

SPECIAL ISSUE

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**KAKAMEGA COUNTY GAZETTE
SUPPLEMENT**

ACTS, 2014

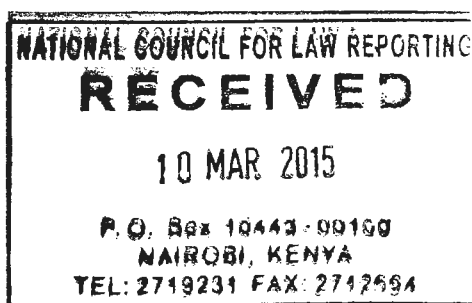
NAIROBI, 13th June, 2014

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NAIROBI, KENYA

**THE KAKAMEGA COUNTY REVENUE
ADMINISTRATION AND COLLECTION ACT, 2014**

No. 2 of 2014

Date of Assent: 6th June, 2014

Date of Commencement: See section 1

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No. 2 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 County, as follows—

PART I—PRELIMINARY

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.

Short title and commencement

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

Interpretation

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

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

(e) 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

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.

Charge of tax.

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

Tax on county
inspectorate
services

(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.

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.

Tax on land and
property

(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 30th 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 1 January being the first day of that 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 matters 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 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
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 licence 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 in the 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 31st December of the current calendar year or 30th 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 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) A 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.

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.

Tax on informal sector.

(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.

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.

Tax on transportation of construction materials and sugarcane.

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

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

Tax on provision of specific services.

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.

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.

Tax on outdoor advertisement and signages.

(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.

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.

Tax on transport unit services

(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.

12. (1) Subject to and in accordance with this Act,

Tax on barter

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.

market business.

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

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

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.

Establishment of
Tax Collection
Agency.

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

Composition 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 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.

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

Functions of the
Agency

- (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.

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.

Vacation of office
and remuneration of
Agency members.

(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.

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.

Overall
responsibility of 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.

Monthly reports to
be submitted to the
County Treasury

(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.

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.

Annual reports.

(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

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.

General offence.

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.

Power to search and seize

(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 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.

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.

Power to inspect
books and
documents.

(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

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.

Service of notices.

(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.

24. The Executive Committee Member may make rules and regulations for the purpose of implementing this Act

Powers to make
rules and
regulations

SCHEDULES

FIRST SCHEDULE — RATES OF TAX AND LIST OF LEGAL SERVICES

<i>Item description</i>	<i>Charge</i>
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

<i>Impounded items</i>	<i>Unit of measure</i>	<i>Daily storage charge</i>	<i>Fine</i>
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 andmatatu	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
<i>Impounded items</i>	<i>Unit of measure</i>	<i>Daily storage charge</i>	<i>Fine</i>
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
<i>Impounded Animals</i>			
Pig	Per instance	500	1,500
Dog/goat/sheep/Cat	Per instance	500	1,500
Cow/horse/donkey	Per instance	500	1,500
<i>Dog/goat/cat treatment</i>			
Ticks and fleas	Per instance		1,000
Rabies injection per dog			1,500
Parvo injection per puppy	Per instance		1,000
Deworming per	Per instance		600

dog/goat			
Licences			
Horse			5,000
Dog			1,000
	<i>Animal keeping in the urban</i>		
	Cows	Per animal	500
	Goats/sheep	Per animal	300

THIRD SCHEDULE—RATES OF TAX FOR PROPERTY AND LAND RATES

<i>Office of Lands and Housing</i>	<i>Finance Act</i>	<i>Rural</i>	<i>Urban</i>	<i>Town</i>
County Master Plan Full Version	10,000	7000	8000	10,000
County Master Plan Abridged version	5,000	3500	4000	5,000
Local Physical Development Reports (LPDPS)	3,000	2100	2400	3,000
Other Planning Policy Reports	2,000	1400	1600	2,000
Base maps, part development plans (PDP)	10,000	7000	8000	10,000
A0 copy	700	490	560	700
A4 copy	200	140	160	200
A3 copy	400	280	320	400
A1 copy	500	350	400	500
Evaluation of NEMA reports	3,000	2100	2400	3,000
Development Application form	500	350	400	500
Extension of use form	500	350	400	500
Renewal of Development Application form	500	350	400	500
Change of use approval	10,000	7000	8000	10,000
Extension of use approval	10,000	7000	8000	10,000
<i>Regularisation of compliant development</i>				
Change of use approval	12,000	8400	9600	12,000
Extension of use approval	10,000	7000	8000	10,000
<i>Land sub-division (per sub plot)</i>				
<i>Sub-divisions large schemes</i>				
2-10 sub plot	500	350	400	500
11-20 sub plots	400	280	320	400
Above 51 sub plots	300	210	240	300
Registration under sectional properties	6,000	4200	4800	6,000
Amendment of sub-divisions (lump sum)	10,000	7000	8000	10,000
Regularization of subdivision of land	20,000	14000	16000	20,000
<i>Compliance certificate</i>				
2 to 10(per plot/certificate)	500	350	400	500
11 to 20 (per plot/certificate)	400	280	320	400
21 and above subplots (per plot/certificate)	300	210	240	300
Re-inspection fees	2,000	1400	1600	2,000
Extension of lease approval	10,000	7000	8000	10,000
School layout plans and registration	50,000	35000	40000	50,000

<i>Office of Lands and Housing</i>	<i>Finance Act</i>	<i>Rural</i>	<i>Urban</i>	<i>Town</i>
Planning site board (one site advertisement)	7,500	5250	6000	7,500
Property numbering per plate	5,000	3500	4000	5,000
<i>Evaluation of building plans per permits</i>				
0 – 46 sq. m	4,500	3150	3600	4,500
46 – 93 sq. m	4,500	3150	3600	4,500
93 – 140 sq. m	4,500	3150	3600	4,500
140 – 196 sq. m	4,500	3150	3600	4,500
187 – 240 sq. m	6,500	4550	5200	6,500
241 – 294 sq. m	6,500	4550	5200	6,500
295 – 350 sq. m	6,500	4550	5200	6,500
351 – 400 sq. m	6,500	4550	5200	6,500
401 – 1,500 sq. m (Extra 50 sq. m)	1,000	700	800	1,000
1,501 & above (Extra 100 sq. m)	1,000	700	800	1,000
<i>Renewal Building Plans</i>				
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. m				
401 – 1,500 sq. m				
1,500 & above sq. m				
	20% of the approve fee and number of years	20% of the approve fee and number of years	20% of the approve fee and number of years	20% of the approve fee and number of years
<i>Application for development</i>				
Plan approval	1,000	700	. 800	1,000
<i>Building and occupation licences</i>				
Resident	2,000	1,400	1,600	2,000
Commercial	5,000	3,500	4,000	5,000
Inspection (per visit)	2,000	1,400	1,600	2,000
Fire compliance	3,000	2,100	2,400	3,000
Hoarded area (1-275 sq. m) – per instance	15,000	10,500	12,000	15,000
Hoarded area (above 275 sq. m) – per square	200	140	160	200
<i>Rent for road reserve for hoarding for construction services</i>				
On carriage – ways per sq m	150	105	120	150
On car parks per bay	25,000	14,000	16,000	20,000

No. 2 Kakamega County Revenue Administration and Collection

<i>Office of Lands and Housing</i>	<i>Finance Act</i>	<i>Rural</i>	<i>Urban</i>	<i>Town</i>
On paved footpath per sq.m	100	70	80	100
On verges/drains per sq. m	150	105	120	150
Renewal of hoarding licence (rent of road reserve)	4,000	2,800	3,200	4,000
<i>Construction monitoring, enforcement and occupation certificate</i>		-	-	
<i>Regularisation and development</i>		-	-	
Penalty charged on regularization on all illegal developments within required densities	50,000	21,000	24,000	30,000
<i>Survey fee</i>				
General boundary	3,500	2,450	2,800	3,500
Fix boundary	10,000	7,000	8,000	10,000
Beacon certificate issuance per portion upto 1 ha, >1 ha by formula per beacon per portion > 1 ha beacon relocation & re- establishment per portion upto 1ha > 1 ha formula per beacon per portion > 1 ha	3,000	2,100	2,400	3,000
	3,000	2,100	2,400	3,000
Boundary dispute resolution (per plot)	3,000	2,100	2,400	3,000
<i>Survey Plan Procurement (per plan)</i>				
General boundary plans	500	350	400	500
Fixed boundary plan	1,000	700	800	1,000
<i>Application of mutation forms per portion</i>				
General	1,000	700	800	1,000
Fixed	1,000	700	800	1,000
Processing of mutation forms per portion < 1 ha	200	140	160	200
Sale of mutation form	100	70	80	100
Giving of evidence in court	2,000	1,400	1,600	2,000
Survey of new allocation grants	10,000 per portion 3% value of plot	10,000 per portion 3% value of plot	10,000 per portion 3% value of plot	10,000 per portion 3% value of plot
Certified copy of mutation	200	140	160	200
Sale of topographical maps	500	350	400	500
<i>Land valuation</i>				
Provisional valuation	5000	3,500	4,000	5000
Temporary occupation license	7500	5,250	6,000	7500
Exemption inspection fee	7500	5,250	6,000	7500
Copy of building plan	5000	3,500	4,000	5000
Valuation maps and plans	3750	2,800	3,200	4000

<i>Office of Lands and Housing</i>	<i>Finance Act</i>	<i>Rural</i>	<i>Urban</i>	<i>Town</i>
Omission of a rateable property	750	700	800	1000
Transfer of a rateable property	1000	700	800	1000
File rating records information	300	210	240	300
Ground rent	4500	3,150	3,600	4500
Ground rent clearance certificate	3000	2,100	2,400	3000
Extension of lease	15000	10,500	12,000	15000
Search fees per search	500	350	400	500

Clearance

Certificate	Per certificate	5,000
Penalties for dishonoured cheques	Per cheque	10,000
Search fees	Per request	10,000
Sale of boarded items		
<i>Item description</i>	<i>Unit of measure</i>	<i>Charge</i>
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 flat rate upon the area of land;
- a graduated rate upon the area of land;
- 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;
- an industrial rate upon the area of land used for other than agricultural or residential purposes;
- a residential rate upon the area of land used for residential purposes;
- 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**

SINGLE BUSINESS PERMIT FEE SCHEDULE								
Brims Code	Categories of Business	PREVIOUS				PROPOSED		
		Rural	Urban	Town	Finance Act 2014	Rural	Urban	Town
		Scale 7	Scale 8	Scale 12		Scale 9	Scale 10	Scale 13
	GENERAL TRADE WHOLESALE, RETAIL, STORES, SHOPS, PERSONAL SERVICES							
100	Such as distributors, Traders, Wholesalers, Hypermarkets Department stores, Supermarkets, Show rooms, Boutiques, Retail shops and stores, chemists, Take away butcheries, personal service providers, Kiosks, M- pesa and Bank Agents							
	Hyper supermarket Over 100 employees of premises over 5000m ² prime location				150000	70000	85000	100000
103	Mega Store Large Multi- Department Store,	18000	21000	42000	100000	36000	51000	60000

SINGLE BUSINESS PERMIT FEE SCHEDULE								
Brims Code	Categories of Business	PREVIOUS				PROPOSED		
		Rural	Urban	Town	Finance Act 2014	Rural	Urban	Town
		Scale 7	Scale 8	Scale 12		Scale 9	Scale 10	Scale 13
	Hypermarket 50- 100 employees of premises over 3000m ² prime location							
105	Large Trader Shop, Retail Store of Personal Service From 5 to 100 employees for premises from 300 to 3000m ² fair location	6000	7000	14000	25000	8000	10000	17000
110	Medium Trader shop or Retail Service From 5 to 20 employees for premises from 300m ² Fair location	3000	3500	7000	10000	4000	5000	8500
115	Small trader shop or Retail Service Upto 4 employees & for premises less than 50m ² far away location	1500	1750	3500	3000-rural 5000-urban	2000	2500	4250
120	Kiosk Light or temporary construction less than 3m ²	1200	1400	2800	3500-urban 2000-rural	1600	2000	3400
195	Other Wholesale-Retail traders, stores, shops and services	1200	1400	2800	3500	1600	2000	3400

