SPECIAL ISSUE

Kenya Gazette Supplement No. 17 (Kakamega County Acts No. 1)

REPUBLIC OF KENYA

KENYA GAZETTE SUPPLEMENT

KAKAMEGA COUNTY ACTS, 2014

NAIROBI, 25th August, 2014

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PRINTED AND PUBLISHED BY THE GOVERNMENT PRINTER, NAIROBI

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THE KAKAMEGA COUNTY REVENUE ADMINISTRATION AND COLLECTION ACT, 2014

No. 1 of 2014

Date of Assent: 6th June, 2014

Date of Commencement: 6th June, 2014

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THE KAKAMEGA COUNTY REVENUE ADMINISTRATION AND COLLECTION ACT, 2014

AN ACT of the County Assembly of Kakamega to provide for the general administration and collection of certain taxes levied and fees; and for purposes relating and incidental thereto

ENACTED by the County Assembly of Kakamega as follows—

PART I — PRELIMINARY

Short title and commencement

1. This Act may be cited as the Kakamega County Revenue Administration and Collection Act, 2014 and shall come into operation on such a date of assent by His Excellency the Governor of the County Government of Kakamega.

Interpretation

2. In this Act, unless the context otherwise requires:

"County means the County Government of Kakamega";

"county public officer" has the same meaning as in the County Governments Act, 2012;

"County Executive Committee Member means the County Executive Committee Member in charge of Finance and County Treasury";

"county revenue collector" means the person holding or acting in the office of the county revenue collector;

Department means the County Department in charge of matters relating to Finance and county treasury;

"premises" includes:

(a) any part of a building or structure; and

(b) any part of a vehicle or vessel; and

(c) an area of land;

"prescribed" means prescribed by the rules made under this Act;

"revenue law" means:

(a) this Act; or

(b) the Act providing for annual county finances; or

(c) any other Act imposing an entertainment tax or

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any other tax that is payable to the county government; or

(f) any Act or other law providing for the payment to the county government of fees or charges for services provided; or

(g) any other prescribed law;

"relevant person" means:

(a) a revenue payer; or

(b) an employee or agent of the revenue payer; or

(c) any other person whom the County revenue collector believes on reasonable grounds may be able to assist in determining the liability (if any) of the revenue payer to pay a rate, tax, fee or charge payable under a revenue law;

"revenue payer" means a person liable to pay a rate, tax, fee or charge to the county government under a revenue law.

"tax" means a tax or license fees imposed by the County Government of Kakamega, whether before or after the coming into force of this Act, and includes all penalties and interest that may, or have accrued pursuant to this Act or a revenue Act,

PART II—IMPOSITION OF TAX

Charge of tax

3. Subject to, and in accordance with this Act, a tax shall be charged, as the case may be, on individual or corporate persons as prescribed in this Act.

Tax on county inspectorate services

4. (1) Subject to and in accordance with this Act, inspectorate services tax shall be charged on impounded items as specified in the second schedule of this Act

(2) Such taxes shall be charged on instance basis

(3) The County enforcement team shall have powers to inspect and impound the specified items where there is breach of provisions of this law or other county laws

(4) Impounded items will attract daily storage charges as specified in the second schedule of this Act

Tax on land and property

5. (1) Subject to and in accordance with this Act, land and property tax shall be charged on rateable public land

and property within the County of Kakamega as specified in the third schedule to this Act.

(2) For the purpose of imposing rates, the Executive Committee Member may adopt one or more of the following forms of rating as provided for in the third schedule of this Act—

(a) an area rate;

(b) an agricultural rental value rate;

(c) a site value rate or an improvement rate.

(3) The County Executive Committee Member may adopt different forms of rating for different rating areas as prescribed in the third schedule of this Act.

(4) Without limitation to section 5(4) Rates may be imposed by this Act using the form of wording set out in the third schedule of this Act.

(5) The County Executive Committee Member may impose rates on all rateable property in the county for any calendar year or financial year.

(6) If rates imposed for calendar years are not imposed for a particular calendar year, then the rates for that calendar year are deemed to be the rates that were imposed for the immediately preceding calendar year.

(7) If rates imposed for financial years are not imposed for a particular financial year, then the rates for that financial year are deemed to be the rates that were imposed for the immediately preceding financial year.

(8) For the purpose of changing from a calendar year to a financial year for the imposition of rates, the County Executive Committee Member may impose rates on all rateable property in the county for a period starting on 1 January in a year and ending on 30 June in the same year.

(9) Rates shall become due—

(a) if the rate is imposed for a calendar year, on 1st January of that calendar year;

(b) if the rate is imposed for a financial year, on 1st July of that financial year;

(c) if the rate is imposed for a six month period under section 9, on 1st January being the first day of that

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six month period.

(10) The Executive Committee member must by notice in the Gazette specify the date on which a rate becomes payable and may publish that date in a newspaper circulating in the county.

(11) The rateable owner of any land at the date when a rate imposed on that land becomes payable is liable for payment of the amount of the rate.

(12) If the owners of the land are joint registered owners or tenants in common, they are jointly and severally liable for the payment of the rate.

(13) If the rateable owner of the land is absent from Kenya, any person receiving the rent or being in charge or control of the land is liable for the payment of the rate.

(14) Rates must be paid to the Chief Revenue Administrator or any other person authorised by the Executive Committee Member to collect rates.

(15) Rates shall be payable directly to the County Revenue Collection Account and a banking slip presented to the Chief Revenue Administrator for official receipting.

(16) The Executive Committee Member in consultation with the County Executive Committee may allow a discount on any rate paid in full on or before the day on which the rate becomes payable.

(17) The Executive Committee Member may charge interest on any amount of a rate remaining unpaid after the day on which the rate became payable.

(18) If any rate or any part of a rate remains unpaid after the day on which the rate became payable, the rate or part of the rate, as the case requires, and any interest on any such unpaid rate or part as provided for in section 5 (18), is recoverable in a court of competent jurisdiction as a debt due and owing to the County Treasury from the person liable for payment of the rate.

(19) The Chief Revenue Administrator is authorised to sue for and recover the debt for the County Treasury.

(20) A certificate signed by the Chief Revenue

Administrator and certifying that—

(a) an amount of rates is or was due and payable on or before a certain date; and

(b) the amount or a part of the amount has not been paid on or before that date is admissible as evidence against the defendant in proceedings under this section, and is prima facie evidence as to the maters certified.

(21) If any rate or any part of a rate remains unpaid after the day on which the rate became payable, the county collector of revenue may serve a written notice under section 5 (20) upon any person paying rent to the owner of the land in respect of which such rate was imposed.

(22) The written notice in 5 (22):

(a) is to state the amount of such arrears, which may include interest calculated in accordance with section 5 (18); and

(b) is to state that all future payments of rent (whether already accrued due or not) by the person paying the rent are to be made directly to the County Treasury until such arrears and interest have been paid in full.

(23) The notice operates for all purposes to transfer to the County Treasury the right to recover, receive and give a discharge for such rent.

(24) Any rate due, together with interest calculated in accordance with section 5 (18), is a charge against the land on which the rate was imposed.

(25) If the title to such land is registered under any law relating to the registration of title to land, the County Treasury may deliver a notification of such charge, in the prescribed form, to the registrar who must register it against the title to that land and the charge takes priority in accordance with such law.

(26) The County Treasury may, upon payment of the prescribed fee by any person, issue to that person a statement of the current status of the payment of rates for an area of land.

(27) The County Executive Committee Member

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responsible for lands and in consultation with the County Public Service Board, may appoint one or more county public officers within the meaning of the County Governments Act, 2012 or other persons to value land for the purposes of preparing a draft valuation roll or draft supplementary valuation roll under the Valuation for Rating Act.

Tax on general traders, shops and retail services

6. (1) Subject to and in accordance with this Act, tax to be known as tax on general traders, shops and retail services shall be charged as business trade license either on financial or calendar year as the case may be to business entities operating within the County of Kakamega.

(2) The business entities in 6 (1) above shall include in entirety the businesses listed in the fourth schedule of this Act.

(3) The Chief Revenue Administrator is responsible for the collection of licence fees and the licensing of business entities.

(4) A person shall not conduct a business within the County of Kakamega, unless the person is the holder of a trade licence for that business.

