000	6,000
Jaggery Transportation (lorry and canter)	10,000	10,000
Jaggery Transportation (pickups and station wagons)	7,500	7,500
Large Soapstone Shop 49 M <sup>2</sup> and above	15,000	15,000
Medium Soapstone Shop between 25 M <sup>2</sup> and 49 M <sup>2</sup>	8,500	8,500
Small Soapstone Kiosks up to 25 M <sup>2</sup>	2,500	2,500
Contractors-NCA 1/2(per year)	8,500	8,500
Contractors-NCA 3/4(per year)	6,000	6,000
Contractors-NCA 5/6(per year)	4,000	4,000
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 2016</i>	<i>Charges 2017</i>
Motor Cycles and Taxis			
Motor Cycles	Monthly	300	300
Motor Cycles (Designated areas) between 11 <sup>th</sup> and 20 <sup>th</sup> of every month	Per month	500	500
Motor Cycles (Designated areas) after 20 <sup>th</sup> of every month	Per month	1,400	1,400
Storage fees for Motor Cycles	Per day	500	200
<b>Motor Cycles (up to 10<sup>th</sup> Jan/new)</b>	<b>Annually</b>	<b>-</b>	<b>2,500</b>
Impounding charge motor cycle	Each	1,000	1,000
Soko huru (Tea/Coffee cess) lorry -per Instance	-	1,000	1,000
Soko huru (Tea/Coffee cess) canter -per Instance	-	500	500

<i>Item Description</i>	<i>Unit of Measure</i>	<i>Charges 2016</i>	<i>Charges 2017</i>
Soko huru (Tea/Coffee cess) pickup/ station wagon -per Instance	New	150	150
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	250
Lorries of 7 tone and above	Per trip	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	Agricultural Produce Cess Act	Agricultural Produce Cess Act
Pick up	Per trip	100	100
Canter	Per trip	200	200
Lorry	Per trip	500	500
JaggeryCess			
Canter	Per day	500	500
Lorry	Per day	1,000	1,000

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Kisii County Finance

No. 5

<i>Item Description</i>	<i>Unit of Measure</i>	<i>Charges 2016</i>	<i>Charges 2017</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
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
Market Levy of Stock Sales Fee			
Bull	Per Head	100	100
Cow/Donkey	Per Head	100	100
Heifer	Per Head	100	100
Steer	Per Head	50	50
Sheep	Per Head	50	50
Goat/Dog	Per Head	50	50
Others e.g. turkey	Per Head	30	30
Pig	Per Head	100	100
Chicken	Per Head	20	20
Market Fees (Wholesale)			
Sugar Cane (bundle) i.e. 1- 20 pieces	Per Bundle	20	20
Vegetable per 90kg sack	Per Sack	20	20
Tomatoes per 30 kg basket	Per Basket	20	20
Maize per 90 kg bag (green maize) wholesale	Per Bag	50	50
Maize per 90 kg bag (green maize) retail	Per Bag	20	20
Banana (Small bunch)	Per Bunch	20	20
Banana (Big bunch)	Per Bunch	30	30
Tomatoes- 120kg box wholesale	Per Crate	50	50
Tomatoes- 45kg crate retail	Per Crate	30	30
Tomatoes- 120kg box	Per Box	50	50
Parking Fee			
Parking fee Trailer	Per day	200	200
Parking fees Lorry	Per day	100	100
Parking fee Canter	Per day	50	50
Parking Saloon	Per day	40	40
Tractor	Per day	30	30