Brims Code	Categories of Business	PREVIOUS			Finance Act 2014	PROPOSED		
		Rural	Urban	Town		Rural	Urban	Town
	INFORMAL SECTOR	<i>Scale 7</i>	<i>Scale 8</i>	<i>Scale 12</i>		<i>Scale 9</i>	<i>Scale 10</i>	<i>Scale 13</i>
200	Including: Hawkers, Street vendors & Small Traders and Service Providers operating on the street verandah or temporary building							
205	Hawker with motor vehicles 1 person with motor vehicle	1500	1750	3500	15000	2000	2500	4250
210	Hawker 1 person without a motor vehicle	1200	1400	2800	5300	1600	2000	3400
215	Small informal sector Trader Service Provider Shoeshine, Shoe repair /vendor newspapers, sweets, soda, cigarettes	600	700	1400	2000	800	1000	1700
220	Semi permanent informal sector Trader Up to 2 persons operating on veranda or temporary building	900	1050	2100	3000	1200	1800	2550
295	Other informal sector operation	600	700	1400	1500	800	1000	1700

Brims Code	Categories of Business	PREVIOUS			Finance Act 2014	PROPOSED		
		Rural	Urban	Town		Rural	Urban	Town
		Scale 7	Scale 8	Scale 12		Scale 9	Scale 10	Scale 13
300	TRANSPORT, STORAGE AND COMMUNICATIONS Such as Maritime & Airlines, International Carriers, Transportation co- operating Taxis- Matatu, buses- lorries-planes-boats- Driving schools, Tour/Safari Operators Petrol stations, Storage facilities, Cold Storage Facilities, Publishing Co. Newspapers, Books, Taxis Telephone Co. Radio/TV Broadcaster, internet provider							
305	Large Transportation Company Over 30 vehicles	24000	28000	56000	80000	32000	400000	68000
310	Medium Transport company From 6 to 30 vehicles	9000	10500	21000	36000	12000	15000	25500
315	Small Transport company From 2 to 5 vehicles	3000	3500	7000	21000	4000	5000	8500
320	Independent Transport operator 1 vehicle	1500	1750	3500	6000	2000	2500	4250
325	Large Petrol Filling station Over 6 pumps or with garage-workshop or retail shop	6000	7000	14000	30000	8000	10000	17,000
330	Medium petrol station From 4 to 6 pumps or with garage or retail shop	3000	3500	7000	20000	4000	5000	8500

Brims Code	Categories of Business	PREVIOUS				PROPOSED		
		Rural	Urban	Town	Finance Act 2014	Rural	Urban	Town
		Scale 7	Scale 8	Scale 12		Scale 9	Scale 10	Scale 13
335	Small petrol station Upto 3 pumps and without garage-workshop or retail shop	2100	2450	4900	10000	2800	3500	5950
340	Large cold storage facility Over 1000m2 insulated with cold production equipment	16500	19250	38500	65000	22000	27500	46750
345	Medium cold storage facility Between 100-1000m2	7500	8750	17500	23000	8750	10000	21250
350	Small cold storage facility Upto 100m2	3600	4200	8400	15000	4800	6000	10200
355	Large storage Facility Over 5000m2. Godown warehouse land storage tanks complex	15000	17500	35000	45000	20000	25000	42500
360	Medium storage facility From 1000 to 5000m2	6000	7000	14000	25000	8000	10000	17,000
365	Small storage facility Up to 1000m2	3000	3500	7000	15000	4000	5000	8,500
370	Large communications company Over 100 employees and or premises over 5000m2	27000	31500	63000	90000	36000	45000	76500
375	Medium communication company From 16 to 10 employees &/or premises from 1,500 to 5,000m2	10500	19250	38500	70000	22000	27500	46,750
380	Small communications Upto 15 employees	9000	10500	21000	40000	12000	15000	25500

No. 2 *Kakamega County Revenue Administration and Collection*

Brims Code	Categories of Business	PREVIOUS			Finance Act 2014	PROPOSED		
		Rural	Urban	Town		Rural	Urban	Town
		Scale 7	Scale 8	Scale 12		Scale 9	Scale 10	Scale 13
	&/or premises upto 1,500m2							
395	Other transport, Storage and Communications	2100	2450	4900	7000	2800	3500	5950

Brims Code	Categories of Business	PREVIOUS			Finance Act 2014	PROPOSED		
		Rural	Urban	Town		Rural	Urban	Town
		Scale 7	Scale 8	Scale 12		Scale 9	Scale 10	Scale 13
	AGRICULTURE, FORESTRY & NATURAL RESOURCES EXTRACTION							
400	Such as: Production of Coffee, Tea, Fruits, flowers, Cereals, Vegetables and horticultural products, grains storage and processing mills & Posho mills bakeries Forestry and timber production, sawmills, Coal production Animal breeding, Dairy products processing, Slaughter Houses, Mining and other Natural Resources Extraction							
403	Mega agricultural producer, processor or dealer of over 60 employees.				500000	100000	120000	150000

Brims Code	Categories of Business	PREVIOUS			Finance Act 2014	PROPOSED		
		Rural	Urban	Town		Rural	Urban	Town
		Scale 7	Scale 8	Scale 12		Scale 9	Scale 10	Scale 13
405	Large Agricultural producer, processors, dealer, exporter Over 50 employees	19500	22750	45500	100000	26000	32500	55250
410	Medium Agricultural producer, processors, dealer, exporter From 11 - 50 employees	7500	8750	1750	32500	10000	12500	21250
415	Small Agricultural producer, processors, dealer, Upto 10 employees	2400	2800	5600	20000	3200	4000	6800
420	Large mining or Natural Resources extraction operation - Over 50 employees	24000	28000	56000	250000	32,000	40000	68000
425	Medium mining or natural resources extraction operation - From 4 – 50 employees	13500	15750	31500	100000	18000	22500	38250
430	Small mining or natural resources extraction operation Upto 3 employees. Includes quarries & small mining operations	7500	8550	1750	40000	10,000	12500	21250
		PREVIOUS			Finance Act	PROPOSED		
Brims Code	Categories of Business	Rural	Urban	Town		Rural	Urban	Town

Brims Code	Categories of Business	PREVIOUS			Finance Act 2014	PROPOSED		
		Rural	Urban	Town		Rural	Urban	Town
		Scale 7	Scale 8	Scale 12		Scale 9	Scale 10	Scale 13
					2014			
		Scale 7	Scale 8	Scale 12		Scale 9	Scale 10	Scale 13
	ACCOMMODATION AND CATERING							
500	Such as: International Hotels Tourist Camps, Lodging Houses, Restaurants, Bars, Eating houses, Tea and Coffee houses, Butcheries with meat Roasting or soup Kitchen facilities, Membership clubs, Night Clubs and Casinos.							
503	Large high standard lodging house/hotel D class over 100 rooms	30000	35000	70000	120000	40000	50000	85000
506	Medium high standard lodging house/hotel D class from 41 – 100 rooms	21000	24500	49000	80000	28000	35000	59500
509	Small high standard lodging house/hotel D class up to 40 rooms	15000	17500	35000	60000	20000	25000	42500
512	Large lodging house with restaurant & or bar B/C class. Basic standard over 15 rooms	13500	15750	31500	41500	18000	22500	38250
515	Medium lodging house with restaurant & or bar B/C class. Basic standard from 6	10500	12250	24500	34500	14000	17500	29750

Brims Code	Categories of Business	PREVIOUS			Finance Act 2014	PROPOSED		
		Rural	Urban	Town		Rural	Urban	Town
		Scale 7	Scale 8	Scale 12		Scale 9	Scale 10	Scale 13
	to 15 rooms							
518	Small lodging house with restaurant & or bar B/C class. Basic standard up to 5 rooms	7500	8750	17500	27500	10000	11500	21250
521	Large lodging house B/C class. Basic standard over 15 rooms	12000	14000	28000	48000	16000	20000	34000
524	Medium lodging house B/C class. Basic standard from 6 to 15 rooms	7500	8750	17500	27500	10000	12500	21250
527	Small lodging house. Basic standard B/C class up to 5 rooms	4500	5250	10500	20500	6000	7500	12750
540	Large restaurant with bar membership club over 30 customers/members	9000	10500	21000	50000	12000	15000	25500
543	Medium restaurant with bar/membership club from 11 to 30 customers/members	4500	5250	10500	20500	6000	7500	12750
546	Small restaurant with bar up to 10 customers	3000	3500	7000	17000	4000	5000	8500
549	Large eating house; small bar; tea house/hotel: no lodging, no alcohol served, over 20 customers	4500	5250	10500	20500	6000	7500	12750
552	Medium eating house; snack bar, tea house/hotel no lodging, no alcohol	3000	3500	7000	12000	4000	5000	8500

No. 2 Kakamega County Revenue Administration and Collection

Brims Code	Categories of Business	PREVIOUS			Finance Act 2014	PROPOSED		
		Rural	Urban	Town		Rural	Urban	Town
		Scale 7	Scale 8	Scale 12		Scale 9	Scale 10	Scale 13
	served from 6- 20 customers							
555	Small eating house; snack bar, tea house/hotel no lodging, no alcohol served up to 6 customers	2100	2450	4900	8000	2800	3500	5950
558	Butchery with roasted meat and soup kitchen any size	3000	3500	7000	8000	4000	5000	8500
561	Large bar/Traditional beer seller over 50 customers	4500	5250	10500	15500	6000	7500	12750
564	Medium bar/Traditional beer seller from 16 – 50 customers	3600	4200	8400	12000	4800	6000	10200
567	Small bar/traditional beer seller up to 15 customers	2400	2800	5600	8000	3200	4000	6800
571	Large night club/casino over 500m2	15000	17500	35000	55000	20000	25000	42500
574	Medium night club/casino from 101 to 500m2	9000	10500	21500	41000	12000	15000	25500
577	Small night club/casino up to 100m2	6000	7000	14000	24000	8000	10000	17000
		PREVIOUS				PROPOSED		

Brims Code	Categories of Business	PREVIOUS			Finance Act 2014	PROPOSED		
		Rural	Urban	Town		Rural	Urban	Town
		Scale 7	Scale 8	Scale 12		Scale 9	Scale 10	Scale 13
Brims Code	Categories of Business	Rural	Urban	Town	Finance Act 2014	Rural	Urban	Town
		Scale 7	Scale 8	Scale 12		Scale 9	Scale 10	Scale 13
600	PROFESSIONAL & TECHNICAL SERVICES Such as: Firms & or individual offering services on legal issues, Financial management, Engineering, Architecture, valuing, surveying, Accountancy, Secretarial support, Data processing etc. Stock & Insurance brokering, security protection, customs clearing, forwarding goods, book making, Kenya charity sweepstake including banks, forex bureau, money lenders, Hire Purchase Company, insurance company, real estate developing company.							
605	Large professional services firm over 10 practitioners with international affiliation	27000	31500	63000	100000	36000	45000	76500

Brims Code	Categories of Business	PREVIOUS			Finance Act 2014	PROPOSED		
		Rural	Urban	Town		Rural	Urban	Town
		Scale 7	Scale 8	Scale 12		Scale 9	Scale 10	Scale 13
610	Medium professional services firm from 3 – 10 practitioners	13500	15750	31500	70000	18,000	22500	38250
615	Small professional services firm Upto 2 practitioners	6000	7000	14000	30000	8000	10000	17000
620	Independent technical operator 1 person acting individual. Typist, Accountant, Bookkeeper etc	2100	2450	4900	10000	2800	3500	59400
625	Large financial services Over 25 employees or premises over 300m2	28500	33250	66500	150000	38000	47500	80750
630	Medium financial services From 6 to 25 employees	19500	22750	45500	100000	32,500	39000	55250
635	Small financial services Upto 5 employees	13500	15750	31500	75000	21800	22500	38250
695	Other professional & technical services	2100	2400	4900	20000	2800	3500	5950

