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KISII COUNTY FINANCE ACT 2023

NAIROBI, 2023

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THE KISII COUNTY FINANCE Act, 2023**No. 3 of 2023**

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

ENACTED by the County Assembly of Kisii as follows—

PART I**PRELIMINARY****Short title**

1. This Act may be cited as the Kisii County Finance Act, 2023 and shall come into operation on the seventh day after the date of publication in the *Kenya Gazette*. The County Executive Committee Member for Finance may through a Gazette notice appoint different dates for different provisions.

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

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

“Business” means—

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

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

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

“Chief Officer” means County Chief Officer for Finance, Accounting services and Revenue Management;

“County” means the County Government of Kisii;

“Contribution in lieu of rates (CILOR)” means a charge payable by National government agencies to the Kisii county government for the spaces they occupy;

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

“Departments” means units within ministries with revenue component headed by a director e.g., Trade, Lands, Environment, public health etc;

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

“Revenue Director” means overall officer in charge of a revenue directorate in the County;

“Revenue Directorate” shall mean a section of the department of Finance charged with the sole responsibility of revenue management in the County headed by the Chief Officer/

Revenue Director as the case may be;

“Executive Committee Member” means Executive Committee Member responsible matters related to Finance at the time;

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

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

“Kisii Municipality Revenue Officer” means Officer in charge of revenue mobilization and collection within the boundary of Kisii Municipality;

“Kisii Municipality” refers to the area as is determined by the Kisii Municipality Charter.

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

“Ministry” shall mean a division headed by the County Executive Committee Member (CECM);

“Ogembo Municipality” refers to the area as is determined by the Ogembo Municipality Charter;

“Person” shall mean a natural or artificial or juristic person;

“Region” shall mean an area demarcated within Kisii Municipality headed by a Revenue Officer;

“Region Code” means the unique number given to a region; “Sub- County Revenue Officer” means Officer in charge of revenue mobilization; collection and management at sub county within Kisii County;

“Sub-county” denotes the area represented by a member of the National Assembly excluding where Municipalities cover as defined in their respective charters. In this act Sub-counties and shall be:

- A. Bobasi Constituency
- B. Bomachoge Borabu Constituency
- C. Bomachoge Chache Constituency
- D. Bonchari Constituency
- E. KitutuChache North Constituency
- F. Kitutu Chache South Constituency
- G. Nyaribari Chache Constituency
- H. Nyaribari Masaba Constituency
- I. South Mugirango Constituency;

“Ward” denotes the area represented by a member of the County Assembly within County Government of Kisii;

“Ward Code” means the unique numbers given to the County Wards;

“Tax” shall refer to a compulsory financial contribution imposed by the County Government of Kisii within its jurisdiction;

“Treasury” means the County Treasury of Kisii;

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

- a) “Kiosk” – means a temporary structure occupying space equal to or less than 5M²
- b) “Small trader/ dealer” – shall be a business person occupying space equal to or less than 25 M²
- c) “Medium trader” – shall be a business person occupying over 25M² up to 60M²

- d) “Large trader” – shall be a business person occupying between 60M² and 225 M²
 - e) Mega – shall be a business person occupying between 225M² and 450 M²
 - f) Hypermarkets – shall be a business person occupying over 450M²
 - g) Small School – 1 - 50 students/Pupils.
 - h) Medium School – 51 - 150 students/Pupils.
 - i) Large School– 151 - 200 students/Pupils.
 - j) Extra Large Schools – above 200 students/Pupils.
 - k) The term ‘school’ shall refer to and include Early Childhood Development Education Centres, pre-primary, primary, secondary and driving schools.
 - l) The term “Higher learning institutions” shall refer to and include colleges, technical institutes and universities.
3. (a) The County Treasury shall for these purposes establish revenue collection centers within the sub-counties and Kisii Municipality headed by revenue officer who shall report to the Director Revenue who also reports to the Chief Officer.
- (b) That the County shall seek to seal all loopholes that promote corruption, tax evasion and loss of revenue.
- (c) There shall be a deliberate move to bring on board all stake- holders in discussing and getting involved in drafting this document for purposes of getting the harmonized licenses and levies in accordance with the Constitution of the Republic of Kenya 2010.
- (d) The County shall be at liberty to make such regulations as may be expedient for proper, prudent and frugal management and in accordance with the constitution of the Republic of Kenya 2010.

REVENUE SOURCE

In discharge of its mandate and suitability of its operations the county government proposes the following:

a. FACTORY PRODUCE CESS

- i. There shall be paid a levy to be known as factory produce CESS on all tea, coffee, sugarcane, and other agricultural produce.
- ii. All processing factories are appointed as CESS collection agents for the county government of Kisii.
- iii. The said factory produce CESS shall be remitted to the County Government of Kisii on a Monthly basis.
- iv. The revenue receiver reserves the rights of access to books of accounts where necessary to determine such proceeds of a factory to ensure non abuse of the 1% CESS principle.

b. MINING CESS

There shall be established a levy on murram, hardcore and royalties to be effected at source. This levy shall be paid by the transporter.

c. SOAPSTONE CESS

In order to promote the growth of the soapstone industry, a special levy on value added products shall be levied at the exit point to be paid by operators.

In order to discourage the export of raw soapstone out of the source, a levy of raw soapstone shall be imposed at a flat rate.

d. OTHER CESS

- i. There shall be a levy to be known as Bricks, Hard-core, Ballast, Murram, Sand Harvesting, Farm produce, jaggery, poles, timber cess among others from source

to be levied at designated points of the County and to be pegged on the vehicle tonnage ferrying the products

- ii. The following are the designated points for purposes of levying cess: -
 - 1. Birongo, along Kisii –Keroka Road at Moturumesi junction
 - 2. Ichuni, along Keroka - Kilgoris Road
 - 3. Getare, at Nyatieko junction
 - 4. Kegogi, along Kisii –Miruka Road
 - 5. Mosochi, along Kisii-Oyugis Road
 - 6. Nyamira Market, along -Suneka –Homabay Road
 - 7. Riosiri Market, along Riorisi – Rongo Road
 - 8. Kamagambo, along Kisii - Rongo Road
 - 9. Nyangusu, at Kisii - Kilgoris Junction
 - 10. Nyamaiya market
 - 11. Maroo Market
 - 12. Birongo Chirichiro Road
 - 13. Tabaka junction at Nyachenge
- iii. The County Executive Committee Member may review the designated points from time to time by abolishing any existing point or introducing new ones. Any change of designated points shall be notified to the public through any appropriate mode of communication including a notice in the County gazette.

PART II
INTERPRETATIONS

Interpretation

SCHEDULE ONE - Trade, Tourism and industrialization

SCHEDULE TWO - Lands, Physical Planning and Urban Development

SCHEDULE THREE - Water, Energy, Environment and Natural Resources

SCHEDULE FOUR - Education, Labour and Manpower Development

SCHEDULE FIVE - Agriculture, Livestock, Fisheries and Cooperative Development

SCHEDULE SIX - Roads, Public Works, Transport and Housing

SCHEDULE SEVEN - Public Health Services

SCHEDULE EIGHT - Sports, Culture, Youth and Social Services

SCHEDULE NINE - Disaster Management

SCHEDULE TEN- Finance and Economic Planning

PART III
LEVIES, FEES AND CHARGES

4. Revenue sources

- a) All fees, charges and licenses related to the Department of Trade, Tourism and industrialization under **SCHEDULE ONE**. These include single business permit, market dues, liquor license, weights and measures, etc.
- b) All fees and charges related to the Department of Lands, Physical Planning and Urban Development under **SCHEDULE TWO**. These include land rates, plot rent, land sub-divisions, property rates, development control fees, advertisements, penalties, etc.
- c) All fees and charges related to the Department of Water, Energy, Environment and Natural Resources under **SCHEDULE THREE**. These include environmental levies (cess) and permits, solid waste management, noise pollution permits, penalties, etc.
- d) All fees and charges related to the Department of Education, Labour and Manpower Development under **SCHEDULE FOUR**. These include registration and inspection fees for private learning institutions and day cares, etc.
- e) All fees and charges related to the Department of Agriculture, Livestock, Fisheries and Cooperative Development under **SCHEDULE FIVE**. These include market levy for stocks, public veterinary fees, slaughter fees, highland skin levies, farm produce cess, disease control fees, etc.
- f) All fees and charges related to the Department of Roads, Public Works, Transport and Housing under **SCHEDULE SIX**. These include Bus Park/Matatu/ Motorbike charges, parking charges, hire of plant and machinery charges, rent for houses, stalls, kiosks, associated penalties, etc.
- g) All fees and charges related to the Department of Public Health Services under **SCHEDULE SEVEN**. These include building plan certificates, food hygiene license, inspection fees, associated penalties, etc.
- h) All fees and charges related to the Department of Sports, Culture, Youth and Social Services under **SCHEDULE EIGHT**. These include hire of Gusii Stadium and other stadia, hire of social/culture halls, peoples' park, registration /renewal fees for social welfare groups, library services, associated penalties, etc.
- i) All fees and charges related to the Department of Disaster Management under **SCHEDULE NINE**. These include fire compliance certificates, inspection fees for vehicles with highly inflammable liquids and petrol stations, etc.
- j) All fees and charges related to the Department of Finance and Economic Planning under **SCHEDULE TEN**. These include sale of Acts and documents, associated charges and penalties, etc.

PART IV**ACCOUNTABILITY AND TRANSPARENCY**

- (1) The Executive Member for Finance shall assign targets on revenue collections on the Sub-Counties and Municipalities.
- (2) There shall be proper documentation of all monies collected as revenue on behalf of the County by the Revenue Officers and there shall be put in place cash registers.
- (3) It shall constitute an offence for any Revenue Officer to divert, or incur financial loss due to dishonesty, incompetence or malpractice for money received as revenue from the public for the County Government.
- (4) To protect its revenue bases, the CECM Finance shall take up the existing Revenue collection centers already in the county with such modifications as may be deemed necessary.
- (5) All persons newly employed and deployed as Revenue Officers and Revenue Accountants shall be vetted by the County Assembly's Budget committee for competence based on experience, skills, integrity, suitability and relevant training for deployment annually from the date of commencement of this Act.
- (6) All Revenue Officers shall be responsible to the Revenue Directorate who is accountable to the Chief Officer Finance and CECM Finance.
- (7) All debts owed to the defunct local authorities shall be recovered by and paid to the County Government.
- (8) The Revenue Officer/and Revenue collector shall be held liable for any loss, stolen or unauthorized spending of revenue or and such money held by the officer.
- (9) Any person found culpable of such act (8 above) shall be dealt with in accordance with penal code and any other written laws.
- (10) The Departments have a responsibility to:
 - a) Identify revenue streams for purposes of increasing the tax base;
 - b) Come up with rules and regulations to support revenue collection;
 - c) Ensure that services incidental to revenue collection have been rendered.

PART V**TRANSITIONAL AND CONSEQUENTIAL PROVISIONS**

7. (1) All directions, resolutions, orders and authorizations on or relating to financial management, including the collection and administration of levies, fees and charges given or issued by the defunct local authorities and subsisting or valid immediately before the cessation of the application of the Local Government Act (now repealed) shall be deemed to have been given, issued or made by or under the authority of the County Assembly until the expiry, amendment or repeal of those directions, resolutions, orders and authorizations on financial management and shall continue, with the necessary modifications, apply to the payment and the administration of the levies, fees and charges under this Act until the boards contemplated under Section 13 and 14 of Urban Areas and Cities Act are constituted.
- (2) Subsection (1) does not apply to the specific respective amounts payable in respect of the fees, charges or other levies and, in that regard the amount applicable shall be as provided for in the Schedules.
- (3) That any permit or receipt issued under the by-laws contemplated herein and were valid before the commencement of this Act shall be deemed to be valid and issued under this Act.

PART VI**PENALTIES**

8. To effect and ensure compliance with this Act and more specifically on the payment of the levies, fees and charges as per the schedules provided herein it is enacted as hereunder:
- 8.1. (a) The County shall do registration of all Businesses and properties within Kisii County. Failure to register will attract a penalty to the operator as per the approved fees and charges.
- (b) Single Business Permit issued expires on 31st December of every year.
- (c) Failure to apply and obtain a Single Business Permit by the **31st March of each year**, the fees chargeable shall attract a penalty of 5% of the SBP amount per month cumulatively.
- (d) That failure by a factory to remit cess as required within the stipulated period, the unpaid cess shall attract a penalty of 5% on the total cess withheld quarterly.
- (e) That the harvesting of sand, hard-core, marram and other royalties shall only be permitted after taking into consideration all relevant approval on environmental and public safety concerns from relevant bodies.
- (f) That it shall be an offence to excavate, dig and or mine any of the products named in (d) above without due regard to environmental and public safety concerns.
- (g) That it shall be the responsibility of the client to ensure that correct receipts/permits/licenses/stickers have been issued.
- (h) That any forgery or falsification of permits/licenses/receipts/stickers shall attract a fine not exceeding Fifty thousand shillings or imprisonment for a term not exceeding six months or both.
- 8.2 Any person who commits an offence under this Act for which no penalty is provided shall be liable, on conviction, to a fine not exceeding Fifty thousand shillings or to imprisonment for a term not exceeding one year or both. The receiver of revenue shall determine such amounts in the absence of the County court.

PART VII

RULES

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

PART VIII**MISCELLANEOUS PROVISIONS**

10. The Kisii County Finance Act, 2023 shall be operational within the boundaries demarcated as Kisii County by National Legislation.

10.1. REGULATIONS

- a) The Executive Committee Member for Finance may make regulations for better carrying out of the functions under this Act for purposes of revenue collection.
- b) The Executive Committee Member for Finance and the County Chief Officer Finance/ Director Revenue Management shall design the format for forms, receipts, permits, licenses, invoice, demand notice and registers for revenue collection which are tamper proof.
- c) For avoidance of doubt the Executive Committee Member for Finance and the County Chief Finance/ Director Officer Revenue Management shall issue unique Business Codes in respect of all revenue streams.
- d) In computation of time, reference to hour, day, month, year shall be in accordance with the provisions of the Civil Procedure Act Cap 21 Laws of Kenya and Article 259 of the Constitution of Kenya 2010.
- e) Revenue collection is entrenched in this Act as a 24 hour, seven days a week activity throughout the County.
- f) The Executive Committee Member for Finance may give people living with disability tax exemptions upon submission of the requisite documents from the National vetting board for persons living with disability. However, this applies to waiver of not more than one business unit upon successful vetting and approval by the vetting committee appointed by the Executive Committee Member for Finance. ***The tax exemption accorded should not be extended to matters related to building plan approval.***
- g) The unit of measure under this Act shall be; within CBD, peri-urban, urban, sub-county, per hour, per instance, per day, per month, per term, per quarter per visit, per head, per square, per annum, per kiosk, per applicant, per trip, per tonnage, per plot, per metre square, per floor, per plan, per building, per piece, per basket, per heap, per bale, per box, per tin, per bunch, per depot, per store, per advert, per poster, per bundle, per copy, per fleet, per fortnight, per street, per house, per flat, per chair, per school, per business, per division, per property, per standard area, per dose, per booklet, per certificate, per letter, per lodging, per clinic, per test, per premise, per storage, per load, per permit, per document, per CBO, per acre, per extract, per night, per ft.
- h) On matters of impounded goods, levy/rates payer/offender shall be deemed to have forfeited his/her goods: (i) Perishable goods within 72 hours (ii) Durable goods within 6 months and therefore shall be disposed as per the Government Public Procurement and disposal Act 2015 without any further reference to the owner.
- i) Any damage/loss that may be as a result of impounding/seizure/shutting/towing of Motor vehicles, motor cycles, tuktuk or any other property as the case maybe, it shall be borne by the owner.
- j) Any dispute or complaint arising out of this Act shall be referred to the

Budget and Appropriation Committee of the County Assembly for hearing or redress before being referred to Court of Law for determination.

- k) In the absence of a county regulation on matters related to revenue management, the County Executive Committee member for Finance may seek approval from the County Executive Committee to carry out such function as may be deemed necessary.

10.2. OFFENCES

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

PART IX**AMENDMENT TO THE SCHEDULES**

The Executive Committee Member for Finance may by order published in the Gazette amend any of the schedules in this Act. Any order made under section (11) shall be laid before the County Assembly without unreasonable delay, and unless a resolution approving the order is passed by the County Assembly within forty-five days when the Assembly next sits after the order is so laid, the order shall lapse, but without prejudice to anything previously done there under.

NOTE:

For one to be issued with a Single Business Permit (SBP), they have to pay for the following charges:

Application/ Renewal fee, Permit fee, Waste Management Fee, Fire Compliance fee, Branding/ Wall writing/ Advertisement/ Billboards/ Signages (where applicable), Ground/ Plot rent and property land rates (where applicable), Arrears (where applicable)

Schedule One Trade and Industrialization

1.1 Single Business Permit

Business Code		Kisii Municipality	Ogembo Municipality	Sub-county
	Item Description	Approved 2023	Approved 2023	Approved 2023
1-1000	General Trader			
1-1001	Hypermarkets Large Multi-Department Premises with more than one floor/ over 700 M ² . <i>(This excludes other stand-alone businesses within the premises e.g., Mpesa, bakery, butchery, phone shop, liquor shop etc)</i>	135,000	88,000	68,000
1-1002	Mega/large: Supermarket, traders, Wholesalers, stockists, Beer/wines and spirits distributors, soda distributors, Hardware, retail shops and stores from 300-700 M ² . <i>(This excludes other stand-alone businesses within the premises e.g., Mpesa, bakery, butchery, phone shop, liquor shop etc)</i>	90,000	73,000	56,000
1-1003	Medium supermarket (one floor area) <i>(This excludes other stand-alone businesses within the premises e.g., Mpesa, bakery, butchery, phone shop, liquor shop etc)</i>	56,000	53,000	41,000
1-1004	Mini supermarkets	32,000	23,000	18,000
1-1005	Large wholesale/ General Retail (Mix).	27,000	14,000	10,000
1-1006	Medium Retail Shop (Mix)	8,500	7,000	5,000
1-1007	Small Retail Shop (Mix) – CBD	5,000	5,000	3,000
1-1008	Small Retail Shop (Mix) - Extended areas	4,200	3,000	2,000
1-1009	Eggs Wholesale	8,500	8,500	6,000
1-1010	Large egg traders	6,000	4,500	4,000
1-1011	Large dealer in farm implements/machineries	45,000	17,000	12,700
1-1012	Medium dealer in farm implements/machineries	27,000	8,000	6,000
1-1013	Small dealer in farm implements/machineries	17,000	3,000	2,500
1-1014	Large dealer in Agrovets	45,000	11,000	7,000
1-1015	Medium dealer in Agrovets	27,000	8,000	6,000
1-1016	Small dealer in Agrovets	17,000	5,000	3,500
1-1017	Large Hardware	54,000	22,000	17,000
1-1018	Medium Hardware	27,000	11,000	8,500
1-1019	Small Hardware - Peri-urban	13,500	9,000	8,500
1-1020	Small Hardware	-	7,000	5,500
1-1021	Dry Cleaner Laundry Services (machine)	12,700	8,000	6,000
1-1022	Dry Cleaner Laundry Services (manual)	4,900	3,000	2,000
1-1023	Large Dry Cleaner Laundry Services	10,000	7,000	5,000
1-1024	Medium Dry Cleaner Laundry Services	7,000	5,000	4,000
1-1025	Small Dry Cleaner Laundry Services	4,000	4,000	3,500
1-1026	Large Cloth Wear Shop	17,000	10,000	8,000
1-1027	Medium Cloth Wear Shop	8,500	8,500	6,000
1-1028	Small Cloth Wear Shop	5,000	5,000	4,900
1-1029	Large Textile/Clothing Materials Traders	17,000	7,000	5,100
1-1030	Medium Textile/Clothing Materials Traders	8,500	6,000	4,500
1-1031	Small Textile/Clothing Materials Traders/Tailoring/Embroidery	5,000	3,000	2,500
1-1032	Medium Tailoring & Textile Materials/Embroidery	8,500	7,000	4,500
1-1033	Small Tailoring & Textile Materials/Embroidery – CBD,	5,000	3,000	2,500
1-1034	Small Tailoring & Textile Materials/Embroidery - Extended areas	4,900	4,900	3,500
1-1035	Veranda Tailoring/Embroidery 2-3 Machines	2,000	2,000	1,700
1-1036	Veranda Tailoring/Embroidery 1 Machine	1,400	1,400	1,400
1-1037	Cushion Makers (Car Seat Makers/Repairs/Tents)	4,900	2,000	1400
1-1038	Veranda shoe maker/repair	1,400	1,400	1,400
1-1039	Veranda photocopying/Photography	1,400	1,400	1,400
1-1040	Bread/milk Agents	6,000	5,000	4,000
1-1041	Veranda Soda- Cold Drink Fridge	2,000	2,000	1,400
1-1042	Large shop (Mobile Phones and Accessories)	27,000	9,000	7,000
1-1043	Medium shop (Mobile Phones and Accessories)	10,000	6,000	4,500