<i>Item Description</i>	<i>Unit of Measure</i>	<i>Charges 2016</i>	<i>Charges 2017</i>
Immobile Vehicles/Stalled	Per day	50	50
<b>Bus Park Charges</b>			
Buses	Per day	100	100
Mini Bus	Per day	60	60
Nissan	Per day	50	50
Pickup	Per day	50	50
Station Wagon (Probox)	Per day	50	50
Buses up to 10 <sup>th</sup> of every Month	Monthly	5,000	5,000
Buses After 10 <sup>th</sup> of every Month	Monthly	6,000	6,000
Mini Buses up to 10 <sup>th</sup> of every Month	Monthly	4,000	2,000
Mini buses After 10 <sup>th</sup> of every Month		3,500	3,500
Nissans up to 10 <sup>th</sup> of every Month	Monthly	3,500	3,500
Nissans After 10 <sup>th</sup> of every Month			4,500
Pick-ups up to 10 <sup>th</sup> of every Month	Monthly	2,000	2,000
Pick-ups After 10 <sup>th</sup> of every Month		3,500	3,500
Stations Wagons up to 10 <sup>th</sup> of every Month	Monthly	2,700	2,700
Station Wagon After 10 <sup>th</sup> every Month		3,500	3,500
Over Night parking Charges	Per Month	4,200	4,200
<b>Shutting up/ impounding/ seizure Charges</b>			
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
<b>Towing Fee</b>			
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
<b>Other Fees and Charges</b>			
<b>Market Fees</b>			
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	20
Onions leafy (per a 90 kg sack)	Per day	50	50
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 2016</i>	<i>Charges 2017</i>
Fruits – Retail	Per day	20	20
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	20
Herbal medicines with vehicles	Per day	500	500
Sweet banana (bunch)	Bunch	20	20
Penalty for late license (SBP) w.e.f April of every year	% per month	3	3
Penalty for late site value rate, annual rent and plot rent w.e.f 2 <sup>nd</sup> 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
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
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			
Plot transfer fee	Per Plot	15,000	15,000
Subdivision fee	Per Plot	15,000	15,000
Change of name	Per instance	5,000	5,000
Application for Approval of Building Plan (PPA1)	Per Plan	2,500	2,500
Completion Certificate	Per Cert.	2,000	2,000
TOWN ENGINEER & PLANNING			
Site Inspection fee	Per floor	3,000	3,000
Application for approval of Building Plans PPA1)	per plan	1,500	1,500
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

<i>Item Description</i>	<i>Unit of Measure</i>	<i>Charges 2016</i>	<i>Charges 2017</i>
Application for approval of Building Plans	per plan	1,500	1,500
Application to sublet	Plot	4,000	4,000
Application for transfer of plot	Plot	2,500	2,500
Sub division fees on Lease Hold Plots	Plot	10,500	10,500
Sub division fees on Freehold Plots	Plot	2,500	2,500
Application to extend lease	Plot	35,000	35,000
Application for consent to lease of property	Plot	10,000	10,000
Plot Card (new Card)	Plot	3,000	3,000
Clearance Certificate on Rates	Plot	3,000	3,000
Amalgamation of Plots	Applicant	10,000	10,000
Site Inspection	Per Visit	1,000	1,000
<b>Approval of Building Plan</b>			
Building having 140m <sup>2</sup> or less	Per building	2,000	2,000
Over 140m <sup>2</sup> but not exceeding 200m <sup>2</sup>	Per building	2,500	2,500
Over 200m <sup>2</sup> but not exceeding 300m <sup>2</sup>	Per building	3,000	3,000
Over 300m <sup>2</sup> but not exceeding 400m <sup>2</sup>	Per building	3,500	3,500
Over 400m <sup>2</sup> but not exceeding 500m <sup>2</sup>	Per building	4,000	4,000
Over 500m <sup>2</sup> but not exceeding 600m <sup>2</sup>	Per building	4,500	4,500
Over 600m <sup>2</sup> but not exceeding 700m <sup>2</sup>	Per building	5,000	5,000
Over 700m <sup>2</sup> but not exceeding 800m <sup>2</sup>	Per building	5,500	5,500
Over 800m <sup>2</sup> but not exceeding 900m <sup>2</sup>	Per building	6,000	6,000
Over 900m <sup>2</sup> but not exceeding 1000m <sup>2</sup>	Per building	6,500	6,500
For every additional 100m <sup>2</sup> or part thereof over 1000m <sup>2</sup>	Per building	1,000	1,000
<b>Building Plans - Structural Fees (Residential) Approval</b>			
Buildings with 46m <sup>2</sup> or less	Per Plan	700	700
Building between 46m <sup>2</sup> - 93m <sup>2</sup>	Per Plan	850	850
Building between 93m <sup>2</sup> - 140m <sup>2</sup>	Per Plan	950	950
Building between 140m <sup>2</sup> - 186m <sup>2</sup>	Per Plan	1,350	1,350
Building between 186m <sup>2</sup> - 279m <sup>2</sup>	Per Plan	1,650	1,650
Building between 279m <sup>2</sup> - 372m <sup>2</sup>	Per Plan	1,800	1,800
Building between 372m <sup>2</sup> - 465m <sup>2</sup>	Per Plan	2,050	2,050
Building between 465m <sup>2</sup> - 558m <sup>2</sup>	Per Plan	2,300	2,300
Building between 558m <sup>2</sup> - 651m <sup>2</sup>	Per Plan	2,550	2,550
Building between 651m <sup>2</sup> - 744m <sup>2</sup>	Per Plan	2,600	2,600
Building between 744m <sup>2</sup> - 867m <sup>2</sup>	Per Plan	3,150	3,150
Building between 867m <sup>2</sup> - 930m <sup>2</sup>	Per Plan	3,400	3,400
For every additional 93m <sup>2</sup> or part thereof over 930m <sup>2</sup>	m <sup>2</sup>	700	700
<b>Building Plans - Structural Fees (Public Buildings)</b>			
	Unit of measure	Charges 2016	Charges 2017