Brims Code	Categories of Business	PREVIOUS			Finance Act 2014	PROPOSED		
		Rural	Urban	Town		Rural	Urban	Town
		Scale 7	Scale 8	Scale 12		Scale 9	Scale 10	Scale 13
700	PRIVATE EDUCATION, HEALTH AND ENTERTAINMENT SERVICES Such as; Private Education institutions, including universities, Museums, nurseries, primary and secondary schools, professional training centres/polytechnic institutes. Private Health clinics and Doctor's surgeries, consulting offices of doctors, dentists, physiotherapists, psychologists and other health professionals. Herbalists and traditional medicine practitioners Funeral homes Entertainment facilities including Cinema, Theatre, video show amusement arcade, Juke box Arcade, Games Machines Arcade/Sports club gym.							
705	Private Higher Education institutions Any type of private university, College or higher education institution	13500	15750	31500	200000	18000	22500	38250

Brims Code	Categories of Business	PREVIOUS			Finance Act 2014	PROPOSED		
		Rural	Urban	Town		Rural	Urban	Town
		Scale 7	Scale 8	Scale 12		Scale 9	Scale 10	Scale 13
710	Large private education institution Over 100 pupils of fees over Kshs 50,000 per year	9000	10500	21000	50000	12000	25000	25500
715	Medium private education institutions From 31-100 pupils of fees from Ksh 30,000 to Kshs 50,000 per year	4500	5250	10500	30000	6000	7500	12750
720	Small private education facility Upto 30 pupils of less upto Kshs 30,000 per year	3000	3500	7000	10000	4000	5000	8500
725	Large private Health facility Hospital, clinic, nursing home providing overnight accommodation-Over 30 beds – funeral home	21000	24500	49000	125000	28000	35000	59500
730	Medium private Health facility From 11 – 30 beds – funeral home	13500	15750	31500	50000	18000	22500	38250
735	Small private Health facility Upto 10 beds – Funeral home	9000	10500	21000	30000	12000	15000	25500
740	Health clinic; doctors surgery	3000	3500	7000	30000	4000	5000	8500

Brims Code	Categories of Business	PREVIOUS			Finance Act 2014	PROPOSED		
		Rural	Urban	Town		Rural	Urban	Town
		Scale 7	Scale 8	Scale 12		Scale 9	Scale 10	Scale 13
	Doctor-Dentist- Physiotherapist- Psychologist etc. Consult officer No overnight accommodation available							
745	Traditional Health services Herbalist, traditional healers etc	2400	2800	5600	10000- rural 20000- urban 50000- town	3200	4000	6800
750	Large entertainment facility Cinema-Theatre-Video show (over 100 seats) Amusement-Jukebox- Games Machines Arcades(Over 10 machines) Sports club-Gym: Over 50 members	13500	15750	31500	70000	18000	22500	38250
755	Medium entertainment facility From 50 – 100 seats/from 4 – 10 machines/from 16-50 members	7500	8550	17500	35000	10000	12500	21250
760	Small entertainment facility Upto 60 seats/Upto 3 machines/upto 15	4500	5250	10500	20000	6000	7500	12750

No. 2 Kakamega County Revenue Administration and Collection

COUNTY ASSEMBLIES FORUM (CAF)
P.O. Box 93532 - 00200,
NAIROBI, KENYA

Brims Code	Categories of Business	PREVIOUS			Finance Act 2014	PROPOSED		
		Rural	Urban	Town		Rural	Urban	Town
		Scale 7	Scale 8	Scale 12		Scale 9	Scale 10	Scale 13
	members							
795	Other education, Health and Entertainment services	2400	2800	5600	10000	3200	4000	6800

Brims Code	Categories of Business	PREVIOUS			Finance Act 2014	PROPOSED		
		Rural	Urban	Town		Rural	Urban	Town
		Scale 7	Scale 8	Scale 12		Scale 9	Scale 10	Scale 13
800	INDUSTRIAL PLANTS, FACTORIES, WORKSHOPS, CONTRACTORS Such as; manufacture Process and Assembly of products, vehicles machinery and equipments and workshops servicing and repairing products, vehicles machinery and equipment. Also including Contractors of New building construction and old buildings restoration and service repair.							
805	Large industrial plant Over 75 employees and premises over 2500m ²	30000	35000	70000	500000	40000	50000	85000
810	Medium industrial plant From 16 to 75	21000	24500	49000	80000	28000	35000	69500

No. 2 Kakamega County Revenue Administration and Collection

COUNTY ASSEMBLIES FORUM (CAF)
2014
P. O. Box 73532-00200,
NAIROBI, KENYA

Brims Code	Categories of Business	PREVIOUS			Finance Act 2014	PROPOSED		
		Rural	Urban	Town		Rural	Urban	Town
		Scale 7	Scale 8	Scale 12		Scale 9	Scale 10	Scale 13
	employees & premises from 100m ² to 2500m ²							
815	Small industrial plant Upto 15 employees or premises upto 100m ²	12000	14000	28000	50000	16000	20000	34000
820	Large workshops/service repair contractor Over 20 employees or premises over 500m ²	15000	17500	35000	55000	20000	25000	42500
825	Medium workshop service repair contractor From 5 – 20 employees or premises from 25m ² to 500m ²	6000	7000	14000	30000	8000	10000	17000
830	Small workshops, service repair contractor Upto 5 employees or premises upto 25m ²	2100	2450	4900	15000	2800	3500	5950
895	Other manufacturer, workshop, factory, contractor	2100	2450	4900	15000	2800	3500	5950

FIFTH SCHEDULE—RATES OF TAX APPLICABLE UNDER INFORMAL SECTOR

INFORMAL SECTOR		FINANCE ACT 2014	RURAL	URBAN	TOWN
ITEM DESCRIPTION					
<i>Kiosk</i>					
Hawkers (outside C.D.B)	Per day	30	20	20	30
Hawkers (designated place)	Per month	500	350	400	500
“	Per day	30	20	20	30
Small size	Per week	250	175	200	250
Medium size	Per week	350	245	280	350
Large size	Per week	550	400	450	550
Firewood Traders	Per week	200	140	160	200

SIXTH SCHEDULE—RATES OF TAX APPLICABLE TO TRANSPORTATION OF CONSTRUCTION MATERIALS

<i>Building Stones</i>					
Upto 7 tons	Per trip	100	70	80	100
Above 8 – 10 tons	Per trip	200	100	160	200
Above 11 – 15 tons	Per trip	400	280	320	400
16 tons and above	Per trip	500	350	400	500
<i>Hardcore</i>					
Upto 10 tons	Per trip	100	70	80	100
Above 11 – 15 tons	Per trip	200	100	160	200
16 tons and above	Per trip	300	210	240	300
<i>Sand and ballast</i>					
Upto 7 tons	Per trip	300	100	150	200
Above 8 – 10 tons	Per trip	500	150	200	300
Above 11-15 tons	Per trip	700	490	560	700
16 tons & above	Per trip	1,000	700	800	1,000

SEVENTH SCHEDULE—RATES OF TAX APPLICABLE TO PROVISION OF SPECIFIC SERVICES

<i>Solid waste management charges</i>	Per month		RURAL	URBAN	
<i>Tipping charges</i>					
Domestic waste	Per ton	100	70	80	100
Industrial waste	Per ton	20,000	14,000	16,000	20,000
Commercial/institutional	Per ton	300	210	240	300
Collection & tipping of construction	Per 7 ton lorry	3,500	2,450	2,800	3,500
Construction and demolition waste	Per ton	200	140	160	200
<i>Hire of Machinery – Dry Rates</i>					

<i>Solid waste management charges</i>	<i>Per month</i>		<i>RURAL</i>	<i>URBAN</i>	
Bulldozer D4	Per hour	7,000	7,000	7,000	7,000
Bulldozer D6	Per hour	9,500	9,500	9,500	9,500
Bulldozer D8	Per hour	12,000	12,000	12,000	12,000
Tractor shovel 70 hp	Per hour	4,000	4,000	4,000	4,000
Wheel loader 100hp	Per hour	7,000	7,000	7,000	7,000
Roller 10 tons	Per hour	6,500	6,500	6,500	6,500
Excavator	Per hour	12,500	12,500	12,500	12,500
Grader 135 Hp	Per hour	6,000	6,000	6,000	6,000
Grader 189 Hp	Per hour	7,500	7,500	7,500	7,500
Low loader	Per hour	9,500	9,500	9,500	9,500
Tipper 15 tons	Per hour	4,500	4,500	4,500	4,500
Tipper 25 tone	Per hour	6,200	6,200	6,200	6,200

<i>Hire of Machinery- Dry rates(FOR W.D.C ONLY)</i>					
Bulldozers(D4,D6,D8)	Per day	10,000	10,000	10,000	10,000
Tractor shovels and wheel loader	Per day	3,000	3,000	3,000	3,000
Excavator	Per day	10,000	10,000	10,000	10,000
Grader (135HP, 189HP)- Per low loader		10,000	10,000	10,000	10,000
Tipper 15 tons	Per loader	4,500	4,500	4,500	4,500
Tipper 25 tons	Per loader	6,200	6,200	6,200	6,200
Residential Areas (per month)	Per month	200	140	160	200
Tea rooms (per month)	Per month	500	350	400	500
Café (per month)	Per month	500	350	400	500
Ice parlour (per month)	Per month	500	350	400	500
Restaurant (per month)	Per month	1,000	700	800	1,000
Guest house (per month)	Per month	1,000	700	800	1,000
Dispensary (domestic waste)	Per month	4,500	3,150	3,600	4,500
Health centre (domestic waste)	Per month	1,000	700	800	1,000
Hospital (domestic waste)	Per month	5,000	3,500	4,000	5,000
Saw mills	Per trip	2,500	1,750	2,000	2,500
Furniture making	Per month	1,500	1,050	1,200	1,500
Mental workshop	Per month	1,500	1,050	1,200	1,500
General workshop	Per month	1,500	1,050	1,200	1,500

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Industrial – light waste	Per trip	1,000	700	800	1,000
Industrial – heavy waste	Per ton	2,000	1,400	1,600	2,000
Wholesale shops		1,000	700	800	1,000
Retail shops (food and other items)		500	350	400	500
Retail shops (other commodities)		2,000	1,400	1,600	2,000
Day primary schools	Per month	4,000	2,800	3,200	4,000
Boarding secondary schools	Per month	9,000	6,300	7,200	9,000
Day secondary schools	Per month	4,500	3,150	3,600	4,500
Day care centre	Per month	1,000	700	800	1,000
Groceries		1,500	1,050	1,200	1,500
Bar		9,000	6,300	7,200	9,000
Butchery		3,000	2,100	2,400	3,000
Pharmacy I (i)		6,000	4,200	4,800	6,000
Pharmacy (II)		3,000	2,100	2,400	3,000
Market per trip 0-4.5m ³		3,000	2,100	2,400	3,000
6m ³		5,000	3,500	4,000	5,000
10m ³		6,000	4,200	4,800	6,000
Stall (magenge) per table	Per month	300	210	240	300
Food venture and petty traders	Per day	10	10	10	10
Food venture petty traders	Per month	300	210	240	300
<i>Truck offloading at market</i>					
Offloading unofficial areas 2M-6M	Per trip	500	350	400	500
6M above	Per trip	1,400	980	1120	1,400
Truck offloading unofficial at market -official offloading	Per month	10,000	7000	8000	10,000
6 m above	Per trip	1,400	980	1120	1,400
Mosque/church per month	Per month	400	280	320	400
(Small business informal sector)	Per month	200	140	160	200
Informal dry cleaner (dobi) + tailors	Per month	300	210	240	300
Informal carpenter	Per month	900	630	720	900
Shoe market	Per month	100	70	80	100
Electronic gadgets repair	Per month	200	140	160	200
Tailor licensed	Per month	200	140	160	200
Petrol station	Per month	5,000	3500	4000	5,000
Kerosene station	Per month	200	140	160	200
Store per month		500	350	400	500
Ware houses 4.5m ³ per trip		1,000	700	800	1,000
<i>Hotels (per month)</i>					
Rooms 01-10		1,000	700	800	1,000
Rooms 11-20		1,500	1050	1200	1,500
Rooms 21-30		2,500	1750	2000	2,500
Rooms 31-50		3,000	2100	2400	3,000
Rooms 51-100		5,000	3500	4000	5,000
Rooms 101 and above		10,000	7000	8000	10,000
<i>Offices (per month) staff</i>					
Staff 01-10		300	210	240	300
Staff 11-20		400	280	320	400