Business Code		Kisii Municipality	Ogembo Municipality	Sub-county
	Item Description	Approved 2023	Approved 2023	Approved 2023
1-1044	Small shop (Mobile Phones and Accessories)	7,000	4,000	3,000
1-1045	Large Booksellers Bookshop/Stationery (Wholesale)	22,000	11,000	8,500
1-1046	Medium Booksellers Bookshop/Stationery (Retail)	15,000	7,000	5,500
1-1047	Small Booksellers	4,900	4,000	3,000
1-1048	Large Cottage printing press & stationery (over 3 Machines)	25,000	13,000	10,200
1-1049	Medium Cottage printing press & stationery (2-3 Machines)	15,000	7,000	5,100
1-1050	Small Cottage printing press & stationery (1 Machine)	6,000	4,000	3,000
1-1051	Large Photo Studio/ Video editing Shop	22,000	16,000	12,000
1-1052	Medium Photo Studio/ Video editing Shop	8,500	6,000	4,500
1-1053	Small Photo Studio Shop/Video/Mobile photography	5,000	3,000	2,500
1-1054	Large dealers in Electrical Fittings and accessories (Wholesale / Retail)	22,000	11,000	8,500
1-1055	Medium dealers in Electrical Fittings and Accessories (Wholesale / Retail)	8,000	8,000	6,000
1-1056	Small dealers in Electrical Fittings and Accessories (Retail)	4,900	4,900	3,500
1-1057	Large dealers Water Fittings & accessories (Wholesale/Retail)	22,000	11,000	8,500
1-1058	Medium dealers Water Fittings & Accessories (Retail)	8,000	8,000	6,000
1-1059	Small dealers Water Fittings & Accessories (Retail)	5,000	5,000	3,500
1-1060	Large Trader General Electronic e.g., V/Radio/Speakers/Amplifiers/DVDs	22,000	11,000	8,500
1-1061	Medium Trader General Electronic/TV/Radio/Speakers/Amplifiers/DVDs	8,500	8,500	6,000
1-1062	Small Trader General Electronic/TV/Radio/Speakers/Amplifiers/DVDs	5,000	5,000	3,500
1-1063	Large General Merchandise (Mali Mali) Dealers	27,000	7,000	6,000
1-1064	Medium General Merchandise (Mali Mali) Dealers	15,500	6,000	4,900
1-1065	Small General Merchandise (Mali Mali) Dealers	7,500	5,000	3,500
1-1066	Soda Depots	22,000	11,000	8,500
1-1067	Soda Retail	4,900	4,900	4,000
1-1068	Large Footwear dealer: Distributor, Trader, Wholesale/ Retail	25,000	9,000	6,500
1-1069	Medium Footwear dealer: Trader (Retail/ Wholesale)	12,500	6,000	4,500
1-1070	Small Footwear dealer: Trader	8,500	5,000	3,500
1-1071	Mega Cosmetic/beauty Shop	30,000	20,000	15,000
1-1072	Large Cosmetic/beauty Shop	22,000	7,000	5,100
1-1073	Medium Cosmetic/beauty Shop	11,000	6,000	4,500
1-1074	Small Cosmetic/beauty Shop	5,000	3,000	2,500
1-1075	Shoe Makers and Repairs	3,000	3,000	3,000
1-1076	Large Cigarette Agent/ Distributor/ Dealer	35,000	22,100	17,000
1-1077	Medium Cigarette Dealer/ Retail	17,500	15,000	12,000
1-1078	Hair Salon, Manicure, Pedicure, Massage, Barber/Kinyozi – Large Executive i.e., above 6 serving points)	13,500	8,000	6,000
1-1079	Hair Salon, Manicure, Pedicure, Massage, Barber/Kinyozi – Medium Executive i.e., below 6 serving points)	8,500	6,000	4,300
1-1080	Hair Salon/Barber/Kinyozi (between 3 & 5 serving points)	5,000	5,000	2,500
1-1081	Barber Kinyozi / Hair Salon (1 to 2 serving points)	4,200	3,000	2,000
1-1082	Medium Glass Cutting	13,500	4,000	3,000
1-1083	Small Glass cutting	10,000	3,000	2,000
1-1084	Music Store (DVDs, CDs, Cassettes)	4,200	3,000	2,500
1-1085	Dealers in Chemicals/lab equipment/ Detergents/soap	6,000	4,000	3,000
1-1086	Car Wash Pressure	8,500	5,000	3,500
1-1087	Large dealer in Animal feeds	45,000	11,000	8,500
1-1088	Medium dealer in Animal feeds	27,000	8,000	6,000
1-1089	Small dealer in Animal feeds	17,000	5,000	3,500
1-1090	Mega Furniture Shop	56,000	52,000	40,000
1-1091	Flower Garden/ Seedlings/ Nursery (1-1000)	4,000	4,000	3,000
1-1092	Flower Garden/ Seedlings/ Nursery (1001-2000)	6,000	6,000	5,000
1-1093	Flower Garden/ Seedlings/ Nursery (2001-5000)	8,500	8,500	7,000
1-1094	Flower Garden/ Seedlings/ Nursery (above 5000)	10,000	10,000	8,500
1-1095	Real Estate dealer	12,000	10,000	8,000

Business Code		Kisii Municipality	Ogembo Municipality	Sub-county
	Item Description	Approved 2023	Approved 2023	Approved 2023
2-2000	Transport, store and Communications such as Car Dealers, Motor Car Spare Parts, Transportation operating Taxis - Matatus-Buses-Lorries, Petrol Stations, Facilities, Cold Storage Facilities Publishing Companies, Newspapers, Books, Texts, telephone companies, Radio/TV, Broadcaster, Internet Providers			
	Transportation Permit			
	For purposes of implementation of transportation/distribution permits, the vehicles should be in company name, Sacco name or owner's name.			
2-2001	Individual Water Tanker- listed number plate (per tanker)	10,000	10,000	8,500
2-2002	Transporter/Distribution (per vehicle)	6,000	6,000	6,000
2-2003	Transporter/Distribution (6-10) Vehicles	60,000	60,000	60,000
2-2004	Transporter/Distribution (11-15) Vehicles	80,000	80,000	80,000
2-2005	Transporter/Distribution (16- 30) Vehicles	100,000	100,000	100,000
2-2006	Transporter/Distribution (31- 50) Vehicles	110,000	110,000	110,000
2-2007	Transporter/Distribution (51- 70) Vehicles	130,000	130,000	130,000
2-2008	Transporter/Distribution (71- 100) Vehicles	150,000	150,000	150,000
2-2009	Group of vehicles above 100 (to be charged Per Vehicle)	3,000	3,000	3,000
(For an additional vehicle declared after the initial declaration within a bracket limit of vehicles, shall be charged a levy of Kshs. 1000)				
2-2010	Tuk Tuk Distributors	3,000	3,000	3,000
2-2011	Auctioneer yard	20,000	20,000	20,000
2-2012	Dealers in new/second hand vehicles (Yard/Showroom)	90,000	65,000	50,000
2-2013	Dealers in Motorcycle (Yard/Showroom)	68,000	52,000	40,000
2-2014	Dealers in Motorcycle (Shop)	30,000	26,000	20,000
2-2015	Large Motor Car Spare Parts (New)	68,000	16,000	12,000
2-2016	Medium Motor Car Spare Parts (New)	36,000	7,000	5,000
2-2017	Small Motor Car Spare Parts (New)	13,500	4,000	3,000
2-2018	Large Motor Car Spares (Second Hand)	68,000	52,000	40,000
2-2019	Medium Motor Car Spares (Second Hand)	36,000	33,000	25,000
2-2020	Small Motor Car Spares (Second Hand)	13,500	13,500	10,000
2-2023	Kiosk Used/New Motor Car Spares	5,000	5,000	3,500
2-2023	Large Motorcycle Spares	22,000	11,000	8,500
2-2023	Medium Motorcycle Spares	13,500	9,000	6,500
2-2024	Small Motorcycle Spares	5,000	4,000	3,000
2-2025	Large Scrap Metal Dealers (26 M ²) and above	50,000	39,000	30,000
2-2026	Medium Scrap Metal Dealers (10- 25) M ²)	30,000	20,000	15,000
2-2027	Small Scrap Metal/plastic Dealers (less than 9 M ²)	10,000	7,000	5,000
2-2028	Courier and/Security Services	45,000	23,000	18,000
2-2029	Courier Services Only	22,000	11,000	8,500
2-2030	Security Services Only	22,000	11,000	8,500
2-2031	Small security services	8,500	7,000	5,000
2-2032	Large Dealers in New Tyres and Repairs	32,000	26,000	20,000
2-2033	Medium Dealers in New/Used Tyres and Repairs	22,000	13,000	10,000
2-2034	Small Dealers in New/Used Tyres and Repairs	5,000	5,000	3,500
2-2035	Taxi Sacco permit	45,000	26,000	20,000
2-2036	PSV Sacco Permit	21,000	21,000	21,000
2-2037	Transporter Sacco Permit	20,000	20,000	20,000
2-2038	PSV vehicle/matatu Booking office (within designated bus park)	19,000	13,000	10,000
2-2039	PSV vehicle/matatu Booking office (out of designated Bus Park)	36,000	13,000	10,000
2-2040	Air ticket agencies offices	20,000	20,000	20,000
2-2041	Large Petrol station with either car wash & service bay	60,000	60,000	50,000
2-2042	Petrol station (multiple pumps without other chargeable services)	50,000	46,000	35,000
2-2043	Filling station (at most 3 pumps with oil products)	30,000	30,000	25,000
2-2044	Dispensing/Service pump-1 pump	10,000	9,000	7,000
2-2045	Dispensing/Service pump-2 pump	15,000	15,000	15,000
2-2046	Kerosene Dealer with Pump	7,000	5,000	3,500

Business Code		Kisii Municipality	Ogembo Municipality	Sub-county
	Item Description	Approved 2023	Approved 2023	Approved 2023
2-2047	Kerosene Dealer with Drums	5,000	4,000	3,000
2-2048	Underground Storage Facility Per tank	10,000	10,000	10,000
2-2049	Gas refilling station	70,000	70,000	70,000
2-2050	Cooking Gas Cylinder Wholesale	22,000	22,000	18,000
2-2051	Cooking Gas Dealers 11 cylinders and above	13,500	7,000	5,000
2-2052	Private parking permit (commercial)	45,000	11,000	8,500
2-2053	Auctioneer Yards	20,000	20,000	20,000
2-2054	Large Storage Facility	45,000	29,000	22,000
2-2055	Medium Storage Facility	27,000	17,000	13,000
2-2056	Small Storage Facility	13,000	8,000	6,000
2-2057	Water Bottling Plant	27,000	27,000	25,000
2-2058	Water refilling	10,000	10,000	8,000
2-2059	Large Communication Company with turnover of o v e r 20 million	63,000	63,000	63,000
2-2060	Medium Communication Company with turnover of 10 – 20 million	42,000	42,000	42,000
2-2061	Small Communication Company with turnover up-to 10 million.	27,000	27,000	22,000
2-2062	Media stations (branches/Agents)	-	11,000	8,500
2-2063	Cooking Gas Dealers 10 cylinders and below	6,000	5,000	3500
3-3000	<i>Agriculture, Forestry & Natural Resources Extractions Such as Production of Coffee, Tea, Flowers, Cereals, Vegetables and Horticultural Grain storage and processing mills and Posho-mills, Bakeries, Forestry, and Timber production, Sawmills, Animal Breeding, Dairy Products processing, Slaughter Houses, Milling and other Natural Resources Extraction activities (Within Kisii County)</i>			
3-3001	Private weigh-bridge	100,000	100,000	100,000
3-3002	Large Agric. Producers/Processor/Dealer (e.g., Tea Factory, Bananas Factory, Avocado Factory, Coffee millers & Factory, Dairy Products Factory, Bakeries and any other of the kind)	150,000	150,000	150,000
3-3003	Medium Agricultural Producer/dealer (e.g., Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind)	45,000	45,000	45,000
3-3004	Small Agricultural Producer/Processor/Dealer (e.g., Bananas Factory, Avocado Factory, Coffee millers & Factory, Bakeries and any other of the kind)	27,000	27,000	27,000
3-3005	Large private Agric. Producers/Processor/Dealer (e.g., Tea Factory, Bananas Factory, Avocado Factory, Coffee millers & Factory, Dairy Products Factory, Bakeries and any other of the kind)	500,000	500,000	500,000
3-3006	Large Cold Room Storage Facility, go-down, Ware House, Liquid Storage, Tanks Complex	45,000	45,000	45,000
3-3007	Medium Cold Room Storage Facility	18,000	18,000	18,000
3-3008	Small Cold Room Storage Facility	8,500	8,500	8,500
3-3009	Yard dealers in building materials (concrete, blocks, stones, culverts)	35,000	30,000	30,000
3-3010	Large dealers in Block, Bricks sand, and Concrete Maker/yard	40,000	26,000	20,000
3-3011	Medium dealers in Block, Bricks and Concrete Maker/yard	30,000	20,000	15,000
3-3011	Small dealers in Block, Bricks and Concrete Maker/yard	20,000	13,000	10,000
3-3012	Quarry storage- Large	120,000	120,000	120,000
3-3013	Quarry storage- Medium	70,000	70,000	70,000
3-3014	Quarry storage- Small	40,000	40,000	40,000
3-3015	Posho Mills	3,000	3,000	2,000
3-3016	Maize Sheller	3,000	3,000	3,000
3-3017	Coffee pulping machine	3,500	3,500	3,500
3-3018	Firewood Dealers	3,000	3,000	2,500
3-3019	Firewood store/Wholesaler	5,000	4,000	3,000
3-3020	Large Timber Yard/Carpentry	22,000	11,000	8,500
3-3021	Medium Timber Yard/Carpentry	13,000	8,000	6,000
3-3022	Small Timber Yard/Carpentry	5,000	4,000	3,000
3-3023	Power saw per machine across the County	4,000	4,000	4,000
3-3024	Wholesale charcoal dealer	6,000	6,000	5,000
3-3025	Retail charcoal dealer	4,900	4,900	4,900
3-3026	Cereal stores (National Cereal and Produce Board)	19,000	19,000	19,000
3-3027	Cereal Storage facility (private)	10,000	5,000	3,500

Business Code		Kisii Municipality	Ogembo Municipality	Sub-county
	Item Description	Approved 2023	Approved 2023	Approved 2023
3-3027	Grain/ Cereals/ Nuts retail shop	4,900	3,000	2,500
3-3028	Milk Bar	5,000	5,000	3,500
3-3029	Dairy creamery	8,500	7,000	4,900
3-3030	Mining of precious stones (Gem Mining)	25,000	25,000	25,000
3-3031	Terrazzo Production/crashing unit	30, 000	30,000	30, 000
3-3032	Private water supplier (Metered)	20,000	20,000	20,000
3-3033	Jaggery Crusher Fixed and power driven	20,000	20,000	20,000
3-3034	Jaggery Crusher Mobile and power driven (across the county)	15,000	15,000	15,000
3-3035	Jaggery Crusher Mobile and power driven (within the Sub-County)	10,000	10,000	10,000
3-3036	Jaggery Crusher Oxen Driven (across the county)	7,000	7,000	7,000
3-3037	Jaggery Crusher Oxen Driven (within the Sub-County)	3,500	3,500	3,500
3-3038	Small Jaggery Stores below 9M ²	4,900	4,900	4,900
3-3039	Medium Jaggery Stores above 9M ²	6,000	6,000	6,000
3-3040	Jaggery Transportation (lorry and canter)	10,000	10,000	10,000
3-3041	Jaggery Transportation (pickups, saloon and station wagons)	7,500	7,500	7,500
3-3042	Large Soapstone Shop 49 M ² and above	10,000	10,000	10,000
3-3043	Medium Soapstone Shop between 25 M ² and 49 M ²	8,500	8,500	5,000
3-3044	Small Soapstone Kiosks up to 25 M ²	2,000	2,000	2,000
3-3045	Large Quarry Operator	150,000	150,000	150,000
3-3046	Medium Quarry Operator	75,000	75,000	75,000
3-3047	Small (Individuals) Quarry Operator	3,000	3,000	3,000
4-4000	Accommodation and Catering within Kisii County Such as: International Hotels, Guest Rooms, Lodging Houses, Restaurants, Bar, Eateries, Butcheries with Meat Roasting &/or Soup Kitchen Facilities Membership Clubs, Night Clubs Casinos			
4-4001	Large -High standard lodging facility /Hotel class E class	135,000	135,000	135,000
4-4002	Medium -High Standard Lodging facility /Hotel class D	90,000	90,000	90,000
4-4003	Small - High Standard Lodging facility /Hotel C Class	54,000	54,000	54,000
4-4004	Large lodging facility with Restaurant &/or Bar C class Basic Standard	36,000	36,000	36,000
4-4005	Large Entertainment Facility: Cinema-Theatre-Video Show (Over 100 seats), Amusement-Juke Box-Games Machines Arcades (over 10 machines), Membership clubs/ Sports Club-Gym (Over 50 members)	100,000	100,000	100,000
4-4006	Medium Lodging facility with Restaurant &/or Bar B/C Class Basic Standard	22,000	22,000	22,000
4-4007	Small Lodging facility with Restaurant &/or Bar B/C class Basic Standard	15,000	15,000	10,000
4-4008	Large Lodging facility B/C class Basic Standard over 15 rooms	36,000	36,000	36,000
4-4009	Medium Lodging facility B/C class Basic Standard 6 - 15 rooms	22,000	22,000	20,000
4-4010	Small Lodging facility Basic Standard B/C class up to 5 rooms	14,500	12,000	8,000
4-4011	Large Restaurant with Bar/Membership Club over 30 Customers/ members	32,000	32,000	32,000
4-4012	Medium Restaurant with Bar/Membership Club from 11 - 30 customers	18,000	18,000	18,000
4-4013	Small Restaurant/Bar up-to 10 Customers with Outdoor Catering	6,000	6,000	6,000
4-4014	AirBnB (1-5 rooms)	15,000	15,000	10,000
4-4015	AirBnB (6-10 rooms)	20,000	20,000	15,000
4-4016	AirBnB (above 10 rooms)	25,000	25,000	20,000
4-4017	Large eatery over 30 Customers	25,000	18,000	13,500
4-4018	Medium eatery between 10-30 Customers	12,500	9,000	9,000
4-4019	Small Eatery below 7 M ² (urban/ CBD)	6,000	6,000	6,000
4-4020	Small Eatery below 7 M ² (peri-urban/Extended Areas)	4,900	4,900	3,500
4-4021	Small eatery (Food Kiosk)	4,900	2,700	2,000
4-4022	Outdoor Catering	5,000	5,000	5,000
4-4023	Large Night Club/Casino	32,000	32,000	32,000
4-4024	Medium Night Club	18,000	18,000	18,000

