

**COUNTY GOVERNMENT OF MERU**  
**FINANCE BILL, NO. 1 OF 2013**  
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**THE MERU COUNTY FINANCE BILL, 2013**

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

**ENACTED** by the County assembly of Meru County as follows-

**COMMENCEMENT DATE: 1<sup>ST</sup> JULY 2013**

**PART I –PRELIMINARY**

- Short Title 1. This Act may be cited as the Finance Act, 2013, and it shall come into operation, or be deemed to have come into operation, 1<sup>st</sup> July 2013, or on such date as the Member of the Meru County Executive Committee in charge of Finance may by notice in the Kenya Gazette appoint.
- Interpretation 2. In this Act, unless the content otherwise requires –
- “Authorized” means the method, mode, process of collection of County revenue or making payment to the county as approved by the county Government.
- “Cess” means fees charged for goods specified in the first schedule
- “County” means the County Government of Meru
- “Executive” means the member of the County Executive Committee in charge of Finance.

**PART II - FEES AND CHARGES TAX RATES**

- A. Barter Market Fees The charge is in respect of designated county markets. Traders operating within the markets are liable to fees and charges for assessment year 2013- 2014, the rates of fees and charges are specified in the first schedule of the Bill.
- B. Agricultural Produce Cess The charge is in respect of specified agricultural produce, cess charges for the assessment year 2013 – 2014, the rates of cess charges have been specified in the First schedule to the Bill. These are the same as laid down in the agricultural produce act of 1998, For the purpose of computation of cess charges due on cessable produce.

C. Slaughter Fees	The charge is in respect of specified stock produce, for the assessment year 2013 – 2014, the rates of fees have been specified in the First schedule to the Bill.
D. Application Form Fees	The charge relates to any application form for services from the county government.
E. Business premises Refuse Conservancy Fees	The charges relate to services in relation to all refuse conservancy services offered by the County Government or supply of the same service by private persons in the County.
F. Rental premises Refuse Conservancy Fees	The fee is in respect to charges for conservancy offered by the County Government urban areas and towns within rental dwelling premises.
G. Parking Fees	The charge applies to vehicles parked in designated parking areas within County Central business district, street and bus parks, the owners of vehicle parking their vehicle in designated areas are liable to fees and charges for assessment year 2013- 2014.
H. Outdoor advertising	The charge is defined in the physical planning act of 1996 interpretation section 2 of 2007, 5 <sup>th</sup> schedule. For the assessment year 2013/14, the rate of advertisement charges has been specified in the first schedule.
I. Hire of County Properties	The charge comprise of hire of County Vehicles and grounds, board rooms and chamber, equipments and plants to general public.
J. Fire Section Fees	The charges relate to Fire fighting services rebate fees.
K. House rent	The charge is for housing units owned by the County Government of Meru. The rate of rental charges has been specified in the First Schedule to the bill. A surcharge shall be levied for rental default at a cumulative rate of 5 % per month.
L. Way Leave Charges	The charge relates to way leave charges on infrastructure installed by KPLC and Water companies within the County.
M. Contractors Fee	This charge relates to various classifications of contractors and base transmitter stations contractors on public and private land within the county
N. Registration of Private Learning Institutions	The charge relates to any to any registration of private schools, colleges and universities within the County.

O. Impounding Fee This charge relates to pounded items like motor vehicles, motor cycles, wares displayed in undesignated areas, court exhibits and animals, etc.

P. Building plan approval charges This charge relates to approval of building plans as defined in the physical planning act of 1996, the approval charges for the assessment year 2013- 2014. The rates of charges have been specified in the first schedule.

### **PART III - RATES OF PROPERTY TAX**

Rates of property tax In respect of properties of all categories of owners liable to tax for the assessment year 2013-14, the rates of property These are the same as those laid down in the valuation roll in force at the date of this bill for the purposes of computation of property tax due.

(i). Penalties on outstanding rates Penalties shall be levied in respect of property liable to tax for the assessment year 2013 – 14, in the following cases:-

a). In the case of a property having total outstanding rates at the turn of the calendar year the amount of property tax computed shall be increased by a penalty calculated at 3% cumulative per month.

b). In the case of properties, owned by national government the property- tax computed, in this case the contribution in lieu of rates outstanding shall be increased by a penalty of 3% for the purpose of such property tax.

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

### **PART IV - SINGLE BUSINESS LICENSE**

Single Business Permit In respect of businesses of all categories of owners liable to tax for assessment year 2013- 2014, the rates of single business permits have been specified in the Second schedule to the Bill. These are the same as those laid down in Column 4 and 7 of the Single

business permit fee schedule, for the purpose of assessment of business tax due.