(5) The trade licence offences and penalties may be determined by this Act or the Finance Act providing for annual county revenue raising measures.

(6) An application for the grant of a trade licence must—

(a) be lodged with the County Treasury;

(b) be in the approved form;

(c) contain such information and be accompanied by such documents as are required by the approved form;

(d) be signed in a manner specified in the approved form;

(e) be accompanied by the prescribed application fee.

(7) The County Department may, before dealing with an application, require the applicant to furnish to the licensing authority with such additional information or documents as is necessary to enable the application to be

dealt with.

(8) The prescribed application fee shall not be refundable.

(9) The County Treasury may grant to an applicant for a trade licence such kind of trade licence as it considers appropriate.

(10) Trade licence is granted subject to the conditions specified inthe fourth schedule of this Act.

(11) The licence fee for the grant of a trade licence—

(a) must be paid to the Chief Revenue Administrator on or before the date of on which the trade licence is granted;

(b) is to be calculated by the Chief Revenue Administrator on a pro rata basis having regard to the period remaining in a calendar year after the date on which the trade licence was granted, unless it was granted on the first day of that calendar year.

(12) A trade licence is granted for the period remaining in a calendar year from the date of its grant, unless the trade licence was granted on the first day of that calendar year in which case it is granted for the whole of that calendar year.

(13) A trade licence is deemed to be renewed if—

(a) the licence fee is paid to the Chief Revenue Administrator for its renewal on or before 31 December of the current calendar year or 30 June for the purpose of a financial year.

(b) the holder of the trade licence provides to the Department the information requested by the licensing authority about the business conducted under the trade licence.

(14) A trade licence is deemed to be renewed for a calendar year or a financial year as the case may be.

(15) The Department may cancel or suspend a trade licence if it is satisfied that—

(a) the conduct of the business is endangering the

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health or safety of persons who live or work in the neighbourhood of the premises from which the business is conducted;

(b) the holder of the trade licence has breached a condition of the licence set out in the fourth schedule of this Act.

(16) If the Department cancels or suspends a trade licence (or revokes any such suspension), the authority must give the holder of the licence written notice of the cancellation or suspension, including the period of the suspension, together with a statement of the reasons for the decision.

(17) If a trade licence is cancelled or suspended, the holder of the licence must immediately cease to conduct the business.

(18) If the Department revokes the suspension of a trade licence, the holder of the licence may resume conducting the business.

(19) The holder of a trade licence may surrender the licence by returning it to the Department, but no refund of the licence fee is payable.

(20) The holder of a trade licence must give the Department written notice of any transfer or assignment of the licence.

(21) A person aggrieved by a decision of the Department may appeal to a court of competent jurisdiction against the decision.

(22) The court may confirm, reverse or modify the decision appealed against, and make such orders and give such directions to the Department as may be necessary to give effect to the court's decision.

(23) The Department may appoint persons as licensing officers for the purposes of this Act.

(24) An licensing officer has the powers set out in the fourth schedule of this Act.

(25) The Department must establish and maintain a register of trade licences which is to be available for inspection by the public during usual government office

hours.

(26) The register must contain such information as is prescribed, but must not include information that is commercial-in-confidence.

(27) A person must not make a statement which that person knows to be false or misleading—

(a) in or in connection with an application for a trade licence;

(b) when furnishing information required under this Act.

(28) Licenses with regard to quarrying activities shall be levied pursuant to the fourth schedule of this Act.

Tax on informal sector.

7. (1) Subject to and in accordance with this Act, informal sector tax shall be charged on informal sector business entities operating within the County.

(2) Informal sector business include all the types of business listed in the fifth schedule of this Act.

(3) Persons carrying out informal sector business shall apply for informal sector business trade license.

(4) All informal sector traders shall be required to carry out their business in designated places as specified in the regulations made for the purpose of this Act.

(5) Conditions and provisions for grant, revocation and renewal of trade licenses in section 6 of this Act shall be deemed applicable to the informal sector trade licenses.

(6) Informal traders may apply for short term licenses to last for a period not exceeding year.

(7) For the purpose of this Act and section 7 (6), the informal sectors traders may be required to pay operating taxes on daily, weekly or monthly as prescribed in the fifth schedule of this Act.

Tax on transportation of construction materials and sugarcane.

8. (1) Subject to and in accordance to this Act, transportation of construction materials and sugarcane tax shall be charged on persons operating such business within the County.

(2) Such tax in section 8 (1) shall be payable at

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designated places on a per trip basis as per the rates specified in the sixth schedule of this Act.

(3) Specifications of construction materials and sugarcane tonnages is as provided in the sixth schedule of this Act.

Tax on provision of specific services

9. (1) Subject to and in accordance to this Act, tax to be known as tax on provision of specific services will include the tax on provision of solid waste management services, provision of environmental assessment services, provision of public health services, provision of physical planning services, provision of valuation and property management services, provision of estate development services, provision of fire fighting services, provision of highway services, provision of roads engineering services, provision of quantity survey services, provision of library services, provision of community development services and provision of sports services.

(2) Such taxes in section 9 (1) above shall be levied at rates prescribed in the seventh schedule of this Act.

(3) Request for these specific services shall be made and approved at specific County ministries and shall only be provided in accordance with regulations made for the purpose of this Act.

Tax on outdoor advertisement and signages.

10. (1) Subject to and in accordance with this Act, a tax to be known as tax on outdoor advertisement and signages shall be charged on outdoor advertisements and signages displayed within the County.

(2) Rates of tax for outdoor advertisement and signages are as prescribed in the eighth schedule of this Act

(3) Administration and operation of licensing outdoor advertisement and signages shall be as prescribed in regulations, rules and executive orders that issued for the purpose of this Act.

(4) Collection of the taxes in section 10 (1) shall be done by the Chief Revenue Administrator as prescribed through regulations made for the purpose of this Act.

Tax on transport unit services.

11. (1) Subject to and in accordance with this Act, a tax to be known as tax on transport unit services shall be charged on tax on transport unit business providers and

may be levied either on daily, monthly, quarterly, semi-annual or annual basis.

(2) Rates of tax for transport unit services shall be levied as provided for in the ninth schedule of this Act.

(3) The taxes in section 11 (1) shall be collected by the County Treasury.

(4) Collection of the taxes in section 12 (1) shall be done by the Chief Revenue Administrator as prescribed through regulations made for the purpose of this Act.

Tax on barter market business

12. (1) Subject to and in accordance with this Act, tax to be known as tax on barter market business shall be charged on traders from within a barter market set up who buy and sell items specified in the tenth schedule of this Act.

(2) For the purposes of this Act, the taxes in section 12 (1) shall be levied and collected on daily basisby the Chief Revenue Administrator as prescribed through regulations made for the purpose of this Act.

(3) For the purpose of this Act, rental charges for the stalls in the barter trade market shall be collected on monthly basis as prescribed in the tenth schedule of this Act.

PART III—ADMINISTRATION

Establishment of Tax Collection Agency

13. There shall be established a tax collection agency for the County Government to be known as the Kakamega Tax Collection Agency which shall perform functions set out in this part.

Composition of the Agency

14. (1) the Governor shall appoint a five member Board of Directors to oversee the strategic functioning of the Agency—

(a) the appointed directors shall be non-executive and such directors will serve for a non-renewable maximum term of three years.

(2) the Agency shall consist of the following staff serving on full time basis—

(a) the Chief Revenue Administrator;

(b) not more than two Deputy Chiefs of Revenue Administrators to be in charge of two consolidated sections of revenue that shall be determined

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through regulations made under this Act;

(c) other staff to be established through regulations made under this Act.

(3) The Executive Committee Member shall recommend for appointment to the Governor three names each for the Chief Revenue and the two positions of the Deputy Chiefs of Revenue Administrators.

(4) In making such recommendations and appointments, the Executive Committee Member shall ensure that the nominees are members of the Institute of Certified Public Accountants and are in good standing.

(5) The Agency may establish and regulate its own operating procedures.

Functions of the Agency

15. (1) The Agency shall be responsible for—

(a) the administration and enforcement of revenue laws provided for in this Act and shall assess, collect and account for all rates, taxes, fees and charges payable by or under any of those laws;

(b) advising the County Treasury on all matters relating to the administration and enforcement of county revenue laws, and the assessment and collection of rates, taxes, fees and charges under those laws.

