SPECIAL ISSUE

Nakuru County Gazette Supplement No. 5 (Bills No. 3)

REPUBLIC OF KENYA

NAKURU COUNTY GAZETTE SUPPLEMENT

BILLS, 2013

NAIROBI, 13th September, 2013

CONTENT

Bill for Introduction into the Nakuru County Assembly—

PAGE

The Nakuru County Finance Bill, 2013 17

PRINTED AND PUBLISHED BY THE GOVERNMENT PRINTER, NAIROBI

THE NAKURU COUNTY FINANCE BILL, 2013

ARRANGEMENTS OF SECTIONS

PART I – PRELIMINARY

1. Short title
2. Imposition revision of the taxes, fees etc of the county
3. Directions, resolutions etc. under Local Government Act

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

4. Rates of Property – Tax
5. House Rent
6. Single Business license
7. Stock auction and slaughter fees
8. Agricultural produce cess
9. Building plan approval
10. Royalties
11. Outdoor advertising
12. Market fees
13. County Parks fees
14. Health charges and fees
15. Parking fee
16. Education and social facilities charges
17. Sale of documents

PART III—WIDENING OF TAX BASE

PART IV—MEASURES TO PREVENT NON REMITTANCE OF COLLECTED REVENUE

PART V—TAX INCENTIVES AND RELIEFS

PART IV—RATIONALIZATION OF INTER-COUNTY TAXATION PROVISION

PART VII—GENERAL ANTI-EVASION RULE

SCHEDULES

FIRST SCHEDULE **FEES AND CHARGES**

SECOND SCHEDULE **SINGLE BUSINESS PERMIT**

THIRD SCHEDULE **TOURISM CHARGES**

FOURTH SCHEDULE **MAXIMUM THRESHOLD OF AGRICULTURAL PRODUCE**

MEMORANDUM OF REASONS AND OBJECTS

THE COUNTY GOVERNMENT OF NAKURU FINANCE BILL, 2013

A Bill for

AN Act of County assembly to repeal and re-enact the legislation relating to various County taxes, fees and charges and for matters incidental thereto

ENACTED by the County Assembly of Nakuru as follows—

PART I—PRELIMINARY

1. The provisions of the Finance Bill, 2013 relating to taxes seeks to repeal and re-enact the County taxes fees, charges and single business schedule, inter alia, in order to provide for— Short title.

(a) The tax rates, fees and charges;
(b) Widening of tax base;
(c) Measure to prevent non remittance of collected revenue;
(d) Tax incentives and reliefs;
(e) Rationalization of inter-county taxation provisions;
(f) General Anti-evasion Rule;
(g) Memorandum of reasons and objects;

2. The Financial Bill, 2013 seeks to prescribe the rates of taxes and charges for the assessment year 2013-14; the rates at which taxes and other charges will be payable during the financial year 2013-14 from properties (including land and buildings), businesses, Markets, Agricultural produce, outdoor advertisement, health services, Educational and cultural activities, Access roads levy ,vehicle parking, heritage sites, County parks, entertainment and extraction activities.

(1) All directions, resolutions, orders and authorizations on or relating to financial management, including the collection and administration of taxes, fees and charges given or issued by the defunct Municipal council of Nakuru, Municipal council of Naivasha, County Council of Nakuru and Molo Town Council and subsisting or valid immediately before the cessation of the application of the Local Government Act (now repealed) shall be deemed to have been given, issued or made by or under the authority of the county assembly until the

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

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

The substance of the main provisions of the Bill relating to taxes and charges is explained in the following paragraphs.

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

4. Rate of property–Tax

Rates of property–tax in respect of property liable to tax for the assessment year 2013-14

In respect of properties of all categories of owners liable to tax for the assessment year 2013-14, the rates of property-tax have been specified in **Part VII** of the first schedule to the Bill.

These are the same as those laid down in the valuation roll in force at the date of this bill for the purposes of computation of property tax due.

(i) Penalties on outstanding rates—

Penalties shall be levied in respect of property liable to tax for the assessment year 2013 –14, in the following cases—

(a) In the case of a property having total outstanding rates at the turn of the calendar year the amount of property tax computed shall be increased by a penalty calculated at 2% cumulative per month.

(b) In the case of properties, owned by national government the property- tax computed in which case the contribution in lieu of rates outstanding shall be increased by a penalty of 2% for the purpose of such property tax.

However, marginal relief shall be allowed in cases where the amount is cleared by the turn of the year to ensure that annual amount of the property tax payable does not accrue penalties until after 31st of march in each calendar year.

(c) Further, in the case of every property with a registered title deed total property tax under this section (herein referred to as property tax) and where such properties having been registered for more than seven years proceeding the year of notification, marginal relief shall be provided to exclude any charges beyond seven years.

This amendment will take effect from 1st January, 2014.

5. House rent

In the case of housing units, the rate of rental charges has been specified in **Part IX** of the First Schedule to the bill. A surcharge shall be levied for rental default at a cumulative rate of 1 % per month.

This amendment will take effect from 1st January 2014.

6. Single business license

Single business license in respect of businesses liable to tax for assessment year 2013- 2014.

In respect of businesses of all categories of owners liable to tax for assessment year 2013- 2014, the rates of single business permits have been specified in **Part I** of the Second schedule to the Bill. These are the same as those laid down in Column 1, 2 and 3 of the Second Schedule, for the purpose of assessment of business tax due.

Penalties on outstanding licenses

Penalties shall be levied in respect of business liable to tax for the assessment year 2013-2014, in the following cases—

(a) In the event of a business having total outstanding licenses at the turn of the calendar Year the amount of license computed shall be increased by a penalty calculated at 2% cumulative per month.

However, marginal relief shall be allowed in cases where the amount is cleared by the turn of the year to ensure that annual amount of single business permit payable does not accrue penalties until after 31st of march in each calendar year.

This amendment will take effect from 1st January, 2014.

7 Stock auction and slaughter fees

In respect of specified stock produce, for the assessment year 2013 – 2014, the rates of fees have been specified in **Part II** of the First schedule to the Bill.

8. Agricultural produce cess

Produce cess- In respect of specified agricultural produce, cess charges for the assessment year 2013 – 2014, the rates of cess charges have been specified in **Part III** of the First schedule to the Bill. These are the same as laid down in the agricultural produce act of 1998, For the purpose of computation of cess charges due on cessable produce.

This amendment will take effect from 1st November, 2013.

9. Building plan approval

In respect of building as defined in the physical planning act of 1996 the approval charges for the assessment year 2013- 2014. The rates of charges have been specified in **Part VIII** of the first schedule.

This amendment will take effect from 1st November, 2013.

10. Royalties

Provides that tax payable by way of royalty in respect of extraction of natural resources is deemed to be accruing or arising in the county. The term "royalty" is defined as consideration received or receivable for extraction of all or any right in respect to certain natural resources for the purpose of this act. In respect of extraction activities of certain categories owners liable to tax for the assessment year 2013–14, the rates of charges have been specified in **Part IV** of the first schedule to the Bill.

This amendment will take effect from 1st November, 2013.

11. Outdoor advertising

In respect of Advertisements as defined in the physical planning act of 1996 interpretation 2 of 2007, 5th schedule. For the assessment year 2013/14, the rate of advertisement charges has been specified in **Part X** of the first schedule.

This amendment will take effect from 1st November, 2013.

12. Market fees

In respect of designated county markets traders operating within the markets are liable to fees and charges for assessment year 2013- 2014, the rates of fees and charges have been specified in **Part XIII** of the first schedule to the Bill.

13. County parks fees

In respect of designated county parks and heritage site visitors touring the parks and sites are liable to fees and charges for assessment year 2013- 2014, the rates of fees and charges have been specified in **Part I** of the Third schedule to the Bill.

14. Health charges and fees

In respect of designated county Dispensaries and health facilities patients visiting the facilities are liable to fees and charges for assessment year 2013- 2014. This rate will continue to be the same as that specified for assessment year 2012-2013.The rates of fees and charges have been specified in **Part V** of the first schedule to the Bill

15. Parking fee

In respect of designated county Central business district, street and bus parks the owners of vehicle parking their vehicle in designated areas are liable to fees and charges for assessment year 2013- 2014, the rates of fees and charges have been specified in **Part XIV** of the first schedule to the Bill

16. Education and social facilities charges

In respect of use of county public amenities and registration of educational and social organization for assessment year 2013- 2014, the rates of fees and charges have been specified in **Part VI** of the first schedule to the Bill

17. Sale of documents

In respect of County generated documents, gazettes, and books for assessment year 2013- 2014, the rates of charges have been specified in **Part I** of the first schedule to the Bill and a surcharge for bouncing cheque as set out in **Part I** of the first schedule.

PART III—WIDENING OF TAX BASE

Horticultural Cess-

Horticultural sector is a growing segment of the county economy but the trading of flowers remained largely unregulated resulting in non-collection of levies. In order to collect tax at the earliest point of time and also to improve reporting mechanism of transactions in the flower farming segment, it is proposed that tax at the rate of 1% of gross sales shall be remitted by the producer/seller.

This amendment will take effect from 1st November, 2013.

Royalties

Extraction sector is an important segment of county economy but the trading of certain minerals remained largely unregulated resulting in non- reporting in minerals trading transactions for taxation purposes.

In order to collect tax at the earliest point of time and to improve reporting mechanism of transaction in mining sector, it is proposed that tax at the rate of 1% shall be collected by the seller from the buyer of the following minerals:

- Diatomite , lime , kaoline, brine

This amendment will take effect from 1st November, 2013.

Outdoor Advertisement

Control of outdoor advertisement has been devolved as a function of the County government, under the existing provision in the planning Act 2009 the rate of advertisement charge is standardized in relation to advertisement device.

Greenhouse approval

In order to encourage investment in the agricultural sector it is proposed that for purposes of greenhouses approval

should be at a reduced rate of kshs. 3 per square metre. This in compliance with Section36 (i) of the physical planning Act Cap 286.

This amendment will take effect from 1st November, 2013.

County park fees

Tourism sector is a potential segment of the county economy following the devolution of this function the county proposes to levy charges for its parks and heritage sites For the assessment year 2013/14, the rate of charges have been specified in the third schedule

Bed Occupancy charges

Hospitality sector is a potential segment of the county economy following the devolution of this function the county proposes to levy Bed Occupancy charges for it's a certain class of hotels sites For the assessment year 2013/14, the rate of charges have been specified in third schedule

PART IV—MEASURES TO PREVENT NON REMITTANCE OF COLLECTED REVENUE

In order to augment the existing measures and to ensure all revenue is remitted it is proposed thus:

(i) Making use of technology for collection and monitoring cash receipts; this includes the use of internet banking and connection of all work stations to Integrated Financial Management Information System for real time monitoring of cash flow in addition to the automation of cash receipts.

(ii) Putting measures in place to prevent loss of revenue including making entry of all accountable documents within the information system.

(iii) To ensure timely approval of building plan and enhanced revenue collection the submission of building plans be automated.

(iv) Digitalize all county mutations to allow prompt management of property liable to property tax.

(v) Automation of parking fee collection to enhance revenue collection and administration efficiency.

(vi) Regular monitoring of system generated bills to ensure increased processing rate

(vii) Serialization of advertisement objects through system generated numerals

PART V—TAX INCENTIVES AND RELIEFS

- Industrial building tax deduction – incentives of up to Kshs. 10 per square metre for new industrial building within the industrial pack in Nakuru County for building plan approval.
- Waiver of land rates penalties including reduction of property tax struck rate as contemplated by article 210 of the constitution
- Easing of the business license acquisition through consolidation various charges
- Parking fee incentives at 15% discount for annual payments.

PART VI—RATIONALIZATION OF INTER-COUNTY TAXATION PROVISION

In respect to the power of the county to impose taxes and other revenue raising measure it is proposed that the mobility of goods from other counties be accompanied by movement permits to augment Article 209(5) of the 2010 constitution.

PART VII—GENERAL ANTI -EVASION RULE

In the background of multiple charges the rate of evasion is more pronounced hence administrative inefficiency and loss of revenue. Its accordingly proposed to provide general anti evasion rule in the finance Act to deal with loss of revenue.

The main features of such a regime are:

(i) Consolidation of the multiple charges to businesses eligible for Single business permits by having a single regime and conservancy fee to cover other similar charges

(ii) Movement of goods across counties will be subject to movement permits agreed among counties

(iii) Automating collection point and processes for real time monitoring

(iv) Imposition of fine penalties for mitigating tax evasion as set out in the first schedule.

(v) Physical mapping of business premises within the county major Centre's and markets

(vi) Standardization of agricultural produce package as set out in the fourth schedule.