Penalties on outstanding licenses

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

a) In the event of a business having total outstanding licenses at the turn of the calendar

Year the amount of license computed shall be increased by a penalty calculated at 25% of the licence fee after 31<sup>st</sup> March.

b) A person who operates a business without a licence or a permit commits an offence and shall be liable to a fine of shillings –

i) Ten thousand in the case of an individual; or

ii) Fifty thousand in the case of a registered business; or to imprisonment for a term not exceeding three months.

## **PART V - WIDENING OF TAX BASE**

Royalties

For any minerals mined in the County there will be a proposed tax at the rate of 2% of net sales.

Alcoholic drinks

It is proposed that the county government adopts the ALCOHOLIC DRINKS CONTROL ACT,2010 (NO.4 OF 2010).

## **PART VI - MEASURES TO PREVENT NON REMITTANCE OF COLLECTED REVENUE**

Use of technology for collection and monitoring of receipts

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

- i. Making use of technology for collection and monitoring cash receipts; this includes the use of internet banking and connection of all work stations to County Integrated Financial Management Information System for real time monitoring of cash flow in addition to the automation of cash receipts.
- ii. Putting measures in place to prevent loss of revenue including recoding of all accountable documents within the information system.
- iii. To ensure timely approval of building plans and enhance revenue collection, the submission of building plans be automated.
- iv. Digitalize all county mutations to allow prompt management of property liable to property tax.

- v. Automation of parking fee collection to enhance revenue collection and administration efficiency.
- vi. Regular monitoring of system generated bills to eliminate personal discretion in billing.
- vii. Serialization of advertisement objects through system generated numerals

## **PART VII - TAX INCENTIVES AND RELIEFS**

Tax incentives  
and reliefs

- i) Waiver of land rates penalties including reduction of property tax struck rate as contemplated by article 210 of the constitution
- ii) Easing of the business license acquisition through mobile phone money payment system.

## **PART VIII - RATIONALIZATION OF INTER- COUNTY TAXATION PROVISION**

Inter County  
Taxation

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

## **PART IX - GENERAL ANTI -EVASION RULE**

Anti-Evasion  
Rules

It is proposed to provide general anti evasion rule in the Finance Act to deal with loss of revenue.

The main features of such a regime are:-

- i. Movement of goods across counties will be subject to movement permits agreed among counties
- ii. Automating collection point and processes for real time monitoring
- iii. Imposition of fine penalties for mitigating tax evasion as set out in the first schedule.
- iv. Physical mapping of business premises within the county major centres and markets.

**SCHEDULES**

**FIRST SCHEDULE**

**MERU COUNTY FEES AND CHARGES**

An act of the County Assembly relating to provide for various taxes, fees and charges and for matters incidental thereto

	MAUA MUNICIPAL	MERU MUNICIPAL	MERU CENTRAL ksh	NYAMBENE ksh	PROPOSAL		
					MAUA & NKUBU KSH	MERU MUNICIPAL KSH	OTHERS KSH
<b>A.Barter Market</b>							
Head Load	20	20			20	20	20
Maize Per Bag 50kgs	40	40	20	35	40	40	40
Beans Per Bag 50kgs	40	40	20	35	40	40	40
Other Cereals/Produce Per Bag 50kgs	40	40	20	35	40	40	40
Sweet Potatoes Per Bag 50kgs	-	40	20	25	40	40	40



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					MAUA & NKUBU TOWN	MERU TOWN	OTHERS
Sukuma Wiki Per Bag from 10kg and above	40	40	20	25	40	40	40
Avocado Per Bag 20kgs	40	40	20	35	40	40	40
Cabbages Per bag from 10kgs	40	40	20	35	40	40	40
Other vegetables per 50kgs bag					40	40	40
Other fruits per 50kgs bag					40	40	40
Other fruits per crate					20	40	40
Poultry	20	20			20	20	20
Camel	80	80			200	200	200
Cow	50	50	50	50	100	100	100
Goat/Sheep/Pig	30	30	30	20	50	50	50
Other animals					50	50	50
Shoe Shine per day	20	20			50	50	50
Miscellaneous Sellers per day	20	20			50	50	50
Mangoes Per Crate	40	40		20	40	50	50
Daily Hawking Fee Are 4"*6" per day	20	20			40	40	40