Vacation of office and remuneration of Agency members

16. (1) Subject to section 14 (5) of this Act, the Agency shall, with approval of the County Treasury, determine the remuneration of the Board of Directors and the Agency employees.

(2) Directors and employees of the Agency shall be subject to the provisions of Chapter Six of the Constitution of Kenya, 2010 over and above such terms and conditions of service and codes of employment established pursuant to section 14 (5) of this Act and regulations thereon.

Overall responsibility of the County Treasury.

17. The County Treasury Shall have the overall responsibility of overseeing all the functions of the Agency as provided for in section 15 of this Act.

Monthly reports to be submitted to the County Treasury.

18. (1) The Agency shall be under obligation to submit monthly collection reports to the County Treasury in prescribed format as shall be provided for by the

regulations made under this Act.

(2) The Executive Committee member shall present those reports in section 18 (1) to the Executive Committee for adoption and forward the same to the County Assembly.

Annual reports.

19. (1) The management and Board of Directors of the Agency shall cause to be prepared and audited annual financial statements of the Agency not later than three months following the end of a financial year.

(2) The Agency must ensure such financial statements are submitted for audit to the Auditor General not later four months following the end of the financial year.

(3) The audit report from the Auditor General shall be submitted to the Executive Committee Member who shall present the same to the Executive Committee for adoption and later to the County Assembly.

PART IV—OFFENCES AND PENALTIES

General offence.

20. If a person contravenes or fails to comply with any provision of this Act, the person commits an offence and, unless another penalty is expressly provided by this Act for that offence, the person is liable on conviction to a fine not exceeding 200,000 Kenya Shillings or imprisonment for term not exceeding 2 years or both.

Power to search and seize.

21. (1) The Chief Revenue Administrator may take into his or her possession any property, other than land, that may be required as evidence in a court for proceedings to be brought under this Act or any other revenue law.

(2) When property is no longer required under subsection (1), the property must be returned as soon as practical to the person entitled to it.

(3) For the purpose of determining the liability (if any) of a revenue payer to pay a rate, tax, fee or charge payable under a revenue law, the Chief Revenue Administrator has full and free access to any premises of, or in the custody or control of, a relevant person and may, at all reasonable times, exercise all or any of the following powers—

(a) enter and inspect those premises and any goods in or on those premises, including opening any packaging or containers that may contain goods;

(b) obtain, copy and print information or data from

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any computer system in or on those premises and retain all information and data that is obtained, copied or printed;

(c) take extracts from or copies of any books, accounts, records and other documents in or on those premises and retain all extracts or copies taken.

(4) If the Chief Revenue Administrator is of the view that it is impractical to exercise any of the powers under paragraph (1) (a), (b) or (c), the Chief Revenue Administrator may remove all or any of the things referred to in that paragraph to offices of the county government for such time as is reasonably necessary to determine a revenue payer's liability to pay.

(5) A relevant person must give all reasonable assistance to the Chief Revenue Administrator so as to allow him or her to exercise all or any of his or her powers under this section.

(6) If a person—

(a) fails or refuses to provide access to premises required by the Chief Revenue Administrator; or

(b) obstructs or hinders the Chief Revenue Administrator in the discharge of his or her duties under paragraph (1) (a), (b) or (c);

the person is guilty of an offence punishable on conviction by a fine not exceeding 100,000 shillings.

Power to inspect books and documents and

22. (1) A revenue payer must make and keep such books, accounts and records as are reasonably necessary to determine the revenue payer's liability to pay rates, taxes, fees or charges under a revenue law for a period of at least 7 years after the completion of the transactions to which they relate.

(2) The Chief Revenue Administrator may, by notice in writing, given to a revenue payer direct the revenue payer as to the books, accounts and records the revenue payer is required to make and keep.

(3) If a revenue payer fails to comply with subsection (1) or a notice under subsection (2), the revenue payer is guilty of an offence punishable on conviction by a fine not

exceeding—

(a) in the case of an individual – 200,000 shillings;

(b) in any other case - 500,000 shillings

PART V—MISCELLANEOUS PROVISIONS

Service of notices.

23. (1) Any document required to be published under a revenue law may be published by advertisement in the County Gazette and in one or more newspapers circulating in the county.

(2) Any document required or authorized to be sent or served under or for the purposes of a revenue law may be sent or served—

(a) by delivering it to the person to or on whom it is to be sent or served;

(b) by leaving it at the usual or last known place of abode or business of that person, or, in the case of a company, at its registered office;

(c) by ordinary or registered post;

(d) by emailing it to the person;

(e) any method which may be prescribed.

(3) However, if the Chief Revenue Administrator having attempted to send or serve a document by one of the methods provided under subsection (2) and is satisfied that such notice has not been received by the person to whom it was addressed, the Chief Revenue Administrator may advertise, in the manner provided in subsection (1), the general purport of such document, and upon such advertising the document is be deemed to have been received by the that person.

(4) An advertisement referred to in subsection (3) may refer to one or more documents and to one or more rateable owners.

(5) Any document under a revenue law required or authorized to be served on the owner or occupier of any premises may be addressed by the description "owner" or "occupier" of the premises (naming them), without further name or description.

Powers to make rules and regulations.

24. The Executive Committee Member may make

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rules and regulations for the purpose of implementing this Act.

SCHEDULES

FIRST SCHEDULE

RATES OF TAX AND LIST OF LEGAL SERVICES

Item description	Charge
Preparation of lease	50,000
Extension of lease	25,000
Agreement for lease	7,500
Assignment	7,500
Tenant purchase of agreement	7,500
Consent to transfer	15,000
Consent to charge	7,500
Consent to sub lease	7,500
Search fee	1,000

SECOND SCHEDULE

RATES OF TAX AND LIST OF ITEMS UNDER THE COUNTY INSPECTORATE SERVICES

Impounded items	Unit of measure	Daily storage charge	Fine
Pair of gas cylinder (welding)	Per item	500	1,500
Spare wheel	Per item	500	500
Sofa – set	Per item	1,000	3,000
Complete engine	Per item	600	10,000
Spraying machine (paint)	Per item	1,000	3,500
Sewing machine	Per item	500	1,000
Welding machine	Per item	500	2,500
Tool box	Per item	500	1,000
Grinding machine	Per item	500	1,500
Drilling machine	Per item	500	1,500
Complete gear box	Per item	500	5,000
Steel window doors	Per item	500	1,000
Carpentry tools	Per item	200	500
Air cleaner & drum	Per item	200	500
Bicycle	Per item	500	500
Handcat	Per item	300	600
Transport	Per item	400	1,000
Hamali Carts	Per item	300	1,000
Motor Cycle	Per item	2,000	2,000
Saloon Car	Per item	2,500	5,000
Pick up and matatu	Per item	3,500	5,000
Trailer tankers	Per item	15,000	30,000
Lorries/buses/trailer	Per item	7,500	10,000
Articulated m/vehicle	Per item	7,500	10,000
Container	Per item	15,000	30,000

Kiosk	Per item	5,000	8,000
TukTuk	Per item	2,500	3,000
Power saw	Per item	1,000	5,000
Car wash machine	Per item	1,000	5,000
Impounded Animals			
Pig	Per instance	500	1,500
Dog/goat/sheep/Cat	Per instance	500	1,500
Cow/horse/donkey	Per instance	500	1,500
Dog/goat/cat treatment			
Ticks and fleas	Per instance		1,000
Rabies injection per dog			1,500
Parvo injection per puppy	Per instance		1,000
Deworming per dog/goat	Per instance		600
Licences			
Horse			5,000
Dog			1,000

Animal keeping in the urban		
Cows	Per animal	500
Goats/sheep	Per animal	300
Chicken	Per animal	20

THIRD SCHEDULE

RATES OF TAX FOR PROPERTY AND LAND RATES

Item description	**Unit of measure**	**Charge**
Clearance Certificate	Per certificate	5,000
Penalties for dishonoured cheques	Per cheque	10,000
Search fees	Per request	1,000
Sale of boarded items		

Item description	**Unit of measure**	**Charge**
Private and public valuation of plots		
Residential	USV	2%
Commercial	USV	5%
Agricultural	USV	1%

1. Area rate

An area rate is a rate imposed on an area of land, and the county government may for an area rate adopt one or more of the following methods of rating—

(a) a flat rate upon the area of land;

(b) a graduated rate upon the area of land;

(c) a differential flat rate or a differential graduated rate upon the area of land according to the use to which the land is put, or capable of being put, or for which it is reserved;

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(d) an industrial rate upon the area of land used for other than agricultural or residential purposes;

(e) a residential rate upon the area of land used for residential purposes;

(f) such other method of rating upon the area of land or buildings or other immovable property as the county assembly may approve;

Agricultural rental value rate

An agricultural rental value rate is a rate imposed on the annual value of agricultural land, being a rate to which the Valuation for Rating Act applies on being adopted.