Business Code		Kisii Municipality	Ogembo Municipality	Sub-county
	Item Description	Approved 2023	Approved 2023	Approved 2023
4-4025	Small night club	8,500	8,500	8,500
4-4026	Large wines and spirits wholesaler	13,000	13,000	13,000
4-4027	Medium Wines and Spirits Retailer	8,500	8,500	8,500
4-4028	Small Wines and Spirits Retailer	6,000	6,000	6,000
4-4029	Large Beer Seller over 30 customers (No Restaurant)	13,500	13,500	10,000
4-4030	Medium Beer Seller 11-29 customers (No Restaurant)	8,500	8,500	8,000
4-4031	Small Beer Seller below 10 customers (No Restaurant)	6,000	6,000	5,000
4-4032	SENATOR Bambua Seller	6,000	6,000	4,900
4-4033	Large Butchery 5 carcasses and above	8,500	8,500	6,000
4-4034	Medium Butchery 2 to 4 carcasses	6,000	6,000	4,000
4-4035	Small Butchery 1 carcass or part	4,900	4,900	2,500
4-4036	Large slaughter House (Private)	25,000	25,000	20,000
4-4037	Medium slaughter House (Private)	7,500	7,500	6,000
4-4038	Application Betting activities (e.g., gambling) per instance	5,000	5,000	5,000
4-4039	Betting & gambling activities	50,000	50,000	50,000
4-4040	Betting shops: Betika, etc.	60,000	60,000	60,000
5-5000	Professional and Technical Services Such as: Firms &/or Individuals offering services on legal issues, Financial Management; Engineering Architecture; valuing; Surveying; Accountancy; Secretarial Support; Data Accessing; Stock and Insurance Brokering; Security-Promotion Charity included; Banks; Money lenders; Hire Purchase Co., Insurance Companies			
5-5001	Large Professional/technical Services over 10 Practitioners &/or International Affiliation	90,000		45,000
5-5002	Medium Professional/technical Services firm from 3 - 10 practitioners	42,000	59,000	18,000
5-5003	Small Professional/technical Services firm up 2 practitioners	27,000	23,000	8,500
5-5004	Independent Technical Operator 1 Person Acting Individually (Typist, Accountant, Book keeper etc.)	5,000	11,000	3,000
5-5005	Large Financial Services/FOSA/micro-finance with turnover of over 1 billion		4,000	
5-5006	Medium Financial Services /FOSAs/micro-finance with turnover of 500M-1 billion	150,000	130,000	100,000
5-5007	Small Financial Services/FOSA/Microfinance with turnover of below 500 million	80,000	65,000	50,000
5-5008	Other financial services including financial consultants / creditors / loans on assets firms with no money accounts / 1 person acting. individually etc.	50,000	46,000	35,000
5-5009	Money points / ATMs / money machines separate from branch / office (per ATM)	6,000	6,000	6,000
5-5010	Large cyber cafes / bureaux over 20 computers/ machines	35,000	26,000	20,000
5-5011	Medium Cyber cafes/bureau of 6 — 20 computer's / machines	8,500	7,000	5,000
5-5012	Small Cyber cafes / bureau with 2 — 5 computers / machines	6,000	5,000	4,000
5-5013	Large Computer Sales and Services	4,900	3,000	2,500
5-5014	Medium Computer Sales and Services	13,500	11,000	8,500
5-5015	Small Computer Sales and Services	5,000	5,000	5,000
5-5016	Large Computer Services/ repair above 10 computers	4,900	4,900	3,500
5-5017	Medium Computer Services/ repair with over 3-9 computers	8,500	7,000	5,000
5-5018	Small Computer Services/ repair with 1-2 computers	6,000	4,000	3,000
5-5019	Mobile Banking (M-Pesa, Airtel Money, T-Kash, Equitel money)	4,900	3,000	2,500
5-5020	Bank Agents/Safaricom Agents/Airtel Agents more than 1 serving	8,500	7,000	5,000
5-5021	Mpesa, Airtel Money, T-Kash, Equitel money	15,000	10,000	8,000
		5,000	5,000	3,500

Kisii County Finance Act 2023

2023

Business Code		Kisii Municipality	Ogembo Municipality	Sub-county
	Item Description	Approved 2023	Approved 2023	Approved 2023
6-6000	Private Education, Health and Entertainment Services; such as: Private Education Institutions, including Universities, Nurseries, Primary and Secondary Schools, Professional Training centers, Polytechnic Institutions, Private Health Clinics and Doctors Surgeries, Pharmaceuticals, Consulting Offices of Doctors, Dentists, Physiotherapists, Psychologists and other Health Professionals, Herbalists and Traditional Medicine Practitioners, Funeral Homes, Entertainment Facilities i.e. Cinema, Theatre, Video Show, Juke Box, Arcade, Sport Club, GYM, pools.			
6-6001	Private Higher Educ. Institution, Any type of Private University, College or Higher Education Institution 300 students and above	90,000	70,000	54,000
6-6002	Public Higher Educ. Institution, any type of Public University, College or Higher Education Institution 300 students and above Operating in Private Premises	68,000	36,000	28,000
6-6003	Large private education institution (Secondary/primary) over 300 students/pupils	63,000	27,000	21,000
6-6004	Large Private Education Institution (Secondary/primary) from 200-300 students	45,000	23,000	18,000
6-6005	Medium Private Education Institution (Secondary/primary) from 100-200 students	21,000	12,000	9,000
6-6006	Small Private Education Facility below 99 students	13,500	8,000	6,000
6-6007	Day care facility for children/adults	8,500	4,000	3,000
6-6008	Large Driving School – National	45,000	26,000	20,000
6-6009	Medium Driving School – County	32,000	18,000	15,000
6-6010	Small Driving School – Local	13,500	8,000	6,300
6-6011	Large Private Health Facility Hospital, Clinic, Nursing Home providing Overnight Accommodation. Funeral Home; e.g. Ram, Hema, Nyangena, Christamarriane, Oasis Lenmek, Tabaka, Agakhan e.t.c	135,000	135,000	135,000
6-6012	Medium Private Health Facility Funeral Home; e.g. The Nairobi Women, Bosongo, Medi Forte, etc.	90,000	90,000	90,000
6-6013	Small Private Health Facility Funeral Home; e.g., Getembe, Isena, Nyanchwa Adventist Mission, etc.	45,000	45,000	45,000
6-6014	Large Private Health Facility outpatient services, Doctor's Surgery, Dentist, Physiotherapist, Psychologists, opticians, Consultant office and others; e.g., Kisii Galaxy, Oasis Clinic, Dr. Gatune at St. Judes etc.	110,000	110,000	110,000
6-6015	Medium Private Health Facility outpatient services, Doctor's Surgery, Dentist, Physiotherapist, Psychologists, opticians, Consultant office and others; e.g., Care and Cure	60,000	60,000	60,000
6-6016	Small private health facility outpatient services, Doctors Surgery, Dentist, Physiotherapist, Psychologists, Opticians, Consultant office, Private Labs and others e.g., Onsombi,	22,000	22,000	17,000
6-6017	Private Funeral Homes/ Mortuaries	20,000	15,000	10,000
6-6018	Private funeral services (hearse) - Per vehicle	8,500	8,500	8,500
6-6018	Private Clinics – Small	13,500	13,500	8,000
6-6019	Private Clinics – Medium	15,000	15,000	12,000
6-6020	Private Clinics – Big	17,000	17,000	15,000
6-6021	Physiotherapists	8,500	8,500	8,500
6-6022	Large Laboratory	15,000	15,000	10,000
6-6023	Medium Laboratory	10,500	10,500	8,000
6-6024	Small Laboratory	8,500	8,500	5,000
6-6025	Chemists/Pharmacy-Wholesale.	63,000	63,000	18,000
6-6026	Chemists/Pharmacy -large Retail	27,000	27,000	15,000
6-6027	Chemists/Pharmacy -medium Retail	13,500	13,500	8,500
6-6028	Chemists/Pharmacy -Small Retail - Extended areas.	6,000	6,000	6,000
6-6029	Psychiatric centre/ hospital, Rehabilitation centre	22,000	22,000	17,000

Business Code		Kisii Municipality	Ogembo Municipality	Sub-county
	Item Description	Approved 2023	Approved 2023	Approved 2023
6-6030	Chemists/Pharmacy with Agrovets Mix-Large Retail	63,000	63,000	13,500
6-6031	Chemists/Pharmacy with Agrovets Mix-Medium Retail	36,000	36,000	15,000
6-6032	Chemists/Pharmacy with Agrovets Mix- Small Retail	18,000	18,000	8,500
6-6033	Chemists/Pharmacy with Agrovets Mix- Small Retail - Extended areas.	7,300	7,300	5,000
6-6034	Outpatient Health Clinic/Consultancy office for; Doctor, Surgeon, Dentist, Physiotherapist, Psychologists	25,500	13,000	10,000
6-6035	Large Traditional Health Services/ Herbalist	22,000	18,000	14,000
6-6036	Small Traditional Health Services/ Herbalist	4,800	4,800	4,000
6-6037	Large Entertainment facility Cinema, Video Show over 100 seats, Juke Box Games over 10 machines, Sports Clubs over 50 members	28,000	26,000	20,000
6-6038	Medium Entertainment Facility from 50 - 100 seats, from 4 – 10 machines and from 16 - 50 members	15,000	8,000	6,500
6-6039	Small Entertainment Facility up-to 50 seats/up-to 3 machines and up-to 15 members	9,000	5,000	3,500
6-6040	Other Educational (tuitions), Health and Entertainment Services	4,900	4,900	3,500
6-6041	Large Private Early childhood development education (ECDE) over 50 pupils	7,300	7,300	5,000
6-6042	Small Private Early childhood development education (ECDE) up to 50 pupils	5,000	5,000	3,500
6-6043	Pool table seller	10,000	10,000	8,000
6-6044	Pool Game (per table)	6,800	5,000	4,000
6-6045	Ajua Game/ cards/	6,800	3,000	2,500
6-6046	Large Sports Club/GYM/Swimming Pool	18,000	18,000	18,000
6-6047	Small Sports Club/GYM/Swimming Pool	6,400	6,400	6,400
6-6048	Video Cafes/Shows	4,900	4,900	4,900
6-6049	Large; Chairs/Tents/Public Address System for Hire (500 chairs and above)	6,000	6,000	5,000
6-6050	Small; Chairs/Tents/Public Address System for Hire (up to 499 chairs)	4,900	4,900	3,000
6-6051	Private Public Address System for Hire permit	4,900	4,900	3,000
6-6052	Fun fare (per week)	5,000	5,000	3,500
6-6053	Medium clinic	13,500	10,000	10,000
7-7000	Industrial Plants, Factories, Workshops/garages			
7-7001	Large Industrial Plant/multi-national franchise over 40 employees or turnover over 20M	135,000	135,000	135,000
7-7002	Medium Industrial Plant from 16 - 40 employees or turnover between 10 - 20 million	90,000	90,000	90,000
7-7003	Small Industrial Plant up to 15 employees or turnover up-to 10M	45,000	45,000	45,000
7-7004	Large Workshop/Service, Repair and Contractor over 10 employees or premises over 500ft ²	32,000	32,000	27,000
7-7005	Medium Workshop, Service, Repair and Contractor from 6 - 10 employees or premises from 25sqft ² – 500sqft ²	12,000	12,000	10,000
7-7006	Small Workshop Service, Repair and Contractor up-to 5 employees or Premises up to 25sqft ²	4,900	4,900	4,900
7-7007	Large Motor Garage for National Companies	63,000	63,000	63,000
7-7008	Medium Motor Garage in a premise	27,000	27,000	27,000
7-7009	Small Motor Garage in a premise	13,500	13,500	13,500
7-7010	Large Juakali Motor garage	32,000	13,000	10,000
7-7011	Medium Juakali Motor Garage	18,000	10,000	8,000
7-7012	Small Juakali Motor Garage	5,000	5,000	4,900
7-7013	Motor Cycle Repairers	8,500	5,000	3,500
7-7014	Engineering Workshops above 3 Lathe Machines	22,000	20,000	15,000
7-7015	Engineering Workshops 2-3 Lathe Machines	8,500	7,000	5,000
7-7016	Engineering Workshops 1 Lathe Machine	5,000	5,000	4,000

Business Code		Kisii Municipality	Ogembo Municipality	Sub-county
	Item Description	Approved 2023	Approved 2023	Approved 2023
7-7017	Electronic/Electrical Repair Shop e.g., Radio /TV/DVD/Amplifiers Repair Workshop	8,500	8,500	8,500
7-7018	Battery Charging Workshop	5,000	4,000	2,000
7-7019	General Electrical Rewinding Workshop	4,900	4,900	3,500
7-7020	Large Fabrication and Welding Workshop (more than 2 welding machines)	8,500	7,000	5,000
7-7021	Medium Fabrication and Welding Workshop (2 welding machines)	6,000	6,000	4,900
7-7022	Small Fabrication and Welding Workshop (one welding machine)	4,900	4,900	3,500
7-7023	Large Furniture Workshop with 3 machines and above	13,500	10,000	7,500
7-7024	Medium Furniture Workshop (up to two machines)	8,500	7,000	5,000
7-7025	Small Furniture Workshop	5,000	5,000	3,500
7-7026	Blacksmith Operation	3,500	3,500	2,500
7-7027	Contractors-NCA 1/2(per year)	10,000	10,000	10,000
7-7028	Contractors-NCA 3/4(per year)	8,000	8,000	8,000
7-7029	Contractors-NCA 5/6/ (per year)	6,000	6,000	6,000
7-7030	Contractors-NCA 7/8/ (per year)	5,000	5,000	5,000
7-7031	Drilling of boreholes Rig/Drillers	50,000	50,000	50,000

1.1.1 Fees and Charges for Single Business Permit

		Kisii Municipality	Ogembo Municipality	Sub-County
<i>Item Description</i>		Approved 2023	Approved 2023	Approved 2023
Application for New Business Permit	Per Applicant	1,000	1,000	500
Renewal of Business Permit	Per application	500	500	200
Change of Business Name	Per Application	500	500	500
Change of Business Premise	Per Instance	500	500	500
Penalty for late payment of SBP (5% of the SBP amount compounded monthly)	Per Application	5%	5%	5%
Bond Fee	Per instance	500	500	100

1.1.2 Market Dues/ Barter Charges

Cabbage/Green maize				
Lorry Load of Cabbage/ green maize	Per instance	2500	2500	2500
Canter Load cabbage/ green maize	Per instance	2000	2000	2000
Pickup Load of cabbage/ green maize	Per instance	1000	1000	1000
Station wagon Load of cabbage/ green maize	Per instance	300	300	300
Cabbage/ green maize – Retail	Per instance	50	50	30
Tomatoes				
Carton/bag/box of tomatoes – Big	Per day	100	100	100
Carton/bag/box of tomatoes – Manancha	Per day	50	50	50
Carton/bag/box of tomatoes wholesale	Per day	50	50	50
Tomatoes Retail basket	Per day	20	20	20
Vegetable				
Vegetable per bag 90kg (wholesale)	Per day	30	30	30
Vegetable (retail)	Per day	20	20	20
Onions				
Onions per net/ basket (Wholesale)	Per day	40	40	40
Onions Retail	Per day	20	20	20
Onions leafy 90kg sack	Per day	50	50	50
Fruits				
Fruits wholesale (50 kg bag and above)	Per day	60	60	40
Fruits – Retail	Per day	40	40	20

		Kisii Municipality	Ogembo Municipality	Sub-county
Item Description		Approved 2023	Approved 2023	Approved 2023
Potatoes				
Sweet/ Irish Potatoes above 50 kg bag (wholesale)	Per bag	40	40	40
Sweet/ Irish Potatoes (retail)	Per day	20	20	20
Carrots/ Avocado				
90 kg Bag of Carrots/ Avocado (wholesale)	Per day	40	40	40
Carrot/ Avocado (Retail)	Per day	20	20	20
Eggs				
Eggs retail	Per tray	10	10	10
Eggs supplier (Lorry)	Per instance	1,000	1,000	1,000
Eggs supplier (Canter)	Per instance	500	500	500
Eggs supplier (Probox/pickup)	Per instance	300	300	300
Milk				
Milk per 5 liters	Per day	20	20	20
Milk per 20 liters	Per day	50	50	50
Catering				
Outside Catering (Large)	Per day	5,000	5,000	5,000
Outside Catering (Medium)	Per day	2,000	2,000	2,000
Outside Catering (Small)	Per day	1,000	1,000	1,000
Bananas				
Bananas (Engote)	Per Engote	20	20	20
Bananas (retail)	Per day	20	20	20
Clothes				
One bale of Mitumba (wholesaler)	Per bale	100	100	100
Heap of Mitumba (area of below 4ft ²)	Per day	40	40	40
Mitumba Retail (CBD)	Per day	40	40	40
New Clothes Retail (Darajambili)- Monday (New)	Per day	100	100	100
New Clothes Retail (Darajambili) – Thursday (New)	Per day	100	100	100
New Clothes Wholesale 4ft ² area and below (per day)	Per day	40	40	40
Second hand Clothes				
Bale	Per/Bale	100	100	100
Half	Per/Bale	40	40	40
A Heap	Per/Heap	40	40	40
New clothes				
Bale	Per/Bale	100	100	100
A heap	Per/Heap	100	100	100
New Clothes Retail (CBD)	Per day	40	40	40
Shoes				
Small Heap of Mitumba Shoes (retail)	Per day	40	40	40
Large Heap of Mitumba Shoes (retail)	Per day	40	40	40
Mitumba Shoes (CBD)	Per day	40	40	40
New Shoes (CBD)	Per day	40	40	40
Heap of Akala shoes	Per day	20	20	20
Shoe shine, Shoe repair, Street vendors	Per day	20	20	20
Shoe shiner	Per day	10	10	10
Pots				
Pots per piece	Per day	Exempted	Exempted	Exempted
Cereals/Legumes				
A 90kg bag of produce (wholesale)	Per Bag	50	50	50
A 90kg bag of produce (Retail)	Per Bag	30	30	30
Fish				
Basket of dried fish	Per day	40	40	40
A 90kg Sack of Omena	Per/Sack	50	50	50
A 50kg sack of Omena	Per/Sack	30	30	30
Basket of fresh/ Deep fry fish vendors	Per day	50	50	50
Mats				

		Kisii Municipality	Ogembo Municipality	Sub-county
Item Description		Approved 2023	Approved 2023	Approved 2023
Mats (per lorry)	Per instance	1,500	1,500	1,500
Mats (per canter)	Per instance	1,000	1,000	1,000
Mats (per pick up)	Per instance	500	500	500
Bundles of 10 ropes	Per day	10	10	10
Tobacco				
Tobacco per 90 kg bag	Per day	100	100	100
Tobacco per 50 kg bag	Per day	50	50	50
Tobacco retail	Per day	30	30	30
Assorted Items				
Heap of Small items (cutlery)	Per day	40	40	40
Heap of small items (assorted)	Per day	20	20	20
Charcoal/firewood				
Charcoal per 90kg bag (retail)	Per sack	20	20	20
Charcoal per a 90kg sack (Wholesale)	Per sack	40	40	40
Firewood along the road	Per Day	30	30	30
Sugarcane				
Bundles of sugarcane (20 pieces)	Per day	10	10	10
Hawkers/ Jua Kali				
Hawker with Motor Vehicle station wagon/pickup/saloon – Agricultural produce within parking slot.	Per day	5000	5000	5000
Hawker with Motor Vehicle selling electronics within parking slot.	Per day	5000	5000	5000
Hawker with Motor Vehicle station wagon/pickup/saloon – Agricultural produce	Per day	300	300	200
Hawker with Motor Vehicle selling electronics	Per day	500	500	500
Hawker without Motor Vehicle selling electronics	Per day	50	50	50
Hawker without Motor Vehicle selling mobile phones	Per day	100	100	100
Hawker selling mobile phones under umbrella	Per day	200	200	100
Small Artist or Sign writer	Per day	20	20	20
Handcarts (per cart)	Per day	30	30	20
Temporary structures	Per day	50	50	30
Street vendors	Per day	20	20	20
Other Informal Sector Operation	Per day	50	50	50
Herbal medicines (1 hawker)	Per day	20	20	20
Herbal medicines with vehicles/tent	Per day	1000	1000	500
Royalties not provided for	% Per turn over	3	3	3

Food vendors				
Food vendors with temporal structure	Per day	50	50	50
Food vendors without structure	Per day	30	30	30
Penalties				
Impounding of goods from market	Per instance	300	300	200
Storage Fee for impounded Goods	Per day	500	500	200

1.2 Liquor Licencing

1. General Retail Alcoholic Drink Licence (Bars and Restaurants)				
		Kisii Municipality	Ogembo Municipality	Sub-county
Item Description		Approved 2023	Approved 2023	Approved 2023
Application fee	Per annum	1000	1,000	1000
Small Bar and Restaurant	Per annum	30,000	25,000	20,000
Medium Bar and Restaurant	Per annum	50,000	40,000	30,000
Premises Classified as Resorts	Per annum	50,000	35,000	25,000
Large Bar & Restaurant	Per annum	60,000	45,000	35,000
General Retail Alcoholic Drink Licence (Bars)				
Club	Per annum	120,000	90,000	60,000
Small Bars	Per annum	20,000	15,000	10,000
Small Bars within the municipality with "Keg"	Per annum	22,000	17,000	10,000
General Retail Alcoholic Drink Licence (Wines and Spirits)				
Medium Retail premises	Per annum	40,000	20,000	15,000
Small Retail premises	Per annum	30,000	13,000	10,000
Small Retail premises with "Keg"	Per annum	25,000	20,000	15,000
Wines and Spirits domiciled in supermarkets	Per annum	40,000	26,000	20,000