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Staff 21-30		500	350	400	500
Staff 31-50		600	420	480	600
Staff 51-70		700	490	560	700
Staff 71-100		800	560	640	800
Staff 101 – above		900	630	720	900
EPM SERVICES					
Rent for public toilets (up market areas) per toilet	per month	12,000	8400	9600	12,000
Rent for public toilets (lower market areas). Per toilet	per month	3,000	2100	2400	3,000
Permit for mobile toilet. Per unit/annum	per annum	5,000	3500	4000	5,000
EIA/EA Experts licence. Per unit	per annum	5,000	3500	4000	5,000
Incinerator permit. Per unit	per annum	20,000	14000	16000	20,000
Recycling permit. Per facility	per annum	10,000	7000	8000	10,000
Registration in environmental CBO's	per annum	1,000	700	800	1,000
Collection and transportation of solid waste(youth groups) permit.	per annum	5,000	3500	4000	5,000
Collection and transportation of solid waste (CBO) permit.	per annum	10,000	7000	8000	10,000
Collection and transportation of solid waste(private companies)	per annum	20,000	14000	16000	20,000
Quarrying permit (ballast) – one off		1,000,000	1,000,000	1,000,000	1,000,000
Quarrying permit (murram) – one off		500,000	500,000	500,000	500,000
<i>Transport of quarry materials in and out of Kakamega</i>					
Transportation of soil from construction sites per permit/annum		20,000	20,000	20,000	20,000
Transportation of building materials permit	per annum	20,000	14000	16000	20,000
Office of Health Services - Public Health					
All types of inspection (per instance)	Rural	500	350	400	500
	Urban	2,000	1400	1600	2,000
Treatment of termites (public and private institution) – (per sq.m)		2,500	1750	2000	2,500
Control of bees (per job)		3,000	2100	2400	3,000
Eradication of snakes (per job)		1,000	700	800	1,000
Mosquito control					
Stagnant water treatment (per job)		1,500	1050	1200	1,500
Space fogging (per job)		2,000	1400	1600	2,000
Pumping water out of pool (per job)		4,000	2800	3200	4,000
Overgrowth clearance (per job)		3,000	2100	2400	3,000

Sale of larvivorous fish (gambusia) (per fish)		50	40	40	50
Larviciding (per sq. m)		1,000	700	800	1,000
Disinfection (fleas, cockroaches e.t.c.)					
Domestic premises (per job)		2,000	1400	1600	2,000
Hotels and restaurants (per job)		2,000	1400	1600	2,000
All others (per job)		2,000	1400	1600	2,000
Rat, mice, pigeons bats – destruction					
Private premises (per visit)		6000	4200	4800	6000
Public institutions (per visit)		15000	5000	5000	5000
Factories (per visit)		15000	10500	12000	15000
Go downs (per visit)		20000	14000	16000	20000
Fumigation against – borer, beetle, weevils, mites					
Domestic premises (excluding transport)	per visit	1,500	1050	1200	1,500
Institutions, schools (excluding transport)	per visit	3,500	2450	2800	3,500
Factories, go downs	per visit	4,000	2800	3200	4,000
Grains	per ton	2,000	1400	1600	2,000
Transport of any services above	per visit	2,000	1400	1600	2,000
Birth and death registry					
Amendment fee per instance		500	350	400	500
Registration (late and current registration fee)		200	150	150	150
Cancellation fee	per instance	200	150	150	150
Search fee (register)		200	150	150	150
Late submission of fee (birth and death)	per instance	200	150	150	150
Inoculation centre					
Yellow fever	per dose	2,000	1400	1600	2,000
Tetanus Toxoid	per dose	100	70	80	100
Diphtheria and tetanus	per dose	1,500	1050	1200	1,500
Typhoid	per dose	500	350	400	500
Meningitis	per dose	1,000	700	800	1,000
MMR	per dose	1,200	840	960	1,200
Rabies	per dose	1,500	1050	1200	1,500
Oral polio	per dose	300	210	240	300
Influenza	per dose	1,500	1050	1200	1,500
Cholera	per dose	1,500	1050	1200	1,500
Hepatitis B	per dose	1,000	700	800	1,000
Certificate					
International certificates	per booklet	1000	700	800	1000
Duplicate certificates per certificate		1000	700	800	1000
Exemption letters	per letter	1000	700	800	1000
Health inspectorate					
Ice cream	per test	2500	1750	2000	2500

Coliform test	per test	2500	1750	2000	2500
Coliform and plate count 280	per test	2500	1750	2000	2500
<i>Water tests</i>					
Bacteriological test	per test	2500	1750	2000	2500
Chemical test	per test	5000	3500	4000	5000
Milk test					
Harvest S.N.F (water in milk)	per test	1,000	700	800	1,000
Gerber S.N.F test	per test	1,000	700	800	1,000
Resazurin test	per test	1,000	700	800	1,000
Phosphate	per test	1,000	700	800	1,000
INSPECTION					
Sites for toilets/septic tanks on construction sites per instance		3,000	2100	2400	3,000
		5,000	3500	4000	5,000
Liquor sales premises	per visit	2,000	1400	1600	2,000
Food biological test	per test	2,500	1750	2000	2,500
Food chemical analysis	per test	5,000	3500	4000	5,000
Export health certificate	per cert	7,000	4900	5600	7,000
Charge by medical officer of health	per cert	1,000	700	800	1,000
Health certificate for hotel/schools	per cert	5,000	3500	4000	5,000
Inspection of private clinic	per instance	7,000	4900	5600	7,000
Food handlers health certificate	per cert	500	350	400	500
<i>Food hygiene licence</i>					
Hotel	per cert	10,000	7000	8000	10,000
Restaurant	per cert	5,000	3500	4000	5,000
Manufacturer	per cert	10,000	7000	8000	10,000
Wholesale liquor/wines and spirits	per cert	500	350	400	500
Wholesale shop	per cert	5,000	3500	4000	5,000
Retail grocery shop	per cert	2,000	1400	1600	2,000
Supermarket	per cert	10,000	7000	8000	10,000
Distributor	per cert	5,000	3500	4000	5,000
Packaging	per cert	5,000	3500	4000	5,000
Eating house/fish and chips	rural	1,500	1050	1200	1,500
	urban	3,000	2100	2400	3,000
Cafes	rural	1,500	1050	1200	1,500
	urban	3,000	2100	2400	3,000
Proprietary liquor	Per cert	5,000	3500	4000	5,000
<i>Ambulance services</i>					
Within a radius for 10 kms	Day & night	1,500	1050	1200	1,500
Within a radius of 10 – 20 kms	Day & night	2,000	1400	1600	2,000
Within a radius of 20 – 30 kms	Day & night	3,000	2100	2400	3,000
Outside Kakamega county boundaries e.g. public cemetery		4,500	3150	3600	4,500
<i>Public cemetery</i>					
Adult	Per body	3,000	2100	2400	3,000
Child	Per body	1,500	1050	1200	1,500
Unclaimed bodies	Per body	10,000	7000	8000	10,000

Exhauster service (per trip)	Per body	10,500	7350	8400	10,500
<i>Office of lands and housing /physical planning services</i>					
County Master Plan Full Version		10,000	7000	8000	10,000
County Master Plan Abridged version		5,000	3500	4000	5,000
Local Physical Development Reports (LPDPS)		3,000	2100	2400	3,000
Other Planning Policy Reports		2,000	1400	1600	2,000
Base maps, part development plans (PDP)		10,000	7000	8000	10,000
A0 copy		700	490	560	700
A4 copy		200	140	160	200
A3 copy		400	280	320	400
A1 copy		500	350	400	500
Evaluation of NEMA reports		3,000	2100	2400	3,000
Development Application form		500	350	400	500
Extension of use form		500	350	400	500
Renewal of Development Application form		500	350	400	500
Change of use approval		10,000	7000	8000	10,000
Extension of use approval		10,000	7000	8000	10,000
<i>Regularisation of compliant development</i>					
Change of use approval		12,000	8400	9600	12,000
Extension of use approval		10,000	7000	8000	10,000
<i>Land sub-division (per sub plot)</i>					
<i>Sub-divisions large schemes</i>					
2-10 sub plot		500	350	400	500
11-20 sub plots		400	280	320	400
Above 51 sub plots		300	210	240	300
Registration under sectional properties		6,000	4200	4800	6,000
Amendment of sub-divisions (lump sum)		10,000	7000	8000	10,000
Regularization of subdivision of land		20,000	14000	16000	20,000
<i>Compliance certificate</i>					
2 to 10 (per plot/certificate)		500	350	400	500
11 to 20 (per plot/certificate)		400	280	320	400
21 and above subplots (per plot/certificate)		300	210	240	300
Re-inspection fees		2,000	1400	1600	2,000
Extension of lease approval		10,000	7000	8000	10,000
School layout plans and registration		50,000	35000	40000	50,000
Planning site board (one site advertisement)		7,500	5250	6000	7,500

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COUNTY ASSEMBLIES FORUM (CAF)
P. O. Box 13652 - 00200,
NAIROBI, KENYA

Property numbering per plate		5,000	3500	4000	5,000
<i>Evaluation of building plans per permits</i>					
0 – 46 sq. m		4,500	3150	3600	4,500
46 – 93 sq. m		4,500	3150	3600	4,500
93 – 140 sq. m		4,500	3150	3600	4,500
140 – 196 sq. m		4,500	3150	3600	4,500
187 – 240 sq. m		6,500	4550	5200	6,500
241 – 294 sq. m		6,500	4550	5200	6,500
295 – 350 sq. m		6,500	4550	5200	6,500
351 – 400 sq. m		6,500	4550	5200	6,500
401 – 1,500 sq. m (Extra 50 sq. m)		1,000	700	800	1,000
1,501 & above (Extra 100 sq. m)		1,000	700	800	1,000
<i>Renewal Building Plans</i>					
0 – 46 sq. m					
47 – 93 sq. m					
93 – 140 sq. m					
140 – 186 sq. m					
186 – 240 sq. m					
240 – 350 sq. m					
350 – 400. m					
401 – 1,500 sq. m					
1,500 & above sq. m					
		20% of the approve fee and number of years	20% of the approve fee and number of years	20% of the approve fee and number of years	20% of the approve fee and number of years
<i>Application for development</i>					
Plan approval		1,000	700	800	1,000
<i>Building and occupation licences</i>					
Resident		2,000	1,400	1,600	2,000
Commercial		5,000	3,500	4,000	5,000
Inspection (per visit)		2,000	1,400	1,600	2,000
Fire compliance		3,000	2,100	2,400	3,000
Hoarded area (1-275 sq. m) – per instance		15,000	10,500	12,000	15,000
Hoarded area (above 275 sq. m) – per square		200	140	160	200
<i>Rent for road reserve for hoarding for construction services</i>					
On carriage – ways per sq m	per month	150	105	120	150
On car parks per bay	per annum	25,000	14,000	16,000	20,000
On paved footpath per sq.m	per month	100	70	80	100
On verges/drains per sq. m	per month	150	105	120	150