In this Schedule, "agricultural land" and "annual value" have the same meaning as in the Rating Act;

Site value rate or an improvement rate

1. Site value rate

A site value rate is a rate imposed on the value of unimproved land as appearing in a valuation roll or supplementary valuation, being a valuation roll or supplementary valuation roll that does not include the value of land.

2. Improvement rate

An improvement rate is a site value rate in combination with a rate on the assessment for improvement rate as appearing in a valuation roll or supplementary valuation roll.

3. Schedule 3 definitions

In this Schedule, "assessment for improvement rate", "value of land" and "value of unimproved land" have the same meanings as in the Valuation for Rating Act.

FOURTH SCHEDULE

RATES OF TAX AND LIST OF BUSINESSES UNDER GENERAL TRADERS, SHOPS AND RETAIL SERVICES

Item description	*Charge*
Hyper-supermarket: Over 100 employees/over 5001.sqm	150,000
Mega-supermarkets/wholesalers: 50 -100 employees/3001-5000sq.m	100,000
Large trade shop or retain service:21-50 Employee/300-3000sq.m/prime location	25,000
Medium trader shop or retail/service:5-20 employee/50-3000sq.m/fair location	15,000

Item description	*Charge*
Small trader shop or retail services up to 4 employees/less than 50 sq.m away location	8,000
Kiosk: light or temporary construction less than 5 sq.m	5,000
Other general merchant shop and retail	5,000
1 hawker with motor vehicle	6,000
1 hawker without motor vehicle	5,300
Small informal sector/trade service provider e.g. shoe shiner, shoe repairer, street vendor (newspaper, soda, sweets, cigarettes etc)	2,000
Semi permanent informal sector trader: Up to 2 persons in veranda or temporary building	3,000
Other informal sector operations	1,500

(4) The followings rates shall be applicable as annual Single Business Permits to Transport, Storage and Communication under the office of County Treasury and Economic Planning

Mega transport: over 50 vehicles &/ or premises over 1000 sq.m	100,000
Large transport company:30 -50 vehicles &/ or premises of 500 – 1000sq.m	80,000
Medium transport company: 6-30 vehicles &/ or premises of 300 - 500sq.m	36,000
Small transportation company: 2 – 5vehicles & premises of 50 – 300sq.m	21,000
Independent transport operator: 1 vehicle/1 taxi & not in office	6,000
Large petrol filling station: over 6 pumps or with garage/workshop and spare retail shop	30,000
Medium petrol filling station: 4 – 6 pumps or with garage/workshop or spares retail shop	20,000
Small petrol filling station: Up to three pumps and without garage/workshop	10,000
Large cold storage facility: Over 1000 sq.m	65,000
Medium cold storage facility: From 101-1000sq.m	23,000
Small cold storage facility: Up to 100 sq,m	15,000
Large storage facility: over 5000sq .m go down/ warehouse liquid storage tanks complex	45,000
Medium storage facility: from 1000 -5000sq.m	25,000
Large private vehicles parking: Capacity: over 100 vehicles	100,000
Medium private vehicles parking: Capacity: 51- 100 vehicle	50,000
Small private vehicles parking: capacity 1-50 vehicles	35,000
Small storage facility: Up to 1000sq.m	15,000
Mega communications company: over 100 employees &/ or premises over 1500 sq.m	150,000
Super large communications company: 61 – 100 employees &/ or premises of 1000 -1500sq.m	90,000
Large communications company: 41 – 60 employees &/or premises of 500 – 1000 sq.m	70,000
Medium communications company: 21-40 employees &/ or premises of 300 – 500sq.m	60,000

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Item description	*Charge*
Small communications company: 1-20 employees / or premises of 1-300sq.m	40,000
Other transport, storage and communications	7,000

(5) The followings rates shall be applicable as annual Single Business Permits to Accommodation, Catering, Mining and Agriculture under the office of County Treasury and Economic Planning

Large high standard lodging house/ hotel D class with over 100 rooms	120,000
Medium high standard lodging house/ hotel D class with 41 to 100 rooms	80,000
Small high standard lodging house/hotel D class with up to 40 rooms	60,000
Large lodging house with restaurant and /or bar B/C class basic standard with over 15 rooms	41,500
Medium lodging house with C class basic standard with 6 – 15 rooms	34,500
Small lodging house with Restaurant and/or Bar B/C class: Basic standard upto 5 rooms	27,500
Large lodging house B/C class basic standards with over 15 rooms	48,000
Medium lodging house B/ class standard with 6 to 15 rooms	27,500
Small lodging house B/C basic standard with up to 5 rooms	20,500
Mega restaurant with bar/membership club with over 70 members/customer	70,000
Large restaurant with bar/ membership cub with 31-70 customers/members	50,000
Medium restaurant with bar./ membership club with 11 -30 members / customers	20,500
Small restaurant with bar/membership club: Up to 10 customers/members	17,000
Mega eating house/snack bar/ tea house/ outside catering/ hotel with no lodging or alcohol served with over 50 customer	35,000
Large eating house/ snack bar / tea house/ outside catering/ hotel with no lodging or alcohol served with 20 -50 customers	20,500
Medium eating house: snack bar/ tea house / no lodging or alcohol served: 6-20 customers	12,000
Small eating house: snack bar/tea house/hotel with no lodging or alcohol served: Up to 6 customers	8,000
Butchery with roast meat and /or soup kitchen	12,000
Large bar/traditional beer seller: over 50 customers	15,500
Medium bar/traditional beer seller: 16-50 customers	12,000
Small bar/traditional beer seller: upto 15	8,000
Large night club/casino: over 500sq.m	55,000
Medium night club/Casino: 100-500sq.m	41,000
Small night club/casino: Up to 100 sq.m	24,000
Other catering and accommodation	8,000
Mega agricultural producer, processor, dealer exporter with over 60 employees	100,000
Large agricultural producer, processor, dealer, exporter with 36 – 60 employees	60,500

Item description	*Charge*
Medium agricultural producer, processor, dealer, exporter with 11-35 employees	32,500
Small agricultural producer, processor, dealer exporter with 4-10 employees	20,000
Other Agricultural producer, processor, dealer, exporter with over up to 3 employees	15,000
Large mining or natural resources extraction operation with over 50 employees	250,000
MEDIUM Mining or Natural Resources Extraction operation with 4- 50 employees	100,000
Small mining or natural resources extraction operation with up to 3 employees	40,000
Other agricultural, forestry and natural resources 1 person acting individually	15,000

(6) The followings rates shall be applicable as annual Single Business Permits to Professional, Technical and Financial Services under the office of County Treasury and Economic Planning

Large professional services firm with over 50 employees/ professional /technicians/guard etc&/or area over 300 sq. M	100,000
Medium professional services firm with 20-50 employees & or area of 100 -300sq.m	70,000
Small professional services firm with 1-20 employees & or area up to 1000 sq. m	30,000
Independent technical operator/1 person acting individually/typist/accountant/book-keeper etc	10,000
Large financial services including Sacco's and cooperative societies with over 25 employee &/ or premises over 300sq.m	150,000
Medium financial services including Sacco's and cooperative societies with 6-24 employees &/ or premises of 100 – 300sqm	100,000
Small financial services including Sacco's and cooperative societies with up to 5 employees & or premises up to 100 sq. M	75,000
Other financial services including financial consultants/creditors/loans on assets firms with no money accounts/1 person acting individually	25,000
Money points/ATMs/money machines separate from branch/office(per ATM)	35,000
Large cyber cafes/bureaus with over 20 computers/machine	30,000
Medium Cyber café/bureau with 6- 20 computer/machines	20,000
Small Cyber cafe/bureau with 2-5 computers/machine	15,000
Other professional and technical service with /computer/ 1 machine	10,000