FIRST SCHEDULE

PART I

1.1 FINANCE AND ECONOMIC PLANNING

Item	Particulars	Unit of Measure	Proposed (KSh.)	Remarks
	BUDGETS AND APPROPRIATION			
	Sale of county budget books	Per book	1,000	active
	Sale of county appropriation bill	Per bill	1,000	New
	Sale of county abstract of accounts		1,000	New
	Sale of county fees and charges	per set of fees & charges	1,000	active
	Sale of county By-laws	per set	2,000	New
	Sale of county minutes	per extract	500	New
	Sale of county gazette		100	new
	PROCUREMENT DEPT			
	Sale of tender document(s)	per tender Document	5,000	active
	Sale of tender documents for small works	per tender Document	2,000	New
	Hire of ground (Court brokers, auctioneers etc)fees per day	One day	3,000	New
	Damage occasioned on County property	as per assessment	Per as County Engineer assessment	New
	Other charges			
	Dishonored cheques	per lent	4,000	active

PART II

1.2 AGRICULTURE, LIVESTOCK AND FISHERIES

Item	Particulars	Unit of Measure	Proposed (Kshs)	Remarks
	Stock auction			
	Seller:			
	Landing fees	per cow	200	Active
	Sheep and Goat	per sheep or goat	100	Active

Item	Particulars	Unit of Measure	Proposed (Kshs)	Remarks
	Holding ground per day:			
	Cows/pigs	per cow	200	Active
	Sheep/Goat	per head	100	Active
	Hides stamp	One	20	Active
	Skin stamp	One	10	Dormant
	Animal bone dealer	per lorry	3,000	Active
	Cattle movement permit	per head	300	Active
	Sheep/Goat/pigs	per head	100	new
	Slaughter House Operation			
	County owned slaughter houses			
	Bovine(Cattle)	per head	500	Active
	Sheep or goat	per head	200	Active
	Poultry	per head	30	Active
	Pigs	per head	400	new
	Sale of manure	one tonne	1,000	
	Private slaughter houses:			
	Bovine(Cattle)	per head	200	Active
	Sheep or goats	per head	100	Active
	Pigs	per head	200	new
	Poultry	per head	20	new
	Sale of manure	one tonne	1,000	Active
	Meat delivery slaughtered outside			
	Bovine(Cattle)	per head	500	new
	sheep or goats	per head	300	new
	Poultry	per head	30	new
	Impounding charge on roaming animals in town			
	Cattle	per head	1000	Active
	Sheep/Goat	per head	500	Active
	Dogs	per head	500	Active
	Pigs	per head	1,000	Active
	Donkeys	per head	1,000	Active
	Horse	per head	1,000	new
	Carmel	per head	1,000	new
	Storage charge on impounded animals and Birds			
	Cattle	per head	400	
	Sheep/Goat	per head	200	
	Dogs	per head	300	
	Pigs	per head	500	
	Donkeys	per head	400	
	Horse	per head	300	
	Carmel	per head	300	
	Birds	per head	50	
	Certificate for keeping pets in town			

Item	Particulars	Unit of Measure	Proposed (Kshs)	Remarks
	Dogs	Per year	500	Active
	Cats	per year	200	Active
	Reptiles	per year	1,500	Active
	Birds	per year	200	Active
	Ornamental fish	per year	1,000	Active
	Crop farming	per year	2,000	Active
	Rearing of livestock (Towns)	per year	2,000	Active
	Maintenance of animals per day			
	Donkey	per day	300	New
	Dog	per day	200	New
	Goat/Sheep	per day		New
	Pig	per day	500	New
	A head of cattle	per day	1,000	New
	Vaccination of pets	per head	Cost plus 10 %	New
	Flayers certificate	per 6 months	2,000	New
	Cess on fish harvest	Per basket	100	New

PART III

1.3 AGRICULTURAL PRODUCES CESS

Item	Particulars	Unit of Measure	Proposed (KSh.)	Remarks
I	**MAIZE CESS**			
	large trader eg milers	1% of turnover	1% of turnover	Active
	medium trader	per turnover	1% of turnover	Active
	Small trader	per bag	60	Active
Ii	**WHEAT CESS**			
	large trader	1% of turnover	1% of turnover	Active
	medium trader	per tonne	1% of turnover	Active
	Small trader	per bag	60	Active
iii	**BARLEY CESS**			
	large trader	% of turnover	1% of turnover	
	medium trader	per tonne	1% of turnover	Active
	Small trader	per bag	60	Active
iv	Flower cess	Gross turnover	1% of turnover	New
V	Other produce Horticulture Cess	per meter square	1% of turnover	New
vi	Coffee cess	% of turnover	1% of turnover	Active
vii	Tea cess	% of turnover	1% of turnover	Active

Item	Particulars	Unit of Measure	Proposed (KSh.)	Remarks
viii	Sisal cess	% of turnover	1% of turnover	Active
	Pyrethrum cess	% of turnover	1% of turnover	Active
	Macadamia nuts	per bag	80	Active
	Sun flower cess	per bag	80	New
vii	Milk cess	% of turnover	1% 0f turnover	New
	Hay/Lucerne	per bale	10	Active
	Maintenance of animals per day			
	Donkey	Per day	300	New
	Dog	Per day	200	New
	Goat/Sheep	Per day	300	New
	Pig	Per day	500	New
	A head of Cattle	Per day	1,000	New
	Vaccination of Pets	Per Head	Cost plus 10%	New
	Flayers Certificates	Per 6 months	2,000	New
	Cess on fish harvest	Per basket	100	New
	Construction certificate of fish ponds	Per pond	2,000	New

PART IV

1.5 ENVIRONMENT, WATER AND NATURAL RESOURCES

1.6 Royalties

Item	Particulars	Unit of Measure	Proposed (Kshs)	Remarks
A	**Royalties**			
	Mineral water	% of turnover	1%	Active
	Sand -pickup	per trip	200	Active
	-tractor	per trip	300	Active
	-canter	per trip	400	Active
	-lorry 7-10 tonnes	per trip	800	Active
	-above 10 tonnes	per trip	1,200	Active
	-trailer	per trip	2,000	Active
	Stones-pick up	per trip	200	Active
	-tractor	per trip	300	Active
	-canter	per trip	400	Active
	-lorry 7-10 tonnes	per trip	800	Active
	-above 10 tonnes	per trip	1,200	Active
	-trailer	per trip	2,000	Active
	Ballast-pick up	per trip	200	Active
	-tractor	per trip	300	Active
	-canter	per trip	400	Active
	-lorry 7-10 tonnes	per trip	800	Active
	-above 10 tonnes	per trip	1,200	Active

Item	Particulars	Unit of Measure	Proposed (Kshs)	Remarks
	-trailer	per trip	2,000	Active
	Murram-pick up	per trip	200	Active
	-tractor	per trip	300	Active
	-canter	per trip	400	Active
	-lorry 7-10 tonnes	per trip	800	Active
	-above 10 tonnes	per trip	1,200	Active
	-trailer	per trip	2,000	Active
	Pumice-pick up	per trip	200	Active
	-tractor	per trip	300	Active
	-canter	per trip	400	Active
	-lorry 7-10 tonnes	per trip	800	Active
	-above 10 tonnes	per trip	1,200	Active
	-trailer	per trip	2,000	Active
	Energy Sector			
	Geothermal, Hydro solar wind Nuclear	1% of turnover	1% of turnover	New
	Minerals			
	Diatomite, lime , kaoline, brine,	1% of turnover	1% of turnover	New
	Timber harvesting/processing companies	1% of turnover	1% of turnover	New
	Others eg soil, decorating stones	Per tonne	400	New
	Transporters Certificate (per year)	per vehicle	4,000	Active
B	**Cess**			
	Forest produce cess (per trip)			New
	Per 5 Tonnes	Per trip	1000	
	Per 5-7 Tonnes	Per trip	1500	
	Per 7 Tonnes	Per trip	2000	
	Wood lots	per tonne	150	New
	Others-sawdust, off cuts, barks etc	per tonne	100	New
	Lumberjack Certificate	per year	10,000	New
	Sale of county trees			
	-Hardwood	per tonne	3,500	Active
	-Softwood	per tonne	3,500	Active
	-Firewood lots	per tonne	5,600	Active
	Tree cutting/pruning certificate		4,000	Active
	Tree cutting -large size		2,000	Active
	-medium size		1,500	Active
	-small size		1,250	Active
	Environmental certificate			
	-Sand Harvesting (per year)	per meter square	100	Active
	-Quarrying (per year)	per meter square	100	Active
	-Pumice harvesting (per year)	per meter square	100	New

Item	Particulars	Unit of Measure	Proposed (Kshs)	Remarks
C	**Parks, trees and gardens charges**			
	Tree/flowers/vegetables nurseries -annual license	per year	2,500	Active
	Release of impounded power saw	per mower	8,000	Active
	Sale of firewood certificate (private)	per year	5,600	Active
	Storage on impounded power saw	Per day	500	
	Waste disposal charges -			
	i)Solid waste :			
	Vehicle 7 tonnes	per trip	400	Active
	Vehicle 3 tonnes	per trip	200	Active
	Vehicle 1 tonne pick up	per trip	100	Active
	-Hand cart load	per trip	50	Active
	ii) Chemical refuse	per load	2,000	Active
	Penalty for illegal Petrol and fuels dens		100,000	New

PART V

1.8 HEALTH

Item	Particulars	Unit of Measure	Proposed (KSh.)	Remarks
	Yellow Fever vaccination (vaccine is ours)		2,000	Active
	Yellow Fever vaccination (vaccine not ours)service charges		1,000	Active
	Vaccination card/yellow fever certificate		500	Active
	Vaccination services done (card and vaccine owners)		500	Active
	Unscheduled vaccination charges		1,500	Active
	Medical examination			
	Food handlers		600	Active
	Colleges, Schools and Universities		1,000	Active
	Inspection certificate to hotels and Restaurants Authority		2,500	Active
	Inspection of Medical Institutions			
	Clinics		10,000	Active
	Hospitals		15,000	Active
	Public Health Inspection Certificate		2,500	Active
	Application for examination of drain layers and plumbers	Per paper	3,000	Active
	Plumber and drain layers annual		3,000	Active

Item	Particulars	Unit of Measure	Proposed (KSh.)	Remarks
	license			
	Public Health School Inspection Reports:			
	Nursery schools		3,000	Active
	Primary schools		4,500	Active
	Secondary schools		5,000	Active
	liquor license fee and report		2,500	Active
	Building plans certification			
	Residential plans			
	Unstoreyed		2,500	Active
	Single storey		3,000	Active
	Multi storey>1		10,000	Active
	Commercial:			
	Unstoreyed		5,000	Active
	Single storey		10,000	Active
	Multi storey>1		15,000	Active
	Commercial cum residential			
	Unstoreyed		10,000	Active
	Single storey		15,000	Active
	Multi storey>1		20,000	Active
	Industrial:			
	Unstoreyed		15,000	Active
	Single storey		20,000	Active
	Multi storey		25,000	Active
	Institutional (School, churches etc)			
	Unstoreyed premises		15,000	Active
	Single storey		500	Active
	Multi storey>1		800	Active
	Food and hygiene Licenses			
	food and hygiene application form		500	Active
	Categories of Premises:			
	General shops, Markets stall and retail grocery shops		800	Active
	Dairies, milk shops, milk bars, cateens		1,000	Active
	Fish shops, Butcheries, meat roasting, house cafes, snacks bars "on" ars wine and spirits (retails)		1,500	Active
	Posho mills		2,000	Active
	Restaurants, members clubs, medium supermarkets, vehicle ,meat wholesalers		3,000	Active
	Hotels, night clubs, slaughter house large scales supermarkets, warehouses		7,000	Active

Item	Particulars	Unit of Measure	Proposed (KSh.)	Remarks
	wholesalers, go downs, medium class bakeries Food processing small scale			
	Food factories, bottling plants creameries, canning plants, abattoirs, flour millers, sugar factories and other food processing factories.		10,000	Active
	County Mortuary Charges			
	Refrigeration per day		350	Active
	Use of mortuary for postmortem per body		3,000	Active
	Cemeteries for burial ground			
	South cemetery			
	Children		2,000	Active
	Adults		3,000	Active
	North Cemetery			
	Children		10,000	Active
	Adults		20,000	Active
	Nakuru North Cemetery grave reservation per grave (adult)		100,000	Active
	Nakuru South Cemetery grave reservation per grave(child)		75,000	Active
	Exhumation (Private)			
	Adults		10,000	Active
	Children		5,000	Active
	Infants		3,000	Active
	Exhumation			
	Adults		20,000	Active
	Children		15,000	Active
	Infants		10,000	Active
	Burial search per grave		3,000	Active
	Burial clearance certificate		500	Active
	Slaughter house operation			
	Bovines (cattle)		200	Active
	Small stock - sheep and goats		150	Active
	Slaughter house for renting/month		135,000	Active
	Ambulance hire			
	Outside Municipality per Km		150	Active
	within Municipality		1,500	Active
	Hearse hire			
	Outside Municipality min.		1,500	Active
	Additional per km		30	Active
	Drivers allowance per day		prevailing rates	Active
	Within county		1,500	Active
	Vermin and rodent control			