<i>Item Description</i>	<i>Unit of Measure</i>	<i>Charges 2016</i>	<i>Charges 2017</i>
Minimum charge for 46m <sup>2</sup> or less	Per Plan	1,000	1,000
Building between 46m <sup>2</sup> - 93m <sup>2</sup>	Per Plan	1,500	1,500
Building between 93m <sup>2</sup> - 140m <sup>2</sup>	Per Plan	1,700	1,700
Building between 140m <sup>2</sup> - 186m <sup>2</sup>	Per Plan	2,000	2,000
Building between 186m <sup>2</sup> - 279m <sup>2</sup>	Per Plan	2,700	2,700
Building between 279m <sup>2</sup> - 372m <sup>2</sup>	Per Plan	3,000	3,000
Building between 372m <sup>2</sup> - 465m <sup>2</sup>	Per Plan	3,300	3,300
Building between 465m <sup>2</sup> - 558m <sup>2</sup>	Per Plan	3,500	3,500
Building between 558m <sup>2</sup> - 651m <sup>2</sup>	Per Plan	4,000	4,000
Building between 651m <sup>2</sup> - 744m <sup>2</sup>	Per Plan	5,000	5,000
Building between 744m <sup>2</sup> - 867m <sup>2</sup>	Per Plan	6,000	6,000
Building between 867m <sup>2</sup> - 930m <sup>2</sup>	Per Plan	8,000	8,000
For every additional 93m <sup>2</sup> or part thereof over 930m <sup>2</sup>	m <sup>2</sup>	1,500	1,500

<i>Plots and Rents</i>	<i>Unit of Measure</i>	<i>Charges 2016</i>	<i>Charges 2017</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	2,000	1,500
Application for new plots	Per Plot	5,000	5,000
Fees for Various Services			
Hire of County hall for (prayer) churches	Per Day	3,000	3,000
Hire of County hall (meeting)	Per Day	6,000	6,000
Hire of Sub-County ground non political	Per Day	2,000	2,000
Hire of Sub-County ground (local political functions)	Per day	10,000	10,000
Hire of Sub-County ground (national political functions)	Per day	50,000	50,000
Renewal of lost plot card	Per Plot	3,000	3,000
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
Plot Card (new Card)	Plot	5,000	5,000
Billboards and Advertisements			
(i) Town Clock			
Application fees for construction	No.	2,000	2,000
Charge per year without advertisement	year	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 <sup>2</sup>	M <sup>2</sup>	1,000	1,000
(i) (8 X 10)m	M <sup>2</sup>	100,000	100,000
(ii) (8 X 12)m	M <sup>2</sup>	150,000	150,000
(iii) (10 X 12)m	M <sup>2</sup>	200,000	200,000
Additional Charges per m <sup>2</sup>	M <sup>2</sup>	500	500
Display of Flags			

<i>Plots and Rents</i>	<i>Unit of Measure</i>	<i>Charges 2016</i>	<i>Chargess 2017</i>
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
Branded umbrella for company per umbrella	Per day	500	500
Posters (Only in Designated Areas)			
Charges up to 1,000 Posters @shs 5 each	No.	5,000	5,000
Any extra Poster above 1,000 (each )	Each	2	2
Signboards (Illuminated Signs) per M <sup>2</sup>			
Per M <sup>2</sup>	Per M <sup>2</sup>	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 <sup>2</sup> ) and below Kiosks (mpesa, Yu cash, Airtel money, orange , money hawalas)	Annual	2,000	2,000
Above 9 m <sup>2</sup> (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 <sup>2</sup> per year	Year	2,000	2,000
Large per year (Above 3m <sup>2</sup> )	Year	150,000	150,000
Small Per year (3m <sup>2</sup> and below)	Year	30,000	30,000
Fire Compliance Certificates			
Super Markets	Year	2,000	2,000
Banks	Year	2,000	2,000
Factories/Industries	Year	5,000	5,000
Large Shops	Year	2,000	2,000
Small Shops	Year	1,000	1,000
Schools	Per school	500	500
Flats (Residential)	Flat	300	300
Mobile Advertisements			
Application fee	Per instance	500	500
By Loud Speaker per day	Per day	5,000	5,000
Street preaching by loud speaker	Per day	Free	Free
A van mounted with Loud Speakers per day	Per day	8,500	8,500
A truck mounted with Loud Speaker(s) per day	Per day	10,000	10,000
A fleet of 2 to 3 vehicles mounted with Loud Speaker(s) per day	Per day	13,000	13,000
A fleet of 4- 5 Vehicles mounted with Loud Speaker(s) per day	Per fleet/day	15,000	15,000