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					MAUA & NKUBU TOWN	MERU TOWN	OTHERS
Petty Hawkers per day	20	40		30	40	40	40
Outside Market Per Day	20	20			40	40	40
Passion Fruit Per Crate	30	40			40	40	40
Tomatoes Per Crate	40	40	20	25	40	40	40
Pawpaw Per Crate	40	40	20	25	40	40	40
Roadside sellers					20	20	20
Oranges Per Bag	40	40		35	40	40	40
All Other Fruits Per Crate	40	40	20		40	40	40
Miraa Per Bundle	40	60			60	60	60
Unlicensed Hawker Per Day	30	40			40	40	40
Banana Per Mutumba	30	80	20		80	80	80
Banana Per Batch	20	20	20		20	20	20
Yams, Arrowroots, Sweet Potatoes	40	40			40	40	40
Cassava Per Bag	40	70		15	70	70	70
Vehicles Produce Cess- Pick-Ups With Commodities	300				700	800	500
Short chassis			100		150	200	100

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					MAUA & NKUBU TOWN	MERU TOWN	OTHERS
Long chassis			120		150	200	120
Light truck With Commodities	500	1000	150		1200	1300	1000
Lorry With Commodities	600	1400	200		1500	1600	1400
Trailers	2000				2300	2500	2000
Fruit Trees, Nursery, Flower License Per Tree	1400				1500	1600	1400
Charcoal Cess Per Ton	100				150	200	100
Handcart Operator/ Wheelbarrow Per Day	20	100		20	20	20	20
<b>B.Agricultural Produce Cess</b>							
<b>Cabbages</b>							
<b>Per Land Rover</b>							
Short Chassis			100		250	300	200
Long Chassis			120		350	400	300
Light Truck	500		150		550	600	500
Pick-Up	300		100		400	500	300
Lorry	600		200		800	900	700
Bag	40	40	35	20	40	40	40
<b>Bananas</b>							
<b>Per Land Rover</b>							
Short Chassis			120		350	400	300

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					MAUA & NKUBU TOWN	MERU TOWN	OTHERS
Long Chassis			100		450	500	400
Light Truck			150		600	700	500
Pick-Up			100		350	400	300
Lorry			200		750	800	700
Bunch	20	20	20		20	20	20
Macadamia Nuts Per Bag	40		25		50	50	50
<b>Sand Transport</b>							
10 Tons			1000	1000	1000	1000	1000
Over 10 Tons					1500	1500	1500
10 Tons					500	500	500
Over 10 Tons					1000	1000	1000
Timber Per Lorry	750			200	1000	1000	1000
Poles/Logs Per Lorry	1500		3000		3000	3000	3000
Poles/ Logs Trailer			5000		5000	5000	5000
Sand, Ballast Hard-core Per Tonne	100	100	70	60	100	100	100
Hides And Skins Cess Stamp Each	20	20	10		20	20	20
Hides And Skin Sheep/Goat	20		5		20	20	20
Miraa Cess Per Pick-Up	2000			1000	2000	2000	2000
Miraa Cess Bus/ Lorry	4000				4000		4000

					MAUA & NKUBU TOWN	MERU TOWN	OTHERS
Wheat and Barley Cess					Shs.5per kg		Shs.5per kg
Fresh cut flowers Cess					Shs.30per carton		Shs.30pe r carton
Tobacco Cess					Shs.10per kg		Shs.10 per kg
Building Stones Per Lorry Per Tonne	100		100		100	100	100
Timber Movement Permit	750		150		750	750	750
Wood Products Of Timber	1500		3000		3000		3000
Wood Product Of Timber (10 Tonnes)			5000		5000	5000	5000
Wood Products Per Light Truck	1000				1000	1000	1000
Cow /donkey carts	20	50	20	20	50	50	50
Raw Timber/ Pole Movement Lorry	1500				1500	1500	1500
Raw Timber Poles Movement Trailer	3000				3000	3000	3000

					MAUA & NKUBU TOWN	MERU TOWN	OTHERS
Scrap Metal Cess Per Lorry	200				200	200	200
Scrap Metal Cess Per Light Truck	200				200	200	200
Manure Per Lorry	100				100	100	100
Miraa Per Crate	50	40			50	50	50
<b>C.Slaughter Fee</b>							
Sheep/Goat	40		30	20	50	50	50
Cow	100		50	100	100	100	100
Camel	150				200	300	200
Pig	150				150	150	150
Licenses							
<b>D.Application Forms Fee</b>							
Application For AGM Schedule	1000	1000			2000	2000	2000
Application For Allocation Of Business On Freehold	2000	1500			2500	2500	2500
Application For Approval Of Materials For Construction	3000	5000			6000	7000	3000
Application For Kiosk ,House Transfer	2000	3000			3500	4000	3000