Item	Particulars	Unit of Measure	Proposed (KSh.)	Remarks
	Spraying cockroaches, Mosquitoes, bees, bats fleas Derrating (control of rodents, mice,) termites/mites		Actual cost of chemicals used plus labour charges plus transport and 45% Administration cost	Active
	Bondeni Maternity			
	MCN			
	Cards		50	Active
	CWC		50	Active
	Antenatal cards		50	
	New cases		100	Active
	Services		200	Active
	Family Planning			
	Cards		20	Active
	Pills-1st visit		150	Active
	Revisit		70	Active
	Depo Provera			
	1st visit		150	Active
	Revisit		70	Active
	Coil insertion		300	Active
	Removal		200	Active
	Revisit		70	Active
	Jedell insertion		500	Active
	Removal		300	Active
	Revisit		70	Active
	Coil check up		100	Active
	Maternity fee		To claim from National government at Prevailing rates	
	Admission (nonrefundable)			Active
	Ambulance		1,000	Active
	Langalanga Health Centre/county clinics			
	County cards		50	Active
	New cases		100	Active
	Revisit		30	Active
	Family Planning			
	1st visit- pills		150	Active
	Coil insertion		300	Active
	Coil removal		150	Active
	Ante natal lab		150	Active
	Card		50	Active
	Outpatient cards		70	Active

Item	Particulars	Unit of Measure	Proposed (KSh.)	Remarks
	Drugs			
	Anti-biotic per dose		150	Active
	Cough syrup		70	Active
	Energetic		50	Active
	antidiarrhoes +OPS		50	Active
	Dewormers		50	Active
	Anti-histamines		50	Active
	Antifungal cream		70	Active
	Any Injection start dose		100	Active
	Anti-hypertensive		100	Active
	Psychiatric drugs		150	Active
	Anti-Ulcers drug		50	Active
	Anti-emetics		50	Active
	Laboratory charges			
	Blood group		100	Active
	Brucellosis BAT		200	Active
	Widal Test		200	Active
	PT (DPT B173/Hcg)		200	Active
	Urinalysis. c/S		100	Active
	R/F Factor		200	Active
	Hb		150	Active
	RPR		200	Active
	Stool fo o/c		200	Active
	Blood pressure check up		50	Active
	Wounds Dressing		200	Active
	Stitching		300	Active
	Removal of stitches		100	Active
	Exhauster Services			
	Within 5kms from disposal point minimum charge per trip		5,000	Active
	Outside 5kms radius of disposal point per km		250	Active
	Blockage removal within premises per blockage covered		1,000	Active
	Domestic waste removal high class residential County Institutional house	Per month	200	Active
	Middle class		150	Active
	Law class		100	Active
	County general estate (each house hold)		40	Active
A	**Other charges eg draining of stagnated water**			
	Exhauster application form	once on request	200	Active
	Exhauster charges			Active
	Minimum charge per trip(from sub county head quarter)	within 5 kms	5,000	Active

Item	Particulars	Unit of Measure	Proposed (KSh.)	Remarks
	Distances per additional kilometer	per km	250	Active
	Private Exhauster Certificates	per Certificate	50,000	Active
B	**Burials**			
	Adults	per grave	1,000	Active
	Children	per grave	500	Active
	Burial search	per grave	1,000	Active
	Burial clearance certificate	per copy	200	Active
	Conservancy on county institutional houses	per month	100	Dormant
	Conservancy on county general estate	per household per month	30	Dormant
	Carwash certificate	certified ground	300	New
	County Ambulance services			
	Refuse collection			
	Private garbage collectors	per contract	per contract	Active
	Community Based Organizations	per contract	per contract	Active
	Penalty on illegal dumping	per site	5,000	Active
	Incinerator services	per assessment	per assessment	Active
	Public toilet/for lease	per contract	per contract	Active
	Private toilet	per contract	per contract	Active
	Pest control & fumigation services	per assessment	per assessment	Active
	Private water boozers –Lorry	Certificate (per year)	15,000	Active
	-Canter	Certificate (per year)	10,000	Active

PART VI

1.9 EDUCATION CULTURE YOUTH AND SOCIAL SERVICES

Item	Particulars	Unit of Measure	Proposed (KSh.)	Remarks
	Search fees	per application	500	Active
	Application/Approval for registration of educational Inst:			
	Pre-schools(private nursery)	per school	3,000	Active
	Primary school	per school	5,000	Active
	Secondary schools	per school	7,500	Active
	Professional	per institute	10,000	Active

Item	Particulars	Unit of Measure	Proposed (KSh.)	Remarks
	institutes\commercial colleges			
	Technical institutes	per institute	10,000	Active
	Universities	per institute	20,000	Active
	Inspection of education facilities	per application		
	Pre-schools(private nursery)	per school	3,000	Active
	Primary school	per school	5,000	Active
	Secondary schools	per school	7,500	Active
	Professional institutes\commercial colleges	per institute	15,000	Active
	Technical institutes	per institute	15,000	Active
	Universities	per institute	20,000	Active
	Accommodation per classroom	per day/per night	5,000	New
	Hire of school ground	per day	3,000	New
	Licensing of Betting Services			
	Application/Approval for registration of betting services:			
	Casino		5,000	New
	Lotteries		5,000	New
	Liquor Licensing		7,000	New
	Sports & Cultural activities			
	Camel/Horse riding (per animal)	per day	300	New
	Manual Miniature car	Per car/day	250	New
	Motorized miniature/ motor bike	Per unit/day	400	New
	Fixed swing	Per seat/day	750	New
	Mobile / manual swing	Per seat/day	500	New
	Bouncing castle	Per unit /day	3,000	New
	Boat hire services			
	Small boat (4 passagers)	Per ½ hour	150	New
	Medium boat (6 passagers)	Per ½ hour	200	New
	Big boat (more than 6 passagers)	Per ½ hour	300	New
	Social hall hire			
	Political rally	per day	7,000	Active
	Religious	per day	2,000	Active

Item	Particulars	Unit of Measure	Proposed (KSh.)	Remarks
	Commercial activities	per day	5,000	Active
	Musical Extravaganza	per day	5,000	Active
	Wedding	per day	2,000	Active
	Drama/music festivals	per day	3,000	Active
	Cultural festivals	per day	3,000	Active
	Furniture and Equipment hire			
	Chair	per day	10	Active
	Table	per day	30	Active
	Public address System	per day	3,000	Active
	Film projector	per day	3,000	Active
	Tapuline (modern tent)per piece	per day	2,000	Active
	Hire of stadium/sports ground			
	Stadium Charges			
	Political rally	per day	50,000	Active
	Religious-Local	per day	5,000	New
	-National	per day	30,000	New
	-International	per day	50,000	New
	School/Institution	per day	15,000	Active
	Commercial activities	per day	50,000	Active
	Musical Extravaganza	per day	50,000	Active
	Motor vehicle rallying	per day	100,000	New
	Helicopter landing	per day	10,000	Active
	Media coverage	per day	10,000	Active
	Motor vehicle training/Driving	per day	1,000	Active
	Motor bike training	per day	200	New
	Live TV coverage			
	-sports	per day	50,000	Active
	-religious	per day	35,000	Active
	-political rally	per day	50,000	Active
	-others e.g. schools, institution	per day	35,000	Active
	Flood lights	per night	30,000	Active
	In stadia			
	Sports -premier league	per day	20,000	Active
	-Other football leagues	per day	15,000	Active
	-Netball & volleyball	per day	5,000	Active
	-Athletics	per day	15,000	Active
	Open grounds			
	-Football leagues	per day	10,000	Active
	-Netball & volleyball	per day	4,000	Active
	-Athletics	per day	7,500	Active

Item	Particulars	Unit of Measure	Proposed (KSh.)	Remarks
	Social Welfare Group			
	Non- income Generating Groups			
	Registration of welfare groups	**per cert**	1,000	Active
	Renewal of certificate	per cert	300	Active
	Replacement of certificate	per cert	200	Active
	Income Generating Groups			
	Registration of welfare groups	per certificate	1,000	Active
	Renewal of certificate	per certificate	300	Active
	Replacement of certificate	per certificate	200	Active
	Registration of Community Based Organization	per certificate	1,000	Active
	Renewal of Community Based Organization certificate	per certificate	500	Active
	Registration of Non-Government Organizations	per certificate	3,000	Active
	Renewal of Non-Government Organization certificate	per certificate	2,000	Active
	Presiding of group Election	per group	1,000	Active
	County parks			
	Religious activities	per day	4,000	Active
	Political rallies	per day	50,000	Active
	Weddings	per day	5,000	Active
	Commercials activities	per day	6,000	Active
	Others e.g. schools, institution or travelling musician	per day	6,000	New
	Control of drugs &pornography	as per legislation	as per legistration	New

PART VII

LAND, PHYSICAL PLANNING & HOUSING

Item	Particulars	Unit of Measure	Proposed (Kshs)	Remarks
A	**PROPERTY TAX**			
	Subdivision of Land			
	Application fees		10,000	New
	Processing fees (Non agricultural)	per plot	3,000	Active
	Processing fees (Agricultural)	per plot	5000	
	Land amalgamation			
	Application fees		5000	New

Item	Particulars	Unit of Measure	Proposed (Kshs)	Remarks
	Processing fees (all users)	per alteration	10,000	Active
	Application for dispute resolution	per application	5,000	Active
	Plot rent			
	Commercial plots p.a	per unit	1,200	Active
	Residential p.a	per unit	1,400	Active
	Light industry plots p.a	per unit	1,500	Active
	Industrial plots p.a	per unit	3,000	Active
	High class residential	per unit	1,800	Active
	Ground Rent			
	Containers	per **year**	10,000	Active
	Kiosks	per **year**	3,000	Active
	Lockups	**per year**	3,000	
	Rates			
	Rate struck(Within township)	USV	per valuation roll	
	(NB: USV means " Unimproved Site value")			
	Rate struck	per acre	per valuation roll	Active
	Area rate(Below 1 acre)	Flat rate	per valuation roll	Active
	Area rate(1-300 acres)	per acre	per valuation roll	Active
	Graduated acres(over 300 acres)	per acre	per valuation roll	Active
B	**LAND SURVEY**			
	Records search fees			
	Field search & beacon showing fee	per plot	3,000	Active
	Survey fees	per plot	10,000	Active
	Beacon replacement	per beacon	3,000	Active
	Boundary dispute resolution	per dispute	5,000	new
	Duplicate of allotment lost form	per plot	1,000	Active
	Consent to charge	per plot	5,000	Active
	Transfer fee	per plot	7,000	Active
	Clearance certificate fee	per plot	3,000	Active
	Change of user - one to use another	per plot	20,000	Active
	Special change of user-Petrol station/industrial	per plot	25,000	Active
	Extension of user	per plot	10,000	Active
	Extension of lease	per lease	20,000	Active

PART VIII

BUILDING PLANS APPROVAL

Item	Particulars	Unit of Measure	Proposed (Kshs)	Remarks
	Architectural :			
	-Commercial	plinth Area m2	60	Active
	-Residential	plinth Area m2	30	Active
	-Educational	plinth Area m2	20	Active
	-Agricultural	plinth Area m2	3	Active
	-Religious	plinth Area m2	20	Active
	-industrial	plinth Area m3	70	Active
	-petrol station	plinth Area m2	100	Active
	Alteration and addition of approved plan	per plan	5,000	Active
	Structural			
	-Commercial	per floor	7,000	Active
	-Residential	per floor	2,500	Active
	-industrial	per floor	10,000	Active
	-Educational	per floor	2,500	Active
	-Agricultural	per floor	2,500	Active
	-Religious	per floor	2,500	Active
	-petrol station	per floor	5,000	Active
	Sale of Approved building plans	per set	8,000	Active
	Occupation of building certificate	per certificate	1,000	Active
	Supply of lists of current plans	per list	3,000	Active
	Commencement and completion certificate	per certificate	1,000	Active
	Ordinary schemes and thereafter	per scheme	5,600	new
	Comprehensive schemes Kshs 500 per re-submission	per re-submission	8,400	new
	Fees payable for single dwelling	per dwelling	300	new
	Fees payable for each additional dwelling	per dwelling	200	new
	Fees payable for testing of plumbers and draining layers	per test	2,800	new
	Demolition of building structures	per building	1% of value	Active
	Inspection of building file	per file	1,000	new

Item	Particulars	Unit of Measure	Proposed (Kshs)	Remarks
	Application for fencing plot-Temporary fence	per plot	1,000	Active
	-stone Wall fence	per plot	4,000	
	-Barbed Wire/ chain link	per plot	1,500	
	-Life fence	per plot	1,000	
	Application for hoarding/scaffolding	per application	1,000	Active
	Hoarding fee per feet	per week	50	Active
	Scaffolding fee per feet	per week	50	Active
	Fee for certified of copy of original plans	per plan	1,400	new
	Construction Certificate of fish ponds	per pond	2,000	New
	Fees for renewal of expired plans	per period	2,000	New
	Building occupational permits			
	-Commercial	per building	5,000	Active
	-Residential	per building	2,000	Active
	-Residential cum commercial	per building	7,000	Active
	-Industrial	per building	15,000	Active
	Part occupation of building certificate			
	-Commercial	per building	15,000	Active
	-Residential	per building	10,000	Active
	-Residential cum commercial	per building	5,000	Active
	-Industrial	per building	20,000	Active
	Permit for temporary extension within pavements/shop corridors	per square metre	1500	New
	Building inspection (per visit)	per visit	2,000	Active
	Impounded articles			
	- Metal Bar	Per piece	300	
	- Wheelbarrow	Per one	500	
	- Drums	Per drum	300	
	- Shade	Per shade	100	
	- Cement	Per packet	200	
	- Door	Per door	1,000	
	- Window	Per window	700	
	- Iron Sheet	Per iron sheet	150	
	- Timber/Pole	Per timber/ pole	150	