Renewal of hoarding licence (rent of road reserve)	per instance	4,000	2,800	3,200	4,000
Construction monitoring, enforcement and occupation certificate			-	-	
Regularisation and development			-	-	
Penalty charged on regularization on all illegal developments within required densities		50,000	21,000	24,000	30,000
Land survey /Survey fee					
General boundary		3,500	2,450	2,800	3,500
Fix boundary		10,000	7,000	8,000	10,000
Beacon certificate issuance per portion upto 1 ha, >1 ha by formula per beacon per portion > 1 ha beacon relocation & re-establishment per portion upto 1ha > 1 ha formula per beacon per portion > 1 ha		3,000	2,100	2,400	3,000
		3,000	2,100	2,400	3,000
Boundary dispute resolution (per plot)		3,000	2,100	2,400	3,000
Survey Plan Procurement (per plan)					
General boundary plans		500	350	400	500
Fixed boundary plan		1,000	700	800	1,000
Application of mutation forms per portion /survey services					
General		1,000	700	800	1,000
Fixed		1,000	700	800	1,000
Processing of mutation forms per portion < 1 ha		200	140	160	200
Sale of mutation form		100	70	80	100
Giving of evidence in court		2,000	1,400	1,600	2,000
Survey of new allocation grants		10,000 per portion 3% value of plot	10,000 per portion 3% value of plot	10,000 per portion 3% value of plot	10,000 per portion 3% value of plot
Certified copy of mutation		200	140	160	200
Sale of topographical maps		500	350	400	500
Land valuation					
Provisional valuation		5000	3,500	4,000	5000
Temporary occupation license		7500	5,250	6,000	7500
Exemption inspection fee		7500	5,250	6,000	7500
Copy of building plan		5000	3,500	4,000	5000
Valuation maps and plans		3750	2,800	3,200	4000
Omission of a rateable property		750	700	800	1000
Transfer of a rateable property		1000	700	800	1000
File rating records information		300	210	240	300

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COUNTY ASSEMBLIES FORUM (CAF)
2014
P. O. Box 73552 - 00200,
NAIROBI, KENYA

Ground rent		4500	3,150	2,600	1,500
Ground rent clearance certificate		3000	2,100	2,400	3000
Extension of lease		15000	10,500	12,000	15000
Search fees per search		500	350	400	500
<i>Trading establishment rental charges</i>					
Transport depot canteen	per month	15,000	7,000	8,000	10,000
<i>Outdoor advertisement and signage under the office of lands, housing and physical planning</i>					
<i>County Clock</i>					
Application fee		3,500	2,450	2,800	3,500
Four-sided clock per year		30,000	14,000	16,000	20,000
Three sides clock per year		25,000	10,500	12,000	15,000
Two sides per year		20,000	7,000	8,000	10,000
<i>Billboards/wall wraps</i>					
Application fee		5,000	3,500	4,000	5,000
First 3 sq. of 12x6m or part thereof					
Quarterly		36,400	25,200	28,800	36,000
Additional square meter of billboard of sizes 12x6m		5,800	4,200	4,800	6,000
<i>Display flags</i>					
Promotion flags/tear – drops per fortnight per each		1,000	700	800	1,000
Corporate flags per year per each		10,000	7,000	8,000	10,000
<i>Wall window branding</i>					
Application fee		3,000	2,100	2,400	3,000
For the first 10m s.q. per year		11,000	7,700	8,800	11,000
Additional area per s.q., part three of		1,000	700	800	1,000
<i>Advertisement on canvas – canopy</i>					
Application fees		1,400	980	1,120	1,400
Annual fees per sq. m (branded)		1,400	980	1,120	1,400
<i>Suburb Signs</i>					
Motion screen advert (on a truck) per year per vehicle		60,000	42,000	48,000	60,000
Application fees		3,000	2,100	2,400	3,000
<i>Festive – decoration on walls, windows, canopies e.t.c. per fortnight</i>					
Sales stickers per fortnight		10,920	7,600	8,700	11,000
Festive decoration i.e. xmas, diwali per fortnight (urban)		10,920	7,600	8,700	11,000
<i>Signboard fixed on wall.canopy face of hanging under canopy</i>					
Application fee		1,400	980	1,120	1,400
10 square meter or less per year		2,730	2,000	2,200	3,000

Additional sq. m or part thereof (b and c)		1,500	1,050	1,200	1,500
<i>Directional sign (inside plot) freestanding</i>					
Application fee		1,400	1,000	1,100	1,400
Maximum size 600mmx1200mm excluding					
Residential signs – annual licence fee		9,100	6,400	7,300	10,000
<i>Multidirectional sign (per plot) size 150mmx150mm</i>					
Application fee		1,400	1,000	1,100	1,400
Annual Licence Fee		9,100	6,400	7,300	10,000
<i>Signs above/sitting on canopy (illuminated/non illuminated)</i>					
Application fees		2,800	2,000	2,200	2,800
Illuminated 1 sq. m or less per year		2,800	2,000	2,200	2,800
Non – illuminated 1 sq. m or less per year		1,400	1,000	1,100	1,400
Additional sqm		1,900	1,300	1,500	1,900
<i>Banners</i>					
Registration		500	350	400	500
Banner on private property per fortnight per banner		5,000	3,500	4,000	5,000
<i>Posters</i>					
Registration		500	350	400	500
first 1000 posters (applicable only in designated areas)	Each	5	4	4	5
Posters above 1000 posters	Each	5	4	4	5
Fees for removal of posters by the county		5,000	3,500	4,000	5,000
<i>Handbills/Fliers</i>					
Registration		500	350	400	500
First 500 handbills per fortnight		3,000	2,100	2,400	3,000
Handbills above 500 (per handbill)		25	20	20	25
Advertisement by loud speaker (P.A) per day		1,000	500	500	1,000
<i>Branded umbrella/parasols</i>					
Monthly charge per one		500	350	400	500
<i>Landscape scheme</i>					
Fees per area approved per annum		3,640	2,500	2,900	3,640
<i>Street displays</i>					
Mobile stage (truck e.t.c.) per event		5,000	3,500	4,000	5,000
Temporary street pavement display signboard					
Roll-up banner fortnight		2,000	1,400	1,600	2,000
<i>Wall painting adverts on</i>					

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COUNTY ASSEMBLIES FORUM (CAF)
2014
P. O. Box 13352 - 00200,
NAIROBI, KENYA

<i>temporary premises e.g. kiosks, litter bins</i>					
Application fees		500	350	400	500
Annual fee per advertisement		2,800	2,000	2,200	2,800
<i>Advertisement on hoarding</i>					
Application fees		2,800	2,000	2,200	2,800
Charge per year per site		10,000	7,000	8,000	10,000
<i>Street light pole advertisement</i>					
Application fee		1,000	700	800	1,000
Charge per year per pole		24,000	16,800	19,200	24,000
<i>Decorations/branding of motor Vehicles /containers</i>					
External vehicle per year		5,000	3,500	4,000	5,000
Container branding per year		5,000	3,500	4,000	5,000
<i>Internal adverts in PSV (LCD electronic devices e.t.c)</i>					
Application fee		500	350	400	500
Less than 40 passengers per year		3,600	2,500	3,000	3,600
Over 40 passengers per year		7,000	4,900	5,600	7,000
<i>Call in/advert board at bus stops/taxi roof – racks per board/block</i>					
Application fee		500	350	400	500
Licence fee per year		5,000	3,500	4,000	5,000
<i>Branded sun-visors in P.S.V per vehicle per year</i>					
Application fee		500	350	400	500
Licence fee per year		3,640	2,548	2,912	3,640
<i>Business encroachment onto street pavement /shop corridors e.t.c</i>					
Application fee		2,800	2,000	2,200	2,800
Every sq. m or part thereof per year		1,400	1,000	1,100	1,400
Temporary town planning consent per day		1,400	1,000	1,100	1,400
<i>Multiple motion neon sign</i>					
Application fee		5,000	3,500	4,000	5,000
First sq. m per year		27,300	19,000	21,800	27,300
Additional sq. m or part thereof		1,820	1,300	1,500	1,800
<i>Penalties</i>					
Charge for collection of illegal neon signs and other display	per item	3,500	2,450	2,800	3,500
<i>LED screen advertisement</i>					
Application fee		3,500	2,450	2,800	3,500
First sq. m per month		5,000	3,500	4,000	5,000
Additional area per sq. per short or part thereof per month		4,000	2,800	3,200	4,000
<i>Tourist orientation advert</i>					
Application fee		500	350	400	500

Four sides advert per year		40,000	28,000	32,000	40,000
Three sides advert per year		30,000	21,000	24,000	30,000
Two sided advert per year		20,000	14,000	16,000	20,000
<i>Illegal signs</i>					
Removal charges once		6,000	4,200	4,800	6,000
Storage per day		500	350	400	500
<i>Lands, housing and physical planning</i>					
Penalty for payment of monthly rent – (after 15 th)		0	0	0	0
Penalty for payment of monthly rent per month thereafter		0	0	0	0
<i>Office of public works and infrastructure</i>					
<i>Transport unit services</i>					
Licence for each					
Organized bus company	per annum	120,000	84,000	96,000	120,000
<i>Licence of pickups</i>					
Or vans for hire	per annum	9,000	6,300	7,200	9,000
3 tons more	per annum	9,000	6,300	7,200	9,000
License for lorries for hire	per annum	18,000	12,600	14,400	18,000
<i>Licence for bus booking Office</i>					
License for Bus bookin office	per annum	36,000	25,200	28,800	36,000
License for shuttle bookin office	per annum	24,000	16,800	19,200	24,000
Licence for breakdown vehicle per annum		20,000	14,000	16,000	20,000
<i>Loading/Reserved parking bay</i>					
Trailers	per annum	80,000	56,000	64,000	80,000
Standard size (2.5x5.0) loading					
Zone in designed parking area (C.B.D)	per annum	80,000	56,000	64,000	80,000
<i>Reserved parking bays</i>					
Parking reservations per bay	per annum	80,000	56,000	64,000	80,000
	per day	200	140	160	200
<i>Registration</i>					
Taxis	Once	700	490	560	700
Trailers	Once	1,200	840	960	1,200
Matatu	Once	700	490	560	700
<i>Seasonal tickets</i>					
Tuk tuk	Monthly	1,500	1,050	1,200	1,500
Private vehicle – 1 month	Monthly	2,000		1,600	2,000
Private vehicle – 3 months	Quarterly	5,000		4,000	5,000
Private vehicle – 6 months	Half year	9,000		7,200	9,000
Private vehicle – 12 months	Full year	17,000	11,900	13,600	17,000
Taxi	Per month	4,000	2,800	3,200	4,000
Matatu (1-13 seater)	Per month	7,000	4,900	5,600	7,000
Matatu (1-13 seater)	3 months	20,000	14,000	16,000	20,000
Matatu (1-13 seater)	Half year	38,000	26,600	30,400	38,000
Matatu (1-13 seater)	Full year	72,000	50,400	57,600	72,000
Minibus (14-42 seater)	Per month	8,000	5,600	6,400	8,000

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Minibus (14-42 seater)	3 months	20,000	14,000	16,000	20,000
Minibus (14-42 seater)	Half year	40,000	28,000	32,000	40,000
Minibus (14-42 seater)	Full year	80,000	56,000	64,000	80,000
Buses (43-62 seater)	Per month	10,000	7,000	8,000	10,000
Buses (43-62 seater)	3 months	26,000	18,200	20,800	26,000
Buses (43-62 seater)	Half year	48,000	33,600	38,400	48,000
Buses (43-62 seater)	Full year	90,000	63,000	72,000	90,000
Break down vehicles	Per month	3,000	3,000	3,000	3,000
Break down vehicles	3 months	7,000	7,000	7,000	7,000
Break down vehicles	Half year	12,000	12,000	12,000	12,000
Break down vehicles	Full year	20,000	20,000	20,000	20,000
Pick - ups (for Hire)	Per month	3,000	2,100	2,400	3,000
Lorries	Per month	10,000	7,000	8,000	10,000
Trailer	Per month	15,000	10,500	12,000	15,000
Clamping charges	Per instance	2,000	1,400	1,600	2,000
Damage of clamps	Each	5,000	3,500	4,000	5,000
<i>On street parking</i>					
Salon car	Per day	100	60	70	80
Lorries (3-7 tons)	Per day	200	140	160	200
Trailers & buses	Per day	300	210	240	300
Motorcycle	Per day	30	30	30	30
Pickup	Per day	100	70	80	100
Minibus	Per day	200	140	160	200
Tuk tuk	Per day	40	50	50	50
<i>Bus park</i>					
Town service	Per day	200	140	160	200
Nissan Matatu	Per entry	100	70	80	100
Buses	Per entry	200	140	160	200
Minibuses	Per entry	150	105	120	150
Motorcycle	Per day	30	30	30	30
<i>Estate development services under the office of transport and infrastructure</i>					
Storm water drainage	Once	8,000	5,600	6,400	8,000
<i>Plot access (including inspection fees)</i>					
Not exceeding 20 plots	Once	10,000	7,000	8,000	10,000
21-50 plots	Once	7,500	5,250	6,000	7,500
Over 51 plots	Once	5,000	3,500	4,000	5,000
<i>Road works and storm water drainage</i>					
Not exceeding 300metres	Per meter	15,000	10,500	12,000	15,000
301-1000 meters	Per meter	17,000	11,900	13,600	17,000
1001-2000 meters	Per meter	40,000	28,000	32,000	40,000
2001-5000	Per meter	70,000	49,000	56,000	70,000
Over 5000 meters for every extra	Per meter	20	14	16	20
<i>Approvals</i>					
Renewal of civil engineering plans	Per plan	15,000	10,500	12,000	15,000
Issue of certified copies of plans	Per plan	15,000	10,500	12,000	15,000