(7) The followings rates shall be applicable as annual Single Business Permits to Private Education, Health and Entertainment under the office of County Treasury and Economic Planning

Mega private higher education institution: any type of private university college or higher education institution with over 200 students	250,000
Private higher education institution any type of private university college or higher education institution with 100-200 students	200,000

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Item description	*Charge*
Large private education institution: nursery primary & secondary schools with over 100 pupils or fees of Kshs50,000 – 100,000	100,000
Medium private education institution with 31 -100 pupils or fees of Kshs 30,000 – 50,000 per year	50,000
Small private education institution with 30 pupils or fees of up to Kshs.30,000 per year	20,000
Larger private health facility hospitals clinic nursing home etc providing over 30 beds	80,000
Medium private health facility with 11-30 beds	56,500
Small private health facility with up to 10 beds	36,000
Health clinic/doctors surgery/doctor/dentist/ physiotherapist / psychologist or other health professional office with no overnight accommodation available	25,000
Traditional health services: herbalist traditional healer etc	15,000
Large entertainment facility: cinema/ theatre/ video show/ amusement arcade/ games machines arcade/sport club/ gym etc. over 100 seats over 10 machines/ over 50 members	66,500
Medium entertainment facility: with 50 – 100 seats/ up to/ 4 – 10 machines/ 16 – 50 members	35,000
Small entertainment facility: Up to 50 seats/upto 3 machines/upto 15 members	30,500
Mobile cinema operator : 1 person acting individually	10,000
Other Education, health and entertainment services	18,000
(8) The followings rates shall be applicable as annual Single Business Permits to Industrial Plants, Factory, Workshops, Contractors under the office of County Treasury and Economic Planning	
Large industrial plant with over 75 employees & or premises over 2500sq.m	500,000
Medium industrial plant with 16 -75 employees & or premises of 100 sq. m – 2500 sq .m	80,000
Small industrial plant with 6 -15 employees & or premises of 51 sq. m – 100sq.m	50,000
Other industrial plant/ factory with 1 – 5 employees & or premises of 1sq.m – 50 sq .m	25,000
Mega workshop with over 50 employees & or premises of over 1000sq.m	100,000
Large workshop/ services/ repair contractor with 21 – 50 employees & or premises of 501 sq.m–1000sq.m	55,000
Medium workshop/Service/ repair contractor with 6-20 employees & or premises of 25 sq. m 500sq.m	30,000
Small workshop/ service/ repair contractor with up to 5 employees & or premises of up to 25 sq. M	15,000
Other manufacturer/Workshop/ factory/ contractor with one person acting individually	10,000
Application fee	200

FIFTH SCHEDULE

RATES OF TAX APPLICABLE UNDER INFORMAL SECTOR

	Unit of measure	**Charge**
Hawkers (outside C.B.D)	Per day	30
Hawkers (designated place)	Per month	500
Kiosk		
Small size	Per week	250
Medium size	Per week	350
Large size	Per week	550
Firewood Traders	Per month	200

SIXTH SCHEDULE

RATES OF TAX APPLICABLE TO TRANSPORTATION OF CONSTRUCTION MATERIALS AND SUGARCANE

Below 7 tons	Per Trip	200
8 tons to 10 tons	Per Trip	400
11 tons to 15 tons	Per Trip	600
Over 15 tons	Per Trip	1,000
Transportation of confectionery products (Lorry/Pick up)	Per day	100
Luggage Trolley	Per month	500
Offloading of Goods		
Below 7 tons	Per Trip	500
Over 7 tons	Per Trip	1,000
Building stones		
Up to 7 tons	Per Trip	200
Above 8 – 10 tons	Per Trip	400
Above 11 – 15 tons	Per Trip	600
16 tons& Above	Per Trip	1,000
Hard Core		
Up to 7 tons	Per Trip	250
Above 8 – 10 tons	Per Trip	300
Above 11 – 15 tons	Per Trip	400
16 tons& Above	Per Trip	500
Sand and ballast		
Up to 7 tons	Per Trip	300
Above 8 – 10 tons	Per Trip	500
Above 11 – 15 tons	Per Trip	700
16 tons& Above	Per Trip	1,000
Sugar Cane		
Over 8 tons	Per Trip	1,500
Heavy trucks passing through town	Per Trip	1,000

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SEVENTH SCHEDULE

RATES OF TAX APPLICABLE TO PROVISION OF SPECIFIC SERVICES

Solid Waste Management Services

Item description	Unit of measure	Charge
Solid waste management charges	Per month/ connection	200
Tipping charges		
Domestic waste	Per ton	100
Industrial waste	Per ton	20,000
Commercial/institutional	Per ton	300
Collection & tipping of construction	Per 7 ton Lorry	3,500
Construction and demolition waste	Per ton	200
Hire of Machinery-Dry Rates		
Bulldozer D4	Per hour	7,000
Bulldozer D6	Per hour	9,500
Bulldozer D8	Per hour	12,000
Tractor shovel 70hp	Per hour	4,000
Wheel loader 100hp	Per hour	7,000
Roller 10 tons	Per hour	6,500
Excavator	Per hour	12,500
Grader 135HP	Per hour	6,000
Grader 189 HP	Per hour	7,500
Low loader	Per hour	9,500
Tipper 15 ton	Per hour	4,500
Tipper 25 ton	Per hour	6,200

Solid waste collection & transportation

Type of business	Unit of measure	Charge
Residential Areas (per month)	Per month	200
Tea Rooms (per month)	Per month	500
Café (per month)	Per month	500
Ice parlour (per month)	Per month	500
Restaurant (per month)	Per month	1,000
Guest house (per month)	Per month	1,000
Dispensary (domestic waste)	Per month	4,500
Health centre (domestic waste)	Per month	1,000
Hospital (domestic waste)	Per month	5,000
Saw mills	Per trip	2,500
Furniture making	Per month	1,500
Mental workshop	Per month	1,500
General workshop	Per month	1,500
Industrial-light waste	Per trip	1,000
Industrial-heavy waste	Per ton	2,000
Wholesale shops		1,000
Retail shops (food & other item)		500
Retail shops (other commodities)		2,000
Day primary schools	Per month	4,000
Boarding Secondary schools	Per month	9,000
Day Secondary schools	Per month	4,500
Day Care Centre	Per month	1,000

Groceries		1,500
Bar		9,000
Butchery		3,000
Pharmacy 1(i)		6,000
Pharmacy II		3,000
Market per trip 0-4.5m^3		3,000
-6m^3		5,000
-10m^3		6,000
Stall (Magenge) per table	Per month	400
Food venture and petty traders	Per day	10
Food venture petty traders	Per month	300
Truck offloading at market		
Offloading unofficial areas 2M-6M	Per trip	1,000
6M Above	Per trip	1,400
Truck offloading unofficial at market		
- official offloading	Per month	10,000
Trucks offloading unofficial area 6M above	Per trip	1,400
Mosque/church per month	Per month	400
(Small business informal sector)	Per month	200
Informal dry cleaner (dobi)+ tailors	Per month	300
Informal carpenter	Per month	900
Shoe maker	Per month	100
Electronic gadgets repair	Per month	200
Tailor licensed	Per month	200
Petrol Station	Per month	5,000
Kerosene station	Per month	200
Store	Per month	500
Ware houses 4.5m3	Per trip	1,000
Hotels (per month)		
Rooms 01-10		1,000
Rooms 11-20		1,500
Rooms 21-30		2,500
Rooms 31-50		3,000
Rooms 51-100		5,000
Rooms 101 and above		10,000
Offices (per month) staffs		
Staffs 01-10		300
Staffs 11-20		400
Staffs 21-30		500
Staffs 31-50		600
Staffs 51-70		700
Staffs 71-100		800
Staffs 101-Above		900

(2) The followings rates shall be applicable as to EPM Services under the office of Environment and Forestry

EPM Services

Item description	**Charge**
Rent for public toilets (up market areas) .**Per toilet per month**	12,000
Rent for Public Toilets (low market areas). **Per toilet per month**	3,000
Permit for mobile Toilet. **Per unit/annum**	5,000
EIA/EA Experts Licence. **Per unit** /annum	5,000
Incinerator permit. **Per unit/annum**	20,000