PART IX

HOUSING

Item	Particulars	Unit of Measure	Proposed (Kshs)	Remarks
	House rent			
	Njoro centre			
	Single small room	Per month		Active
	Single bedroom	Per month	1,500	Active
	Two bedrooms	Per month	2,500	Active
	Shops	Per month	2,500	Active
	Beer hall	Per month	7,000	Dormant
	Social hall	Per month	2,000	Dormant
	Mau Narok			
	Single bedroom	Per month	1,000	Active
	Two bedrooms	Per month	2,000	Dormant
	Shops	Per month	2,000	Dormant
	Beer hall	Per month	5,000	Dormant
	Single small room	Per month	1,000	Active
	NAKURU			
	Housing PART			
	Ngala Flats (10 units)	Per month	5,000	Active
	Ngala Flats (29 units)	Per month	5,000	Active
	Ngala Flats (3 units)	Per month	5,000	Active
	Ngala Flats (1 units)	Per month	5,000	Active
	Old Ojuka (10 units)	Per month	2,000	Active
	Old Ojuka (7 units)	Per month	2,000	Active
	New Ojuka (2 units)	Per month	5,000	Active
	New ojuka (1 units)	Per month	5,000	Active
	New Ojuka (1 Units)	Per month	5,000	Active
	New Ojuka (8 units)	Per month	5,000	Active
	New Ojuka (14 Units)	Per month	6,500	Active
	Moi flats (58 units)	Per month	5,000	Active
	Moi Flats (1 unit)	Per month	3,000	Active
	Kaloleni 'C' (312 units)	Per month	5,000	Active
	Flamingo 11 (215 units)	Per month	5,000	Active
	Flamingo 11 (17 units)	Per month	5,000	Active
	Burma workshop (Back) (12 units)	Per month	5,000	Active
	Burma workshop unit (front) (12 units)	Per month	5,000	Active
	Single units	Per month	3,000	Active
	Flamingo 1 (1056 units)	Per month	2,000	Active
	DedanKimathi (456 units)	Per month	2,000	Active
	P/Machanga and Abongo(384)	Per month	2,000	Active
	Kivumbini I and II (624 units)	Per month	2,000	Active
	Baharini (512 units)	Per month	2,000	Active
	Kaloleni 'A' (200 units)	Per month	3,000	Active

Item	Particulars	Unit of Measure	Proposed (Kshs)	Remarks
	Kaloleni 'B' (200 units)	Per month	3,000	Active
	ShauriYako (272 units)	Per month	3,000	Active
	ShauriYako (16 units)	Per month	6,500	Active
	ShauriYako (6 units)	Per month	3,000	Active
	Lumumba (192 units)	Per month	3,000	Active
	Nakuru Press (84 units)	Per month	3,000	Active
	Lower Misonge (25 units)	Per month	3,000	Active
	Institutional Houses			
	JamhuriPri.H/M hse (1 unit)	Per month	3,000	Active
	Jamhuri Sch. Comp (6 units)	Per month	6,500	Active
	Lanet H/M House (1unit)	Per month	6,500	Active
	BahariniSch (1 unit)	Per month	6,500	Active
	BondenischPr (1 unit)	Per month	3,000	Active
	BondeniSchPr (14 units)	Per month	3,000	Active
	BahariniSchPr (1unit)	Per month	3,000	Active
	Mortuary Comp (2 units)	Per month	3,000	Active
	Mortuary Comp (7 units)	Per month	3,000	Active
	Mama NginaSch Comp (5 units)	Per month	3,000	Active
	Mama NginaSch Comp (1 units)	Per month	6,500	Active
	Nakuru Water works - 20units	Per month	1,000	Active
	Nakuru Water Works -3units	Per month	1,000	Active
	Malewa water intake - 4 units	Per month	1,000	Active
	Malewa Water treatment – 9units	Per month	1,000	Active
	Malewa Water treatment - 2 units	Per month	1,000	Active
	Kabatini Borehole - 1 unit	Per month	1,200	Active
	Baharini Borehole - 2 units	Per month	1,000	Active
	Meroreni intake - 4 units	Per month	1,000	Active
	Njoro Sewage - 1 unit	Per month	1,000	Active
	Njoro Sewage -4 Units	Per month	1,000	Active
	Njoro Sewage - 8 units	Per month	1,500	Active
	Njoro Sewage - 1 unit	Per month	1,000	Active
	Garage - 10 units	Per month	1,000	Active
	Fire Station – 10units	Per month	1,000	Active
	Fire Station - 2 units	Per month	1,200	Active
	Fire station - 2 units	Per month	1,000	Active
	Bondeni Maternity - 7 units	Per month	1,000	Active
	Eviction fees			
	Single units	Per session	1,000	Active
	Double units	Per session	1,500	Active
	Three units (rooms)	Per session	2,000	Active
	Legalization fee			
	Single units	Per lease	1,000	Active

Item	Particulars	Unit of Measure	Proposed (Kshs)	Remarks
	Double units	Per lease	2,000	Active
	Three units (rooms)	Per lease	3,000	Active
	Application for allocation fee			
	Single units		1,000	Active
	Double units		2,000	Active
	Three units (rooms)		3,000	Active
	Deposit	per unit	rent for 1 month	Active
	Exchange of houses fees			
	Single units		1,000	Active
	Double units		2,000	Active
	Three units (rooms)		3,000	Active
	Storage of evicted goods per day			
	Single units	per day	1,000	Active
	Double units	per day	1,500	Active
	Three units (rooms)	per day	1,500	Active
	Tenancy card	once	500	Active
	NAIVASHA SUB COUNTY			
	HOUSING			
	PHASE 1			
	8 blocks 10 units			
	single room	Per month	1,000	Active
	single room with kitchen	Per month	1,500	Active
	PHASE 11			
	60 blocks 125 units	per month		
	double room with kitchen	per month	2,000	Active
	single room	per month	1,000	Active
	PHASE IV	per month		Active
	20 blocks 36 units	per month		Active
	double room with kitchen	per month	3,000	Active
	single room with kitchen	per month	2,000	Active
	single room	per month	1,200	Active
	PHASE V	per month		
	24 blocks 96 units	per month		
	single room	per month	1,200	Active
	PHASE V1	per month		
	15 blocks 39 units	per month		
	single bed room self-contained	per month	2,500	Active
	PHASE V11	per month		
	8 blocks 16 units	per month		
	two bed room	per month	3,000	Active
	STANDARD HOUSES	per month		
	self-contained 3 units	per month	10,000	Active
	self-contained 1 units	per month	10,000	Active

Item	Particulars	Unit of Measure	Proposed (Kshs)	Remarks
	single room 1 units	per month	1,000	Active
	single room 2 units	per month	1,000	Active
	hotel(market) 1 units	per month	1,500	Active
	hotel(bus park) 2 units	per month	3,000	Active

PART X
OUTDOOR ADVERTISEMENT

Item	Particulars	Unit of Measure	Proposed (Kshs)	Remarks
	Hoisting of Banners			
	-Commercial	For 10 days		
	- On road reserve		6,000	Active
	-On private property/plots		8,000	Active
	-On buildings		8,000	Active
	Religious/Charitable/Social	For 10 days		
	- On road reserve		5,000	Active
	-On private property/plots		5,000	Active
	-On buildings		5,000	Active
	-Political	Per month		
	- On road reserve		15,000	New
	-On private property/plots		15,000	New
	-On buildings		15,000	New
	Hoisting fees		5,600	New
	Clock Advertisement			
	Application fee		2,000	Active
	Annual charges			
	-four sided	per year	25,000	Active
	-three sided	per year	20,000	Active
	-two sided	per year	15,000	Active
	Street name advertisement			
	-Application fee	per application	2,000	Active
	-Annual charges	per year	15,000	Active
	-storage per day	per day	200	Active
	Bill boards (Per side)			
	-Application fee		10,000	Active
	-Annual charges			
	Per square foot	per year	200	Active
	Construction of site boards			
	-Application	per application	3,000	New
	-Annual fee	per year	20,000	New
	Sign Board (Per side)- non illuminated			
	Under canopy			
	-Application fee		800	Active

Item	Particulars	Unit of Measure	Proposed (Kshs)	Remarks
	-Annual charges			
	-1st one meter square or less	per year	2,500	Active
	- Additional meter square or Part thereof	per year	500	Active
	On canopy			
	-Application fee		800	Active
	-Annual charges			
	-1st one meter square or less	per year	2,500	Active
	- Additional meter square or Part thereof	per year	500	Active
	On buildings			
	-Application fee		3,000	Active
	-Annual charges			
	-1st one meter square or less	per year	3,000	Active
	- Additional meter square or Part thereof	per year	1,000	Active
	Sky Above Canopy & over property			
	-Application fee		10,000	Active
	-Annual charges			
	-1st one meter square or less	per year	10,000	Active
	- Additional meter square or Part thereof	per year	1,000	Active
	Removal/storage fee	per day	5000	New
	Illuminated Signs (Per side)			
	Under canopy			
	-Application fee		800	Active
	-Annual charges			
	1st one meter square or less	per year	3,000	Active
	- Additional meter square or Part thereof	per year	500	Active
	On canopy			
	-Application fee		800	Active
	-Annual charges			
	-1st one meter square or less	per year	2,500	Active
	- Additional meter square or Part thereof	per year	1,000	Active
	On buildings			
	-Application fee		3,000	Active
	-Annual charges			
	-1st one meter square or less	per year	3,000	Active
	- Additional meter square or Part thereof	per year	1,000	Active
	Sky sign Canopy & over property			
	-Application fee		10,000	Active
	-Annual charges			

Item	Particulars	Unit of Measure	Proposed (Kshs)	Remarks
	-1st one meter square or less	per year	10,000	Active
	- Additional meter square or Part thereof	per year	1,000	Active
	Ditto wall wrap on buildings or property			
	-Application fee		10,000	New
	-Annual charges			New
	-1st one meter square or less	per year	10,000	New
	- Additional meter square or Part thereof	per year	1,000	New
	Sale of stickers/decoration on the wall, windows, canopies etc	per fortnight	6,000	Active
	Decoration under canopy	per fortnight	5,000	Active
	Decorative canopy extension	per year		
	Portable Sign boards (per square feet/per side)		1,000	Active
	Advertisement on bus Shelter			
	Application fee		2,000	Active
	-Annual charges	per site	20,000	Active
	Lamp post advertisement			
	Illuminated Signs (All sides)			
	-Application fee		2,000	Active
	-Annual charges per post	per site	20,000	Active
	Non-illuminated Signs (All sides)			
	-Application fee		2,000	Active
	-Annual charges per post	per site	15,000	Active
	Directional Signs (Per direction)			
	-Application fee		500	Active
	-Maximum size 600mm x 1200mm excluding residential signs	per year	4,600	Active
	Multi-directional Signs			
	-Application fee		500	Active
	-Size 150mm x 1500mm	per year	4,600	Active
	Advertisement on canvas-Application fee	per application	800	
	-Charge per square meter	per year	800	
	Change of user board			
	-Application fee		500	Active
	-Fixed charge		3,000	Active
	Wash line/Flag/Danglers/panting Advertisement			

Item	Particulars	Unit of Measure	Proposed (Kshs)	Remarks
	-6 months	each promotion	5,000	Active
	Multi-motion neon advertisement (Static)			
	Application fee	per application	3,000	New
	First 3 meters square	per year	40,000	New
	Any additional meter square or PART thereof	per year	20,000	New
	Multi-motion neon advertisement (Mobile)			
	First 3 meters square	per month	10,000	New
	Any additional meter square or PART thereof	per month	1,000	New
	Street display			
	Display of flags/platforms up to 14 day		5,000	New
	Display of flags per day		1,000	New
	Branding			
	Application fee	per application	500	Active
	Vehicle Branding			
	-Saloon/pick-ups/station wagon	per year	6,000	Active
	-Lorries/buses/canters	per year	6,000	Active
	-Trailers	per year	8,000	Active
	Branded Containers	per year	10,000	Active
	Branded Commercial umbrella **(per piece)**	per year	500	Active
	Branded kiosk	per year	5,000	Active
	Wall branding/painting **(permanent premises)**			
	Application fee		2,000	Active
	Annual charge		6,000	Active
	Sandwich men advertisement **(per person)**	per day	1,000	Active
	Posters (per session)			
	-A2 1-1000 posters	Valid for 14 days	30,000	Active
	-Any additional poster	Valid for 14 days	40	Active
	-A3 & A4 1-1000 posters	Valid for 14 days	20,000	Active
	-Any additional poster	Valid for 14 days	25	Active
	-A5 1-1000 posters	Valid for 14 days	15,000	Active
	-Any additional poster	Valid for 14 days	14	Active