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					MAUA & NKUBU TOWN	MERU TOWN	OTHERS
Application Of Tender Documents	3000	3000		1500	5000	5000	5000
Sale Of Minutes Extract	1000	1000			3000	3000	3000
Sale Of Minute Whole Document	3000	3000			5000	5000	5000
Application For Special Contract	5000	5000			7000	7000	7000
Application For Committee Meeting	10000	5000			15000	15000	15000
Application To Sub-Let Plots	2000	1000		1000	4000	4000	4000
Application for Change of User	2000	10000		1000	20000	25000	10000
Application To Change Of Business	2000	1000		1000	2000	2000	2000
Application To Extension Of Building	3000	10000	1000	1000	12000	15000	10000
Application To New Business	1000	1000		1000	2000	2000	2000
Application To Plot Own Land	5000	0		2000	5000	5000	5000
Application To Transfer Of Plot Own land from 5 points and above	5000	0		2000	5000	5000	5000

					MAUA & NKUBU TOWN	MERU TOWN	OTHERS	
Application To Plot On Public Land from 5 points and above	2000	0		0	5000	5000	5000	
Application To Include Partner	3000	5000		1000	5000	7000	3000	
Application To Exclude Partner	3000	5000		1000	5000	7000	3000	
Application To Renewal Of Licence	200	500	200	200	600	700		
Application To Late Renewal Of Single Business Permit – 25% Penalty 31 <sup>st</sup> March	It is proposed that the 25% penalty of SBP Fee for Meru Central Sub county be adopted.							
Application For Search Of Document	1000	1000	1000	1000	2000	2000	2000	
Allotment Fee Of Public Trust Land	1000	0	1000		2000	2000	2000	
Amusement/Cinema Road shows	2000	10000			12000	13000	10000	
Application For Renewal Of Lease	10000	20000			22000	25000	20000	
Application For New Lease	10000	20000			22000	25000	20000	



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					MAUA & NKUBU TOWN	MERU TOWN	OTHERS
Application For Consent	4000	6000	4000	4000	4000	6000	4000
Application For Consent To Charge	5000	20000	10000	10000	10000	20000	10000
Application For Clearance Certificate	3000	4000			4500	5000	40000
Application For Cutting Trees	200	300			300	300	300
Application For Duplicate Records	1000	1000	1000	500	1200	1500	1000
Application For New Agent		1000			2000	2000	2000
Application For Car Branding Per Vehicle		1000			2000	2000	2000
Application For Clock Advert		1000	500		1500	2000	1000
Application For Advertisement On Bus Shelter		1000	200		1000	1000	1000
Application For Painting / Branding Walls		1000	200		2000	2000	2000

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					MAUA & NKUBU TOWN	MERU TOWN	OTHERS
Application For erection of directional Sign Boards	1000	1000	1000	1200	1700	2000	1500
Application For Duplicate License	1000	1000	3000	500	3000	3000	3000
Application For Extraction Of Council Roads	4000	4000	1000		5000	5000	5000
Application To Extract A Tarmac Road	10000	10000	8000		12000	13000	11000
Application To Divide a Plot	2000	2000			3000	3000	3000
Normal Road	2000	100 per m2			200 Per M <sup>2</sup>	200 Per M <sup>2</sup>	200 Per M <sup>2</sup>
Application for sewer line connection		20,000			22,000	24000	20000
Along The Road Boarder	100 per m2	1000			1500	2000	1000
Change Of Business Activity		1000			1500	2000	1000
Subdivision Of Land		1000		2000	3000	3000	3000
Bond Withdrawal		500	500		1000	1000	1000
Burial Permit		400			1000	1000	1000
Hire Of Hearse- Within 5Km					5000	5000	5000

					MAUA & NKUBU TOWN	MERU TOWN	OTHERS
Outside 5Km Radius					7500	7500	7500
Over 10km Radius					1000 Per Km	1000 Per Km	1000 Per Km
<b>Public Cemetery (Three Types)</b>							
Ready Grave on County Govt land					6000	6000	6000
Grave And Burial By The County govt					15000	15000	15000
Self-Digging Grave/Burial County Govt land					2000	2000	2000
Public (Pay) Toilet	5	10	10	5	10	10	10
Small Business <3,500 S.B.P	200	1000			1500	2000	1000
Medium 4,900- 7,000	500	2000			3500	4000	3000
Large > 7,000 SBP	1000	3500			5000	5000	5000