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Recycling Permit. **Per facility**	10,000
Registration of Environmental CBO's. **Per CBO/annum**	1,000
Collection and transportation of solid waste (youth groups) permit. **Per permit/annum**	10,000
Collection and transportation of solid waste (CBO) Permit. **Per permit/annum**	10,000
Collection and transportation of solid waste (private companies) permit. **Per permit per/annum**	20,000
Quarrying permit (ballast)-**One off**	1,000,000
Quarrying permit (murram)-**One off**	500,000
Transportation of soil from construction sites **Per permit/annum**	20,000
Transport of quarry materials in and out of Kakamega	
Transportation of building materials permit. Per permit/annum	20,000
4. (1) The followings rates shall be applicable as to Public Health Services under the office of Health Services	Office of Health Services

Public Health Services

Item description	**Charge**
All types of inspection (per instance)	4,000
Treatment of termites (public&private institution) – (per sq. m)	2,500
Control of Bees (per job)	3,000
Eradication of snakes (per job)	1,000
Mosquito control	
Stagnant water treatment (per job)	1,500
Space fogging (per job)	2,000
Pumping water out of pool (per job)	4,000
Overgrowth clearance (per job)	3,000
Sale of larvivorous fish (gambusia) (per fish)	50
Larviciding (per sq. m)	1,000
Disinfection (fleas, cockroaches etc)	
Domestic premises (per job)	2,000
Hotels & restaurants (per job)	2,000
All others (per job)	2,000
Rat, mice, pigeons bats-destruction	
Private premises (per visit)	6,000
Public institutions (per visit)	15,000
Factories (per visit)	15,000
Go downs (per visit)	20,000
Fumigation against-Borer-beetle, weevils, mites	
Domestic premises (excluding transport)-(per visit)	1,500
Institutions, schools (excluding transport)-(per visit)	3,500
Factories, Go downs -(per visit)	4,000
Grains-(per ton)	2,000
Transport for any service above-(per visit)	2,000
Birth &Death registry	
Amendment fee –(per instance)	500
Registration (late & current registration fee)	500
Cancellation fee-(per instance)	500
Search fee (register) -(per instance)	500
Late submission of fee (birth & death)	500
Inoculation centre	
Yellow fever – (per dose)	2,000

Tetanus Toxoid -(per dose)		300
Diphtheria & Tetanus -(per dose)		1,500
Typhoid -(per dose)		500
Meningitis- (per dose)		1,000
MMR	Per dose	1,200
Rabies	Per dose	1,500
Oral Polio	Per dose	300
Influenza	Per dose	1,500
Cholera	Per dose	1,500
Hepatitis B	Per dose	1,000
Certificate		
International certificates booklet	Per booklet	1,000
Duplicate certificate	Per cert	1,000
Exemption letters	Per letter	1,000
Health inspectorate		
Ice cream		
Coliform test	Per test	2,500
Coliform and plate count 280	Per test	2,500
Water tests		
Bacteriological test	Per test	2,500
Chemical test	Per test	5,000
Milk test		
Harvest F.P. test (water in milk)	Per test	1,000
Gerber S.N.F Test	Per test	1,000
Resazurin test	Per test	1,000
Phosphate	Per test	1,000
Inspection		
Health Occupation Certificate	Per cert	10,000
Space for Private Burial		
Child	Per visit	3,000
Adult	Per visit	5,000
Sites for Toilets/septic tanks on constructions sites	Per instance	10,000
Liquor Sales premises	Per visit	2,000
Food Biological test	Per test	2,500
Food Chemical analysis	Per test	5,000
Export health certificate	Per cert	7,000
Charge by medical officer of health	Per cert	1,000
Health certificate for hotel/schools	Per cert	10,000
Inspection of private clinic	Per instance	7,000
Food handlers health certificate	Per cert	500
Food hygiene licence		
Hotel	Per cert	10,000
Restaurant	Per cert	5,000
Manufacturer	Per cert	10,000
Wholesale liquor/wines & spirits	Per cert	5,000
Wholesale shop	Per cert	5,000
Retail Grocery shop	Per cert	5,000
Supermarket	Per cert	10,000
Distributor	Per cert	5,000
Packaging	Per cert	5,000

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Eating house/fish & chips	Per cert	5,000
Cafes	Per cert	5,000
Proprietary Liquor	Per cert	5,000
Ambulance Services		
Within a radius for 10 kms	Day & night	1,500
Within a radius of 10 – 20 kms	Day & night	2,000
Within a radius of 20 – 30 kms	Day & night	3,000
Outside Kakamega County boundaries e.g		4,500
Burial grounds		
Item description	**Unit of measure**	**Charge**
Adult	Per body	5,000
Child	Per body	2,000
Unclaimed bodies	Per body	10,000
Burial fees		
Adult	Per body	5,000
Child	Per body	3,000
Exhauster service (per trip)	Per body	10,500

5. (1) The followings rates shall be applicable as to Physical Planning Services under the office of Lands, Housing and Physical Planning — Office of Lands and Housing

Physical Planning Services

Item description	**Charge**
County Master Plan Full Version	10,000
County Master Plan Abridged Version	5,000
Local Physical Development Reports (LPDPS)	3,000
Other Planning Policy Reports	2,000
Base maps, Part Development Plans (PDP)	10,000
A0 Copy	700
A4 Copy	200
A 3Copy	400
A 1 Copy	500
Evaluation of NEMA Reports	3,000
Development Applications form	500
Extension of use form	500
Renewal of Development Application form	500
Change of use approval	10,000
Extension of use approval	10,000
Regularisation of compliant development	
Change of use approval	12,000
Extension of use approval	10,000
Land Subdivision (per Sub Plot)	
Sub divisions Large Schemes	
2 – 10 sub plot	500
11 – 20 sub plots	400
Above 51 sub plots	300
Registration under Sectional properties	6,000
Amendment of sub-division (lump sum)	10,000
Regularisation of Subdivision of Land	20,000

Compliance Certificate	
2 to 10- (per plot/certificate)	500
11 to 20 -(per plot/certificate)	400
21 & above subplots -(per plot/certificate)	300
Re-inspection Fees	2,000
Extension of Lease Approval	10,000
School layout plans &Registration	50,000
Planning Site Board (On-site Advertisement)	7,500
Property numbering per plate	5,000

(2) The followings rates shall be applicable as to evaluation of building plans and permits under the office of Lands, Housing and Physical Planning

Evaluation of building plans and permits

Item description	**Charge**
0 - 46sq. m	
46 – 93 sq.m	
93 – 140sq.m	
140 – 186sq.m	4,500
187 – 240 sq.m	
241 – 294 sq.m	
295 – 350 sq.m	
351 – 400 sq.m	6,500
401 – 1,500 sq.m (for every 50 sq. m)	1,000
1,501 & Above (for every100 sq. m)	1,000
Renewal Building Plans	
0 – 46 sq. m	
47 - 93 sq.m	
93 - 140 sq.m	
140 – 186 sq.m	
186 – 240 sq.m	
294 – 350 sq.m	
350 - 400 sq.m	
401 - 1,500 sq.m	50% of the approved
1,500 &Above sq.m	fee & no. of years
Application for development	
Plan approval	1,000
Building & Occupation licences	
Resident	2,500
Commercial	5,000
Inspection (per visit)	5,000
Fire compliance	5,000
Hoarded area (1-275 sq. m) – per instance	15,000
Hoarded area (above 275 sq. m) – per instance	200 per sq.m
Rent for road reserve for hoarding for construction services	
On carriage-ways per sq. m – per month	150
On car parks per bay – per annum	25,000
On paved footpath per sq. m - per month	100
On verges/drains per sq. m - per month	150
Renewal of hoarding licence upon expiry (rent of road reserve must be paid as appropriate) – per instance	4,000

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(3) The followings rates shall be applicable as to construction monitoring, enforcement and occupation certificate under the office of Lands and Housing

Construction monitoring, enforcement and occupation certificate

Item description	**Charges**
Regularisation of development	
Penalty charged on regularisation on all illegal developments within required densities	50,000

(4) The followings rates shall be applicable as to land survey under the office of Lands, Housing and Physical Planning