Item	Particulars	Unit of Measure	Proposed (Kshs)	Remarks
	Handbills/fliers (per session)			
	-1-1000 fliers		4,000	Active
	-Any additional fliers		6	Active
	Removal of posters/handbills by county	per session	7,000	New
	Landscape scheme			
	Below 0.4 ha	per plot	1,000	New
	From 0.4ha to 1.0 ha	per plot	1,500	New
	Above 1.0 ha	per plot	5,000	New
	Tent Pitching			
	On street/pavements/road reserve	per day	450	Active
	On recreational parks	per day	4,000	Active
	Advertisement by public address system			
	-Religious	per day	2,000	Active
	-Commercials	per day	4,000	Active
	-Political	per day	2,000	New
	-Social	per day	2,000	New
	Occasional adverts			
	Application fee	per application	2,000	
	Charge for 2 weeks	2 weeks	5,000	
	Advertisement on hoarding-application fee	per application	1,500	New
	-Charge per site	per year	2,000	New
	Mobile Advertisement (per vehicle)			
	Vehicle mounted with public address system			
	-Saloon/pick-ups/station wagon	per day	6,500	Active
	-Bus/lorries/canter	per day	6,500	Active
	-Trailers	per day	6,500	Active
	Road Show (per vehicle)			
	Saloon/pick-ups/station wagon			
	-Religious	per day	1,000	Active
	-Commercials	per day	2,500	Active
	-Political	per day	5,000	Active
	-Social	per day	2,000	Active
	Bus/lorries/canter			
	-Religious	per day	5,000	Active
	-Commercials	per day	6,000	Active
	-Political	per day	6,000	Active
	-Social	per day	4,000	Active
	Trailers			

Item	Particulars	Unit of Measure	Proposed (Kshs)	Remarks
	-Religious	per day	8,000	Active
	-Commercials	per day	10,000	Active
	-Political	per day	20,000	Active
	-Social	per day	5,000	Active
	Sales promotion per day			
	-Verandah	per location	2,000	Active
	-Public space/road reserve	per location	4,000	Active
	Decorated balloons	per 14 days	5,000	Active
	Aerial Advertisement	per day	10,000	New
	Fireworks display per premises	per night	5,000	New

PART XI

ROADS, PUBLIC WORKS AND TRANSPORT

Item	Particulars	Unit of Measure	Proposed (Kshs)	Remarks
	Access Roads levy			
	Application form	per application	2,000	
	Road cutting			
	-Tarmac	per meter	10,000	Active
	-Murram	per meter	5,000	Active
	-Earth road	per meter	2,000	Active
	Laying of cable along road reserve	per meter	1,000	Active
	Road closure per road	per day	15,000	Active
	Road survey	per survey	10,000	Active
	Rent on road reserve for hoarding for construction purpose			
	-Carriage way per meter square	per month	5,000	Active
	-Car parks per m2	per month	5,000	Active
	-On paved foot paths per m2	per month	5,000	Active
	-On verges/drains per meter square	per month	5,000	Active
	Telephone booths on reserve per booth	per year	1,000	Active
	Sweepstakes stands	per year	1,000	Active
	Container	per year	10,000	Active
	Power sub-station on road reserves	per year	20,000	Active
	Demolition charge	per assessment		Active
	Transport of impounded item	per assessment		Active

Item	Particulars	Unit of Measure	Proposed (Kshs)	Remarks
	Street lighting			
	-Application to erect street lights	Charges per pole	1,000	Active
	-Submission & approval of streets lights on layout design	per designed	20,000	new
	Way leave Application	Per application	2,500	Active
	Way leave			
	-Electricity	per meter	50	Active
	-Telephone	per meter	50	Active
	-Fibre optic	per meter	50	Active
	-Water & sewage	per meter	50	Active
	- Others	per meter	50	Active
	Fire fighting& disaster management			
	Certificate of inspection for factory		3,000	new
	Certificate of inspection for petrol station		4,000	new
	Certificate of inspection for depot		5,000	new
	Certificate of inspection for commercial premises		4,500	new
	Certificate of inspection for industrial premises		6,000	new
	Premises storing dangers inflammable materials		7,000	new
	Annual inspection fee for petroleum tankers		4,000	new
	Inspection of fire extinguishers		3,500	new
	Fire inspection facilities for learning institutions		4,000	new
	Public works			
	Hire of vehicles and plants			
	Shovel within county	per hour	4,000	Dormant
	Grader within county	per hour	5,000	Dormant
	Roller (big) within county	per hour	3,000	
	Mower with tractor within county	per hour	1,500	
	Roller (small) within the county	per hour	2,000	
	Tractor with trailer within county	per hour	1,500	
	Water tanker within county	per hour	1,000	
	Lifters	per hour	3,000	
	Hire of lawn mower	per hour	500	

Item	Particulars	Unit of Measure	Proposed (Kshs)	Remarks
	Outside county area of jurisdiction			
	Lorries(staff)	per km	60	Dormant
	Pick-up and station wagon (staff)	per km	40	Dormant
	Tractor with trailer	per hour	50	Dormant

PART XII

TRAFFIC & PARKING

Item	Particulars	Unit of Measure	Proposed (Kshs)	Remarks
	Daily parking – Street Parking			
	Small Vehicles(saloon, station wagon & pickups)			
	-Nakuru town	per day	100	active
	-Naivasha town	per day	80	active
	-Molo town &others	per day	50	active
	Canters			
	-Nakuru town	per day	200	active
	-Naivasha town	per day	150	
	-Molo town &others	per day	100	
	lorries/buses			
	-Nakuru town	per day	300	
	-Naivasha town	per day	200	active
	-Molo town &others	per day	150	
	Trailers			
	-Nakuru town	per day	500	active
	-Naivasha town	per day	400	
	-Molo town &others	per day	200	
	Monthly Street parking(on or before 10th day of every month)			
	Small Vehicles			
	-Nakuru town	per month	2,350	active
	Nakuru town after 10th day of every month	per month	2,800	
	-Naivasha town	per month	2,200	active
	-Naivasha town after 10th day of every month	per month	2,400	

Item	Particulars	Unit of Measure	Proposed (Kshs)	Remarks
	-Molo town &others	per month	1,000	active
	-Molo town & other centres after 10th day of every month	per month	1,500	active
	Canters			
	-Nakuru town	per month	4,700	active
	-Nakuru town after 10th day of every month		5,000	
	-Naivasha town	per month	4,000	active
	-Naivasha town after 10th day of every month		4,400	active
	-Molo town & other Centres	per month	2,700	active
	-Molo town & other centres after 10th day of every month		3,000	
	Lorries/buses			
	-Nakuru town	per month	6,000	active
	-Nakuru town after 10th day of every month		7,000	
	-Naivasha town	per month	4,800	
	-Naivasha town after 10th day of every month		5,200	
	-Molo town &others	per month	3,600	active
	-Molo town & other centres after 10th day of every month		3,900	
	Trailers			
	-Nakuru town	per month	13,000	
	-Nakuru town after 10th day of every month		15,000	
	-Naivasha town	per month	8,000	
	-Naivasha town after 10th day of every month		9,000	
	-Molo town &others	per month	4,700	
	-Molo town & other centres after 10th day of every month		5,200	
	Reserved Parking per month			
	-Nakuru town	per slot/day	500	active
	-Naivasha town	per slot/day	400	active
	-Molo town &others	per slot/ day	200	
	Enclosed parking i.e passengers service vehicles			
	Parking charges in all designated areas per vehicle			

Item	Particulars	Unit of Measure	Proposed (Kshs)	Remarks
	PSV (Above 30 passengers) before 10th	per month		
	-Nakuru town		4,500	active
	-Naivasha town		3,000	active
	-Molo town &others		2,500	active
	PSV (Above 30 passengers) after 10th	per month		
	-Nakuru town		5,000	
	-Naivasha town		3,600	
	-Molo town &others		3,000	
	PSV (Between 20-30 passengers) before 10th	per month		
	-Nakuru town		3,500	active
	-Naivasha town		2,500	active
	-Molo town &others		2,000	active
	PSV (Between 20-30 passengers) after 10th	per month		
	-Nakuru town		4,000	
	-Naivasha town		3,000	
	-Molo town &others		2,500	
	PSV (btn 7-19 passengers) before 10th	per month		
	-Nakuru town		2,200	active
	-Naivasha town		1,500	active
	-Molo town &others		1,500	active
	PSV (btn 7-19 passengers) after 10th	per month		
	-Nakuru town		2,500	active
	-Naivasha town		2,000	
	-Molo town &others		2,000	
	PSV (Below 7 passengers) before 10th	per month		
	-Nakuru town		2,200	active
	-Naivasha town		1,000	active
	-Molo town &others		1,000	
	PSV (Below 7 passengers) after 10th	per month		
	-Nakuru town		2,500	
	-Naivasha town		1,200	active
	-Molo town &others		1,500	
	Taxi-:Pick-ups per month before 10th	per month		
	-Nakuru town		2,000	active
	-Naivasha town		1,000	
	-Molo town &others		1,000	active
	Taxi-:Pick-ups per month after 10th	per month		
	-Nakuru town		2,200	

Item	Particulars	Unit of Measure	Proposed (Kshs)	Remarks
	-Naivasha town		1,200	active
	-Molo town &others		1,500	
	Tuk-tuk before 10th	per month		
	-Nakuru town		1,500	
	-Naivasha town		700	active
	-Molo town &others		500	
	Tuk-tukafer 10th	per month		
	-Nakuru town		2,000	
	-Naivasha town		1,000	active
	-Molo town &others		1,000	
	Motor cycle before 10th	per month		
	-Nakuru town		500	
	-Naivasha town		300	active
	-Molo town &others		300	active
	Motor cycle after 10th	per month		
	-Nakuru town		800	
	-Naivasha town		500	active
	-Molo town &others		500	active
	Bodaboda bicycle charge per month before 10th	per month		
	-Nakuru town		200	active
	-Naivasha town		100	
	-Molo town &others		100	
	Bodaboda bicycle charge per month after 10th	per month		
	-Nakuru town		400	
	-Naivasha town		200	
	-Molo town &others		200	
	Registration of PSV once	Per vehicle	**2,000**	
	Registration of Motorbike	per bike	1,500	active
	Registration of tuktuk	per tuktuk	200	active
	Surcharge for picking/dropping passengers in undesignated parking area	Per vehicle	2,000	active
	Impounded vehicle			
	-Saloon/pick up /station wagon	Per vehicle	2,000	active
	Canters	Per vehicle	3,000	
	- lorries	Per vehicle	4,000	
	-Buses/Trailers	Per vehicle	6,000	
	Storage of impounded vehicles	per day per vehicle	3,000	active

Item	Particulars	Unit of Measure	Proposed (Kshs)	Remarks
	- Saloon/pickup/station wagon	Per vehicle	3,000	
	- Canters	Per vehicle	1,000	
	- Lorries	Per vehicle	1,500	
	- buses/trailers	Per vehicles	2,000	
	- storage charges for a bicycles		300	
	Impounded bicycles	per bicycle	3,000	active
	Impounded motorbike	per motorbike	1,000	active
	Storage of impounded motorbike	per motorbike	600	active
	Impounded tuktuk	per tuktuk per day	1,200	active
	Storage of impounded tuktuk	per tuktuk per day	1,000	active
	Towing fee			
	-Saloon/pick up /station wagon	Per vehicle	5,000	active
	- lorries	Per vehicle	7,000	active
	-Buses/Trailers	Per vehicle	20,000	active
	Unclamping fee			
	- saloon/pickup/station wagon	Per vehicle	1, 000	active
	- canters	Per vehicle	1,500	active
	- lorries	Per vehicle	2,000	active
	- Buses/trailers	Per vehicle	2,500	active
	Tampering with clamp	per clamp	20,000	active

PART XIII
TRADE AND TOURISM

Item	Particulars	Unit of Measure	Proposed (Kshs)	Remarks
	MARKET ENTRY FEE			
	Search fees			
	-License	per license	500	active
	-Market receipt	per receipt	500	active
	MARKET ENTRY FEE			
	Fruits	per crate/carton	50	

Item	Particulars	Unit of Measure	Proposed (Kshs)	Remarks
		per 90kg bag	50	
		per wheelbarrow	40	
		per net	20	
		per pick up 1tonne	400	
		per handcart	150	
		Canter 3-6 tonnes	1,000	
		Lorry 7-10 tonnes	3,000	
		Lorry above 10 tonnes	5,000	
		per trailer	7,000	
	Vegetables	per crate	40	
		per bag	40	
		per wheelbarrow	40	
		Canter 3-6 tonnes	1,000	
		Lorry 7-10 tonnes	3,000	
		Lorry above 10 tonnes	5,000	
		per trailer	7,000	
	Cereals	per bag(90 Kg)	50	
		Less than 90 Kg	40	
		per debe	20	
		Canter 3-6 tonnes	1,000	
		Lorry 7-10 tonnes	3,000	
		Lorry above 10 tonnes	5,000	
		per pick up	400	
		per handcart	150	
		per trailer	7,000	
	Poultry			
	-Life	per bird	20	active
	-Dressed	per bird	20	active
	Eggs	per tray	20	active
	Sugarcane	per bundle of 10 pieces	40	
		Canter 3-6 tonnes	1,000	
		Lorry 7-10 tonnes	3,000	
		Lorry above 10 tonnes	5,000	
		per pick up	400	
		per handcart	150	
		per trailer	7,000	
	Bananas	per cluster	20	
		per crate	40	
		per net	20	
		per pick up	400	
		per handcart	150	
		Canter 3-6 tonnes	1,000	