PARTICULARS OF EQUIPMENT	UNIT OF MEASURE	Kisii Municipality	Ogembo Municipality	Sub-County
		Approved 2023	Approved 2023	Approved 2023
Brewers Alcoholic Drink Licence (Manufacturers)				
For each alcoholic drink or product manufactured: 1 million litres and above per annum	Per annum	1,000,000	1,000,000	1,000,000
Between 500,000 and 999,999 litres/annum	Per annum	500,000	500,000	500,000
Above 12,000 but below 499,999litres/annum	Per annum	250,000	250,000	250,000
Wholesale Alcoholic Drink License				
For each Premises per Annum (Wholesale)	Per annum	80,000	65,000	50,000
2. Distribution (Each Distributor)	Per annum	100,000	100,000	80,000

PENALTIES/IMPOUNDING CHARGES FOR ALCOHOLIC DRINKS AND SUBSTANCE USE CONTROL	UNIT OF MEASURE	Approved 2023	Approved 2023	Approved 2023
Impounding of Alcoholic Drinks/Items	Per instance	500	500	500
Storage Fees for Impounded Alcoholic Drinks/Items	Per Day	1,000	1,000	1,000
Penalties for non –compliance As Per Kisii County Alcoholic Drinks Act 2015	Per Instance	10,000	10,000	10,000
Impounding Charges for Vehicles				
Nissan	per instance	5,000	5,000	5,000
Impounding Lorry/ canter	per instance	10,000	10,000	10,000
Trailer	per instance	15,000	15,000	15,000
Pick-Up/station wagon/Probox/ saloon	per instance	3,000	3,000	3,000
Storage Charges for impounded vehicles				
Trailer/Lorry	per night	2,000	2,000	2,000
Canter	per night	1,500	1,500	1,500
Nissan	per night	1,000	1,000	1,000
Pick-up/station wagon/Probox/ saloon	per night	500	500	500

1.3 Weights and Measures Fees and Charges

Particulars of Equipment	Unit of Measure	Kisii Municipality	Ogembo Municipality	Sub-County
		Approved 2023	Approved 2023	Approved 2023
1. Weights	Number			
For each weight				
5kg and under	Number	40	40	40
10kg	Number	80	80	80
20kg	Number	100	100	100
Exceeding 20kg	Number	200	200	200

2. Measures of length	Number			
For each measure				
Un-subdivided	Number	200	200	200
Subdivided (including the whole length)				
1 meter and under	Number	60	60	60
Exceeding 1 meter but not exceeding				
5 meters	Number	100	100	100
10 meters	Number	200	200	200
20 meters	Number	300	300	300
30 meters	Number	400	400	400
Exceeding 30 meters	Number	800	800	800
3. A) Measurers of capacity	Number			
(Other than bulk measurer) for each measurer				
a) Un-subdivided				
2 litres and under	Number	40	40	40
Exceeding 2 litres but not exceeding 20 litres	Number	100	100	100
Exceeding 20 litres	Number	200	200	200

Particulars of Equipment	Unit of Measure	Kisii Municipality	Ogembo Municipality	Sub-County
		Approved 2023	Approved 2023	Approved 2023
b) Subdivided				
The fee payable for subdivided measurer shall be the same as that for an un-subdivided measurer of equipment capacity plus an additional charge of Kshs. 10 for each of its numbered subdivisions.				
B) Bulk measure (road tankers)				
i) For each compartment according to capacity				
a) 500 litres and under	Number	2000	2000	2000
b) An additional charge of Ksh. 500 shall be payable for every 500 litres (or part thereof) in excess of such capacity				
ii) Adjustment of liquid level indicator of a bulk measurer	Number	1,000	1,000	1,000
4. Bulk storage tank.				
For each tank according to capacity 100,000 litres and under	Number	100,000	100,000	100,000
500,000 litres	Number	150,000	150,000	150,000
Exceeding 500,000 litres but not exceeding 1,000,000 for every 1,000,000 litres an additional	Number	200,000	200,000	200,000

charge of Khs. 10,000 for every 1,000,000 litres. For subdivided tanks – an additional charge of Kshs. 2,000 per graduation				
5. Spirit measuring instruments				
For each instrument	Number	200	200	200
6. Liquid measuring instrument				
a) Dispensing pumps (each)				
i) Electronic	Number	1,600	1,600	1,600
ii) non electronic	Number	1,400	1,400	1,400
b) Bulk meters (each)				
i) Electronic	Number	15,000	15,000	15,000
ii) Non-Electronic	Number	10,000	10,000	10,000
7. Leather measuring instruments and fabric instruments				
For each instrument	Number	1,600	1,600	1,600
8. Egg-grading machines				
For each machine				
Type 'A' machine	Number	1,000	1,000	1,000
Type 'B' machine	Number	1,500	1,500	1,500
Non-Automatic weighing instruments intended for counter use;				
For each instrument according to its capacity				
a) Non-self-indicating				
5kg and under	Number	150	150	150
Exceeding 5kg but not exceeding 15kg	Number	200	200	200
b) Semi-self-indicating instruments	Number	400	400	400
5kg and under	Number	200	200	200
Exceeding 5kg but not exceeding 15kg	Number	400	400	400
Exceeding 15kg	Number	800	800	800
c) Self-indicating instruments				

Particulars of Equipment	Unit of Measure	Kisii Municipality	Ogembo Municipality	Sub-County
		Approved 2023	Approved 2023	Approved 2023
i)Electronic				
5kg and under	Number	400	400	400
Exceeding 5kg but not exceeding 15kg	Number	600	600	600
Exceeding 15kg	Number	1,200	1,200	1,200
ii)non-electronic				
5kg and under	Number	200	200	200
Exceeding 5kg but not exceeding 15kg	Number	400	400	400
Exceeding 15kg	Number	800	800	800
2) All other non-automatic weighing instruments:				
For each instruments according to its capacity				
a) electronic instruments				
500kg and under	Number	800	800	800
Exceeding 50kg but not exceeding 500kg	Number	1,200	1,200	1,200
Exceeding 50kg but not exceeding 1 tonne	Number	2,000	2,000	2,000
Exceeding 50kg but not exceeding 5 tonnes	Number	5,000	5,000	5,000
Exceeding 50kg but not exceeding 20 tonnes	Number	8,000	8,000	8,000
Exceeding 20 tonnes –The fee payable shall be the same as that for a 20 tonne capacity instrument plus an additional charge of kshs. 400 for every tonne (or part thereof) in excess.				
b) Non-Electronic instruments				

50kg and under	Number	600	600	600
Exceeding 50kg but not exceeding 500kg	Number	1,000	1,000	1,000
Exceeding 50kg but not exceeding 1 tonne	Number	2,000	2,000	2,000
Exceeding 50kg but not exceeding 5tonne	Number	3,000	3,000	3,000
Exceeding 50kg but not exceeding 20 tonnes	Number	6,000	6,000	6,000
Exceeding 20 tonnes –The fee payable shall be the same as that for a 20-tonne capacity instrument plus an additional charge of kshs. 400 for every tonne (or part thereof) in excess of such capacity				
9. Automatic weighing instruments:				
-				
For each weighing unit according to its capacity				
20kg and under	Number	600	600	600
Exceeding 20kg but not exceeding 50kg	Number	1,000	1,000	1,000
Exceeding 50kg but not exceeding 200kg	Number	1,500	1,500	1,500
Exceeding 200kg but not exceeding 5 tonnes	Number	2,000	2,000	2,000
Exceeding 5 tonnes but not exceeding 20 tonnes	Number	3,000	3,000	3,000
Exceeding 20 tonnes	Number	5,000	5,000	5,000
Exceeding 20 tonnes –The fee payable shall be the same as that for a 20-tonne capacity instrument plus an additional charge of kshs. 400 for every tonne (or part thereof) in excess of such capacity				
10. Belt weighers				
For each instrument	Number	8,000	8,000	8,000
Additional charges payable where a weighing or measuring instrument incorporate a printing device which is examined and tested	Number	200	200	200
Where a weighing or measuring instrument incorporates a printing device which is also examined and tested an additional charge of Kshs. 400 shall be payable for the examination and testing of the device.	Number			
Where a weighing instrument incorporates more than one indicating device, an addition fee instrument shall be charged for examination and testing of each such device.	Number			
Where a weighing instrument has two sets of graduations (as in the case with some milk weighers) separate fees shall be charged for each set of graduations according to the capacity of the instrument	Number			
Where a weighing or measuring instrument is constructed to calculate and indicate the price an additional fee of Khs. 400 shall be payable for the examination and testing of the price indication mechanism.	Number			
Where two or more load receptors are connected to one indicating mechanism separate fees shall be charged for each load receptor to its capacity	Number			
Part 2 – Fees for a Pattern Approval				
1. Measures of length and measures of capacity				
For each measurer	Number	4,000	4,000	4,000
2. Measuring instruments				
a) Liquid measuring instruments (each)	Number	20,000	20,000	20,000
b) Linea measuring instruments (each)	Number	10,000	10,000	10,000
c)Leather measuring instruments (each)	Number	10,000	10,000	10,000
3. Non-automatic weighing instruments				
For each instrument according to capacity				
a) Non-electronic				

200kg and under	Number	12,000	12,000	12,000
Exceeding 200kg but not exceeding 1 tonne	Number	16,000	16,000	16,000
Exceeding 1 tonne	Number	20,000	20,000	20,000
c)Electronic				
20kg and under	Number	20,000	20,000	20,000
Exceeding 20kg but not exceeding 200kg	Number	30,000	30,000	30,000
Exceeding 200kg but not exceeding 1 tonne	Number	35,000	35,000	35,000
Exceeding 1 tonne	Number	40,000	40,000	40,000

4. Automatic weighing instruments; (Hopper weighers)	Number	40	40	40
For each instruments according to capacity				
20kg and under	Number	15,000	15,000	15,000
Exceeding 20kg but not exceeding 200kg	Number	20,000	20,000	20,000
Exceeding 200kg	Number	25,000	25,000	25,000
Belt –weighers:	Number	30,000	30,000	30,000
Each instrument				
Part 3 – Fees for Adjusting Weights and Measures and other Miscellaneous charges				
1. Adjusting weights				
For each weight				
5kg and under	Number	40	40	40
10kg	Number	60	60	60
20kg	Number	80	80	80
Exceeding 20kg	Number	200	200	200
2. Adjusting measurer of capacity				
For each measurer				
a) Subdivided	Number	100	100	100
b) Un-Subdivided				
The fee payable shall be the same as that for un subdivided measure of equivalent capacity plus additional charges of Kshs. 50 for each subdivision adjusted				

3. Miscellaneous charges				
a) Inserting plugs (each)	Number	40	40	40
b) Adjusting loose poises (each)	Number	40	40	40
c)Balancing all types of weighing instruments (each)	Number	100	100	100
d)Denominating linear and capacity measurers (each)	Number	100	100	100
e) Adjusting capacity measurers for use as standards				
Each measurer according to denomination				
20 litres and under	Number	1,000	1,000	1,000
Exceeding 20 litres but not exceeding 500 litres	Number	2,000	2,000	2,000
Exceeding 500 litres				
An additional charge of Kshs. 1000 shall be payable for every 500 litres (or part thereof) in exceed of such capacity.				
f) calibrating masses for use in Laboratories				
Each mass				
2kg and under				
Class E	Number	2,000	2,000	2,000
F	Number	1,500	1,500	1,500
M	Number	1,000	1,000	1,000
Exceeding 2kg but not exceeding 2kg	Number	400	400	400
Exceeding 20kg but not exceeding 20kg	Number	600	600	600
Exceeding 20kg but not exceeding 50kg2	Number	2,000	2,000	2,000
Exceeding 500kg	Number	5,000	5,000	5,000
(g) Calibration of bulk storage tanks				
For each tank according to its capacity 100,000 litres and under	Number	100,000	100,000	100,000
Exceeding 500,000 litres but less than 1,000,000	Number	150,000	150,000	150,000
A charge of kshs. 50,000 per 500,000 litres	Number	200,000	200,000	200,000
An additional charge of kshs 1,000 per graduation				

4. Fees for testing or calibrating articles or weighing or measuring equipment submitted to the director in pursuance of section 17 of the Act				
a) Testing or calibrating article (each)	Number	800	800	800
b) The charge of testing or calibrating weighing or measuring equipment shall be the same as the stamping fee applicable for such equipment plus as additional charge of.	Number	500	500	500

Part 4 – Charges for Transportation, Handling and Hire of Standards				
Transportation charges				
The amount payable for transporting mass standards from the nearest weights and measures office to the place appointed by the applicant shall be kshs. 2,000 plus an additional charge per kilometer as follows				
Mass standards of-				
One tone and under	Number	60	60	60
Exceeding q tonne but not exceeding 3 tonnes	Number	100	100	100
Exceeding 3 tonnes but not exceeding 10 tonnes	Number	160	160	160
Exceeding 10 tonnes but exceeding 15 tonnes	Number	200	200	200
Exceeding 15 tonnes	Number	300	300	300
Handling charges				
The charges payable for lifting roller and block test weights for the purpose of either loading /off-loading them into a vehicle or placing them onto the load receptor of the weighing instrument under test shall be as follows.				
Particulars of Equipment	Unit of Measure			
a) Loading/off-loading weights on or off the load receptor of an instrument kshs. 500 hour or part thereof.				
1. Hire of roller and block test weights				
For every tone or part thereof (per day)				
a) For the first three days (minimum period)				
b) Any additional days beyond the minimum period				
2. Hire of other weighing equipment				
i) Weighbridge testing unit kshs. 10,000per hour				
ii) Mobile prover tanks; kshs. 10,000 per day.				
iii) Fork lift; kshs. 10,000 per day.				
Part 5 – Travelling Costs				
The amount payable when an officer, on application or notification by any person, attends at any place away from his duty station for the purpose of verification or any weighing or measuring equipment shall be as follows:				
Travelling expenses per KM		50		50

Particulars of Equipment	Unit of Measure	Kisii Municipality	Ogembo Municipality	Sub-County
Part 6 – Fees for Registration as Manufacturer of Weighing of Measuring Equipment and Workshop Approval		Approved 2023	Approved 2023	Approved 2023
Fees for registration as a manufacturer	Number	1,000	1,000	1,000
Repairer's fees	Number			
For each licence according to type				
Type 1	Number	500	500	500
Type 2	Number	800	800	800
Type 3	Number	1,000	1,000	1,000
Type 4	Number	800	800	800
Type 5	Number	800	800	800
Type 6	Number	1,000	1,000	1,000
Type 7	Number	500	500	500
Type 8	Number	500	500	500
Type 9A- Electricity meter	Number	500	500	500
9B -Taxi meter	Number	500	500	500
9C –Airtime meter	Number	500	500	500
Type 10A-Speed gun	Number	500	500	500
10B-Alcohol breath analyzer	Number	500	500	500
10C-Blood pressure machine	Number	500	500	500
10D-Thermometers				
Special Categories				
TypeA-Precision balance class'A'	Number	1,500	1,500	1,500
TypeB- Precision balance class'B'	Number	1,500	1,500	1,500

Part 7-Fees for Approval of Patterns

Particulars of Equipment	Unit of Measure	Kisii Municipality	Ogembo Municipality	Sub-County
		Approved 2023	Approved 2023	Approved 2023
Measures of length and measure of capacity	Number	4,000	4,000	4,000
For each measure				
Measuring instruments:				
(a). liquid measuring instrument(each)	Number	20,000	20,000	20,000
(b). linear measuring instrument(each)	Number	10,000	10,000	10,000
(c)leather measuring instrument(each)	Number	10,000	10,000	10,000
Non-Automatic weighing instruments				
For each instrument according to capacity-				
a). Non-electronic-				
200kg and under	Number	12,000	12,000	12,000
Exceeding 200kg but not Exceeding 1 tonne....	Number	16,000	16,000	16,000
Exceeding 1 tonne	Number	20,000	20,000	20,000
b) Electronic-				
20kg and under	Number	20,000	20,000	20,000
Exceeding 20kg but not exceeding 200kg	Number	30,000	30,000	30,000
Exceeding 200kg but not exceeding 1 tonne	Number	35,000	35,000	35,000
Exceeding 1 tonne	Number	40,000	40,000	40,000
Automatic weighing instruments (Hopper weigher):				
For each instrument according to capacity-				
20kg and under	Number	15,000	15,000	15,000
Exceeding 20kg but not exceeding 200kg	Number	20,000	20,000	20,000
	Number	25,000	25,000	25,000
Belt-weighers:				
Each instrument	Number	30,000	30,000	30,000

Schedule Two

Lands, Physical Planning and Development

2.1 Land Rates

		Kisii Municipality	Ogembo Municipality	Sub-County
		Approved 2023	Approved 2023	Approved 2023
Land Rates on Rateable properties within Kisii Municipality & Townships	Per Annum	1% on the land value	1% on the land value	1% on the land value
2.2 Plot rent				
Plot Rent on Extended Plots (Nyanchwa)	Per Annum	4,000	-	-
Rent on Market Plots	Per Annum	5,000	3,000	1,500
Site and Service Scheme Plots (Nyanchwa)	Per Annum	5,000		-
Isolated plot rent	Per Annum	-		-
Ground Rent on Kiosks up to(5x6) ft	Per Kiosk per year	1,600	1,600	1,000
Penalty Per Month on non-payment on Rates (compounded)	Per month	1%	1%	1%
Consent to charge property (Loan charge)	Per instance	10,000	10,000	10,000
2.3 Land Sub-divisions				
Land Board Consent fees	Per Application	5,000	3,000	2,000
Subdivision fee (Market plots)	Per Plot	5,000	5,000	5,000
Change of name	Per instance	5,000	5,000	5,000
Scrutiny fees per plot (applicable across the county)	per plot	500	500	500
Change of users, extension of leases, and renewal of leases	per instance	10,000	8,000	5,000
Certificate of compliance on land sub-	Per plot	2,000	2,000	2,000
Application to sublet	Plot	4,000	4,000	4,000
Application for transfer of plot/extension of lease/ consent to lease of property	Plot	2,500	2,500	2,500
Plot transfer fee	Per Plot	20,000	13,000	10,000
Sub division fees on Lease Hold Plots	Plot	10,000	10,000	10,000
Sub division fees on Freehold Plots	Plot	2,500	2,500	2,500
Extension of lease	Plot	50,000	35,000	25,000
Consent to lease of property	Plot	10,000	8,000	5,000
Enhanced Annual Rent – Nyanchwa	Per year	10,000	10,000	10,000
Application for consent to lease of	Plot	10,000	10,000	10,000
Plot Card (new Card)	Plot	5,000	5,000	5,000
Clearance Certificate on Rates	Plot	3,000	3,000	3,000
Amalgamation of Plots	Per Plot	10,000	10,000	10,000
Land Subdivision (Per Sub Plot)		2,000	2,000	2,000
Category A		1,000	1,000	1,000
Category B		500	500	500
Category C		500	500	500
Subdivisions Large Schemes (Over 100		3,000	3,000	3,000
1 – 100 Subplots		2,000	2,000	2,000
101 – 300 Subplots		1,000	1,000	1,000
301- above Subplots		3,000	3,000	3,000
Registration under Sectional Properties				
Amalgamation of Land		5,000	5,000	5,000
Category A		3,000	3,000	3,000
Category B		2,000	2,000	2,000
Category C		1,000	1,000	1,000
Amendment of Sub-divisions (lump sum)				
Category A		3,500	3,500	3,500
Category B		3,500	3,500	3,500
Category C		3,500	3,500	3,500