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Issue of certified copies of letters	Per letter	5,000	3,500	4,000	5,000
<i>Fire fighting services</i>					
<i>Special services other than fire fighting</i>					
Opening doors lock for tenant	Per hour	1,500	1,050	1,200	1,500
Standby against fire risk	Per hour	5,000	3,500	4,000	5,000
Sale and service of fire equipment	Per item	17,500	12,250	14,000	17,500
Inspection and hydraulic test of dry and wet riser	Per instance	10,000	7,000	8,000	10,000
A.S.K show per person	Per day	2,000	1,400	1,600	2,000
A.S.K show fire engine	Whole day	70,000	49,000	56,000	70,000
Use of turn-table ladder or hydraulic platform	Per hour	7,500	5,250	6,000	7,500
Removal of fallen trees	Per day	5,000	3,500	4,000	5,000
Removal of fees	Per hour	5,000	3,500	4,000	5,000
Pumping out of flooding	Per hour	5,000	3,500	4,000	5,000
Binding suction hose coupling	Labour	2,000	1,400	1,600	2,000
binding suction hose coupling	Materials	4,000	2,800	3,200	4,000
Scrutinizing of building plans	Per visit	12,000	4,000	5,000	6,000
Inspection of new premises before issuance of occupation certificate	Per visit	5,000	3,500	4,000	5,000
Fire maintenance technicians (hydrant inspectors)	Per premise	6,000	4,200	4,800	6,000
Repair of delivery hose per patch	Labour	1,500	1,050	1,200	1,500
Repair of delivery hose per patch	Materials	2,500	1,750	2,000	2,500
Opening of lifts	Per instance	10,000	7,000	8,000	10,000
<i>Training of County Government Firemen per person</i>					
Training of private firemen per person	Per week	10,000	7,000	8,000	10,000
Binding delivery hose coupling	Per day	10,000	7,000	8,000	10,000
Binding delivery hose coupling	Labour	10,000	7,000	8,000	10,000
Hire of one hose length or part of thereof	Materials	1,500	1,050	1,200	1,500
Inspection of fire extinguisher (excluding refill per extinguisher)	Per unit	2,500	1,750	2,000	2,500
Hire of ladder	Per unit	1,500	1,050	1,200	1,500
Hire of van for requested	Per day	7,000	4,900	5,600	7,000
<i>Inspection</i>	Per instance	5,000	3,500	4,000	5,000
Refill of BA cylinder (any capacity)	Per unit	2,500	1,750	2,000	2,500
Hire of special purpose rope	Per day	2,500	1,750	2,000	2,500
Hire of stand	Per unit	2,500	1,750	2,000	2,500
Inspection of petroleum tanker	Annual	6,500	4,550	5,200	6,500
Use of portable fire extinguishers	Per unit	2,000	1,400	1,600	2,000
<i>Foam Tender</i>					
Turn out fee	Per instance	16,500	11,550	13,200	16,500
For each proceeding hour	Per hour	5,000	3,500	4,000	5,000
Use of forma compound per one imp. gallon	Per litre	5,000	3,500	4,000	5,000

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<i>Water tenders</i>					
Turn out fee	Per instance	2,000	1,400	1,600	2,000
For each proceeding hour	Per hour	10,000	7,000	8,000	10,000
<i>Portable pumps</i>					
Turn out fee including transport	Per instance	5,000	3,500	4,000	5,000
For each proceeding hour	Per hour	3,000	2,100	2,400	3,000
<i>Service van</i>					
Turn out fee including transport	Per instance	5,000	3,500	4,000	5,000
For each proceeding hour	Per hour	3,000	2,100	2,400	3,000
<i>50m turn-table ladder/30m hydraulic platform</i>					
Turn out fee including transport					
For each proceeding hour	Per instance	5,000	3,500	4,000	5,000
	Per hour	20,000	14,000	16,000	20,000
<i>Chief fire officer</i>			-	-	
First hour of attendance	Per hour	3,000	2,100	2,400	3,000
For each proceeding hour	Per hour	1,500	1,050	1,200	1,500
<i>ACFO/DIC/OFFICERS</i>					
First hour of attendance	Per hour	2,000	1,400	1,600	2,000
For each proceeding hour	Per hour	1,500	1,050	1,200	1,500
Station Officer					
First hour of attendance	Per hour	2,000	1,400	1,600	2,000
for each proceeding hour	Per hour	1,000	700	800	1,000
Fireman/other ranks – each proceeding hour	Per hour	2,000	1,400	1,600	2,000
Supply of fire raport	Per instance	1,500	1,050	1,200	1,500
<i>Highway service under the office of transport and infrastructure</i>					
Erection of banner	Per instance	12,500	5,000	5,000	5,000
Sale of broken slabs (7 ton lorry)	Per ton	500	350	400	500
Deposit for flag pole	Per unit	2,000	1,400	1,600	2,000
Hoisting fee for banners	Per instance	10,000	5,000	5,000	5,000
<i>Illegal signs, barriers, and banners</i>					
Illegal signs removal charges	Per instance	3,500	2,450	2,800	3,500
Illegal signs removal charges	Per day	1,500	1,050	1,200	1,500
Illegal barriers removal charges	Per instance	3,500	2,450	2,800	3,500
Illegal barriers storage charges	Per day	3,500	2,450	2,800	3,500
Illegal gates removal charges	Per instance	11,000	7,700	8,800	11,000
Illegal gates storage charges	Per day	3,500	2,450	2,800	3,500
Illegal bollard storage charges	Per day	1,500	1,050	1,200	1,500
Illegal banners removal charges	Per instance	6,000	4,200	4,800	6,000
Illegal banners storage charges	Per day	1,500	1,050	1,200	1,500
<i>Building Works</i>					
Clearing blocked basins	Per instance	1,500	1,050	1,200	1,500
Clearing blocked toilets	Per instance	2,500	1,750	2,000	2,500
Erection of dais for private institutions	Per instance	12,000	8,400	9,600	12,000
Sale of empty drums - by County Government	Per drum	500	350	400	500

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<i>Engineering Survey</i>					
Road encroachment in road reserves	Per m ²	3,500	2,450	2,800	3,500
Confirmation of beacon for development of properties	Per beacon	6,500	2,000	2,500	3,000
Confirmation of general boundaries	Per instance	16,000	4,550	5,200	6,500
Inspection of boundaries walls	Per instance	6,500	2,000	2,500	3,000
Site inspection	Per instance	11,000	2,000	2,500	3,000
Survey plan procurement	Per sheet	2,500	500	500	500
Drainage inspection	Per instance	11,000	1,500	2,500	3,000
Confirmation and inspection of subdivision plans	Per instance	7,000	3,000	4,000	5,000
<i>Road engineering services under the office of transport and infrastructure</i>					
<i>Road opening permits</i>					
Inspection fees for road opening 9 meters per permit (all categories not exceeding 10 meters)	Per instance	4,000	500	600	700
Over 10 meters for opening carriage way per meters	Per instance	800	560	640	800
Over 10 metres for opening on paved footpath per meters	Per instance	100	70	80	100
Over 10 metres for opening verge per meter	Per instance	20	14	16	20
Renewal of road opening permits and road works after expiry	Per instance	2,000	1,400	1,600	2,000
Authority to open manholes and jay cables for service providers charged per road	Per instance	2500	500	1,000	2000
<i>Directional Signs</i>					
Application fee	Per instance	2,000	1,400	1,600	2,000
Size max 600mmx1200mm		2,500	1,750	2,000	2,500
<i>Way leave licences application fee</i>					
1-2 km long		4,000	2,800	3,200	4,000
2-5 km long	Per instance	5,000	3,500	4,000	5,000
Over 5 km for every km	Per instance	5,000	3,500	4,000	5,000
<i>Annual way leave space on road reserve</i>					
Length of way leave on carriage way per meters	Per instance	150	105	120	150
Length of way leave footpath per meter	Per instance	80	56	64	80
Verge per length at 1.5 meters from plot boundary	Per instance	30	21	24	30
Verge length outside 1.5 meters from plot boundary		80	56	64	80

<i>Booths and stands</i>					
Telephone booths on road reserves	Per annum	2,000	1,400	1,600	2,000
KPLC boxes (turrets) on roads reserves	Per annum	2,000	1,400	1,600	2,000
Sweepstake stands	Per annum	1,000	700	800	1,000
Power sub – stations	Per annum	20,000	14,000	16,000	20,000
Sundry debts/income(deposit for reinstatement)		15% of deposit	15% of deposit	15% of deposit	15% of deposit
Annual rent for road/footpath	Per annum	15,000	10,500	12,000	15,000
<i>For exclusive use per sq. m</i>			-	-	
Sale of data/information on drawings	Per unit	600	420	480	600
Rent for road/footpath for exclusive use per sq.m	Per unit	20,000	14,000	16,000	20,000
<i>Structural Engineering Services</i>			-	-	
Bridges	Per length	1,000	700	800	1,000
Total span of upto 5m	Per length	2,000	1,400	1,600	2,000
More than 5m but less than 10m	Per length	3,000	2,100	2,400	3,000
More than 10m but less than 20m	Per print	5,000	3,500	4,000	5,000
Engineering reports					
Site visits by engineering to assess damages on buildings	Per visit	7,500	3,000	4,000	5,000
<i>Attending court to give evidence between two litigant parties</i>					
<i>Taxi cab</i>					
Annual mechanical inspection of					
Taxis	Per vehicle	1,000	700	800	1,000
Taxi – cab permit	Per item	500	350	400	500
Taxi – cab driver's permit	Per item	500	350	400	500
Transfer of permit	Per item	600	420	480	600
Issuance of duplicate permit	Per item	700	490	560	700
Inspection site	Per hour	5,000	3,500	4,000	5,000
Preparation of bills of quantity	Per tender sum	0.5%	0.1%	0.15%	0.2%
Pricing of bills of quantity per tender sum	Per tender sum	0.5%	0.1%	0.15%	0.2%
Preparation of interim valuation Per final accounts		0.5%	0.1%	0.15%	0.2%
Processing of contractual claims	Per report	0.5%	0.1%	0.15%	0.2%
Preparation of tender report per tender sum	per tender sum	0.5%	0.1%	0.15%	0.2%
<i>Library Section</i>					
Adult ticket per year		1,000	700	800	1,000
Junior tickets per year		200	140	160	200
Fine for ault per week		100	70	80	100
Fine for junior per week		50	35	40	50
Research fee		1,000	700	800	1,000
Email services		100	70	80	100
Sending per page		50	35	40	50