Item	Particulars	Unit of Measure	Proposed (Kshs)	Remarks
		Lorry 7-10 tonnes	3,000	
		Lorry above 10 tonnes	5,000	
		per trailer	7,000	
	Pumpkin/water melon	each	10	
		per wheelbarrow	100	
		per pick up	600	active
		per handcart	300	active
		Canter 3-6 tonnes	2,500	active
		Lorry 7-10 tonnes	6,000	active
		Lorry above 10 tonnes	7,000	active
		per trailer	10,000	active
	Tomatoes/Pawpaw	Large crate	50	active
		Medium crate	40	active
		Small crate	40	active
	Garlic onion	per bag	80	active
		per small net	40	active
		per large net	40	active
	Red onions	per bag	80	active
		per small net	40	active
		per large net	40	active
	White onions	per bag	80	active
		per small net	40	active
		per large net	40	active
	Leeks	per bag	80	active
		Per bundle (50 Kg)	40	active
		Less than 50 Kg	40	active
	Charcoal	per bag	50	active
		per debe	20	active
		per pick up	600	active
		per handcart	300	active
		Canter 3-6 tonnes	2,500	active
		Lorry 7-10 tonnes	6,000	active
		Lorry above 10 tonnes	7,000	active
		per trailer	10,000	active
	Juggery (sukaringuru)	per box	50	active
		per bag	100	New
	Dried or fresh fish	per basket	50	active
	Omena	per bag	50	active
		less than a bag	40	active
	Honey	per bucket	50	active
	Ropes	bundle of 10 ropes/or less	20	New
	Clay Pots	Each	40	active
	Marts	each	40	active

Item	Particulars	Unit of Measure	Proposed (Kshs)	Remarks
	Flowers	Bunch	20	active
	Wood carvings/utensils	each	10	New
	Earth/stone carvings	each	10	New
	Tobacco	per bag	40	active
	Empty gunny bags	bundle of 10 bags/0r less	20	New
	Pineapples	per wheelbarrow	50	active
	Oranges	per wheelbarrow	50	Active
	Oranges	per bag	50	active
	Bananas	per wheelbarrow	50	Active
	Sugarcane	per bag-(90kg)	100	Active
	Cereals	per bag-(50kg)	50	Active
	Cereals	per debe	30	Active
	Irish potatoes/yams	per bag	50	active
	Potatoes	per debe	30	Active
	Cereals	per debe	30	Active
	Peas	per debe	50	Active
	Carrots	per bag	100	Active
	Onions	less than a bag	50	Active
	Sweet potatoes/arrow roots/cassava	per bag	50	active
	Onions	per(carton/crate/bag)	100	Active
	Fruits	per debe	30	Active
	Cabbage and fruits	per bunch	30	Active
	Flowers	each	50	Active
	Pots	per bag	100	Active
	Vegetables	less than a bag	50	Active
	Vetables	per basket	100	Active
	Dried or fresh fish	per tray	50	Active
	Eggs	per 3 hen	50	Active
	Poultry	per cluster	50	Active
	Bananas	per day	50	Active
	Storage of farm produce in the market	3 bundles	50	Active
	Baskets	per bag	30	Active
	Charcoal	3 mats	50	Active
	Mats	per day	200	Active
	Goods confiscated in the market(retail)	per bail	50	Active
	Hardware, clothing and stationary	1 square metre		Active
	Open air retailers	2 square metre	20	Active
	With structures	per day	40	Active
	Impounded goods(retail)			Active
	Fruits	per day	200	Active
	Second hand clothes	per day	200	Active
	Cooking utensils	per day	200	Active
	Trolleys	per day	200	Active

Item	Particulars	Unit of Measure	Proposed (Kshs)	Remarks
	Wheelballows	per day	400	Active
	Handcarts	per day	500	Active
	Metal structure	per day	500	Active
B	**Barter market fee**			
	Vehicle wholesalers(pick up):	per tonne	500	Active
	Mangoes	per tonne	500	Active
	Pineapples	per tonne	500	Active
	Pawpaws	per tonne	500	Active
	Oranges	per tonne	500	Active
	Bananas	per tonne	500	Active
	Vegetables	per tonne	500	Active
	Cabbages	per tonne	500	Active
	Greens/sukumawiki	per tonne	500	Active
	Potatoes	per tonne	500	Active
	Others			
	3 tonne trucks(canter)	3-6 tonnes	700	Active
	Mangoes	3-6 tonnes	700	Active
	Pineapples	3-6 tonnes	700	Active
	Pawpaws	3-6 tonnes	700	Active
	Oranges	3-6 tonnes	700	Active
	Bananas	3-6 tonnes	700	Active
	Vegetables	3-6 tonnes	700	Active
	Cabbages	3-6 tonnes	700	Active
	Greens/sukumawiki	3-6 tonnes	700	Active
	Potatoes	3-6 tonnes	700	Active
	Others			
	7 tonne lorry	over 7 tonnes	1,200	Active
	Mangoes	over 7 tonnes	1,200	Active
	Pineapples	over 7 tonnes	1,200	Active
	Pawpaws	over 7 tonnes	1,200	Active
	Oranges	over 7 tonnes	1,200	Active
	Bananas	over 7 tonnes	1,200	Active
	Vegetables	over 7 tonnes	1,200	Active
	Cabbages	over 7 tonnes	1,200	Active
	Greens/sukumawiki	over 7 tonnes	1,200	Active
	Potatoes	over 7 tonnes	1,200	Active
	Others			
	Carriers loaded with commodities	1 tonne	100	Active
	Handcarts	3 tonnes	500	Active
	Pick-up	7 tonnes	700	Active
	Canter	above 7 tonnes	1,200	Active
	Lorry		1,200	Active
	Lorry		1,000	Active
	Penalty on vehicles offloading outside the market			Active
	Nakuru East			
	Top Market			

Item	Particulars	Unit of Measure	Proposed (Kshs)	Remarks
	Ordinary stalls (163)	per month	700	Active
	Tobacco stalls (12)	per month	700	Active
	Poultry stalls (19)	per month	800	Active
	Offices -small	per month	2,200	Active
	-big	per month	3,000	Active
	Shops -small size	per month	2,000	Active
	- medium size	per month	3,000	Active
	- big size	per month	4,500	Active
	Hotels -medium	per month	4,500	Active
	-big size	per month	4,500	Active
	Photo me	per month	1,500	Active
	Store/shop	per month	2,500	Active
	Vehicle stage offices	per month	3,500	Active
	LangalangaMkt Stalls –Inside	per month	350	Active
	LangalangaMkt Stalls – Outside	per month	450	Active
	LanetMkt Stalls (72)	per month	350	Active
	Wholesale Mkt banana stalls (326)	per month	450	Active
	BondeniMkt stalls Inside	per month	350	Active
	BondeniMkt stalls Outside	per month	400	Active
	PART 58 stalls -CDF (36)	per month	500	Active
	Nakuru West (Shabab)			
	Nakuru west –Inside	per month	1,000	Active
	Nakuru west –Outside	per month	1,500	Active
	Gilgil			
	Market stalls	per month	80	Active
	Market lock-ups-Inside	per month	180	Active
	Market lock-ups-Outside	per month	60	Active
	Other markets lock-ups	per month	60	Active
	Naivasha			
	Stalls under new markets	per month	220	Active
	Shops -Large	per month	530	Active
	-Medium	per month	300	Active
	-Small	per month	150	Active
	Old market Stalls (1)	per month	175	Active
	Open air market (ground rent)	per year	600	Active
	Seller outside major centres			
	Open air retailers without structures	Per day	20	Active
	With structures	Per day	40	Active
	Transfer of business	per single business permit	500	active
	Change of premises	per single business permit	500	active
	Change of business name	per single business permit	500	active

SECOND SCHEDULE
PART I

GENERAL TRADE, WHOLESALE, RETAIL, SHOPS AND SERVICES.

Including: Distributors, Traders, Wholesalers, Hypermarkets, Departments Stores, Supermarkets, Show Rooms, and Boutiques, exhibitions
Retail Shops & Stores, Take –away, Personal Services Providers, and Kiosks.

BRIMS CODE	CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Polythene.as applicable)	Zone A (9) Nakuru Town	Zone B (6) Molo/Njoro/ Gilgil NaivashaBa hati, Subukia towns	Zone C (5) Other Centers
102	Hyper Super markets Large Multi- Department Store, Over 100 employees/ premises over than 5,001 m2 / Prime Location	100,000	80,000	70,000
103	Mega Store, Supermarkets/Wholesalers, 51 to 100 employees/ premises over than 3,001 – 5,000 m2 / Prime Location	80,000	60,000	60,000
105	Large Trader , Shop or Retail Service Over 20 to 50 employees and premises over than 300 – 3000m2 / Prime Location	25,000	12,000	10,000
110	Medium Trader , Shop or Retail Service From 5 to 20 employees and / or premises less than 50-300 m2 / Fair Location	14,000	6,000	5,000
115	Small Trader , Shop or Retail Service Up to 4 employees and /or premises less than 50 m2/ Far away Location	6,500	3,000	2,500
120	Kiosk Light or temporary construction less than 5 m2	4,500	2,500	2,000
195	Other General Merchant , Shop and Retail Services	4,000	2,400	2,000

200. INFORMAL SECTOR

Including: Hawkers, Street Vendors & Small Traders and Service Providers operating in the street , verandah or temporary buildings

BRIMS CODE	CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Polythene.as applicable)	Zone A (9) Nakuru Town	Zone B (6) Molo/Njoro/Gilgil Naivasha Bahati, Subukia towns	Zone C (5) Other Center
205	Hawkers with Motor Vehicle 1 person with motor vehicle	5,000	3,000	2,500
210	Hawker 1 person without a motor vehicle	4,000	2,400	2,000
215	Small Informal Sector Trade/ Service Provider Shoeshine , Street Repairer: shoes , tools , appliances e.t.cStreet vendor (newspaper, sweets, soda, cigarettes ,e.t.c)	2,500	1,500	1,200
220	Semi-Permanent Informal Sector Trader Up to 2 persons operating in verandah or temporary building	3,000	1,800	1,500
295	Other Informal sector operation	3,000	1,500	1,200

TRANSPORT, STORAGE & COMMUNICATIONS

Including: Maritime & Air Lines, International Carriers, Freight Forwarders , Transportation Companies operating Taxis- Matatu- Buses- Lorries- Planes- Boats Driving Schools , Tour / Safari Operators, Owned & hired Vehicles , Fixed line and wiriness communication providers/ IT support Companies , Private vehicle parking / Petrol Stations, Storage facilities, Cold storage facilities, Publishing Co- newspapers , Books, Texts Telephone Co-, Radio /TV Broadcasters, Film producers , Internet Provider.