Regularization of Subdivision of Land				
Category A		3,500	3,500	3,500
Category B		3,500	3,500	3,500
Category C		3,500	3,500	3,500
Subdivision Certificate		2,000	2,000	2,000
1 to 10		1,500	1,500	1,500
11 to 20		1,000	1,000	1,000
21 & above subplots		5,000	5,000	5,000
Certified copies of subdivision certificate		5,000	5,000	5,000
Certified copies of original subdivision plans (per set)		5,000	5,000	5,000
Re-inspection Fees				
Sale of Development Master Plan		2,000	2,000	-
Planning Site Board (On-site Advertisement)		12,000	12,000	12,000
Street Naming		20,000	20,000	20,000
Property numbering per plate		3,000	3,000	3,000
2.4 Valuation and Property Management Services				
Land Valuation				
Provisional valuation	Per division	15,000	15,000	15,000
Temporary Occupation License	Per Standard Area	5,000	5,000	5,000
Exemption Inspection fee	Per Visit	4,000	4,000	4,000
Valuation maps and plans	Per copy	2,500	2,500	2,500
Omission of a Rateable Property	Per property	500	500	500
Transfer of a Rateable Property	Per property	500	500	500
File Rating Records information (Search)	Per instance	500	500	500
Kisii County Master Plan /Planning Policy Reports		20,000	20,000	20,000
Kisii County Master Plan Full Version		20,000	20,000	20,000
Local Physical Development Reports (LPDPS)		3,000	3,000	3,000
Other Planning Policy Reports		1,000	1,000	1,000
Base maps, Part Development Plans (PDP) (Copies)		2,000	2,000	2,000
Evaluation of NEMA Reports		1,000	1,000	1,000
Regularization of Compliant Development		1,000	1,000	1,000
Extension of Use		1,000	1,000	1,000
Renewal of Development Application				
Change o		2,000	2,000	2,000
Extension of Use		25,000	25,000	25,000
Base Stations (10x10ft)		150,000	150,000	150,000
2.5 Change of User				
Residential to Commercial	Per Plot	10,000	10,000	10,000
Agricultural to Residential	Per Plot	10,000	10,000	10,000
Agricultural to Commercial	Per Plot	10,000	10,000	10,000
Residential/General Commercial to Petrol Station	Per Plot	10,000	10,000	10,000
General Commercial to Industrial	Per Plot	10,000	10,000	10,000

		Kisii Municipality	Ogembo municipality	Sub-County
Item Description		Approved 2023	Approved 2023	Approved 2023
Survey				
Application for Survey Services	Per instance	2,500	2,500	2,500
Survey Fee	Per instance	5,000	5,000	5,000
Beacon Certificate issuance	Per instance	5,000	5,000	5,000
Beacon Relocation & Re-establishment	Per instance	3,000	3,000	3,000
Boundary dispute resolution (per plot)	Per instance	5,000	5,000	5,000
Plot/Site location/Confirmation	Per instance	5,000	5,000	5,000
Survey Plan Procurement (per Plan)	Per instance	1,000	1,000	1,000
Cushion fee	Per instance	5,000	5,000	5,000
2.6 Town Engineer & Planning				
Application for to undertake development (PPA1)	per plan	2,500	2,500	2,500
Site Inspection fee	Per floor	3,500	3,500	2,500
Site Inspection fee	Bungalow	3,500	3,500	2,500
Application for Occupation Certificate (<i>applicable after completion</i>)	Per Plan	3,500	3,500	2,000
Application for completion Certificate (<i>applicable after completion</i>)	Per Plan	3,000	3,000	2,000
Application for laying culvert	Per instance	2,500	2,500	2,500
Application for Laying Fiber Optic Cable	Per instance	2,500	2,500	2,500
Retrieval (search) of Building Plan	Per instance	3,000	3,000	3,000
Maintenance of Fibre network	Annually	30,000.00	30,000.00	30,000.00
Performance security for fibre reinstatement	Per Instance	25,000.00	25,000.00	25,000.00
Renovations				
Minor Renovations (Painting, lock, door replacement,	Quarterly	5,000	5,000	5,000
Medium Renovations (Light partitions, tiling, roof	Quarterly	12,000.00	12,000.00	12,000.00
Major Renovations (structural demolitions, structural	Quarterly	30,000.00	30,000.00	30,000.00
Installation of culverts				
300-600	Per Metre	1000.00	1000.00	1000.00
600-900	Per Metre	1500.00	1500.00	1500.00
Construction Board fees	Per Instance	3,000.00	3,000.00	3,000.00
Temporary occupation	Per instance	5,000.00	5,000.00	5,000.00
PENALTIES				
Storage of Construction material on road/drainage,	Per Day	2,000.00	2,000.00	2,000.00
Unapproved development	Per instance	20,000.00	20,000.00	20,000.00
Non display of site board	Per Board	3,000.00	3,000.00	3,000.00
Discharge of waste water to road drainage	Per instance	20,000.00	20,000.00	20,000.00
Encroachment of road wayleave	Per instance	10,000.00	10,000.00	10,000.00
Modification of approved plan	Per instance	20,000.00	20,000.00	20,000.00
Development without periodic inspection	Per Floor	3,500.00	3,500.00	3,500.00
2.7 Building Plans Fees				

Building Plan Fees – Renewal Fees (Renewal to be done on outstanding works, 24 Months after approval)

Residential	M ²	20	20	15
Residential (Commercial)	M ²	25	25	20
Commercial	M ²	35	35	25
Hospitals	M ²	35	35	30
Educational	M ²	20	20	15
Agricultural – Green Houses	M ²	10	10	10

		Kisii Municipality	Ogembo municipality	Sub-County
Item Description		Approved 2023	Approved 2023	Approved 2023
Industrial	M ²	45	45	45
Filling /gas station	M ²	85	85	85
Godowns	M ²	75	75	75
Religious (Application to be done as outlined and inspection fees to be paid accordingly. Construction of houses of worship to be charged 50% of plinth area. Any form of business undertaken by religious entity will be charged as above under commercial/residential Buildings) building)	M ²	-	-	-
Containerized kiosks (County Standards)				
Application for Installation of Containerized standardized Kiosks	Per Container	4,000	3,000	2,000
Ground Rent for Containerized Kiosk	per annum	6,000	3,000	2,000
Ground Rent for Pre-fabricated Kiosk	Per M ²	300	300	300
Installation of Containerized Kiosks 40 Feet	Per instance	20,000	10,000	5000
Installation of Containerized Kiosks 20 Feet	Per instance	10,000	8,000	3000
Installation of Steel/Fabricated Kiosks	Per M ²	1000	1000	1000
Renewal fee per container/prefabricated kiosk	per annum	10,000	10,000	10,000

		Kisii Municipality	Ogembo Municipality	Sub-County
Item Description		Approved 2023	Approved 2023	Approved 2023
Building Plan Fees- Architectural M² x rate structural= (Architectural M² x 56%)				
Application fee		2,500	2,500	2,500
Residential	M ²	35	35	35
Residential/Commercial	M ²	50	50	50
Commercial	M ²	30	30	30
Hospitals	M ²	40	40	40
Educational	M ²	15	15	15
Agricultural – Green Houses	M ²	5	5	5
Industrial	M ²	25	25	25
Filling /gas station	M ²	105	105	105
Godowns	M ²	155	155	155
Religious (Application to be done as outlined and inspection fees to be paid accordingly. Construction of houses of worship to be charged 50% of plinth area. Any form of business undertaken by religious entity will be charged as above under commercial/residential Buildings)	M ²			-

2.8 Demolition of Buildings Permits				
Temporary Building	Per Instance	5,000	5,000	5,000
Permanent-ground floor all types and mansionette	Per Instance	8,000	8,000	8,000
Ground plus two plus three floors (on 8th of an acre or less)	Per Instance	15,000	15,000	15,000
Ground plus two plus three floors (on Quarter of an Acre and above)	Per Instance	15,000	15,000	15,000
Ground plus four-sixth floor	Per Instance	25,000	25,000	25,000
Ground plus seven (7) floors and above	Per Instance	50,000	50,000	50,000
2.9 Building Plans- Occupational Certificates				
Residential	Per Instance	1,500	1,500	1,500
Residential (Commercial)	Per Instance	2,000	2,000	2,000
Commercial	Per Instance	2,500	2,500	2,500
Hospitals	Per Instance	2,500	2,500	2,500
Educational	Per Instance	2,500	2,500	2,500
Agricultural – Green Houses	Per Instance	1,000	1,000	1,000
Industrial	Per Instance	3,000	3,000	3,000
Filling /gas station	Per Instance	4,000	4,000	4,000
Godowns	Per Instance	5,000	5,000	5,000
Completion Certificates				
Issuance of Completion Certificates	Per Development	2,500	2,500	2,500
Penalties				
Plan not completed/not commenced in a period of 5 years after Approval	Per Plan	20,000	20,000	20,000
Extension Project after 3yrs	Per Project	10,000	10,000	10,000
Impounding from development plan approval site	Per Instance	3,000	3,000	3,000
Non-display for development approval site board	Per Instance	1,000	1,000	1,000

		Kisii Municipality	Ogembo Municipality	Sub-County
Item Description		Approved 2023	Approved 2023	Approved 2023
2.10 Special Services				
Application fee	-	2,500	2,500	2,500
Excavation and laying of fiber optic cable	Per Metre	100	100	100
Installation of Overhead Optic cable	Per pole	50	50	50
Route Cleaning for Fibre Optic Cables	Per Metre	50	50	50
Concrete Pavement/ Cabro Pavement	M ²	80	80	80
Authority to open manholes and lay cables for service providers charged	Per manhole	1,000	1,000	1,000
Micro Tunneling	Per Metre	500	500	500
Scaffolding	Per m ²	50	50	30
2.11 Hoarding of Construction Sites				
Along Classified roads and paved streets/roads (not more than 8 weeks)	Per metre	200	200	200
Along Classified roads and paved streets/roads (for every month or part of a month beyond 8 weeks)	Per metre	100	100	100
Within other areas, (Not more than 8 weeks)	Per metre	70	70	70
Within other areas, (for every month or part of a month beyond 8 weeks)	Per metre	50	50	50
2.12 Road Works.				
Road Cutting	Per M ²	2,500	2,500	2,500
Earth Road	Per M ²	1,500	1,500	1,500
Gravel Road	Per M ²	2,500	2,500	2,500
Concrete/Cabro Road	Per M ²	3,000	3,000	3,000
Bitumen Road	Per M ²	12,000	12,000	12,000
Laying of Culverts				
Application fee	-	2,500	2,500	2,500
300mm- 600mm	Per M ²	1,000	1,000	1,000
600mm- 1200mm	Per M ²	2,000	2,000	2,000
Sewer line				
Application fee	Once	2,500	2,500	2,500
Laying of Sewer line in Private Property Per Instance	Per M ²	50	50	50
Laying of Sewer Line on Wayleave Per Instance	Per M ²	100	100	100
Telecommunication Masts				
Application Fee	Per Annum	2,500	2,500	2,500
Renewal Fee	Per M ²	5,000	5,000	5,000
Ground Rent	Per Instance	250	250	250
Construction Fee (For those on Ground)	Per Instance	140,000	140,000	140,000
Installation/Assembling fee (For those on structures)	Per Annum	25,000	25,000	25,000
2.13 Renovations (Alterations) (Renovations expires 3 months after the date of approval. Developers apply for extension or fresh application as the case may be.)				
Application fee	Per instance	2,500	2,500	2,500
Minor renovation Residential C.B.D. (Tile replacement, Roof replacement Minor repair works) (<i>Applicable on CBD and Market centers only</i>)	Per building	3,000	3,000	2,000
Minor renovation Commercial C.B.D. (Tile replacement, Roof replacement Minor repair works) (<i>Applicable on CBD and Market centers only</i>)	1 -2 floors	7,000	7,000	5,000
Minor renovation Commercial C.B.D. (Tile replacement, Roof replacement Minor repair works) (<i>Applicable on CBD and Market centers only</i>)	3-4 floors	10,000	10,000	7,000
Minor renovation Commercial C.B.D. (Tile replacement, Roof replacement Minor repair works) (<i>Applicable on CBD and Market centers only</i>)	Above 5 floors	20,000	20,000	15,000
Major renovation Residential C.B.D. (Structural Modifications, wall adjustments, steel fabrications) (<i>Applicable on CBD and Market centers only</i>)	Per building	5,000	5,000	3,000

		Kisii Municipality	Ogembo Municipality	Sub-County
Item Description		Approved 2023	Approved 2023	Approved 2023
2.10 Special Services				
Major renovation commercial C.B.D. (Structural Modifications, wall adjustments, steel fabrications) (Applicable on CBD and Market centers only)	1-2 floors	18,000	15,000	12,000
Major renovation commercial C.B.D. (Structural Modifications, wall adjustments, steel fabrications) (Applicable on CBD and Market centers only)	3-4 floors	20,000	17,000	15,000
Major renovation commercial C.B.D. (Structural Modifications, wall adjustments, steel fabrications) (Applicable on CBD and Market centers only)	Above 5 floors	30,000	25,000	20,000
Major – Extended areas	Per building	12,000	12,000	-
Extended area	Per building	4,000	4,000	4,000
Perimeter wall	Per metre	100	100	100

2.15 Burial Charges

		Kisii Municipality	Ogembo Municipality	Sub-County
Item Description		Approved 2023	Approved 2023	Approved 2023
Burial Permit – Cemetery	per instance	500	500	-
Public Cemetery Fee per body resident	per instance	500	500	-
Public Cemetery Fee per body non resident	per instance	5,000	5,000	-
Crematorium (public)	per instance	1,000	1,000	-
Private Crematorium	per instance	15,000	15,000	

2.16 Advertisements

(a) City Clock				
Application fee	No.	5,000	5,000	5,000
Construction fees	once	10,000	10,000	10,000
Four-sided clock	Per Annum	20,000	20,000	20,000
Three-sided clock	Per Annum	15,000	15,000	15,000
Two-sided clock	Per Annum	10,000	10,000	10,000
Renewal fee	Per Annum	1000	1000	1,000
(b) Billboards (Road reserve/ buildings)				
Application fees		5,000	5,000	5,000
Construction fees	No.	20,000	20,000	20,000
Ground Rent per site on Road reserve	Per Annum	25,000	25,000	25,000
Ground Rent per site on private property	Per Annum	10,000	10,000	10,000
i. Small display under 3m ² (minimum charge)	Per year	7,000	7,000	7,000
ii. (8 X 10) m	Per year	100,000	100,000	100,000
iii. (8 X 12) m	Per year	150,000	150,000	150,000
iv. (10 X 12) m	Per year	170,000	170,000	170,000
Additional Charges per m ²	Per year	1,500	1,500	1,500
Non-Advertisement on billboards	Per year	20,000	20,000	20,000
N/B: Advertisement on Billboards/ city clock payable before 31st march) otherwise a late penalty of 5% p/m				
{c} Advertisement on Streetlight Poles				
Application fees	Per pole	500	500	500
Construction fees	Per pole	200	200	200

Advertisement per pole	Monthly	2,000	2,000	1,000
Advertisement per pole	Annual	20,000	20,000	20,000
(d) Mobile Advertisements/Crusades (Fees applicable across the County)				
Application fee	Per instance	500	500	500
By Loud Speaker	Per day	2,000	2,000	2,000
A van mounted with Loud Speakers	Per day	8,000	8,000	8,000
A truck mounted with Loud Speaker(s)	Per day	13,000	13,000	13,000
A fleet of 2 to 3 vehicles mounted with Loud Speaker(s)	Per day	15,000	15,000	15,000
A fleet of 4- 5 Vehicles mounted with Loud Speaker(s)	Per day	18,000	18,000	18,000
A fleet of 6- 10 Vehicles mounted with Loud Speaker(s)	Per day	20,000	20,000	20,000
A fleet of over 10 Vehicles mounted with Loud Speaker(s)	Per day	30,000	30,000	30,000
A vehicle with digital screen only	Per day	10,000	10,000	10,000
Political campaign	Per day	20,000	20,000	20,000
Filming and video shoots with/by sound system/devices	Per day	1,000	1,000	1,000
Filming and video shoots with/by sound system/devices	Annually	6,000	6,000	6,000
Promotion of sales/Entertainment	Per day	3,000	3,000	3,000
d. Permits for crusades				
Application fee	Per instance	200	200	200
Permits fees	Per week	2,000	2,000	2,000
Street preaching (authorized)	Per day	Free	Free	Free
Christian power nights/vigils (Keshas)	Per day	Free	Free	Free
(e) Display of Flags				
Promotion Flags	Per fortnight	1,000	1,000	300

		Kisii Municipality	Ogembo Municipality	Sub-County
Item Description		Approved 2023	Approved 2023	Approved 2023
Corporate Flags	Per Year	5,000	3,000	2,000
(f). Construction Site Boards (Development Projects)				
Application Fees	per site	2,000	1,000	500
Board display Fee	Per instance	5,000	3,000	2,000
(g) Street name/Sub-Urban signs				
Application fee/renewal	Per instance	1000	1,000	500
Below /or 2.4x1.2M	Per signage	2,000	2,000	2,000
Above 2.4x1.2M	Per signage	5,000	5,000	5,000
(h) Banners				
i. Commercial	Per week	2,000	2,000	2,000
ii. Political	Per week	10,000	10,000	10,000
iii. Religious	Per week	1,000	1,000	1,000
(i) Steel Poles				
Application of Steel Pole Banner (per pair)	Instance	5,000	5,000	5,000
Construction of Steel Pole Banner (per pair)	Instance	10,000	10,000	10,000
(j) Tent Pitching				
Small tent	Per week	3,000	2,000	1,000
Big Tent	Per week	5,000	4,000	3,000
Branded Umbrella (small)	Per week	500	500	200
Branded Umbrella (Big)	Per week	1,000	1,000	500
(k) Posters (Only in Designated Areas)				
1- 1,000 Posters	Each	10	10	10
Any extra Poster above 1000	Each	5	5	5
Fliers	Each	2	2	2
Sandwich	Per person	1,200	1,200	1,200
Directional signs				
Application	Per piece	500	500	500
Single	Per piece	1,000	1,000	1,000
Multi	Per piece	2,000	2,000	2,000
(l) Signboards				
Installation fee	Per instance	10,000	10,000	10,000
(i) Non-Illuminated				
Application Fees	Per instance	500	500	500
Annual fee	per M ²	2,000	2,000	1,000
(ii) Illuminated Signs				
Application Fees	Per instance	1,500	1,500	1,500
Annual fee	per M ²	3,000	3,000	2,500
(m) Wall Branding/Windows Branding				
Application fees	Per instance	1,000	1,000	1,000
Annual fee	Per Floor/part of	11,000	11,000	11,000
(n) Wall writing		Per year	1,000	1,000
(o) Vehicle Branding				
Vehicle between 1 – 2 tons	Annual	5,000	5,000	5,000
Vehicle between 3- 5 tons	Annual	11,000	11,000	11,000
Vehicles between 6- 10 tons	Annual	15,000	15,000	15,000
Vehicles above 10 tons	Annual	20,000	20,000	20,000
Advertisement per car for sale	Per car	1,500	1,500	1,500
Activation by bell ringing	Per day	5,000	5,000	5,000
(p) Digital screen				
Application	Once	2,000	2,000	2,000
Construction fee	Once	10,000	10,000	10,000
2m by 2m (4m ²)	Per year	10,000	10,000	10,000
3m by 6m (18m ²)	Per year	15,000	15,000	15,000

		Kisii Municipality	Ogembo Municipality	Sub-County
<i>Item Description</i>		Approved 2023	Approved 2023	Approved 2023
4m by 6m (24m ²)	Per year	30,000	30,000	30,000
Above 24m ²	Per year	50,000	50,000	50,000
2.17 Penalties				
Hawking/obstruction/damaging designated walkway	Per Instance	500	500	500
Damaging of street light pole.	Per Instance	20,000	20,000	20,000
Damaging of High Mast	Per Instance	50,000	50,000	50,000
Blockage of drains	Per Instance	5,000	5,000	5,000
Construction on the Sewer Line/ Sewer Way-leave	Per Instance	20,000	20,000	20,000
Development without approval	Per Instance	10,000	10,000	10,000
Damaging of classified roads and or its structures	Per Instance	20,000	20,000	20,000
Dumping of waste/site excavation material on the road Way-leave	Per Instance	20,000	20,000	20,000
Breach of the conditions Issued on PPA2	Per Instance	20,000	20,000	20,000
Encroachment on verandah e.g., display of goods, construction of staircases, kiosks etc.	Per instance	10,000	10,000	10,000
General non-compliance fine	Per Instance	10,000	10,000	10,000
Evading barriers/check-points (CEES points)	Per instance	10,000	10,000	10,000