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Receiving		20	20	20	20
Staff		20	20	16	20
<i>Photocopy</i>					
A4 (a copy)		3	3	3	3
Staff		3	3	3	3
Shooting films – (citizens) per day		25,000	17,500	20,000	25,000
Shooting films – (local for county) per day		5,000	3,500	4,000	5,000
Shooting films - (non-citizens) per day		60,000	42,000	48,000	60,000
<i>Community development services</i>					
<i>Self help groups</i>					
Income generating activities		1,000	700	800	1,000
Renewal fee		500	350	400	500
Non-income generating activities		500	350	400	500
Renewal fee		300	210	240	300
<i>Community Based Organization</i>					
Income generating activities		2,000	1,400	1,600	2,000
Renewal fee		1,500	1,050	1,200	1,500
Non-income generating activities		1,500	1,050	1,200	1,500
Renewal Fee		1,000	700	800	1,000
<i>Non-governmental organization</i>					
Income generating activities		2,000	1,400	1,600	2,000
Renewal fee		1,500	1,050	1,200	1,500
Non-income generating activities		1,500	1,050	1,200	1,500
<i>Sports services – Bukhungu stadium/Muliro Gardens</i>					
<i>Events</i>					
Muliro gardens (refundable 50,000)		100,000			100,000
Political rallies per day - Presidential level		100,000			100,000
Political rallies per day -County level		70,000			70,000
Political rallies per day - Constituency level		50,000			50,000
Political rallies per day -Ward level		10,000			10,000
<i>Additional charges</i>		5,000			5,000
Refundable deposit		50,000			50,000
Other rallies per day		50,000			50,000
Additional charges		5,000			5,000
Refundable deposit		50,000			50,000
Religious meetings		5,000			50,000
Additional charges		5,000			5,000
Refundable charges		5,000			5,000
Musical gatherings		30,000			30,000
Additional deposit		5,000			5,000
Refundable deposit		30,000			30,000

Meetings terraces per day		30,000		30,000
Additional charges		5,000		5,000
Refundable deposit		30,000		30,000
Wedding		30,000		30,000
Additional charges		5,000		5,000
Refundable deposit		30,000		30,000
Hall meeting 3 hours		5,000		5,000
Additional per hour		3,000		3,000
Filming stadium (non-county members)		25,000		25,000
Filming at stadium (locals)		5,000		5,000
Additional charges		5,000		5,000
Stadium canteen per month		10,000		10,000
Parking inside the stadium per day		150		150
<i>Sports Advertisements inside stadium</i>				
Advertisement charge per sq. m	per event	12,000		12,000
Billboard charge per sq. m per square	per event	30,000		30,000
Billboard charge per live coverage per month		30,000		30,000
Live coverage		30,000		30,000
Banners per sq. per event		5,000		5,000
Selling rights per match		50,000		50,000
Sales of sodas per match		500		500
Usage of public address		30,000		30,000
<i>International match</i>				
Weekend		30,000		30,000
Mid-week		30,000		30,000
Practice per day every 2 hours		10,000		10,000
<i>Premier matches</i>				
Weekend		20,000		20,000
Mid-week		20,000		20,000
Cup final		25,000		25,000
Semi final		25,000		25,000
Super league		4,000		4,000
<i>Super league semi final</i>		5,000		5,000
Practice per day per every 2 hours (super league)		4,000		4,000
Local football team practice per every 2 hours		3,500		3,500
National team per every 2 hours		10,000		10,000
Premier league within county		5,000		5,000
Premier league (outside county)		7,000		7,000
Full day sports events		20,000		20,000
Tent at stadium per day		10,000		10,000
Company training/practice		25,000		25,000
College events		10,000		10,000
School events		5,000		5,000

<i>Athletics Meeting</i>				
International	50,000			50,000
Kenya AAA	15,000			15,000
Kakamega AAA	8,600			8,600
Practise per tem	6,000			6,000
Colleges	5,000			5,000
Schools	3,000			3,000
<i>Tournaments</i>				
Per day	20,000			20,000
<i>Other trainings – per day</i>				
Volley ball	3,000			3,000
Net ball	3,000			3,000
Tug of way	3,000			3,000
<i>Gymnasium</i>				
Person per day	200			200
Person per week	500			500
Person per month	2,000			2,000
Person per year	20,000			20,000
Team training per session	200			200
<i>Flood lights</i>				
Usage per 3 hours	25,000			25,000
Additional hour	5,000			5,000
<i>Community centres (social/halls)</i>				
Wedding party (small room) – per session	4,000	2,800	3,200	4,000
Wedding party (large room) – per session	5,000	3,500	4,000	5,000
Party with alcohol per session	7,000	4,900	5,600	7,000
Church service – per session	2,000	1,400	1,600	2,000
Prayer tent per month	10,000	7,000	8,000	10,000
Committee meetings	2,000	1,400	1,600	2,000
General meetings	4,000	2,800	3,200	4,000
Dance disco – (local band)	3,000	2,100	2,400	3,000
Dance disco – (foreign band)	7,000	4,900	5,600	7,000
Fund raising	7,000	4,900	5,600	7,000
Public meeting on centre ground	5,000	3,500	4,000	5,000
Hire of plastic chairs	10	10	10	10
Hire of benches	100	70	80	100
Hire of tables	100	70	80	100
Indoor tournament	5,000	3,500	4,000	5,000
Video shows	3,000	2,100	2,400	3,000
Funeral meetings	2,000	1,400	1,600	2,000
Choir/cultural practice	1,500	1,050	1,200	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	Charges			
Outdoor advertisement and signage under the office of lands, housing and physical planning				
<i>County Clock</i>				
Application fee	3,500	2,450	2,800	3,500
Four-sided clock per year	30,000	14,000	16,000	20,000
Three sides clock per year	25,000	10,500	12,000	15,000
Two sides per year	20,000	7,000	8,000	10,000
<i>Billboards/wall wraps</i>				
Application fee	5,000	3,500	4,000	5,000
First 3 sq. of 12x6m or part thereof				
Quarterly	36,400	25,200	28,800	36,000
Additional square meter of billboard of sizes 12x6m	5,800	4,200	4,800	6,000
<i>Display flags</i>				
Promotion flags/tear – drops per fortnight per each	1,000	700	800	1,000
Corporate flags per year per each	10,000	7,000	8,000	10,000
<i>Wall window branding</i>				
Application fee	3,000	2,100	2,400	3,000
For the first 10m s.q. per year	11,000	7,700	8,800	11,000
Additional area per sq. part three of	1,000	700	800	1,000
<i>Advertisement on canvas – canopy</i>				
Application fees	1,400	980	1,120	1,400
Annual fees per sq. m (branded)	1,400	980	1,120	1,400

Item Description	Charges				
Outdoor advertisement and signage under the office of lands, housing and physical planning					
<i>Suburb Signs</i>					
Motion screen advert (on a truck) per year per vehicle	60,000	42,000	48,000	60,000	
Application fees	3,000	2,100	2,400	3,000	
<i>Festive – decoration on walls, windows, canopies e.t.c. per fortnight</i>					
Sales stickers per fortnight	10,920	7,600	8,700	11,000	
Festive decoration i.e. xmas, diwali per fortnight (urban)	10,920	7,600	8,700	11,000	
<i>Signboard fixed on wall.canopy face of hanging under canopy</i>					
Application fee	1,400	980	1,120	1,400	
10 square meter or less per year	2,730	2,000	2,200	3,000	
Additional sq. m or part thereof (b and c)	1,500	1,050	1,200	1,500	
<i>Directional sign (inside plot) freestanding</i>					
Application fee	1,400	1,000	1,100	1,400	
Maximum size 600mmx1200mm excluding					
Residential signs – annual licence fee	9,100	6,400	7,300	10,000	
<i>Multidirectional sign (per plot) size 150mmx150mm</i>					
Application fee	1,400	1,000	1,100	1,400	
Annual Licence Fee	9,100	6,400	7,300	10,000	
<i>Signs above/sitting on canopy (illuminated/non illuminated)</i>					
Application fees	2,800	2,000	2,200	2,800	
Illuminated 1 sq. m or less per year	2,800	2,000	2,200	2,800	

Item Description		Charges			
Outdoor advertisement and signage under the office of lands, housing and physical planning					
Non – illuminated 1 sq. m or less per year		1,400	1,000	1,100	1,400
Additional sqm		1,900	1,300	1,500	1,900
Banners					
Registration		500	350	400	500
Banner on private property per fortnight per banner		5,000	3,500	4,000	5,000
Posters					
Registration		500	350	400	500
first 1000 posters (applicable only in designated areas)	Each	5	4	4	5
Posters above 1000 posters	Each	5	4	4	5
Fees for removal of posters by the county		5,000	3,500	4,000	5,000
Handbills/Fliers					
Registration		500	350	400	500
First 500 handbills per fortnight		3,000	2,100	2,400	3,000
Handbills above 500 (per handbill)		25	20	20	25
Advertisement by loud speaker (P.A) per day		1,000	500	500	1,000
Branded umbrella/parasols					
Monthly charge per one		500	350	400	500
Landscape scheme					
Fees per area approved per annum		3,640	2,500	2,900	3,640
Street displays					
Mobile stage (truck e.t.c.) per event		5,000	3,500	4,000	5,000
Temporary street pavement display signboard					
Roll-up banner fortnight		2,000	1,400	1,600	2,000
Wall painting adverts on temporary premises e.g. kiosks, litter bins					
Application fees		500	350	400	500

Item Description	Charges				
Outdoor advertisement and signage under the office of lands, housing and physical planning					
Annual fee per advertisement		2,800	2,000	2,200	2,800
Advertisement on hoarding					
Application fees		2,800	2,000	2,200	2,800
Charge per year per site		10,000	7,000	8,000	10,000
Street light pole advertisement					
Application fee		1,000	700	800	1,000
Charge per year per pole		24,000	16,800	19,200	24,000
Decorations/branding of motor Vehicles /containers					
External vehicle per year		5,000	3,500	4,000	5,000
Container branding per year		5,000	3,500	4,000	5,000
Internal adverts in PSV (LCD electronic devices e.t.c)					
Application fee		500	350	400	500
Less than 40 passengers per year		3,600	2,500	3,000	3,600
Over 40 passengers per year		7,000	4,900	5,600	7,000
Call in/advert board at bus stops/taxi roof – racks per board/block					
Application fee		500	350	400	500
Licence fee per year		5,000	3,500	4,000	5,000
Branded sun-visors in P.S.V per vehicle per year					
Application fee		500	350	400	500
Licence fee per year		3,640	2,548	2,912	3,640
Business encroachment onto street pavement /shop corridors e.t.c					
Application fee		2,800	2,000	2,200	2,800
Every sq. m or part thereof per year		1,400	1,000	1,100	1,400

<i>Item Description</i>		<i>Charges</i>			
Outdoor advertisement and signage under the office of lands, housing and physical planning					
Temporary town planning consent per day		1,400	1,000	1,100	1,400
<i>Multiple motion neon sign</i>					
Application fee		5,000	3,500	4,000	5,000
First sq. m per year		27,300	19,000	21,800	27,300
Additional sq. m or part thereof		1,820	1,300	1,500	1,800
Penalties					
Charge for collection of illegal neon signs and other display	per item	3,500	2,450	2,800	3,500
<i>LED screen advertisement</i>					
Application fee		3,500	2,450	2,800	3,500
First sq. m per month		5,000	3,500	4,000	5,000
Additional area per sq. per short or part thereof per month			2,800	3,200	4,000
<i>Tourist orientation advert</i>					
Application fee		500	350	400	500
Four sides advert per year		40,000	28,000	32,000	40,000
Three sides advert per year		30,000	21,000	24,000	30,000
Two sided advert per year		20,000	14,000	16,000	20,000
<i>Illegal signs</i>					
Removal charges once		6,000	4,200	4,800	6,000
Storage per day		500	350	400	500