BRIMS CODE	CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Polythene.as applicable)	Zone A (9) Nakuru Town	Zone B (6) Molo/Njoro /Gilgil NaivashaBahati, Subukia towns	Zone C (5) Other Center
300	Mega Transportation company Over 50 vehicles	100,000	100,000	100,000
305	Large Transportation company Over 30-50 vehicles	80,000	80,000	80,000
310	Medium Transport Company From 6 to 30 Vehicles	35,000	35,000	35,000

BRIMS CODE	CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Polythene.as applicable)	Zone A (9) Nakuru Town	Zone B (6) Molo/Njoro /Gilgil NaivashaBahati, Subukia towns	Zone C (5) Other Center
315	Small Transport Company From 2 to 5 Vehicles	14,000	14,000	14,000
320	Independent Transport Operator 1 vehicle only	7,000	7,000	7,000
325	Large Petrol Filling Station Over 6 pumps or with garage-workshop and retail shop	40,000	40,000	40,000
330	Medium petrol Filling Station From 4 to 6 pumps or with garage-workshop or retail shop	35,000	35,000	35,000
335	Small Petrol Filling Station Up to 3 pumps and without garage-workshop or retail shop	20,000	20,000	20,000
340	Large Cold Storage Facility Over 1000 m2 , Insulated walls, cold production equipment	60,000	60,000	60,000
345	Medium Cold Storage Facility Up to 100m2 , Insulated walls , cold production equipment	30,000	30,000	30,000
350	Small Cold Storage Facility Up to 100m2 , Insulated walls , Cold Production equipment	15,000	15,000	15,000
355	Large Storage Facility Over 5000 m2 Go down, Warehouse, Liquids Storage Tanks Complex	55,000	55,000	55,000
360	Medium Storage Facility From 1000 to 5000 m2 , Go down , Warehouse, Storage Tanks Complex	25,000	25,000	25,000
365	Small Storage Facility Up to 1000 m2 , Go down , Warehouse, Storage Tanks Complex	10,000	10,000	10,000
370	Mega Communications Co. Over 101 employees & / or premises over 1000 m2	100,000	100,000	100,000
375	Large Communications Co. Over 51-100 employees & / or premises over 500-1000 m2	80,000	80,000	80,000
380	Medium Communications CO. From 16 to 50 employees & / or premises from 300-500 m2	55,000	55,000	55,000

BRIMS CODE	CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Polythene.as applicable)	Zone A (9) Nakuru Town	Zone B (6) Molo/Njoro /Gilgil NaivashaBahati, Subukia towns	Zone C (5) Other Center
385	Small Communications Co. Up to 15 employees & / or premises up to 300 m2	30,000	30,000	30,000
395	Other Transport , Storage and Communications	9,500	9,500	9,500
396	Large Private Vehicles Parking : Capacity over 100 Vehicles	60,000	60,000	60,000
397	Medium Private Vehicles Parking : Capacity 51-100 100 Vehicles	40,000	40,000	40,000
398	Small Private Vehicles Parking : Capacity over 1-50 Vehicles	20,000	20,000	20,000

AGRICULTURE , FORESTRY AND NATURAL RESOURCES

Including : Production of coffee , Tea , Fruits , Flowers , Grains and Cereals; Grains Storage and Processing , Posho Mill , Bakeries & Rice Mills
Forestry and Timber Products , Sawmill , Timber Yards: Animal Breeder: Dairy Products Processing , Butcheries Slaughter Houses , Fishing ,
Mining and other Natural Resource Extractive Activities.

BRIMS CODE	CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Polythene.as applicable)	Zone A (9) Nakuru Town	Zone B (6) Molo/Njoro /Gilgil NaivashaBahati, Subukia towns	Zone C (5) Other Center
405	Large Agricultural Producer, Processor, Dealers , Exporter Over 50 employees	65,000	65,000	65,000
410	Medium Agricultural Producer , Processer, Dealer, Exporter From 11 to 50 employees	25,000	25,000	25,000
415	Small Agricultural Producer/ Processor/ Dealer Exporter Up to 10 employees	8,000	8,000	8,000
420	Large mining or natural resources extraction operation over 50 employees	90,000	90,000	90,000

BRIMS CODE	CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Polythene.as applicable)	Zone A (9) Nakuru Town	Zone B (6) Molo/Njoro /Gilgil NaivashaBahati, Subukia towns	Zone C (5) Other Center
425	Medium Mining or Natural Resources Extraction Operation From 4 to 5 employees	50,000	50,000	50,000
430	Small Mining or Natural Resources Extraction Operation From 4 to 50 employees	30,000	30,000	30,000
495	Other Agricultural Forestry and Natural Resources	10,000	10,000	10,000

500. ACCOMODATION AND CATERING

Including: International Hotels , Tourists Camps, Outside catering ,Lodging Houses, Restaurants, Bars, Eating houses, Tea and Coffee Houses, Butcheries with Meat Roasting & /or Soup Kitchen facilities, Membership Clubs , Night Clubs & Casinos.

BRIMS CODE	CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Polythene.as applicable)	Zone A (9) Nakuru Town	Zone B (6) Molo/Njoro/ Gilgil NaivashaBahati, Subukia towns	Zone C (5) Other Center
503	Large – High Standards Lodging House/ Hotel D Class , Over 100 rooms	100,000	100,000	100,000
506	Medium- High Standards Lodging House/ Hotel D Class , From 41 to 100 rooms	75,000	75,000	75,000
509	Small – High Standard Lodging House/ Hotel D Class , Up to 40 rooms	50,000	50,000	50,000
512	Large Lodging House with Restaurant AND / OR Bar B/C Class Basic Standard , Over 15 rooms	52,000	45,000	45,000
515	Medium Lodging House with Restaurant And /or Bar B/C Class Basic Standard , Up to 5 rooms	40,000	21,000	17,500
518	Small Lodging House with Restaurant and / or Bar B/C Class Basic Standard , Up to 5 rooms	28,000	15,000	12,500

BRIMS CODE	CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Polythene.as applicable)	Zone A (9) Nakuru Town	Zone B (6) Molo/Njoro/ Gilgil NaivashaBa hati, Subukia towns	Zone C (5) Other Center
521	Large Lodging House with Restaurant AND / OR Bar B/C Class Basic Standard , Over 15 rooms	47,000	40,000	40,000
524	Medium Lodging House B/C Class basic Standard. From 6 to 15 rooms	30,000	15,000	12,500
527	Small Lodging House B/C Class basic Standard Up to 5 rooms	15,000	9,000	7,500
530	Mega Restaurant with Bar/ Membership Club Over 70 customers/ members	70,000	70,000	70,000
540	Large Restaurant with Bar/ Membership Club Over 31 to 70 customers/ members	35,000	35,000	35,000
543	Medium Restaurant with Bar/ Membership club From 11 to 30 customers / members	18,000	18,000	18,000
546	Small Restaurant with Bar Up to 10 customers / members	14,000	14,000	14,000
548	Mega Eating House: Snack Bar: Tea House "Hotel",/ Outside catering , no lodging, No Alcohol served. Over 20 customers	30,000	20,000	15,000
549	Large Eating House: Snack Bar: Tea House "Hotel",, Outside catering, no lodging , No Alcohol served. Over 20 customers	19,000	15,000	10,000
552	Medium Eating House: Snack Bar: Tea House "Hotel", Outside catering no lodging, No Alcohol served. From 6 to 20customers	14,000	10,000	8,000
555	Small Eating House: Snack Bar: Tea House "Hotel", outside catering, No lodging, No Alcohol served. Up to 6 customers.	10,000	8,000	4,000
558	Butchery with Roasted Meat and / or Soup Kitchen Any size	14,000	6,000	5,000
561	Large Bar/ Traditional Beer Seller Over 50customers	15,000	9,000	7,500
564	Medium Bar/ Traditional Beer Seller From 16 to 50 customers	16,000	10,000	6,000

BRIMS CODE	CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Polythene.as applicable)	Zone A (9) Nakuru Town	Zone B (6) Molo/Njoro/ Gilgil NaivashaBa hati, Subukia towns	Zone C (5) Other Center
567	Small Bar/ Traditional Beer Seller Up to 15 customers	12,000	8,000	4,000
571	Large Night Club / Casino Over 500m2	55,000	40,000	25,000
574	Medium Night Club/ Casino from 101 TO 500 m2	35,000	25,000	15,000
577	Small night Club/ Casino Up to 100 m2	20,000	12,000	10,000
595	Other Catering and Accommodation	7,000	4,200	3,500

PROFESSIONAL, TECHNICAL SERVICE AND FINANCIAL SERVICES

Including: Legal, financial, management, engineering, Architecture, Valuing, Surveying, Data processing, liaison Offices/ Landlord or caretaker offices, Accountancy, Secretarial Support, Stock and Insurance, Brokering, agencies, security- Protection, Clearing -Forwarding Goods, Import & Export book making, casinos , cleaning services , Cybercafés, Security services, Kenya Charity Sweepstake included. Banks, Forex Bureau, Money Lenders; Hire Purchase Company, Insurance Company: Real Estate Developer- Finance Co, SACCO / Bank Agents , Money Points(ATMs), Mobile Money agents.

BRIMS CODE	CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Polythene.as applicable)	Zone A (9) Nakuru Town	Zone B (6) Molo/Njoro/ Gilgil Naivasha, Bahati, Subukia towns	Zone C (5) Other Center
605	Large Professional Services Firm Over 10 Practitioners & / or International affiliation	90,000	90,000	90,000
610	Medium Professional Services Firm From 3 to 10 practitioners	45,000	45,000	45,000
615	Small Professional Services Up to 2 practitioners	20,000	12,000	10,000
620	Independent Technical Operator1 Person acting individually(typist, Accountant , Book keeper, e,t,c)	7,000	4,500	3,500
625	Large financial services including Saccos and co-operative societies	100,000	100,000	100,000

BRIMS CODE	CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Polythene.as applicable)	Zone A (9) Nakuru Town	Zone B (6) Molo/Njoro/ Gilgil Naivasha, Bahati, Subukia towns	Zone C (5) Other Center
	with over 25 employees & / or premises over 300 sq.m			
630	Medium financial services including Saccos and co-operative societies with 6 – 24 employees & / or premises of 100 – 300sq.m	65,000	65,000	65,000
635	Small financial services including Saccos and co-operative societies with up to 5 employees & / or premises up to 100sq.m	45,000	45,000	45,000
640	Money points / ATMs / money machines separate from branch / office (per ATM)	30,000	30,000	30,000
645	Large cyber cafes / bureaus with over 20 computers / machines	20,000	15,000	10,000
650	Medium Cyber cafes / bureau with 6 – 20 computers / machines	15,000	10,000	8,000
655	Small Cyber cafes / bureau with 2 – 5 computers / machines	10,000	8,000	6,000
660	Other financial services including financial consultants / Bank agent / loans on assets firms with no money accounts / 1 person acting individually etc.	16,000	16,000	16,000
665	Mobile money Transfer agent	9000	9000	9000
695	Other Professional and Technical Services	7,000	7,000	7,000

PRIVATE EDUCATION, HEALTH AND ENTERTAINMENT

Including: Private education institutions such as Universities, Polytechnics institutes, Professional Teaching centers teaching computers-management-accountancy-secretarial or other technical professions, Secondary and Primary schools, Nursery School. Private Health Clinics and Doctor are Surgeries; Consulting offices of Doctors, Dentist, Physiotherapy, Psychologists & other health Professionals. Herbalists and Traditional Medicine Practitioners. Entertainment Facilities such as Cinema, Theatre, Video, Amusement Arcade, Juke box Arcade, Game Machines, Sports Club, Gym, Massages Parlours, Health Clubs

BRIMS CODE	CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Polythene.as applicable)	Zone A (9) Nakuru Town	Zone B (6) Molo/Njoro/Gilgil Naivasha, Bahati, Subukia towns	Zone C (5) Other Center
700	Mega Private Higher Education Institutions Any type of Private University, College or Higher Education Institution Over 200 students	100,000	100,000	100,000
705	Private Higher Education Institutions Any type of Private University, College or Higher Education Institution. 100-200 students	60,000	60,000	60,000
710	Large Private Education Institutions Over 100 pupils or fees over Kshs.50,000 per year.	55,000	55,000	55,000
715	Medium Private Education Institution From 31 to 100 pupils or fees from Kshs 30,001 to 50,000 per year	20,000	20,000	20,000
720	Small private Education Institution UP to 30 pupils or fees up to Kshs. 30,000 per year	10,000	10,000	10,000
725	Large Private Health Facility Hospital, Clinic, Nursing Home, e,t.c providing overnight accommodation. Over 30beds.	80,000	80,000	80,000
730	Medium Private Health Facility Hospital, Clinic, Nursing Home, e,t.c providing overnight accommodation. From 11 to 30 beds.	50,000	50,000	50,000
735	Small Private Health Facility Hospital, Clinic, Nursing Home, e.t.c providing overnight accommodation. UP to 10 beds	30,000	30,000	30,000
740	Health Clinic; Doctor's Surgery Doctor- Dentist- Physiotherapist- Psychologist- etc Consult Office No overnight accommodation available.	20,000	20,000	20,000
745	Traditional Health services Herbalists, Traditional Healer etc.	10,000	10,000	10,000

BRIMS CODE	CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Polythene.as applicable)	Zone A (9) Nakuru Town	Zone B (6) Molo/Njoro/Gilgil Naivasha, Bahati, Subukia towns	Zone C (5) Other Center
750	Large Entertainment Facility Cinema: theater- Video Show; Over 100 seats Amusement arcade (juke Box- Games Machines): Over 10 machines Sports club Gym- Over 50 members	50,000	50,000	50,000
755	Medium Entertainment Facility Cinema: Theater- Video show; Over 100 seats Amusement arcade (juke Box- games Machine) From 4 to 10 machines Sports Club Gym: From 16 to 50 members	30,000	30,000	30,000
760	Small Entertainment Facility Cinema: theater- Video Show; Over 100 seats Amusement arcade (juke Box- Games Machines): : Up to 3 machines. Sports Club Gym: Up to 15 members.	20,000	20,000	20,000
770	Mobile Cinema operator, I person acting individually	10,000	10,000	10,000
795	Other Private Health, Education and Entertainment Services	8,000	8,000	8,000

INDUSTRIAL PLANTS, FACTORIES, WORKSHOPS & CONTACTORS

Including: Industrial plants and factories Manufacturing, Processing and Assembling products, vehicles, machinery and equipment in large scale. Workshops making, Servicing and repairing products, vehicles, machinery and equipment. Contractors of new building Restoration, plumbing, Scrap metal Dealers and other service repair.