Land survey

Item description	**Charges**
Survey Fee	
General Boundary	5,000
Fixed Boundary	15,000
Beacon Certificate issuance per portion upto 1 ha,> 1 ha by formula per beacon per portion> 1ha	3,000
Beacon Relocation& Re-establishment per portion upto 1 ha,> 1 ha by formula per beacon per portion> 1ha	3,000
Boundary dispute resolution (per plot)	3,000
Survey Plan Procurement (Per Plan)	
General Boundary Plan	500
Fixed Boundary Plan	1,000
Application for Survey services	
General	1,000
Fixed	1,000
Processing of mutation forms per portion ≤ 1ha	200
Sale of mutation form	100
Giving of evidence in court	2,000
Survey of new allocation grants	10,000 per portion +3% value of plot
Certified copy of mutation	200
Sale of topographical maps	500

Office of Education, youth affairs, sports, culture and social services

(1) The followings rates shall be applicable as to library services under the office of Social Services

Library section	**Item description**	**Charge**
	Adults ticket per year	1,000
	Junior tickets per year	200
	Fine per week	100
	Fine per week	50
	Research fee	1,000
	E-mail services	100
	Sending per page	50
	Receiving	20
	Staff	20

	Photocopy	
	A4 (a copy)	5
	Staff	5
	Shooting films – (citizens) per Day	25,000
	Shooting films – (non – Citizens) per Day	60,000
Community development services	(2) The followings rates shall be applicable as to community development services under the office of Social Services	
	Self Help Groups	
	Income generating activities	1,000
	Renewal fee	500
	Non income generating activities	500
	Renewal fee	300
	Community Based Organization	
	Income generating activities	2,000
	Renewal fee	1,000
	Non income generating activities	1,500
	Renewal fee	1,000
	Non Governmental Organization	
	Income generating activities	2,000
	Renewal fee	1,500
	Non income generating activities	1,500
	Sports Services-Bukhungu Stadium	
Sports services	(3) The followings rates shall be applicable as to sports services under the office of Social Services	
	Item description	**Charges**
	Events	
	Political rallies per day	70,000
	Additional charges	5,000
	Refundable deposit	50,000
	Other rallies per day	50,000
	Additional charges	5,000
	Refundable deposit	50,000
	Religious meetings	5,000
	Additional charges	5,000
	Refundable deposit	5,000
	Musical gatherings	30,000
	Additional charges	5,000
	Refundable deposit	30,000
	Meetings Terraces per day	30,000
	Additional charges	5,000
	Refundable deposit	30,000
	Wedding	30,000
	Additional charges	5,000
	Refundable deposit	30,000
	Hall meeting 3 hours	5,000
	Additional per hour	3,000
	Filming at stadium	25,000
	Additional charges	5,000
	Stadium Canteen per month	10,000
	Parking inside the stadium per day	150

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Sports Advertisement inside Stadia	
Advertisement charge per sq.m	12,000
Billboard charge per sq.m per month	30,000
Billboard charge per live coverage per month	30,000
Live coverage	30,000
Banners per sq per event	5,000
Selling rights per match	50,000
Sale of sodas per match	500
Usage of public address	30,000
International match	
Weekend	30,000
Mid – Week	30,000
Practice per day every 2 hours	10,000
Premium matches	
Weekend	20,000
Mid – Week	20,000
Cup final	25,000
Semi final	25,000
National Wide	10,000
Semi final	15,000
Practice per day per every 2 hours	7,000
Full day sports events	20,000
Tent at Stadium per day	10,000
Company training /practice	25,000
College events	10,000
School events	5,000
Athletics Meeting	
International	50,000
Kenya AAA	15,000
Kakamega AAA	8,600
Practise per team	6,000
Colleges	5,000
Schools	3,000
Tournaments	
Per day	20,000
Other trainings-per day	
Volley ball	3,000
Net ball	3,000
Tag of war	3,000
Gymnasium	
Person per day	200
Person per week	500
Person per month	2,000
Person per year	20,000
Team training per session	200
Flood lights	
Usage per 3hrs	25,000
Additional hr	5,000
Community centres (Social Halls)	
Wedding party (small room)- per session	4,000
Wedding party (large room)- per session	5,000
Party with alcohol- per session	7,000

Church service- per session	2,000
Prayer tent per month	10,000
Committee meetings	2,000
General meetings	4,000
Dance disco- (local band)	3,000
Dance disco- (foreign band)	7,000
Fund raising	7,000
Public meeting on centre ground	5,000
Hire of chairs	100
Hire of benches	100
Hire of tables	300
Indoor tournament	5,000
Video shows	3,000
Funeral meetings	2,000
Choir/ cultural practise	1,500

EIGHTH SCHEDULE

RATES OF TAX APPLICABLE TO OUTDOOR ADVERTISEMENT AND SIGNAGES

Outdoor advertisement and signages

(6) The followings rates shall be applicable as to outdoor advertisement and signage under the office of Lands, Housing and Physical Planning

Item description	**Charge**
County Clock	
Application Fee	3,500
Four-sided Clock per Year	30,000
Three sided Clock Per year	25,000
Two sided per year	20,000
Billboards/Wall Wraps	
Application Fee	5,000
First 3sq.m of 12 ×6m or part thereof - **quarterly**	36,400
Additional Square meter of billboard of sizes 12 x 6m	5,800
Display Flags	
Promotion Flags/Tear-Drops per Fortnight Per Each	2,000
Corporate Flags Per Year Per Each	10,000
Wall Window Branding	
Application Fee	3,000
For the First 10m sq. Per year	11,000
Additional Area per m. Sq. Part there of	1,000
Advertisement on Canvas -Canopy	
Application Fees	1,400
Annual Fees per sq. m (branded)	1,400
Suburb Signs	
Motion Screen Advert (on a truck) per year per vehicle	60,000
Application Fees	3,000
Festive –Decoration on Walls, Windows, Canopies etc per fortnight	
Sales Stickers per fortnight	10,920
Festive Decorations i.e. Xmas/Diwali per fortnight	10,920

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Signboard Fixed on Wall/Canopy face of hanging under canopy	
Application fee	1,400
10 square meter or less per year	2,730
Additional sq. m or part thereof (b and c)	1,500
Directional sign (inside plot)/Freestanding	
Application fee	1,400
Maximum size 600mm x 1200mm excluding	
Residential signs-Annual Licence Fee	9,100
Multidirectional sign (per plot). Size 150mm x150mm	
Application Fee	1,400
Annual Licence Fee	9,100
Signs above/Sitting on Canopy (Illuminated/Non Illuminated)	
Application Fees	2,800
Illuminated 1 sq. m or less per year	2,800
Illuminated 1 sq. m or less per year	1,400
Additional sq. m or part thereof (b and c) per year	1,900
Banners	
Registration	500
Banner on private property per fortnight per banner	5,000
Posters	
Registration	500
First 1000 posters (applicable only in designated areas)- (each poster)	10
Posters above 1000 (each poster)	8
Fees for removal of posters by the County	10,000
Handbills/Fliers	
Registration	500
First 500 handbills per fortnight	3,000
Handbills above 500 (per hand bill)	25
Advertisement by loud speaker (P.A.) per day	2,000
Branded Umbrella/parasols	
Monthly charge per one	500
Landscape Scheme	
Fees per area approved per annum	3,640
Street Displays	
Mobile stage(truck etc) per event	5,000
Temporary street pavement display signboard	
Roll-up banner per fortnight	2,000
Wall Painting Adverts on Temporary Premises e. g Kiosks, litter bins	
Application fee	500
Annual fee per advertisement	2,800
Advertisement on Hoarding	
Application fees	2,800
Charge per year per site	10,000
Street Light Pole Advertisement	
Application fee	1,000
Charge per year per pole	24,000
Decorations/branding of motor vehicles/containers	
External Vehicle per year	5,000
Container Branding per year	5,000
Internal Adverts In PSV (LCD Electronic Devices Etc)	