Schedule Three
Water, Energy, Environment and Natural Resources

		Kisii Municipality	Ogembo Municipality	Sub-County
Item Description		Approved 2023	Approved 2023	Approved 2023
3.1 Environmental Levy (Cess)				
1. Hardcore/ Murram				
Vehicle over 20 tons	Per Trip	1000	1000	1000
Vehicle between 10-19 tons	Per Trip	700	700	700
Vehicles between 5 – 9tons	Per Trip	500	500	500
Vehicles between 3 – 5 tons	Per Trip	200	200	200
Vehicles between 1 – 3 tons	Per Trip	100	100	100
Motorbike	Per Trip	30	30	30
TukTuk	Per Trip	50	50	50
2. Blocks/ Concrete				
Vehicle over 20 tons	Per Trip	1000	1000	1000
Vehicle between 10-19 tons	Per Trip	700	700	700
Vehicles between 5 – 9tons	Per Trip	500	500	500
Vehicles between 3 – 5 tons	Per Trip	200	200	200
Vehicles between 1 – 3 tons	Per Trip	100	100	100
Motorbike	Per Trip	30	30	30
TukTuk	Per Trip	50	50	50
3. Sand				
Vehicle over 20 tons	Per Trip	1000	1000	1000
Vehicle between 10-19 tons	Per Trip	700	700	700
Vehicles between 5 – 9tons	Per Trip	500	500	500
Vehicles between 3 – 5 tons	Per Trip	200	200	200
Vehicles between 1 – 3 tons	Per Trip	100	100	100
TukTuk	Per Trip	30	30	30
4. Bricks				
Vehicle over 20 tons	Per Trip	700	700	700
Vehicle between 10-19 tons	Per Trip	400	400	400
Vehicles between 5 – 9tons	Per Trip	300	300	300
Vehicles between 3 – 5 tons	Per Trip	200	200	200
Vehicles between 1 – 3 tons	Per Trip	100	100	100
TukTuk	Per Trip	30	30	30
5. Jaggery Cess				
Vehicle over 20 tons	Per Trip	1000	1000	1000
Vehicle between 10-19 tons	Per Trip	700	700	700
Vehicles between 5 – 9tons	Per Trip	500	500	500
Vehicles between 3 – 5 tons	Per Trip	200	200	200
Vehicles between 1 – 3 tons	Per Trip	100	100	100
Motorbike	Per Trip	30	30	30
TukTuk	Per Trip	50	50	50
6. Molasses Cess				
Vehicle over 20 tons	Per Trip	2000	2000	2000
Vehicle between 10-19 tons	Per Trip	1400	1400	1400
Vehicles between 5 – 9tons	Per Trip	1000	1000	1000
Vehicles between 3 – 5 tons	Per Trip	400	400	400
Vehicles between 1 – 3 tons	Per Trip	200	200	200
Motorbike	Per Trip	60	60	60
TukTuk	Per Trip	100	100	100

		Kisii Municipality	Ogembo Municipality	Sub-County
<i>Item Description</i>		Approved 2023	Approved 2023	Approved 2023
7. Poles/ Timber Cess				
Vehicle over 20 tons	Per Trip	6000	6000	6000
Vehicle between 10-19 tons	Per Trip	3000	3000	3000
Vehicles between 5 – 9tons	Per Trip	2000	2000	2000
Vehicles between 3 – 5 tons	Per Trip	1000	1000	1000
Vehicles between 1 – 3 tons	Per Trip	500	500	500
<i>Charcoal Movement fees</i>	Per 90 kg sack	20	20	20
8. Raw Soapstone Cess				
Vehicles	Per Ton	20,000	20,000	20,000
Motorbike	Per Ton	20,000	20,000	20,000
Tuk-tuk	Per Ton	20,000	20,000	20,000
20ft Container	Per Container	200,000	200,000	200,000
40ft Container	Per Container	400,000	400,000	400,000
9. Processed Soapstone Cess				
Vehicles	Per Ton	2,000	2,000	2,000
Motorbike	Per Ton	2,000	2,000	2,000
Tuk-tuk	Per Ton	2,000	2,000	2,000
10. Soapstone Terrazzo Cess/				
Vehicles	Per Ton	10,000	10,000	10,000
Motorbike	Per Ton	10,000	10,000	10,000
Tuk-tuk	Per Ton	10,000	10,000	10,000
Lack of quarry extraction permit	Per instance	50,000	50,000	50,000
Lack of mineral transportation permit	Per instance	10,000	10,000	10,000
Illegal transportation of soapstone	Per Ton	20,000	20,000	20,000
Illegal transportation of timber	Per Ton	10,000	10,000	10,000

3.0 ENVIRONMENT, AND NATURAL RESOURCES**3.1 POLLUTION CONTROL**

		Kisii Municipality	Ogembo Municipality	Sub-County
Item Description		Approved 2023	Approved 2023	Approved 2023
Item description	Unit of measure			
3.1. Noise and Excessive Vibrations (Licence/permits) (pollution Control regulations 2009)				
3.1.1 Business premises with or dealing in/with sound system/devices				
Application fees	Per Instance	500	500	500
Entertainment events e.g., Commercial parties, music concerts (Local and national artists)	Per instance	5,000	5,000	5,000
International entertainment events e.g., parties, music nights (Foreign artists)	Per Instance	50,000	50,000	50,000
Large Restaurants, Bars, Hotels, Resorts	Per Annum	10,000	10,000	5,000
Medium Restaurants, Bars, Hotels, Resorts	Per Annum	5,000	5,000	3,000
Small Restaurants, Bars, Hotels, Resorts	Per Annum	3,000	3,000	2,000
Video show rooms/DSTV shops/Betting and gaming centers/	Per annum	4,000	4,000	2,000
Gaming shops	Per annum	3,000	3,000	1,000
Electronic shops				
Small	Per Annum	3,000	3,000	2,000
Medium	Per Annum	5,500	5,500	4,000
Large	Per Annum	10,000	10,000	5,000
Music stores	Per annum	2,000	2,000	1,000
3.1.2 Use of detonators /Heavy earth movers	Per site	10,000	10,000	10,000
3.1.3 By use of sound systems/ devices				
Promotion of sales/ entertainment	Per day	3,000	3,000	3,000
Promotion of sales/ entertainment/ outdoor e.g., roadshows	Per day	5,000	5,000	5,000
A tent with sound system	Per week	5,000	5,000	5,000
A car or van mounted with sound system/ devices	Per day	5,000	5,000	5,000
A truck or van mounted with sound system/ devices	Per day	10,000	10,000	10,000
A trailer or van mounted with sound system/ devices	Per day	15,000	15,000	15,000
A fleet of 2-5 vehicles mounted with sound system/ devices	Per day	13,000	13,000	13,000
A fleet of 6-9 vehicles mounted with sound system/ devices	Per day	15,000	15,000	15,000
A fleet of 10-13 vehicles mounted with sound system/ devices	Per day	18,000	18,000	18,000
A fleet over 14 vehicles mounted with sound system/ devices	Per day	20,000	20,000	20,000
Political campaign	Per week	20,000	20,000	20,000
Filming and video shoots by sound system/ devices	Per scene	2,000	2,000	2,000
3.1.4 Permits for Crusades				
Application fee	Per Instance	200	200	200
Permit fee	Per week	2,000	2,000	2,000
Street preaching	Per day	Free	Free	Free
Christian power nights/ Vigils (Keshas)	Per night	2,000	2,000	2,000

3.2. Air Quality Regulations

3.2.1. Control of emissions from use or application of fossil fuel/Petro-fuels - Emission license/permit		Kisii Municipality	Ogembo Municipality	Sub-County
Item description	Unit of measure	Approved 2023	Approved 2023	Approved 2023
Application	Per Instance	500	500	500
Large filling station with more than 6 petrol/diesel pumps	Per Annum	8,000	8,000	8,000
Medium filling station with 4-5 petrol/diesel pumps	Per Annum	5,000	5,000	5,000
Small filling station with 2-3 petrol/diesel pumps	Per Annum	3,000	3,000	3,000
LPG/cooking gas plants	Per Annum	10,000	10,000	10,000
Internal combustion engines below 1500cc	Per Annum	3,000	3,000	3,000
Internal combustion engines 15001-2500cc	Per Annum	5,000	5,000	5,000
Internal combustion engines above 2500cc	Per Annum	7,000	7,000	7,000
Internal combustion engines above 5000cc	Per Annum	10,000	10,000	10,000
3.2.2 Controlled facilities				
(a) Fertilizer manufacturing plants	Per Annum	5,000	5,000	5,000
(b) Lead recycling plants	Per Annum	5,000	5,000	5,000
(c) Grain millers	Per Annum	5,000	5,000	5,000
(d) Hot mix asphalt batching plants	Per Annum	5,000	5,000	5,000
(e) Incinerators	Per Annum	5,000	5,000	5,000
(f) Iron and steel mills;	Per Annum	5,000	5,000	5,000
(g) Kraft pulp mills;	Per Annum	5,000	5,000	5,000
(h) Manufacture of soda ash	Per Annum	5,000	5,000	5,000
(i) Mineral processing plants;	Per Annum	5,000	5,000	5,000
(j) Paint manufacturing plants	Per Annum	5,000	5,000	5,000
(k) Pesticide formulation and manufacturing plants	Per Annum	5,000	5,000	5,000
		Kisii Municipality	Ogembo Municipality	Sub-County
<i>Item Description</i>		Approved 2023	Approved 2023	Approved 2023
(l) Petroleum refineries and depots;	Per Annum	5,000	5,000	5,000
(m) Pharmaceutical industries	Per Annum	5,000	5,000	5,000
(n) Phosphate rock processing plants;	Per Annum	5,000	5,000	5,000
(o) Portland cement plants (clinker plants included);	Per Annum	5,000	5,000	5,000
(p) Sulphur recovery plants;	Per Annum	5,000	5,000	5,000
(r) Sulphuric, or nitric acid plants;	Per Annum	5,000	5,000	5,000
(s) Thermal power plants	Per Annum	5,000	5,000	5,000
(t) Thermal and Geothermal power plants	Per Annum	5,000	5,000	5,000
(u) Waste holding and segregation points	Per Annum	5,000	5,000	5,000
(v) Quarrying/stone crushing units	Per Annum	5,000	5,000	5,000
3.3 Waste Management Regulations, 2006 Legal Notice 121: Compliance to waste management regulations				
Application fees	Per Instance	Ksh 500	Ksh 500	500
3.3.1. Solid waste				
Waste generated from restaurants, bars, hotels (food and liquor joints)				
Large restaurants, bars, hotels (food and liquor joints)	Per Annum	5,000	5,000	5,000
Medium restaurants, bars, hotels (food and liquor joints)	Per Annum	3,000	3,000	3,000

Small restaurants, bars, hotels (food and liquor joints)	Per Annum	2,000	2,000	2,000
Food kiosks	Per Annum	1,500	1,500	1,500
Domestic waste from residential areas apartments/estates/flats/complexes	Per Annum	10,000	10,000	5,000
Access of dumping sites per vehicle	Per trip	500	500	500
Dump site access permit	annual	10,000	10,000	10,000
Waste Generated from Supermarkets				
Large supermarkets	Per annum	20,000	20,000	20,000
Medium supermarkets/ Minimarts	Per annum	10,000	10,000	10,000
Waste generated from factories/ industries/ bakeries and pastries				
Large factories/ industries/ bakeries and pastries	Per annum	20,000	20,000	20,000
Medium factories/ industries/ bakeries and pastries	Per annum	10,000	10,000	10,000
Small factories/ industries/ bakeries and pastries	Per annum	5,000	5,000	5,000
Waste generated from stores/ godowns / warehouses				
Mega/ Large stores/ godowns / warehouses	Per annum	20,000	20,000	20,000
Medium stores/ godowns / warehouses	Per annum	10,000	10,000	10,000
Waste generated from hardware				
Mega/ Large hardware	Per annum	20,000	20,000	10,000
Medium hardware	Per annum	10,000	10,000	5,000
Small hardware	Per annum	5,000	5,000	3,000
Waste generated from second-hand (mitumba) and new/ fashion cloth and foot wares stores/ shops				
Large second-hand (mitumba) and new/ fashion cloth and foot wares stores/ shops	Per annum	10,000	10,000	5,000
Medium second-hand (mitumba) and new/ fashion cloth and foot wares stores/ shops	Per annum	5,000	5,000	3,000
Small second-hand (mitumba) and new/ fashion cloth and foot wares stores/ shops	Per annum	3,000	3,000	2,000
Waste generated from shops				
Large shops	Per annum	5,000	5,000	3,000
Medium shops	Per annum	3,000	3,000	2,000
Small shops	Per annum	2,000	2,000	1,000
Waste generated from motorbike vendors/ lender/ auto-spares				
Large motorbike vendors/ lender/ auto-spares	Per annum	20,000	20,000	20,000
Medium motorbike vendors/ lender/ auto-spares	Per annum	10,000	10,000	10,000
Small motorbike vendors/ lender/ auto-spares	Per annum	5,000	5,000	5,000
Waste generated from body care shops (barber/ kinyozi and salons/ pedicure/ manicure/ body massages)				
Large body care shops (barber/ kinyozi and salons/ pedicure/ manicure/ body massages)	Per annum	10,000	10,000	5,000
Medium body care shops (barber/ kinyozi and salons/ pedicure/ manicure/ body massages)	Per annum	5,000	5,000	3,000
Small body care shops (barber/ kinyozi and salons/ pedicure/ manicure/ body massages)	Per annum	3,000	3,000	2,000
Waste generated from guest house/ lodgings				
Guest house/ lodgings (above 20 rooms)	Per annum	10,000	10,000	5,000
Guest house/ lodgings (11-20 rooms)	Per annum	8,000	8,000	3,000
Guest house/ lodgings (1-10 rooms)	Per annum	5,000	5,000	2,000
Management of waste entities permit				
Multi-Lateral Company	Per Annum	100,000	100,000	100,000
Large (National) Companies	Per Annum	30,000	30,000	30,000
Small (Local) Private companies	Per Annum	10,000	10,000	10,000
Cleaning (Women and youth groups)	Per Annum	5,000	5,000	5,000

Transportation of medical waste	Annual	10000	10000	10000
Access to incinerator (KTRH)	Per instance	1000	-	-
Access to incinerator (KTRH)	Annual	10000	-	-
Solid, liquid waste and air pollution penalty	Per Instance	50,000	50,000	50,000
Waste generated from private hospitals				
Large private hospitals	Per Annum	20,000	20,000	10,000
Medium private hospitals	Per Annum	10,000	10,000	5,000
Small private hospitals	Per Annum	5,000	5,000	3,000
Waste generated from Clinics				
Large Clinics	Per Annum	10,000	10,000	5,000
Medium Clinics	Per Annum	5,000	5,000	3,000
Small Clinics	Per Annum	3,000	3,000	2,000
Waste generated from private schools				
Large private schools (above 300 students/ Pupils)	Per Annum	10,000	10,000	5,000
Medium private schools (200-299 students/ pupils)	Per Annum	5,000	5,000	3,000
Small private schools (Below 200 students/ pupils)	Per Annum	3,000	3,000	2,000
		Kisii Municipality	Ogembo Municipality	Sub-County
Item Description		Approved 2023	Approved 2023	Approved 2023
Transportation of moved, removed, dislocated earth material, demolition debris/waste building materials from and to construction sites and excavation sites	Per vehicle/per site	10,000	10,000	10,000

3.4 Water quality regulations 2006- Articles 16,17,18 and the Water act 2016				
Item description	Unit of measure	Approved 2023	Approved 2023	Approved 2023
Application fees	Per Instance	500	500	500
Effluent discharge license	Per Annum	10,000	10,000	10,000
Transportation of liquid waste (grey and dark water/sewage/slurry: Exhausters	Per Annum	10,000	10,000	1 0,000
Drilling of boreholes-Proponents	Per Borehole	15,000	15,000	15,000
Water packaging, treatment and bottling plant	Per Annum	15,000	15,000	15,000
3.5 General Environmental and social safeguards in Kisii County: Development compliance approvals, assessment and inspection, Environmentally and socially highly risk enterprises				
Application fees	Per Instance	500	500	500
Environmental assessment and approvals for single business permit (E.A)	Per Annum	500	500	500
Building/Development plan, drawings, sketches, maps, Physical planning Environmental assessment and approval fee	Per Plinth area/per floor	1500	1500	1500
Building/Development plan, drawings, sketches, maps, Physical planning Environmental assessment and approval Inspection fee(professional)	Per site	500	500	500
3.6 General charges				
General public nuisance (littering, odour, urinating in public, noise pollution, air pollution, land pollution, water pollution	Per Instance	500	500	500
Illegal dumping of waste, construction material, construction demolition debris, excavated material (soil, quarry, ballast, sand, murram, boulders)	Per Instance	10,000	10,000	10,000

Penalty for litter bin vandalism	Per Person	20,000	20,000	20,000
Noise Pollution offense	Per Instance	50,000	50,000	50,000

		Kisii Municipality	Ogembo Municipality	Sub-County
Item Description		Approved 2023	Approved 2023	Approved 2023
Penalty for EIA Non-Compliance	Per Project	20,000	20,000	20,000
Smoking/defecating/Urinating in public places	Per Instance	300	300	300
Car wash and other activities at undesignated sites	Per Instance	10,000	10,000	10,000
Penalties for non -compliance	Per Instance	10,000	10,000	10,000
Non -compliance for waste management – hospitals	Per instance	50,000	50,000	50,000
Lack of environmental permit	Per instance	20,000	20,000	20,000
3.7 High risk business enterprises, Motor garages, service stations/bays, repairs, Carwashes, scrap metals/plastics drop-off/pick-up points				
Application fees	Per Instance	500	500	500
Large Motor garages, service stations/bays, repairs, Carwashes, scrap metals/plastics drop-off/pick-up points	Per Annum	10,000	10,000	10,000
Medium Motor garages, service stations/bays, repairs, Carwashes, scrap metals/plastics drop-off/pick-up points	Per Annum	7,000	7,000	7,000
Small Motor garages, service stations/bays, repairs, Carwashes, scrap metals/plastics drop-off/pick-up points	Per Annum	5,000	5,000	5,000
Transportation of scrap plastics/metals	Per Vehicle/annum	10,000	10,000	10,000
Scrap plastic/metal dealer	Per Annum	10,000	10,000	10,000
Recycling plants for plastics and waste	Per Annum	10,000	10,000	10,000
Stone size reduction/crushing units	Per Annum	10,000	10,000	10,000
3.8 Naturals resources. Mining, Excavations, Quarrying, Forest resources				
Application fees	Per Instance	500	500	500
Quarrying	Per Site/per annum	10,000	10,000	10,000
Quarrying material	Per Tonne	100	100	100
Excavation for construction/building	Per m ²	100	100	100
Transportation of earth material from excavation sites	Per Vehicle/per Site/annum	10,000	10,000	10,000
Dumping of earth material from excavation sites	Per site/annum	5000	5000	5000
Mining/ extraction of soapstone and precious stones	Per site/annum	50,000	50,000	50,000
Transportation of soapstone	Per vehicle/per site	10,000	10,000	10,000
Terrazzo stone production/crushing sites	Per annum	30,000	30,000	30,000
Logging	Per tonne	2,000	2,000	2,000
Transportation of charcoal	Per 90kg sack	50	50	50
Kenya power substation	Per site	65,000	65,000	65,000
Solar Power supply station	Per site	5,000	5,000	5,000
Lack of excavation permit	Per instance	50,000	50,000	50,000
Lack of County mining permit	Per instance	100,000	100,000	100,000
Lack of Soapstone and precious metals extraction permit	Per instance	50,000	50,000	50,000
Lack of soapstone transportation permit	Per instance	10,000	10,000	10,000

3.9 Sale of County Trees

Hardwood	Per tonne	3,500	3,500	3,500
Softwood	Per tonne	3,500	3,500	3,500
Firewood lots	Per tonne	5,600	5,600	5,600
Tree cutting/pruning Certificate	Per power saw	3,500	3,500	3,500
Penalty for illegal cutting of trees	Per tree	10,000	10,000	10,000
Destruction of county trees/flowers	Per tree	1,000	1,000	1,000
Logging permit	Per site	5,000	5,000	5,000
Timberyard	Per annum	10,000	10,000	10,000
Lack of logging permit	Per instance	10,000	10,000	10,000

Schedule Four

Education Labour and Manpower Development

		Kisii Municipality	Ogembo Municipality	Sub-County
Item Description	Unit Of Measure	Approved 2023	Approved 2023	Approved 2023
Registration of schools (Consent)	Per School	6,000	6,000	6,000
Pre-Primary Schools				
Class "A" per pupil	Per term	600	600	600
Class "B" per pupil	Per term	1,200	1,200	1,200
Class "C" per pupil	Per term	1,200	1,200	1,200
Nursery Schools/Sub County				
Class "G" full day	Per term	600	600	600
Half day with lunch	Per term	300	300	300
Half day without lunch	Per term	100	100	100
Class "F" full day	Per term	600	600	600
Half day with lunch	Per term	200	200	200
Half day without lunch	Per term	100	100	100
Nursery Schools/Kisii Municipality				
Class full day	Per Month	1,300	1,300	1,300
Half day with lunch	Per Month	900	900	900
Half day without lunch	Per Month	800	800	800