<i>Plots and Rents</i>	<i>Unit of Measure</i>	<i>Charges 2016</i>	<i>Chargess 2017</i>
A fleet of 6- 10 Vehicles mounted with Loud Speaker(s) per day	Per fleet/day	18,000	18,000
A fleet of over 10 Vehicles mounted with Loud Speaker(s) per day	Per fleet/day	20,000	20,000
A vehicle with digital screen per day	Per day	10,000	10,000

## 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 TOWN Amount of Fee or Charge</i>	<i>SUB-COUNTIES Amount of Fee or Charge</i>	<i>Comment (New/Active)</i>
<b>BUDGETS AND APPROPRIATION</b>					
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	1,00 0	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
<b>PROCUREMENT DEPT</b>					
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 occasioned on County property		as per assessment	Per as County Engineer assessment	Per as County Engineer assessment	Active
<b>OTHER CHARGES</b>					
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

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

Item Description	Unit Of Measure	Charges 2016	Chargess 2017
Pre-Primary Schools			
Class "A" per pupil	Per term	600	600
Class "B" per pupil	Per term	1,200	1,200
Class "C" per pupil	Per term	1,200	1,200
Nursery Schools/Sub County			
Class "G" full day		600	600
Half day with lunch	Per term	300	300
Half day without lunch	Per term	100	100
Class "F" full day	Per term	600	600
Half day with lunch	Per term	200	200
Half day without lunch	Per term	100	100
Nursery Schools/Kisii Town			
Class full day	Per Month	1,300	1,300
Half day with lunch	Per Month	900	900
Half day without lunch	Per Month	800	800

**Social Services****Library Section**

Item Description	Unit of Measure	Charges 2016	Chargess 2017
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**

Item Description	Unit of Measure	Charges 2016	Chargess 2017
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

2017

Kisii County Finance

No. 5

	Unit of Measure	Charges 2016	Chargess 2017
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****7.1 Public Works and Infrastructure Sector****Transportation Unit Services**

Item Description	Unit of Measure	Charges 2016	Chargess 2017
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 2016	Chargess 2017
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 2016	Charges 2017
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	1,000
Water Tanker 6,000 – 8,000 lt	Per Hour	1,500	1,500
Water Tanker 8,000 – 10,000 lt	Per Hour	2,000	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 lt	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 2016	Chargess 2017
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 2016</i>	<i>Chargess 2017</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 <sup>3</sup>	Per annum	5,000	5,000
Medium Industrial waste 4.5m <sup>3</sup> to 10m <sup>3</sup>	Per month	5,000	5,000
Low volume Industrial waste below 4.5m <sup>3</sup>	Per month	2,500	2,500
High volume Commercial/ institutional above 10m <sup>3</sup>	Per month	1,000	1,000
Medium volume Commercial/ institutional 4.5m <sup>3</sup> to 10m <sup>3</sup>	Per month	500	500
Low volume Commercial/ institutional below 4.5m <sup>3</sup>	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 <sup>3</sup>	per trip	2,500	2,500
6m <sup>3</sup>	per trip	3,500	3,500
10m <sup>3</sup>	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 <sup>3</sup>	per trip	2,500	2,500
6m <sup>3</sup>	per trip	5,000	5,000
10m <sup>3</sup>	per trip	10,000	10,000
Industrial -heavy waste	per ton per instance	10,000	10,000
Wholesale shops	Per month	500	500
Retail shops (food & other item)	Per month	200	200
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

<i>Item Description</i>	<i>Unit of Measure</i>	<i>Charges 2016</i>	<i>Charges 2017</i>
Skips per 7M <sup>3</sup> (cubic meter container or trailer)	Per trip	3,000	3,000
Removal debris emanating from demolished structure per M <sup>3</sup>			
4.5M <sup>3</sup>	Per trip	4,500	4,500
6M <sup>3</sup>	Per trip	10,000	10,000
10M <sup>3</sup>	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	5,000
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 murrum	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**

	<i>Premises Category</i>	<i>Unit of Measure</i>	<i>Charges 2016</i>	<i>Charges 2017</i>
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
<b>Building Plans</b>				
<b>Inspection fees</b>				
	<i>Other charges</i>		<i>Charges 2016</i>	<i>Charges 2017</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 <sup>2</sup>	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