BRIMS CODE	CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Polythene.as applicable)	Zone A (9) Nakuru Town	Zone B (6) Molo/Njoro/ Gilgil Naivasha, Bahati, Subukia towns	Zone C (5) Other Center
805	Large Industrial Plant Over 75 employees or premises from 100m2 to 2,500 m2	110,000	110,000	110,000
810	Medium Industrial Plant From 16 to 75 employees or premises from 100m2 to 2,500m2	80,000	80,000	80,000
815	Small industrial Plant Up to 15 employees or premises up to 100m2	50,000	50,000	50,000
820	Mega workshop/ Service Repair Contractor. Over 50 employees or premises 501 over m2	80,000	60,000	35,000
825	Large workshop/ Service Repair Contractor. Over 20 employees or premises 251 to 500 m2	60,000	50,000	30,000
830	Medium workshop/ Service Repair Contractor. From 6 to 20 employees or premises from 25m2 to 250m2	25,000	12,000	10,000
835	Small workshop/ Service Repair Contractor. UP to 5 employees or premises from 25m2	12,000	8,000	6,000
860	Scrap Metal Dealers	100,000	100,000	100,000
895	Other manufacturer, Workshop, Factory, Contractor	12,000	6,000	4,000

THIRD SCHEDULE

PART I

TOURISM

PARK ENTRY -LAKE NAKURU PARK AND HELLS GATE		Mt Longo not	Menen gai Crate	Karia ndusi	Lake Nakuru Gate	Hells Gate	Lake ement aita /Naiva sha
RESIDENT							
Adult		300	250	250	1000	300	200
Children and		100		50	200		

PARK ENTRY -LAKE NAKURU PARK AND HELLS GATE		Mt Longonot	Menengai Crate	Karindusi	Lake Nakuru Gate	Hells Gate	Lake ementaita /Naivasha
students			50			100	100
EAST AFRICA-Residents							
Adult		400	300	400	1200	400	300
Children and Students		150	100	100	300	200	150
EAST AFRICA-Non Residents(IN US DOLLARS)							
Adults		80	80	80	80	40	80
Children and Students		40	40	40	40	10	40
VEHICLE CHARGES PER DAY							
Less than 6 seats		100			100	100	100
6-12 seats		500			500	500	500
13-24 seats		2,000			2,000	2,000	2,000
25-44 seats		3,000			3,000	3,000	3,000
45 to above		4,000			4,000	4,000	4,000
Trucks Delivery per day							
1-3 tonnes		700	700	700	700	700	700
4-7 tonnes		2,500	2,500	2,500	2,500	2,500	2,500
8 and above		3,500	3,500	3,500	3,500	3,500	3,500
Annual fee for Vehicles stations in the park							
PSV<5seats and commercial/vehicle <2tones		7,500	7,500	7,500	7,500	7,500	7,500
PSV 5-12 seats and commercial/vehicle 2-5 tonnes		12,500	12,500	12,500	12,500	12,500	12,500
PSV 13 seats and above + commercial >5tonne		25,000	25,000	25,000	25,000	25,000	25,000

PARK ENTRY -LAKE NAKURU PARK AND HELLS GATE		Mt Longonot	Menengai Crate	Karindusi	Lake Nakuru Gate	Hells Gate	Lake ementaita /Naivasha
COUNTY							
Other Tourism Charges							
Bed occupancy - Tourist Hotels	1% Per full board	0	0	0	0	0	0
Animal Sanctuary Licensing	per year	50,000	50,000	50,000	50,000	50,000	50,000
Boat Licensing	per year	15,000	15,000	15,000	15,000	15,000	15,000
Tour Guides	per year	5,000	5,000	5,000	5,000	5,000	5,000
Horse riding	per year	40,000	40,000	40,000	40,000	40,000	40,000
Camping & accommodation fees							
- Annual licenses fees for campsites within the park		300	300	300	300	300	300
Annual license fees for campsites outside the park		500	500	500	500	500	500
Camping fee							
- Adults		1000	1000	1000	1000	1000	1000
- Children & students		200	200	200	200	200	200
Camping fee (nonresident ($US) per day							
- Adults		$30			$30		$30
- Children & students		$20			$20		$20
Special Campsite Reservation							
- Special Campsite		10,000	10,000	10,000	10,000	10,000	10,000

PARK ENTRY -LAKE NAKURU PARK AND HELLS GATE	Mt Longonot	Menengai Crate	Karandusi	Lake Nakuru Gate	Hells Gate	Lake ementaita /Naivasha
reservation fee per week						
- Special Campsite Cancellation fee on all reserved site is	10,000	10,000	10,000	10,000	10,000	10,000
Baloon Services						
- Operation permit (annual)					100,000	100,000
- Landing fee per person per landing					$50	$50
Aircraft single landing fee						
- Aircrafts with less than 3 seats	300			300		300
- Aircrafts with less than 3-6 seats	500			500		500
- Aircrafts with less than 7-14 seats	1,000			1,000		1,000
- Aircrafts with less than 15-20 seats	2,000			2,000		2,000
- Aircrafts with less than 21 seats& above	3,000			3,000		3,000
Special Activities						
- Security/Guided tours per guide	1,500	1,500	1,500	1,500	1,500	1,500

PARK ENTRY -LAKE NAKURU PARK AND HELLS GATE	Mt Longonot	Menengai Crate	Karindusi	Lake Nakuru Gate	Hells Gate	Lake ementaita /Naivasha
for 6 hours						
- Security/Guided tours per guide over 6 hours	3,500	3,500	3,500	3,500	3,500	3,500

SCHEDULE IV

MAXIMUM THRESHOLD WEIGHT OF AGRICULTURE PRODUCE

Crop	Unit of Measure	Maximum Weight
Cereal		
Dry Maize	Bag	90
Green Maize	Bag	110
Finger Millet	Bag	90
Sorghum	Bag	90
Wheat	Bag	90
Legumes	Bag	
Beans Canadian	Bag	90
Beans Mwitemania	Bag	90
MweziMoja	Bag	90
Beans Dolichons (Njahi)	Bag	90
Green Gram	Bag	90
Cow Peas	Bag	90
Fresh Peas	Bag	51
Ground Nuts	Bag	110
Roots and Tubers	Bag	
Red Irish potatoes	Bag	110
White Irish Potatoes	Bag	110
Cassava Fresh	Bag	99
Sweet Potatoes	Bag	98
Horticulture	Bag	125
Cabbages	Bag	113
Carrots	Bag	64
Tomatoes	Bag	13
Onions Dry	Bag	142
Spring Onions	Bag	38
Chilies	Bag	50
Cucumber	Bag	50
Capsicums	Bag	44
Brinjals	Bag	39
Cauliflower	Bag	51
Lettuce	Bag	57

Crop	Unit of Measure	Maximum Weight
Passion Fruits	Bag	93
Oranges	Bag	95
Lemons (Local)	Bag	120
Mangoes (Ngowe)	Bag	25
Limes	Bag	13
Pineapples	Bag	13
Pawpaw	Bag	54

MEMORANDUM OF OBJECTS AND REASONS

The bill formulates the proposals announced in the Budget for 2013/2014 relating to the liability and collection of taxes and other matters incidental thereto. The Bill seeks to provide for the various taxes, fees and other service charges that are payable to the Nakuru County Government. These are set out in the Schedules. The said Schedule also sets out the rates in Kenya shillings (Kshs.) currently payable to the County Government so that it is possible to assess the changes that take into account the need to enhance the revenue payable to the County Government for enhanced service delivery and enable it perform increased functions bestowed on it by the Fourth Schedule of the Constitution.

The Bill also seeks to amend the following laws-

The Single Business permits Legislation

The Bill seeks to propose subsidiary legislation as contemplated by Article 185 of the Constitution and Section23 of the County public finance management transition act 2013 to prescribe the amount relating to different categories of businesses and harmonize the business licenses into a single regime.

Outdoor Advertisement Legislation

The Bill seeks to propose subsidiary legislation as contemplated byArticle 185 of the Constitution and section 23 of the County public finance management transition act 2013 to prescribe the objects of advertisements and rates applicable on an annual basis.

Property Tax Legislation

The Bill seeks to propose subsidiary legislation as contemplated byArticle 185 of the Constitution and section 23 of the County public finance management transition act 2013 to prescribe the struck rate for property tax and its general administration

Market Legislation

The Bill seeks to propose subsidiary legislation as contemplated byArticle 185 of the Constitution and section 23 of the County public finance management transition act 2013 to prescribe the management of designated market, packaging of produce destined for the county markets and the levying of fees and charges within the county.

Control of Traffic and Parking

The Bill seeks to propose subsidiary legislation as contemplated byArticle 185 of the Constitution and section 23 of the County public finance management transition act 2013 to prescribe designated parking areas and the fees applicable on a daily, monthly, quarterly and annual basis in addition operation areas for various categories vehicles and two wheeled motoring vehicles

Mining Legislation

The Bill seeks to propose subsidiary legislation as contemplated byArticle 185 of the Constitution and section 23 of the County public finance management transition act 2013 to prescribe minerals for collection of royalties, the rate applicable and the general administration

Building Legislation

The Bill seeks to propose subsidiary legislation as contemplated byArticle 185 of the Constitution and section 23 of the County public finance management transition act 2013 to prescribe control of development, rates for building plan approval and inspection including greenhouses as enacted in the physical planning act.

Agricultural Produce cess Legislation

The Bill seeks to propose subsidiary legislation as contemplated byArticle 185 of the Constitution and section 23 of the County public finance management transition act 2013 to prescribe the produce liable to cess, the rate payable, collection and general administration.

Taxi cab

The Bill seeks to propose subsidiary legislation as contemplated byArticle 185 of the Constitution and section 23 of the County public finance management transition act 2013 to prescribe designated parking areas and the fees applicable on a daily, monthly, quarterly and annual basis in addition operation areas taxi cabs

Polythene

The Bill seeks to propose subsidiary legislation as contemplated by Article 185 of the Constitution and section 23 of the County public finance

management transition act 2013 to prescribe the control and disposal of polythene bags.

Hawkers

The Bill seeks to propose subsidiary legislation as contemplated by Article 185 of the Constitution and section 23 of the County public finance management transition act 2013 to prescribe time and designated area of operation of hawking business.

General Nuisance

The Bill seeks to propose subsidiary legislation as contemplated by Article 185 of the Constitution and section 23 of the County public finance management transition act 2013 to prescribe occurrence of public nuisance and measure to controlling and managing nuisance.

Control of Dogs

The Bill seeks to propose subsidiary legislation as contemplated by Article 185 of the Constitution and section 23 of the County public finance management transition act 2013 to prescribe the control and licensing of dogs.

Slaughter house

The Bill seeks to propose subsidiary legislation as contemplated by Article 185 of the Constitution and section 23 of the County public finance management transition act 2013 to prescribe the licensing, control and management of slaughter houses and abattoirs.

Pounds

The Bill seeks to propose subsidiary legislation as contemplated by Article 185 of the Constitution and section 23 of the County public finance management transition act 2013 to prescribe pounds legislation.

Batter market

The Bill seeks to propose subsidiary legislation as contemplated by Article 185 of the Constitution and section 23 of the County public finance management transition act 2013 to prescribe the licensing and operation of barter trade.

Control of Motor bike and boda boda

The Bill seeks to propose subsidiary legislation as contemplated by Article 185 of the Constitution and section 23 of the County public finance management transition act 2013 to prescribe the designated parking areas and the fees applicable on a daily, monthly, quarterly and annual basis in addition to operation areas for the two wheeled motoring vehicles.

Public lavatories

The Bill seeks to propose subsidiary legislation as contemplated by Article 185 of the Constitution and section 23of the County public finance management transition act 2013 to prescribe licensing and management of lavatories.

Solid waste management

The Bill seeks to propose subsidiary legislation as contemplated by Article 185 of the Constitution and section 23 of the County public finance management transition act 2013 to prescribe control and management of solid waste.

Rental House

The Bill seeks to propose subsidiary legislation as contemplated by Article 185 of the Constitution and section 23 of the County public finance management transition act 2013 to prescribe the charges and management of lavatories.

Liquor Licensing

The Bill seeks to propose subsidiary legislation as contemplated by Article 185 of the Constitution and section 23 of the County public finance management transition act 2013 to prescribe licensing procedure, general administration and control of liquor processing and sale.

Betting and Casino control

The Bill seeks to propose subsidiary legislation as contemplated by Article 185 of the Constitution and section 23 of the County public finance management transition act 2013 to prescribe the charges and administration of betting and casino operations.

Statement on delegated powers to Legislate

The Executive Committee Member responsible for Finance is empowered to bring into operation the various provisions of the Act or certain Sections of the Schedule. This is to enable the putting in place of the necessary physical, administrative and personnel infrastructure to would aid in the operationalization the collection of the proposed taxes, fees and charges.
The operationalization of certain provisions of the proposed law shall entail an expenditure of public funds. The funds will be provided for in the estimates.

Dated the 10th September, 2013.

MOSES NDUNGU,
Chairperson County Budget and Appropriation Committee.