Village Polytechnics

Item Description	Unit of Measure	Approved 2023	Approved 2023	Approved 2023
Student admission fees	Once	1,000	1,000	1,000
Caution money (Refundable)	Once	1,000	1,000	1,000
Carpentry & joinery	per year	6,000	6,000	6,000
Sign writing & painting	per year	6,000	6,000	6,000
Electrical / Installation	per year	9,000	9,000	9,000
Welding & fabrication	per year	6,000	6,000	6,000
Catering	per year	9,000	9,000	9,000
Garment making	per year	6,000	6,000	6,000
Other Fees and Charges				
Assessment of a driving school	Per institution	3,000	3,000	3,000
Assessment/ training of private primary school (ECDE) centres.	Per School	3,000	3,000	3,000
Assessment fees/ charges in private technical institutions	Per institution	3,000	3,000	3,000

Schedule Five
Agriculture, Livestock, Fisheries and Cooperative Development

		Kisii Municipality	Ogembo municipality	Sub-County
Item Description		Approved 2023	Approved 2023	Approved 2023
5.1 Market Levy of Stock Charges				
5.1.1 Market Levy of Stock Sales Fee				
Cow/Donkey	Per Head	100	100	100
Steer	Per Head	50	50	50
Sheep/goat	Per Head	50	50	50
Dog	Per Head	50	50	50
Others e.g., turkey	Per Head	30	30	30
Pig	Per Head	100	100	100
Chicken	Per head	20	20	20

5.1.2 Market Levy of Stock Sales Impounding/penalties				
Impounding/seizure Goat/sheep (per head)	per day	500	500	500
Impounding/seizure for Cow (per head)	per day	1000	1000	1000
Impounding/seizure for Pig	Per day	1000	1000	1000
5.1.3 Impounding of animals Roaming in Towns				
Goat/sheep	Per day	1,500	1,500	1,500
Cow/donkey	Per day	3,000	3,000	3,000
Pig	Per day	4,000	4,000	4,000
Dog	Per day	4,000	4,000	4,000
Others	Per day	3,000	3,000	3,000
5.1.4 Storage fee for impounded animals				
Goat/sheep	Per day	200	200	200
Cow/donkey	Per day	400	400	400
Pig	Per day	500	500	500
Dog	Per day	300	300	300
Others	Per day	300	300	300
5.2 Veterinary public health				
5.2.1 Meat inspection charges				
Poultry	Per Head	20	20	20
Certificate of Transport	Per	20	20	20
Slaughter Man License	Per	250	250	250
5.2.2 License of local Slaughter House				
Category A	Per	5,000	5,000	5,000
Category B	Per	3,500	3,500	3,500
Category C	Per	2,000	2,000	2,000
Others (Non- categorized)	Per	2,000	2,000	2,000
Meat Carriers	Per day	500	500	500
License of export slaughterhouse	Per	5000	5000	5000

		Kisii Municipality	Ogembo Municipality	Sub-County
Item Description		Approved 2023	Approved 2023	Approved 2023
5.3 Fisheries				
Tilapia Monosex	Per piece	5	5	5
Catfish	Per piece	5	5	5
Tilapia mixedsex	Per piece	3	3	3
Poly bag packaging with oxygen treatment for transporting fingerings	Per unit package	100	100	100
Other Chargeable Services				
Hire of training hall at the CFMTC	Per day	3000	3000	3000
Hire of LCD Projector	Per day	2000	2000	2000

5.3.1 Fish Traders and Movement Permits				
Fish Traders License	Per annum	700	700	700
Fish Movement permit for luggage using public service vehicle	Per annum	300	300	300
Fish Movement permit for vehicles not exceeding 3 (three) tonner tare.	Per annum	1000	1000	1000
Fish Movement permit for vehicles exceeding 3 (three) tonner tare.	Per annum	2000	2000	2000
Rent for Cold storage facility	Monthly	30,000	30,000	30,000

5.4 Hides and Skins (Leather Development).				
Dispatch notes		100	100	100
Hides / Skin Bandas License		1,000	1,000	1,000
Flayers license		200	200	200
Buyer's license		2,000	2,000	2,000
Flaying knives		300	300	300
Folder		300	300	300
5.5 Disease Control Vaccine & vaccination				
Blanthrax (Per Dose)	Per Head	50	50	50
Lumpy Skin Disease	Per Head	50	50	50
Foot and Mouth	Per Head	50	50	50
Rabies	Per Head	100	100	100
Poultry vaccines	Per Head	10	10	10
ECF Vaccine	Per Head	500	500	500
5.6 Livestock Movement Control				
Movement Permit- local	Per day	200	200	200
No Objection chit	Per day	Free	Free	Free
Veterinary Health Certificate	Per Annum	1,000	1,000	1,000

		Kisii Municipality	Ogembo Municipality	Sub-County
Item Description		Approved 2023	Approved 2023	Approved 2023
5.7 Artificial insemination				
Breeder's license	Per Head	2,000	2,000	2,000
KAGRC/ADC Semen	Per Head	500	500	500
Semen- imported	Per Head	1000	1000	1000
Assorted items		At current market rates	At current market rates	At current market rates
5.8 Crops				
Issuance of Horticultural crops nursery certificate.	Per year	500	500	500
Issuance of coffee nursery certificate.	Per year	1000	1000	1000
Issuance of pulping station licences application.	Per year	1,000	1,000	1,000
Issuance of pulping station licences installation.	Per year	1,500	1,500	1,500
Issuance of movement permits for Parchment and Mbuni.	Per year	Free	Free	Free
5.9 Slaughter/Butchery House Fees				
Cattle per head	per head	400	400	400
Goat/sheep per head	per head	200	200	200
Pig per head	per head	100	100	100
Meat Inspection fee for cattle	per head	200	200	200
Meat Inspection fee for goat/sheep	per head	100	100	100
Hides & skins cess (per cattle)	per head	50	50	50
Hides & skins cess (per goat/sheep)	per head	30	30	30
5.10 Cess on Farm Produce				
Produce cess on processing plants, factories and other value processing units	1% of turnover	Agricultural Produce Cess Act	Agricultural Produce Cess Act	Agricultural Produce Cess Act
1. Tea Cess				
Vehicle over 20 tons	Per Trip	5,000	5,000	5,000
Vehicle between 10-19 tons	Per Trip	2,000	2,000	2,000
Vehicles between 5 – 9 tons	Per Trip	1,000	1,000	1,000
Vehicles between 3 – 5 tons	Per Trip	500	500	500
Vehicles between 1 – 3 tons	Per Trip	300	300	300
Motorbike	Per Trip	100	100	100
Tuk-tuk	Per Trip	100	100	100
2. Banana Cess				
Vehicle over 20 tons	Per Trip	5,000	5,000	5,000
Vehicle between 10-19 tons	Per Trip	2,000	2,000	2,000
Vehicles between 5 – 9tons	Per Trip	1,000	1,000	1,000
Vehicles between 3 – 5 tons	Per Trip	500	500	500
Vehicles between 1 – 3 tons	Per Trip	300	300	300
Motorbike	Per Trip	100	100	100
Tuk-tuk	Per Trip	100	100	100
3. Avocado Cess				
Vehicle over 20 tons	Per Trip	5,000	5,000	5,000
Vehicle between 10-19 tons	Per Trip	2,000	2,000	2,000
Vehicles between 5 – 9tons	Per Trip	1,000	1,000	1,000
Vehicles between 3 – 5 tons	Per Trip	500	500	500
Vehicles between 1 – 3 tons	Per Trip	300	300	300
Motorbike	Per Trip	100	100	100
Tuk-tuk	Per Trip	100	100	100

		Kisii Municipality	Ogembo Municipality	Sub-County
Item Description		Approved 2023	Approved 2023	Approved 2023
4. Sugarcane Cess				
Vehicle over 20 tons	Per Trip	5,000	5,000	5,000
Vehicle between 10-19 tons	Per Trip	2,000	2,000	2,000
Vehicles between 5 – 9tons	Per Trip	1,000	1,000	1,000
Vehicles between 3 – 5 tons	Per Trip	500	500	500
Vehicles between 1 – 3 tons	Per Trip	300	300	300
Motorbike	Per Trip	100	100	100
Tuk-tuk	Per Trip	100	100	100

Cooperative Development

Audit				
Documentation for registration of cooperatives		2,000	2,000	2,000
Audit fee	As per proforma amount	70% of the proforma amount	70% of the proforma amount	70% of the proforma amount

Kisii Agricultural Training Centre (ATC)

Item Description	Unit	Approved 2023	Approved 2023	Approved 2023
Breakfast	Per person	350	350	350
10 O'clock tea	Per person	300	300	300
Lunch.	Per person	700	700	700
4 O'clock	Per person	200	200	200
Bed	Per Person	500	500	500
Supper	Per Person	450	450	450
Mineral drinking water 500ml	Per Bottle	50	50	50
Keringet 500ml	Per bottle	100	100	100
Full board Training (Accommodations and Meals)	Per person	2,300	2,300	2,300
Conference Hall hire	Per day	3,000	3,000	3,000
Full day conference package (10 O'clock tea, lunch, 2 bottles of water)	Per person	1,300	1,300	1,300
Half day conference package (10 O'clock tea, lunch, 1 bottle of water and 4 O'clock tea)	Per person	1,050	1,050	1,050
Training Hall	Per day	2,000	2,000	3,000
Resource Center	Per day	10,000	10,000	10,000
Executive Boardroom	Per day	5,000	5,000	5,000
LCD hire	Per day	2,000	2,000	2,000
Classroom Hire	Per day	2,000	2,000	2,000
(ii) FARM.				
Milk	Per Litre	50	50	50
Bull calf (4 Months Old)	Per Head	7,000	7,000	7,000
Farm visits	Per Head	3,000	3,000	3,000

Schedule Six
Roads, Public Works, Transport and Housing

		Kisii Municipality	Ogembo Municipality	Sub-County
<i>Item Description</i>		Approved 2023	Approved 2023	Approved 2023
6.1 Bus Park/ Matatu Charges				
Buses up to 10th of every Month	Monthly	4,700	4,700	4,700
Buses After 10th of every Month	Monthly	6,000	6,000	6,000
Mini Buses up to 10th of every Month	Monthly	3,000	3,000	3,000
Mini buses After 10th of every Month	Monthly	4,500	4,500	4,500
Nissans up to 10th of every Month	Monthly	2,500	2,500	2,500
Nissans After 10th of every Month	Monthly	4,500	4,500	4,500
Pick-ups up to 10th of every Month	Monthly	2,000	2,000	2,000
Pick-ups After 10th of every Month	Monthly	3,500	3,500	3,500
Stations Wagons e.g., Probox, Sienta, Wish, Noah etc up to 10th of every Month	Monthly	2,500	2,500	2,500
Station Wagons e.g. Probox, Sienta, Wish, Noah etc After 10th every Month	Monthly	3,500	3,500	3,500
Seasonal vehicles – Buses	Per season	5,000	5,000	5,000
Seasonal vehicles – Mini buses	Per season	3,000	3,000	3,000
Seasonal vehicles – Nissans	Per season	2,700	2,700	2,700
Overnight Parking Charges	Per Month	4,200	4,200	4,200
Overnight Parking Charges	Per Night	200	200	100
Overnight Parking Charges- Tractor	Per Night	1,000	1,000	1,000
6.2 Bus Park/ Matatu Penalties				
Impounding				
Grounded /stalled/non-compliant vehicles up to 14-seater	Per instance	5,000	5,000	5,000
Grounded /stalled /non-compliant vehicles above 14-seater	Per instance	10,000	10,000	10,000
Storage Charges for impounded vehicles				
Buses/Trailer/Lorry	per night	2,000	2,000	2,000
Mini- Buses	per night	1,500	1,500	1,500
Nissan	per night	1,000	1,000	1,000
Pick-up/station wagon/ saloon	per night	500	500	500
6.3 Motorbike Charges				
Registration of motor cycle	Once	200	200	200
Motor Cycles (Designated areas) <i>before 10th of every month</i>	Per Month	300	300	300
Motor Cycles (Designated areas) <i>after 11th of every month</i>	Per month	500	500	500
Motor Cycles (12 months) e.g., <i>12th Feb, 2022- 11th Feb, 2023</i>	Per Annum	2,000	2,000	2,000
Motor Cycle from other counties	Per day	50	50	50
Tuk-tuk	Per month	300	300	300
Tuk-tuk	Annually	2,500	2,500	2,500
6.4 Motorbike Penalties				
Motorcycle Storage Fee	Per day	50	50	50
Motor Cycle (Seizure fees for non-compliance)	Per instance	500	500	500
Impounding charge motor cycle/ Tuktuk	each	1,000	1,000	1,000

		Kisii Municipality	Ogembo Municipality	Sub-County
Item Description		Approved 2023	Approved 2023	Approved 2023
6.5 Parking Charges				
Trailer	Per day	1,000	1,000	1,000
Lorry e.g., FH, FRR, Buses etc.	Per day	500	500	500
Canterers	Per day	300	300	300
Pickups/vans/station wagons /Saloon	Per day	100	100	100
Canterers (Old Kisumu Stage)	Per day	100	-	-
Tractor	Per day	500	500	500
Small pickups, (1200 pickups), saloon, pro box at designated sites	Per day	50	50	50
Immobile Vehicles/Stalled	Per day	100	100	100
Non designated parking (Monthly)				
Trailer	Monthly	10,000	10,000	10,000
Lorry e.g., FH, FRR, Buses etc.	Monthly	8,000	8,000	8,000
Canterers	Monthly	6,000	6,000	6,000
Small pickups, (1200 pickups), saloon, pro box at designated sites	Monthly	3,000	3,000	3,000
Canterers (Old Kisumu Stage)	Monthly	3,000	-	-
Pickups/ Vans/ S. wagons/ saloon/ Tractor	Monthly	5,000	5,000	5,000
Immobile Vehicles/Stalled impounding fee	Per instance	10,000	10,000	10,000
Street parking per slot (other usage) e.g., acrobat /	Per day	5,000	5,000	2,000
Reserved parking at bus park per slot (Buses)	Annually	8,000	8,000	8,000
Reserved parking at bus park per slot (Nissan	Annually	5,000	5,000	5,000
Street – reserved parking per slot – Taxi	Annually	12,000	12,000	12,000
Street – reserved parking per slot – station wagon/ saloon	Annually	50,000	50,000	50,000
Reserved parking street per slot (truck/trailer)	Annually	100,000	100,000	100,000
Street parking Lorry e.g., FH/FRR/Buses				
Btn 4-10 vehicles	Monthly	120,000	120,000	120,000
Btn 11-20 vehicles	Monthly	200,000	200,000	200,000
Btn 21-50 Vehicles	Monthly	420,000	420,000	420,000
Btn 51-70 Vehicles	Monthly	510,000	510,000	510,000
Btn 71 -100 Vehicles	Monthly	620,000	620,000	620,000
General Non- compliance for parking	Per Instance	5,000	5,000	5,000
6.6 Parking penalties				
Non-display/non-payment of parking (Penalty)	Per instance	1,000	1,000	1,000
Clamping fees	Per instance	1,000	1,000	1,000
Obstruction (trailer)	Per instance	10,000	10,000	10,000
Obstruction (lorry/canter/Bus	Per instance	7,000	7,000	7,000
Defiance Penalty	Per instance	1,000	1,000	1,000
Obstruction (saloon/station wagon)	Per instance	3,000	3,000	3,000
Obstruction Nissan matatu	Per instance	5,000	5,000	5,000
Damage of Clamps	Per Instance	15,000	15,000	15,000
Grounded vehicles at street parking bay	Per day	300	300	300
Taxi Seizure	Per Instance	1,000	1,000	1,000
Storage fees for Taxi	Daily	500	500	500
Impounding				
Impounding 11-14 sitter Matatu/ 1 to 7 tons canter	per instance	5,000	5,000	5,000
Impounding Lorry/ canter above 7 tons	per instance	10,000	10,000	10,000
Impounding Bus/trailer	per instance	15,000	15,000	15,000
Impounding station wagon/ saloon	per instance	3,000	3,000	3,000
Tractor	per instance	2,000	2,000	2,000
Storage Charges for impounded vehicles				
Buses/Trailer/Lorry	per night	2,000	2,000	2,000
Mini- Buses/ Canterers/ Tractors	per night	1,500	1,500	1,500
Nissan	per night	1,000	1,000	1,000
Pick-up/station wagon/ saloon	per night	500	500	500
6.7 Towing Fee (County Government Tower)				
Saloon cars	Per instance	3,000	3,000	3,000

		Kisii Municipality	Ogembo Municipality	Sub-County
Item Description		Approved 2023	Approved 2023	Approved 2023
Station Wagon (Probox)/ saloon	Per instance	3,000	3,000	3,000
Nissan Matatu	Per instance	5,000	5,000	5,000
Trucks	Per instance	10,000	10,000	10,000
Buses	Per instance	10,000	10,000	10,000

6.8 Transportation Unit Services

Item Description	Unit of Measure	Approved 2023
License for pickups or vans for hire	Per annum	12,000
3 tons and more	Per annum	12,000
License for lorries for hire	Per annum	24,000
License for buses for hire	Per annum	24,000
Road side activities per day	Per day	12,000
License for breakdown Vehicle	Per annum	12,000
Loading/Reserved parking bay	Per annum	36,000
Trailers	Per annum	45,000
Transportation/ Distribution (One off instance)	Per week	3,000

6.9 Roads Engineering Services

Road opening permits	Unit of Measure	Approved 2023
Inspection fees for road opening	Per instance	5,000
9 meters per permit (all categories not exceeding 10 metres)	Per instance	4,000
Over 10 meters for opening carriage way per meter	Per instance	800
Over 10 meters for opening on paved footpath per meter	Per instance	100
Over 10 meters for opening on verges per meter	Per instance	20
Renewal of road opening permits and road works after expiry	Per instance	2,000
Authority to open manholes and lay cables for service providers charged per road	Per instance	2,500

6.10 Hire of Plant and Machinery

Truck Tipper	Unit of Measure	Approved 2023
Truck Tipper 7 tons	Per day	7,000
Truck Tipper 8 tons	Per day	8,000
Truck Tipper 10 tons	Per day	10,000
Truck Tipper 12 tons	Per day	12,000
Truck Tipper 15 tons	Per day	15,000
Truck Tipper 20 tons	Per day	15,000
Truck Tipper over 25 tons	Per day	20,000
Motor Grader		
Motor Grader 100 – 130HP	Per Hour	5,000
Motor Grader 131 – 155HP	Per Hour	5,500
Motor Grader 156-200 HP	Per Hour	6,500
Single Drum Vibration Roller		
Roller 9-10 ton	Per Hour	4,100
Roller 11-13 ton	Per Hour	4,100
Roller 14-15 ton	Per Hour	5,000

Trailer Low bed		
Trailer 35-50 ton	Per Km	70
Trailer 35-50 ton	Per Hour	204
Prime mover without the Attachment		
Prime mover 35-50 ton	Per Km	230
Prime mover 35-50 ton	Per Hour	5,000
Front wheel loader (Shovel)		
Shovel 90 – 105 HP	Per Hour	5,000
Shovel 106 – 140 HP	Per Hour	5,500
Shovel 250 – 288 HP	Per Hour	10,000
Excavator (Bucket)		
Excavator 130 – 150 HP	Per Hour	6,000
Excavator 230 – 255 HP	Per Hour	6,500
Excavator with Breaker		
Excavator 230-255 HP	Per Hour	12,000

Truck Tipper	Unit of Measure	Approved 2023
Water Tanker		
Water Tanker 5,000 – 6,000 lt	Per Hour	Refer SBP section.
Water Tanker 6,000 – 8,000 lt	Per Hour	
Water Tanker 8,000 – 10,000 lt	Per Hour	
Drilling rig		
Drilling (Within Kisii County)	Per metre	6,500
Drilling (Outside Kisii County)	Per metre	7,200
Transport cost (Within Kisii County)	Per KM	6,000
Transport cost (Outside Kisii County)	Per KM	6,000
Capping fee (Within Kisii County)	Lumpsum	5,000
Capping (Outside Kisii County)	Lumpsum	5,000
Geological survey (Within Kisii County)	Lumpsum	30,000
Geological survey (outside Kisii County)	Lumpsum	30,000
Dozer (Crawler)		
Dozer 140 – 160 HP	Per Hour	7,500
Dozer 200 – 220 HP	Per Hour	8,500
Dozer 230 – 235 HP	Per Hour	10,000
Dozer 400 – 450 HP	Per Hour	15,000
Exhauster		
Exhauster 5,000 – 6,000 ltrs	Per trip	10,000
Private Exhauster permit	Annual	12,000