## LIQUOR /ALCOHOLIC DRINK LICENCE

## 1. GENERAL RETAIL ALCOHOLIC DRINK LICENCE

		Per Annum (on bars)
a) Premises within Kisii Town(club)	Kshs	120,000
b) Premises situated elsewhere other than Kisii Town(club)	Kshs	60,000
c) Premises within Kisii Town	Kshs	50,000
d) Premises situated elsewhere other than Kisii Town	Kshs	20,000

## 2. GENERAL RETAIL ALCOHOLIC DRINK LICENCE - WINES &amp; SPIRIT

		Per Annum
a) Premises within Kisii Town	Kshs	40,000
b) Premises situated elsewhere other than Kisii Town	Kshs	20,000

## 3. BREWERS ALCOHOLIC DRINK LICENCE

For each alcoholic drink or product manufactured:

a) 1 million litres and above per annum	Kshs	1,000,000
b) Between 500,000 and 999,999 litres/annum	Kshs	500,000
c) Above 12,000 but below 499,999litres/annum	Kshs	250,000

## 4. WHOLESALE ALCOHOLIC DRINK LICENSE

For each Premises per Annum	KShs	80,000
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**9.0 SCHEDULE 9****9.1 Physical Planning, Lands and Housing****Physical Planning Services**

Item Description	Charges 2016	Charges 2017
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		

2017

Kisii County Finance

No. 5

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	3,500	3,500
Category B	3,500	3,500
Category C	3,500	3,500
Regularisation of Subdivision of Land		
Category A	3,500	3,500
Category B	3,500	3,500
Category C	3,500	3,500
Subdivision Certificate		
1 to 10	2,000	2,000
11 to 20	1,500	1,500
21 & above subplots	1,000	1,000
Certified copies of subdivision certificate	5,000	5,000
Certified copies of original subdivision plans( per set )	5,000	5,000
Re-inspection Fees	5,000	5,000
Extension of Lease		
Category A	10,000	10,000
Category B	10,000	10,000
Category C	10,000	10,000
Category D	10,000	10,000
Category E	10,000	10,000
Development Master Plan		
Category A	30,000	30,000
Category B	30,000	30,000
Category C	30,000	30,000
Administrative Change of Use ( Maximum)		
Category A	2,000	2,000
Category B	2,000	2,000
Category C	2,000	2,000
Renewal for Administrative Change of Use		
Category A	2,000	2,000
Category B&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	
<b>CATEGORY</b>	<b>DETAILS/DESCRIPTION</b>		
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.		
<i>Item Description</i>	<i>Unit of Measure</i>	<i>Charges 2016</i>	<i>Chargess KShs. 2017</i>
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			
<i>Land Valuation</i>	<i>Unit of Measure</i>	<i>Charges 2016</i>	<i>Chargess 2017</i>
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

## 10.0 SCHEDULE 10

### 10.1 Agriculture and Livestock

#### a) Veterinary public health

<i>ITEM</i>	<i>Charges 2016</i>	<i>Chargess 2017</i>
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 2016	Chargess 2017
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 &amp; vaccination

ITEM/SERVICE	Charges 2016	Chargess 2017
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 2016	Chargess 2017
Movement Permit- local	100	100/=
No Objection chit	50	50/=
Veterinary health certificate	1000	1000/=

## e) Artificial insemination

Item/Service	Charges 2016	CHARGESS 2017
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

(i) Item Description	Unit	Charges 2017	Charge
(ii) Issuance of Horticultural crops nursery certificate.	Per year	500.00	
(iii) Issuance of coffee nursery certificate.	Per year	1000.00	
(iv) Issuance of pulping station licences application.	Per year	1,000.00	
(v) Issuance of pulping station licences installation.	Per year	1,500.00	
(vi) Issuance of movement permits for Parchment and Mbuni.		Free	

## APPENDIX

1. Unique Business Codes
  - (a) General Trade, Wholesale, Retail, Stores, Shops, Personal Services code 100 – 195
  - (b) Informal Sector code 200 – 295
  - (c) Transport, Store and Communications code 300 – 395
  - (d) Agriculture Forestry and Natural Resources Extractions code 400 – 495
  - (e) Hotel Accommodation and catering code 500 – 595
  - (f) Professional and Technical Services code 600 – 695
  - (g) Private Education, Health and Entertainment Services code 700 - 795
  - (h) Industrial Plants, Factories, workshops and contractors code 800 – 895
2. Forms
3. Invoices
4. AccountableReceipts
5. Permits
6. Licenses
7. Demand Notices