Application fee		500
Less than 40 passengers per year		3,600
Over 40 passengers per year		7,000
Call-In/Advert Board At Bus Stops/Taxi Roof-Racks Per Board/Block		
Application fee		500
Licence fee per year		5,000
Branded Sun-Visors In P.S.V Per Vehicle Per Year		
Application fee		500
Licence fee per year		3,640
Business Encroachment onto Street Pavement/Shop Corridors Etc		
Application fee		2,800
Every sq. m. or part thereof per year		1,400
Temporary town planning consent per day		1,400
Multiple Motion Neon Sign		
Application fee		5,000
First sq. m. per year		27,300
Additional sq .m. or part thereof		1,820
Penalties		
Charge for collection of illegal neon signs and other display per item		3,500
LED Screen Advertisement		
Application fee		3,500
First sq.m. per month		5,000
Additional area per sq. m. per shot or part thereof per month		4,000
Tourist Orientation Advert		
Application fee		500
Four Sided Advert per year		40,000
Three Sided Advert per year		30,000
Two Sided Advert per year		20,000
Illegal signs		
Removal Charges	Once	6,000
Storage per day	Per day	500

NINTH SCHEDULE

RATES OF TAX APPLICABLE TO TRANSPORT UNIT SERVICES

Transport unit services	Item description	Unit of measure	Charge
	License for each Organized bus company	Per annum	120,000
	License for pickups Or vans for hire	Per annum	12,000
	3 tons more	Per annum	12,000
	License for lorries for hire	Per annum	24,000
	License for bus booking Office	Per annum	36,000
	License for shuttle booking Office	Per annum	24,000

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License for breakdown Vehicle	Per annum	12,000
Loading /Reserved parking bay		
Trailers	Per annum	80,000
Standard size (2.5 x 5.0) loading zone in designated parking areas(C.B.D)	Per annum	80,000
Reserved parking bay for all PSV subject to City Eng. Approval (vehicles must have/ pay for seasonal tickets)	Per annum	80,000
Parking Reservation per bay	Per day	300
Registration		
Taxis	Once	700
Trailers	Once	1,200
Matatu	Once	700
Seasonal tickets		
Motor Bikes/ scooters	Monthly	1,000
TukTuk	Monthly	1,500
Private vehicle- 1 month	Monthly	2,000
Private vehicle- 3 months	Quarterly	5,000
Private vehicle- 6 months	Half year	9,000
Private vehicle- 12 months	Full year	17,000
Taxi	Per month	4,000
Matatu(1-13 seater)	Per month	7,000
Matatu(1-13 seater)	3 months	20,000
Matatu(1-13 seater)	Half year	38,000
Matatu(1-13 seater)	Full year	72,000
Minibus(14-42 seater)	Per month	8,000
Minibus(14-42 seater)	3 months	20,000
Minibus(14-42 seater)	Half year	40,000
Minibus(14-42 seater)	Full year	80,000
Buses(43-62 seater)	Per month	10,000
Buses(43-62 seater)	3 months	26,000
Buses(43-62 seater)	Half year	48,000
Buses(43-62 seater)	Full year	90,000
Break down vehicles	Per month	3,000
Break down vehicles	3 months	7,000
Break down vehicles	Half year	12,000
Break down vehicles	Full year	20,000
Pick-ups	Per month	3,000
Lorries	Per month	10,000
Trailer	Per month	15,000
Clamping charges	Per instance	2,000
Damage of clamps	Each	5,000
On street parking		
Salon car	Per day	100
Lorries (3-7 Tons)	Per day	200
Trailers & buses	Per day	300
Motorcycle	Per day	50
Pickup	Per day	100
Minibus	Per day	200

Bus park		
Town service	Per day	200
Matatu	Per entry	100
Buses	Per entry	200
Minibuses	Per entry	150
Motorcycle	Per day	50

TENTH SCHEDULE

RATES OF TAX APPLICABLE TO BARTER MARKET BUSINESS

Office of Trade and Industrialisation

6. (1) The followings rates shall be applicable as to market services under the office of trade and industrialisation

Market services	**Item description**	**Charges**
	Site &services ,TPS market administrative charges	1,000
	Shooting films	50,000
	Transfer fee for market	5,000
	Eviction fee for market stalls	5,000
	Fish(basket)- small size	200
	Fish (basket)-medium size	300
	Fish (basket)large size	400
	Fish (basket) extra large	500
	Flowers (bundle)	50
	Eggs per tray	10
	Guavas per box	70
	Lemons per bag	50
	Lemons per bag	70
	Oranges per bag	70
	Oranges per extended bag	100
	Beetroot per bag	70
	Beetroot per small box	100
	Brinjal per small bag	40
	Brinjal per large box	70
	Cabbages per bag	70
	Cabbages per extended bag	100
	Cabbage per ton	1,200
	Carrots per bag	70
	Carrots per extended bag	100
	Cucumber small box	30
	Cucumber large box	50
	Dhania per basket	60
	Lettuce per basket	60
	Lettuce per bundle	60
	Melon per box	60
	Melon per ton	1,200
	Onions per net	80
	Red onions per bag (7 nets)	550
	Onions (kikuyu) per bag	70
	Onions (kikuyu) per extended bag	100
	Pumpkin per bag	70
	Pumpkin per extended bag	100

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Pumpkin per ton	1,200
Rhubarb	70
Spinach one bag	60
Spinach one extended bag	100
Sukuma wiki (kales) per bag	70
Sukuma wiki per extended bag	100
Sukuma wiki (kales) per ton	1,200
Tomatoes large box	200
Tomatoes medium box	80
Tomatoes small box	70
English potatoes per bag	70
English potatoes per extended bag	100
Tinups per bag	70
Pineapples per dozen	70
Sugarcane bundle	50
Sweet potatoes per bag	60
Sweet potatoes per extended bag	100
Coconut per bag	70
Arrow roots per bag	100
Sukaringuru per ton	1,200
Curios (cartons) large size	850
Curios (cartons) medium size	560
Curios (cartons) small size	300
Curios(retail traders) fee per day	200
Arrow roots per extended bag	70
Lady finger (pinder)	100
Traditional basket	50
Live chicken	50
Dressed chicken	50
Plant seedlings	50
Banana per bunch	50
Mangoes large box	60
Mangoes small box	55
Mangoes per bag	70
Mangoes per extended bag	150
Mangoes per pakacha	50
Pawpaw per crate	70
Green maize per bag	70
Green maize per extended bag	100
Plums per carton	70
Tangerine per box	50
Tangerine per ton	1,200
French beans per crate	30
French beans per bag	70
French beans per extended bag	100
Caspun (hoho) per bag	70
Leeks per bundle	100
Marrow/gogeti per carton	50
Peas per bag	70
Avocado per extended bag	70
Avocado per bag	100
Madafu	50

Strawberry small box	50
Randismes per basket	50
Perleymints per basket	50
Kunde per bag	60
Binda per small carton	30
Binda per large carton	50
Yams per bag	70
Cassava per bag	70
Passion per bag	100
Red cabbage per bag	70
Crew fruits per bag	70
Kalelacaston	70
Custard apple per bag	70
Sokisoki per basket	70
White onion per net	100
White onion per bag (7nets)	700
Honey per tin	250
Ginger BCT bag	100
Garlic per net	70
Garlic per bag (7 nets)	500
Garlic per ton	1,200
Apples per box	70
Groundnuts per bag	150
Omena per bag	70
Dry cereals – ndengu, njahe, maize, rice etc per bag	70
Unga per bag	70
Lorry admission	1,000
Car/pick up admission	700
Handcart admission	70
Handcart parking admission	50
Personal cars	400
Penalty for failure to an invoice	
Lorry	700
Handcrafts	150
Landing fee for Animals	
Per cow	300
Per sheep/goat	70
Per pig	150
Cold dressed carcass	
Per cow	300
Per goat/sheep	70
Per pig	150
Firewood	
Per pick up	700
Per lorry	1,500
Charcoal per bag	70
Intestines (matumbo) per bag	70
Mushrooms per carton	50
Used magazines	
Per pick up	400
Per lorry	700

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	Shoe Gums/Soles	
	Per pick up	550
	Per lorry	1,150
	Barter market fees will be charged at 20% of the value of items as indicated on the wholesale receipt or KES. 30	

10. (2) The followings rates shall be applicable as to rental market under the office of trade and industrialisation

Rental market- Monthly rent per stall	**Item description**	**Charges**
	Penalty for late payment (after 5th	10%
	Penalty for late payment per month thereafter	10%
	General stalls	2,000
	Hotels	2,000
	Butcheries	2,000
	Shop (small)	1,500
	Shop (large)	2,500
	Medium Stalls	2,500