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

1. Dry Rate means that the client supplies fuels and pays operator allowance.
2. The operator allowance is Kshs. 3,500 per operational day
3. Minimum hire period is 4 hours

6.11 Shutting up/ impounding/ seizure Charges

Saloon Cars	per instance	Public works rate
Station Wagons	per instance	Public works rate
Nissan Matatu	per instance	Public works rate
Trucks/Lorries and Buses	per instance	Public works rate
Station wagon e.g., probbox	per instance	Public works rate

6.12 Housing Department

		Kisii Municipality	Ogembo Municipality	Sub-County
<i>Item Description</i>		Approved 2023	Approved 2023	Approved 2023
6.12.1 Housing				
Deposit	Per instance	Equivalent to 2 months' Rent	-	-
Single room unit (Community Estate)	Monthly	800		
Double room unit (Community Estate)	Monthly	1,200	-	-
Two-bedroom unit (Community Estate)	Monthly	5,000		
Three-bedroom unit with DSQ (Community Estate)	Monthly	7,000		
Single room unit (Kanga Estate)	Monthly	1,000		
Double room unit (Kanga Estate)	Monthly	1,500		
Double room unit without WC (Kanga Estate)	Monthly	2,500		
Two-bedroom unit (Kanga Estate)	Monthly	3,500		
One bedroom unit (Kanga Estate)	Monthly	4,900	-	-
Double room unit (Kanga Estate)	Monthly	3,000	-	-
Executive unit (Milimani Strabag)	Monthly	18,000	-	-
Two-bedroom unit (Nyanchwa Strabag)	Monthly	8,000	-	-
Two-bedroom unit (Nyanchwa Estate)	Monthly	3,500	-	-
Two-bedroom unit with DSQ (Nyanchwa Estate)	Monthly	5,600		
Three-bedroom unit with DSQ (Nyanchwa Estate)	Monthly	7,000		
Double room unit (Nyanchwa Estate)	Monthly	4,500	-	-
One bedroom unit (Nyanchwa estate)	Monthly	1,500	-	-
Two-bedroom unit with WC (Milimani)	Monthly	12,000	-	-
Three-bedroom unit with 2 DSQ (Milimani)	Monthly	17,500		
Three-bedroom unit with 3 DSQ (Milimani)	Monthly	18,000		
Lower Milimani	Monthly	25,000	-	-
Two-bedroom unit (KTRH)	Monthly	15,000	-	-
One bedroom unit (KTRH)	Monthly	12,500	-	-
Double room (KTRH)	Monthly	10,500	-	-
High Grade 3 bedroom unit with DSQ (ATC)	Monthly	12,500	-	-
High Grade 2 bedroom unit (ATC)	Monthly	10,000	-	-
Medium Grade 3 bedroom unit with DSQ (ATC)	Monthly	10,000	-	-
Low Grade one bedroom unit	Monthly	3,500	-	-
Unclassified double room unit	Monthly	2,500	-	-
6.12.2 Butchery Rent				
Application fee for stall	Per instance	1,000	1,000	1,000
Renewal fee for stall	Annually	500	500	200
Butchery stall rent ((Municipal Market)	Monthly	5,600	4,000	3,000
Rental stall re-opening fees	per instance	1,500	1,500	1,000
6.12.3 Shops/Stalls				
Application fee for stall	Per instance	1,000	1,000	1,000
Application/Renewal fee for (stalls/Shops, Airtel/ Safaricom/ Almasi etc. kiosk) paid after allocation is	Per instance	10,000	5,000	-
Stall/Shop (Bus Park)	Monthly	7,200	5,000	-
Airtel/ Safaricom/ Almasi etc. Kiosk (Bus Park)	Monthly	3,200	2,500	-
Food kiosk (FK) (Bus Park)	Monthly	12,000	7,000	-
Shop (Municipal Main Market)	Monthly	8,000	5,000	-
Shop (Road Reserves)	Monthly	2,400	1,700	-
Shop (Green Park)	Monthly	2,400	1,700	-
Container (Bus Park)	Monthly	4,000	2,500	-
Kiwi (Shoe polish) Kiosks	Monthly	6,000	4,000	-
To Sub-let (once)	per instance	7,000	5,000	-
6.12.4 Public Toilet Fees per Month				
Toilets (main market CBD)	Monthly	8,000	7,000	6,000
Toilets (at the exit bus park)	Monthly	40,000	15,000	6,000

		Kisii Municipality	Ogembo Municipality	Sub-County
<i>Item Description</i>		Approved 2023	Approved 2023	Approved 2023
Toilets (near upper bus park entrance/inside)	Monthly	40,000	15,000	6,000
Toilets (green town CBD)	Monthly	8,000	7,000	6,000
Toilets (green town Daraja-Mbili)	Monthly	8,000	7,000	6,000
Toilets (stadium)	Monthly	8,000	7,000	6,000
Ground Rent	Annual	3,000	3,000	2,000
Toilets at sub-counties	Monthly	-		6,000
Daraja Mbili Market/ Nyakoe Market show Map Markets				
Application fee	Once	3,000	3,000	2,000
Renewal fee	Per Annum	1,500	1,500	1,000
Ground rent	Annual	1,600	1,600	1,600
Monthly space	M ²	300	300	200
Kiosk	Monthly	3,000	2,000	1,000
Hotel	Monthly	8,000	5,000	3,000

Agha Khan Stalls

	Unit of measure	Actual 2022	Approved 2023
Application fee	Once	1000	1000
Renewal fee	Per Annum	1000	1000
Rent Annual	Per annum	6000	6000

Schedule Seven

Public Health Services

7.1 Building plan Charges

Institution	Kisii municipality Approved 2023	Ogembo municipality Approved 2023	Sub-County Approved 2023	Additional for every floor
Schools	5000	5000	2000	2000
Churches	2000	2000	1000	1000
Hospitals	5000	5000	3000	2000
Perimeter wall	3000	3000	-	-
Residential Single Storey	5000	5000	2000	1000
Commercial Single Storey	5000	5000	3000	2000

7.2 Food Hygiene License

	Premises Category	Unit of Measure	Kisii Municipality	Sub County	Ogembo Municipality
A	Market Stalls	Per year	500	500	500
	Posho Mills	Per year	600	600	600
	Retail Grocery shop	Per year	500	500	500
B	Canteens	Per year	1,000	1,000	1,000
	Milk Bars	Per year	500	500	500
	Milk Dairy	Per year	1,000	1,000	1,000
	Butcheries	Per year	1,500	600	1,000
	Eating Houses/Fish & Chips	Per year	2,000	1,000	1,500
	Food Kiosks/Cafes	Per year	1,500	600	1,000
	Bars	Per year	2,000	1000	1,500
	Restaurant	Per year	2000	2000	2000
	Bar and Restaurant	Per year	4,000	3,000	3,500
	Wines and Spirits	Per year	3,000	2,000	2,000
	Wholesale Liquor	Per year	5,000	3,000	4,000
	Lodging/Guest houses	Per year	4,000	2,000	3,000
	Members Clubs	Per year	2,000	2,000	2,000
	Hotels	Per year	5000	5000	5,000
	Slaughter	Per year	3,000	3,000	3,000
	Slaughter Slabs	Per year	1,000	1,000	1,000
	Warehouses	Per year	3,000	3,000	3,000
	Retail Kiosks	Per year	1,500	500	1,000
	Retail Shops	Per year	500	500	500
	Wholesale Shops	Per year	5,000	2,000	4,000
	Jaggeries	Per year	1,000	1,000	1,000
D	Depots (Beer, Soda and Bread	Per year	5,000	2,000	4,000
	Bakeries	Per year	5,000	5,000	5,000
	Confectionery	Per year	3000	3000	3000
	Pastry shops	Per year	1,000	1,000	1,000
	Food Processing Plants (Factory)	Per year	10,000	10,000	10,000
	Manufacturers	Per year	10,000	10,000	10,000
	Super Markets	Per year	10,000	3,000	5,000
	Mini-Supermarkets	Per year	5,000	1,500	2,500
	Go Downs	Per year	5,000	5,000	5,000
	Medical examination of food handlers	Per instance (after every 3 months)		200 Lab testing 300	200 Lab testing 300 Certificate for 3 months

7.3 Inspection fees

E	Medical Clinics	Per year	3,000	3,000	3,000
	Nursing/Maternity Homes	Per year	5,000	5,000	5,000
	Chemists/Pharmacies/Cosmetics	Per year	2,000	2,000	2,000
	Liquor Licensing for issue	Per year	1,000	1,000	1,000
	Hospital	Per year	5,000	5,000	5,000
	Herbal Clinics	Per year	1,500	1,500	1,500
	Salon/Kinyozi	Per year	1,000	500	500
	Garage/Spare parts	Per year	3,000	2,000	2,000

	Textile Shops	Per year	1,000	500	500
	Stationers/Printing/Cyber Café/Photocopiers	Per year	1,000	500	500
F	Financial Institutions	Per year	5,000	2,000	2,500
	Carpentry/Joineries	Per year	1,000	500	500
	Timber Yards	Per year	5,000	1,000	1,500
	Application fee for inspection	Per instance	100	100	100
	Premises inspection (food hygiene licenses)	Per year	1,000	1,000	1,000
	School inspection	Per year	3,000	3,000	3,000
	Change of user inspection	Per instance	1,000	1,000	1,000
	Occupancy inspection	Per building	1,000	1,000	1,000
	Health clearance after closure notice	Per instance	2,000	2,000	2,000
	Inspection for liquor license	Per year	1,000	1,000	1,000

7.4 Other Charges

Medical Examination of food Handlers	Per instance (after every 3 months)	500	500	500
Disinfection and Derating (for Bed bugs, mosquitoes etc.)	Per Meter squared	30	30	30
Routine water/food sampling and testing	Per instance	2000	2000	2000
Exhauster Application	Once	500	500	500
Private Exhauster Certificate	Per Certificate	15,000	15,000	15,000

Schedule Eight

Sports, Culture Youth and Social Services

		Kisii Municipality
Item Description		Approved 2023
8.1 Hire of Facility		
8.1.1 Hire of Gusii Stadium		
Refundable deposit	Per instance/booking	10,000
Sports activities per day- Local	per day	30,000
Sports activities per day- National	per day	75,000
Premier League- international	per day	100,000
Kenya Premier League (KPL)	Per day	75,000
National Super League (NSL)	Per day	30,000
Higher learning institutions (inter-universities/ colleges)	Per day	10,000
Inter- Primary/Secondary sports	Per day	5,000
Religious activities per day (local)	Per day	20,000
Religious activities per day (national)	Per day	50,000
Religious activities per day (international)	Per day	100,000
Political meetings/ home coming	per day	150,000
Musical Gatherings- local	per day	30,000
Musical Gatherings- National	per day	100,000
Entertainment Shows- local	Per day	20,000
Entertainment Shows- National	Per day	100,000
Weddings/graduations	per day	30,000
Filming/Video Shooting - local museums	per instance	20,000
Filming/Video Shooting - National museums	per instance	30,000
ASK- Shows (arena)	Per day	150,000
Other social gatherings	per day	20,000
Commercial Promotional Gatherings- multi National	Per day	150,000
Commercial Promotional Gatherings- Local	Per day	50,000
Landing of private air craft e.g., choppers	Per day	20,000
Commercial / promotional gatherings- National	Per day	100,000
Trainings – Gusii Stadium		-
Sports Activities Per Team - Local	Per day	2,000
Sports Activities Per Team - National	Per day	5,000
Primary/secondary school	Per day	1,000
Colleges/universities	Per day	2,000
Others	Per day	3,000
Individual Activities		
Training Per Individual Adult	Per Instance/day	100
Training Per Individual Children	Per Instance/day	50
Friendly Activities		
Sports Activities Friendly - Local	Per day	2,000
Sports Activities Friendly - National	Per day	5,000

8.1.2 Hiring of Sub County Stadium		Kisii Municipality	Ogembo Municipality	Sub County
		Approved 2023	Approved 2023	Approved 2023
Political Activities	Per day	-	30,000	20,000
Sports Activities - Local	Per day	-	5,000	3,000
Sports Activities - League	Per day	-	8,000	5,000
Religious activities	Per day	-	5,000	3,000
Other social gatherings	Per day	-	13,000	10,000

8.1.3 Hiring of County Halls- Kisii Town				
Religious activities	Per day	8,000	-	-
Private Education/health meetings	Per day	10,000	-	-
Political/Social Meetings	Per day	15,000	-	-
Entertainment Services	Per day	20,000	-	-
8.1.4 Hiring of Sub County Halls				
Religious activities	Per day	-	8,000	5,000
Political/Social Meetings	Per day	-	15,000	10,000
8.1.6 Peoples Park				
Religious activities	Per day	20,000	-	-
Political Activities	Per day	100,000	-	-
Musical Gathering	Per day	30,000	-	-
Promotions	Per day	10,000	-	-
Other activities	Per day	5,000	-	-

8.2 Social Services

8.2.1 Library Section

Item Description	Unit of Measure	Approved 2023
Adults tickets	per year	300
Junior tickets	per year	150
Penalty	per week	150
Accession lists	per copy	50
Research fee	Per month	1,000
E-mail services	per hour	50
Printing	Per page	10
Scanning	Per page	20
Photocopying		
A4 (a copy)	Per copy	2
Shooting films - (citizens)	Per day	10,000
Shooting films - (non-citizens) Per Day	Per day	50,000

Library Fees and Charges

Item Description	Unit of Measure	Approved fee 2023
Entry Fees- Adults	Per day	20
Entry Fees- Secondary school students	Per day	20
Entry Fees- Juniors	Per day	Free
Exclusive reading space for all	Per day	100
Attachment fee	3 months	500
Institutional Membership- Universities & NGOs	Per Year	10,000
Institutional Membership- Colleges	Per Year	7,500
Institutional Membership- Primary & Secondary	Per Year	3,000
Institutional Membership- Community & Religious Institutions	Per Year	1,000
Borrowing fee- Adult	Per book for 14 days	20
Borrowing fee- Junior	Per book for 14 days	5
Overdue fine on borrowed book	Per day	10
Lost borrowing pocket/ card (Juniors & Adults)	Per card	20
Loss of a book	Per book	Double the price of the book or 100%
Damage of a book	Per book	Depending on the degree of damages.

8.2.2 Community Development Services

	Unit of Measure	Approved 2023
Self-Help Groups		
Income generating activities application fee	Once	1,000
Renewal fee	Per year	100
Non income generating activities	Once	500
Renewal fee	Per year	100
Community Based Organizations		
Income generating activities- office permit	Per year	5,000
Income generating activities application fee	Once	1,000
Renewal fee	Per year	100
Non income generating activities office permit	Per year	3,000
Non-Governmental Organizations		
Income generating activities-office permit	Per year	10,000
Non income generating activities	Per year	10,000

Schedule Nine

Disaster Management

		Kisii Municipality	Ogembo Municipality	Sub-County
Item Description		Approved 2023	Approved 2023	Approved 2023
9.1 Disaster Management				
Fire Compliance Certificates				
Large Supermarkets	Per Year	10,000	10,000	10,000
Mini Supermarkets/Godowns	Per Year	5,000	5,000	5,000
Banks	Per Year	10,000	10,000	10,000
Micro-finance institutions – e.g. FOSAs & Saccos	Per Year	5,000	5,000	5,000
Factories/Industries	Per Year	15,000	15,000	15,000
Transportation/Distribution companies	Per Year	3,000	3,000	3,000
Petrol Stations/ Depots	Per Year	10,000	10,000	5,000
Small petroleum stations 1-3 pumps	Per Year	6,000	6,000	2,000
Medium petroleum station 4-6 pumps	Per Year	8,000	8,000	3,000
Large shops Wholesale/retail	Per Year	5,000	5,000	3,000
Large Shops	Per Year	3,000	3,000	2,000
Small Shops/kiosks	Per Year	2,000	2,000	1,000
Higher/tertiary learning institutions	Per Year	10,000	10,000	10,000
Primary/Secondary schools	Per Year	5,000	5,000	3,000
Pre-primary/ECDE/Day-cares Schools	Per Year	3,000	3,000	1,000
Flats (Residential)	Per Year	1,000	1,000	300
Residential Houses	Per Year	200	200	-
Hotels with restaurants/lodgings	Per Year	10,000	10,000	8,000
Lodgings of 2-7 rooms	Per Year	5,000	5,000	1,000
Bar and Restaurant	Per Year	5,000	5,000	3,000
Eateries (Within CBD)	Per Year	3,000	3,000	1,000
Eateries outside CBD	Per Year	2,000	2,000	500
Insurance Companies	Per Year	10,000	10,000	5,000
Hospitals with overnight stay	Per Year	10,000	10,000	5,000
Outpatient hospitals	Per Year	5,000	5,000	2,000
Hypermarkets	Per Year	10,000	10,000	5,000
Scrap metal dealers	Per Year	3,000	3,000	1,000
Large Workshops and Garages	Per Year	8,000	8,000	3,000
Jua kali garages	Per Year	2,000	2,000	1,000
Gas Handlers	Per Year	2,000	2,000	1,000
Small hardware	Per Year	2,500	2,500	2,000
Medium Hardware	Per Year	3,000	3,000	3,000
Large Hardware	Per Year	6,000	6,000	2,000
NCA and construction companies	Per year	2,000	2,000	2,000
Scrutiny of building plans for fire compliance	Once	2,000	2,000	1,000
Supervision of installation of underground petroleum storage tank	Once	3,000	3,000	1,500
9.2 Fire safety Inspection for Vehicles that Transport highly Inflammable Substances or Materials.				
No.	Minimum number of liters	Minimum number of liters	Rate in	
1.	3,000	5,999	3,000	
2.	6,000	9,999	4,500	
3.	10,000	13,999	6,000	

			Kisii Municipality	Ogembo Municipality	Sub-County
Item Description			Approved 2023	Approved 2023	Approved 2023
9.1 Disaster Management					
Fire Compliance Certificates					
4.	14,000 and above	-	7,500		

Schedule Ten

Finance and Economic Planning

Description of fee or Charge on Service	Section of Legislation Imposing Fee or Charge for Services	Unit of Measure	Approved 2023
10.1 Budgets and Appropriation			
Sale of county budget books	County Appropriations Act	per book	500
Sale of county appropriation bill/ Act	County Appropriations Act	per Act	500
Sale of county abstract of accounts			500
Sale of county fees and charges		per set of fees & charges	500
Sale of County Laws		Per Set	500
Sale of county minutes		Per extract	500
Sale of county gazette			100
10.2 Procurement			
Sale of tender document(s)	Procurement Act	per tender Document	1,000
Download of Tender Documents		per tender Document	Free
Hire of ground (Court brokers, auctioneers etc.) fees per day		one day	3,000
Damage/Loss occasioned on County property		As per Assessment	Per as County Engineer assessment
Sale of County Assets e.g. Vehicles, machineries etc.		As per Assessment	As per relevant expertise report
10.3 Other Charges			
Dishonoured cheques		per leaf	5,000 or 10% of the amount (Whichever is higher)
Permit search fee		per permit	500
Permit reprint		per permit	1,000
Certified Copies of County Documents (Leases, Conveyancing / agreement Documents)		per page	200
Technical Experts		per day	5000
Hire of County Enforcement officers		Per Officer/ per Session	1,000
Penalty for delayed presentation of a Banking slip for receipting purpose		Per Banking slip	500 after 7 days of banking

APPENDIX

1. Departments
 - i. Trade, Tourism and industrialization
 - ii. Lands, Physical Planning and Urban Development
 - iii. Water, Energy, Environment and Natural Resources
 - iv. Education, Labour and Manpower Development
 - v. Agriculture, Livestock, Fisheries and Cooperative Development
 - vi. Roads, Public Works, Transport and Housing
 - vii. Public Health Services
 - viii. Sports, Culture, Youth and Social Services
 - ix. Disaster Management
 - x. Finance and Economic Planning