NINTH SCHEDULE—RATES OF TAX APPLICABLE TO TRANSPORT UNIT SERVICES

TRANSPORT UNIT SERVICES

<i>Office of public works and infrastructure</i>					
<i>Transport unit services</i>					
Licence for each					
Organized bus company	per annum	120,000	84,000	96,000	120,000
<i>Licence of pickups</i>					
Or vans for hire	per annum	9,000	6,300	7,200	9,000
3 tons more	per annum	9,000	6,300	7,200	9,000
License for lorries for hire	per annum	18,000	12,600	14,400	18,000
<i>Licence for bus booking Office</i>					
License for Bus bookin office	per annum	36,000	25,200	28,800	36,000
License for shuttle bookin office	per annum	24,000	16,800	19,200	24,000
Licence for breakdown vehicle per annum		20,000	14,000	16,000	20,000
<i>Loading/Reserved parking bay</i>					
Trailers	per annum	80,000	56,000	64,000	80,000
Standard size (2.5x5.0) loading					
Zone in designed parking area (C.B.D)	per annum	80,000	56,000	64,000	80,000
<i>Reserved parking bays</i>					
Parking reservations per bay	per annum	80,000	56,000	64,000	80,000
	per day	200	140	160	200
<i>Registration</i>					
Taxis	Once	700	490	560	700
Trailers	Once	1,200	840	960	1,200
Matatu	Once	700	490	560	700
<i>Seasonal tickets</i>					
Tuk tuk	Monthly	1,500	1,050	1,200	1,500
Private vehicle – 1 month	Monthly	2,000		1,600	2,000
Private vehicle – 3 months	Quarterly	5,000		4,000	5,000
Private vehicle – 6 months	Half year	9,000		7,200	9,000
Private vehicle – 12 months	Full year	17,000	11,900	13,600	17,000
Taxi	Per month	4,000	2,800	3,200	4,000
Matatu (1-13 seater)	Per month	7,000	4,900	5,600	7,000
Matatu (1-13 seater)	3 months	20,000	14,000	16,000	20,000
Matatu (1-13 seater)	Half year	38,000	26,600	30,400	38,000
Matatu (1-13 seater)	Full year	72,000	50,400	57,600	72,000
Minibus (14-42 seater)	Per month	8,000	5,600	6,400	8,000
Minibus (14-42 seater)	3 months	20,000	14,000	16,000	20,000

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<i>Office of public works and infrastructure</i>					
Minibus (14-42 seater)	Half year	40,000	28,000	32,000	40,000
Minibus (14-42 seater)	Full year	80,000	56,000	64,000	80,000
Buses (43-62 seater)	Per month	10,000	7,000	8,000	10,000
Buses (43-62 seater)	3 months	26,000	18,200	20,800	26,000
Buses (43-62 seater)	Half year	48,000	33,600	38,400	48,000
Buses (43-62 seater)	Full year	90,000	63,000	72,000	90,000
Break down vehicles	Per month	3,000	3,000	3,000	3,000
Break down vehicles	3 months	7,000	7,000	7,000	7,000
Break down vehicles	Half year	12,000	12,000	12,000	12,000
Break down vehicles	Full year	20,000	20,000	20,000	20,000
Pick – ups (for Hire)	Per month	3,000	2,100	2,400	3,000
Lorries	Per month	10,000	7,000	8,000	10,000
Trailer	Per month	15,000	10,500	12,000	15,000
Clamping charges	Per instance	2,000	1,400	1,600	2,000
Damage of clamps	Each	5,000	3,500	4,000	5,000
On street parking					
Salon car	Per day	100	70	80	100
Lorries (3-7 tons)	Per day	200	140	160	200
Trailers & buses	Per day	300	210	240	300
Motorcycle	Per day	30	30	30	30
Pickup	Per day	100	70	80	100
Minibus	Per day	200	140	160	200
Tuktuk	Per day	40	50	50	50
<i>Bus park</i>					
Town service	Per day	200	140	160	200
Nissan Matatu	Per entry	100	70	80	100
Buses	Per entry	200	140	160	200
Minibuses	Per entry	150	105	120	150
Motorcycle	Per day	30	30	30	30

**TENTH SCHEDULE—RATES OF TAX APPLICABLE TO
BARTER MARKET BUSINESS**

<i>Office of trade and industrialization - Market services</i>			<i>RURAL</i>	<i>URBAN</i>	<i>TOWN</i>
Site and services, TPS market					
Administrative charges		1,000	700	800	1,000
Shooting films (non locals)		50,000	35,000	40,000	50,000
Shooting films (locals)		10,000	7,000	8,000	10,000
Transfer fee for market		5,000	3,500	4,000	5,000
Eviction fee for market stalls		5,000	3,500	4,000	5,000
Fish (basket) – small size		50	30	40	50
Fish (basket) – medium size		70	40	50	70
Fish (basket) – large size		100	70	80	100
Fish (basket) – extra large		100	70	80	100
Flowers (bundle)		50	30	40	50
Eggs per tray		10	10	10	10
Guavas per box		20	20	20	20
Lemons per bag		50	30	40	50
Oranges per bag		70	40	50	70
<i>Office of trade and industrialization - Market services</i>			<i>RURAL</i>	<i>URBAN</i>	<i>TOWN</i>
Beetroot per bag		100	70	80	100
Oranges per extended bag		70	40	50	70
Beetroot per extended bag		100	70	80	100
Beetroot per small bag		50	30	40	50
Brinjial per small bag		100	70	80	100
Brinjial per large box		100	70	80	100

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Cabbages per bag		100	70	80	100
Cabbages per extended bag		100	70	80	100
Cabbage per lorry		1,200	800	1,000	1,200
Cabbage per canter			500	600	700
Cabbage per Pick up			300	400	500
Carrots per extended bag		100	70	80	100
Carrots per bag		30	30	30	30
Cucumber small box		50	30	40	50
Cucumber large box		60	30	50	60
Dhania per basket		60	30	50	60
Lettuce per basket		60	30	50	60
Office of trade and industrialization - Market services			RURAL	URBAN	TOWN
Lettuce per bundle		60	30	50	60
Melon per box		60	30	50	60
Melon per Lorry		1,200	800	1,000	1,200
Melon per Canter			500	600	700
Melon per Pick up			300	400	500
Onions per net		50	50	40	50
Red onions per bag (7 nets)		550	330	480	600
Onions (kikuyu) per bag		50	30	40	50
Onions (kikuyu) per extended bag		100	50	80	100
Pumpkin per bag		70	50	60	70
Pumpkin per extended bag		100	70	80	100
Pumpkin per Lorry		1,200	800	1,000	1,200
Pumpkin per Canter			500	600	700
Pumpkin per			300	400	500

Pick up					
Rhubarb		70	50	60	70
Spinach one bag		50	30	40	50
Spinach one extended bag		100	70	80	100
Sukuma wiki (kales) per bag		50	30	40	50
Office of trade and industrialization - Market services			RURAL	URBAN	TOWN
Sukuma wiki per extended bag		100	70	80	100
Sukuma wiki (kales) per Lorry		1,200	800	900	1,200
Sukuma wiki (kales) per canter			500	600	700
Sukuma wiki (kales) per Pick up			300	400	500
Tomatoes large box		100	70	80	100
Tomatoes medium box		50	30	40	50
Tomatoes small box		50	20	30	40
English potatoes per bag		50	30	40	50
English potatoes per extended bag		100	70	80	100
Tinups per bag		50	30	40	50
Pineapples per dozen		50	30	40	50
Sugarcane bundle		50	30	40	50
Sweet potatoes per bag		50	30	40	50
Sweet potatoes per extended bag		100	70	80	100
Coconut per bag		70	50	60	70
Arrow roots per bag		100	70	80	100
Office of trade and industrialization			RURAL	URBAN	TOWN

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- Market services					
Sukari nguru per Lorry		1,200	800	1,000	1,200
Sukari nguru per canter			500	600	700
Sukari nguru per Pick up			300	400	500
Curios (cartons) large size		850	600	700	850
Curios (cartons) medium size		560	400	500	600
Curios (cartons) small size		300	200	300	400
Curios (retail traders) fee per day		200	100	150	200
Lady finger (pinder)		70	50	60	70
Traditional basket		100	70	80	100
Live chicken (designated area)		50	20	40	50
Dressed chicken		50	20	40	50
Plant seedlings		50	20	30	50
Banana per bunch (full bunch)		50	20	30	50
Mangoes large box		50	30	40	50
Mangoes small box		50	20	30	50
Mangoes per bag		70	50	60	70
Mangoes per extended bag		100	70	80	100
Office of trade and industrialization - Market services			RURAL	URBAN	TOWN
Mangoes per pakacha		50	20	30	50
Pawpaw per crate		70	50	60	70
Green maize per bag		70	50	60	70
Green maize per extended bag		100	70	80	100
Plums per		50	30	40	50

carton					
Tangerine per Lorry		1,200	800	1,000	1,200
Tangerine per canter			500	600	700
Tangerine per Pick up			300	400	500
Tangerine per box		50	30	40	50
French beans per crate		30	30	40	50
French beans per bag		70	50	60	70
French beans per extended bag		100	70	80	100
Caspun (hoho) per bag		70	50	60	70
Leeks per bundle		100	70	80	100
Marros/gogeti per carton		50	30	40	50
Peas per extended bag		70	50	60	70
Avocado per etdnd bag		100	70	80	100
Office of trade and industrialization - Market services			RURAL	URBAN	TOWN
Peas per bag		50	30	40	50
Avocado per extended bag		50	30	40	50
Avocado per bag		50	30	40	50
Madafu		50	30	40	50
Strawberry small box		50	30	40	50
Randismess per basket		50	30	40	50
Perleymints per baskets		30	30	40	50
Kunde per bag		50	30	40	50
Binda per small carton		50	20	30	50
Binda per large carton		50	30	40	50
Yams per bag		50	30	40	50
Cassava per bag		100	70	80	100
Passion per bag		70	50	60	70

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Red cabbage per bag		50	30	40	50
Crew fruits per bag		50	30	40	50
Kalela caston		50	30	40	50
Office of trade and industrialization - Market services			RURAL	URBAN	TOWN
Custard apple per bag		50	30	40	50
Sokisoki per basket		100	70	80	100
White onion per bag (7 nets)		700	400	500	700
Honey per tin		100	70	80	100
Ginger BCT bag		100	70	80	100
Garlic per net		50	30	40	50
Garlic per bag (7 nets)		500	300	400	500
Garlic per Lorry		1,200	1,400	1,600	2,000
Garlic per canter			1,050	1,200	1,500
Garlic per Pick up			700	800	1,000
Apples per box		70	50	60	70
Groudnuts per bag		150	100	120	150
Omena per bag		70	50	60	70
Dry cereals – ndengu, njahe, maize, rice etc per bag		50	30	40	50
Unga per bag		50	30	40	50
Lorry admission		1,000	700	800	1,000
Van/pick up admission		500	300	400	500
Office of trade and industrialization - Market services			RURAL	URBAN	TOWN
Handcart admission		20	20	20	20
Handcart parking admission		20	20	20	20
Personal cars		400	200	300	400

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<i>Penalty for failure to pay an invoice</i>					
Lorry		700	500	600	700
Handcrafts		150	100	120	150
<i>Landing fee for animals</i>			-		
Per cow		300	200	250	300
Per sheep/goat		70	50	60	70
Per pig		150	100	120	150
<i>Animals Auction Ring Charges</i>					
Per cow			100	150	200
Per sheep/goat			50	100	150
Per pig			50	100	150
<i>Cold dressed carcass</i>					
Per cow		300	200	250	300
Per goat/sheep		70	50	60	70
Per pig		150	100	120	150
<i>Office of trade and industrialization - Market services</i>			<i>RURAL</i>	<i>URBAN</i>	<i>TOWN</i>
<i>Firewood</i>					
Per pick up		700	500	600	700
Per lorry		1,500	1,050	1,200	1,500
Charcoal per bag		70	50	60	70
Intestines (matumbo) per bag		70	50	60	70
Mushrooms per carton		50	30	40	50
<i>Used magazines</i>					
Per pick up		400	300	350	400
Per lorry		700	500	600	700
<i>Shoe gums/soles</i>			-	-	
Per pick up		550	400	450	550
Per lorry		1,150	840	960	1,200
Barter market fees will be charges at 20% of the value of items as indicate on the wholesale receipt of KES. 30					

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<i>Rental market-monthly rent per stall</i>					
Penalty for late payment (after 5 th)		10%	10%	10%	10%
Penalty for late payment per month thereafter		10%	10%	10%	10%
<i>Office of trade and industrialization - Market services</i>			<i>RURAL</i>	<i>URBAN</i>	<i>TOWN</i>
General stalls		2,00	1,400	1,600	2,000
Hotels		2,000	1,400	1,600	2,000
Butcheries		2,000	1,400	1,600	2,000
Shop (small)		1,500	1,050	1,200	1,500
Shop(large)		2,500	1,750	2,000	2,500
Medium stalls		2,500	1,500	1,750	2,000

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