					MAUA & NKUBU TOWN	MERU TOWN	OTHERS
Super Markets + Big Store And Hotels p.a		15000			18000	20000	15000
Illegal dumping of refuse fines		10,000			12,000	15000	10000
<b>E.Business Premises Refuse Conservancy Fee per annum</b>					7000	8000	5000
Business encroachment onto streets/pavemen ts/  shop corridors penalties		5,000			5,500	6000	5000
<b>G.Parking Fees</b>							
Saloon car	60	1000			1400	1400	1400
Mini- bus	100	1800			2200	2200	2200
L/Truck	150	2200			2600	2600	
Lorry	250	3000			3400	3400	3400
Bus	200	3900			4300	4300	4300
trailer	300				5000	5000	5000
School buses	200	3900			4300	4300	4300

					MAUA & NKUBU TOWN	MERU TOWN	OTHERS
Buses, Lorries, Tractors	100	3000 per month 250			3000 Per Month & 250 Per Day	3000 Per Month & 250 Per Day	3000 Per Month & 250 Per Day
Reserved Parking- Applications per month	1000	1000			1500	1500	1500
Parking Bay Per Month- Payable 1yr In Advance Per Bay	2500	2500			3000	3500	2500
<b>H.Out door Advertising</b>							
<b>signboards</b>							
Development fee New Billboard					35000	35000	35000
Letter Of Under Taken Each	2000				3000	3000	3000
<b>Signboard Sizes</b>							
1m <sup>2</sup> Single Side C.B.D	4000				4000	4000	4000
1m <sup>2</sup> Both Sides C.B.D	6000				6000	6000	6000
2m <sup>2</sup> Single Side CBD	6000				6000	6000	6000

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					MAUA & NKUBU TOWN	MERU TOWN	OTHERS
2m <sup>2</sup> Both Sides CBD	8000				8000	8000	8000
3m <sup>2</sup> Single Side CBD	10000				10000	10000	10000
3m <sup>2</sup> Both Sides CBD	14000				14000	14000	14000
1m <sup>2</sup> Outside CBD One Side	2000				5000	5000	5000
1m <sup>2</sup> Both Sides Outside CBD	3000				8000	8000	8000
2m <sup>2</sup> Single Side Outside CBD	4000				8000	8000	8000
2m <sup>2</sup> Both Sides Outside CBD	6000				12000	12000	12000
3m <sup>2</sup> Single Side Outside CBD	6000				20000	20000	20000
3m <sup>2</sup> Both Sides Outside CBD	9000				28000	28000	28000
Illuminated 1.Sqft or Less One Side Per Year			250		500	500	500
Non illuminated 1sq.Ft P			250		500		

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					MAUA & NKUBU TOWN	MERU TOWN	OTHERS
<b>Banners</b>							
Commercial	5000 Per Week	2000 per banner per day			2500 Per Banner Per Day	2500 Per Banner Per Day	2500 per Banner per day
Religious	3000 Per Week	1000 per banner per day			1500 Per Banner Per Day	1500 Per Banner Per Day	1500 per banner per day
Social Event	3000 Per Week	1000 per banner per day			1500 Per Banner Per Day	1500 Per Banner Per Day	1500 Per Banner per Day
Business Name Signboards Below S.B.P 3500	500	720			800	850	720
Medium Business Over 4900-7000	500	1000			1200	1500	1000
Large Business Over 7000	1000	2000			2500	3000	2000

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					MAUA & NKUBU TOWN	MERU TOWN	OTHERS
Illuminated Sign Boards	2000	7500			8000	8500	7500
Banners On Road Reserves One Sided		2000	300		2200	2500	2000
Banners On Private Property One Sided		2000	200		2200	2500	2000
Banners On Shop Building		3000			3500	4000	3000
<b><u>Wall Painting And Branding Adverts</u></b>							
Application	2000				3000	3000	3000
Annual Fees On Temporary Premises/Name	2000	5000			5500	6000	5000
Annual Fees On Permanent Premises/Name	3000	6000			6500	7000	6000
Advert On Bus Park Per M2	3000				5500	6000	5000
Commercial Sandwich Advertisement Per Person		100			200	200	200
Promotional sale of music CD'S in a Van		1000			2000	2000	2000



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					MAUA & NKUBU TOWN	MERU TOWN	OTHERS
Promotional sale of Music in a Tent					6000	6000	6000
Promotion Danglers (Each Per Day)		2000			3000	3000	3000
Penalty On Non payment of advt. fees		2000			3000	3000	3000
Branding Per Wall		5000			6000	6000	6000
Removal of Illegal Signs (Each)		200			3000	3000	3000
Road Closure For Promotional Event per Day		15000			16000	17000	15000
Mega Tents (Each)		8000			9000	10000	8000
Hiring Of Chamber Per Day	2000	5000	2000		7000	7000	7000
Hiring Of Committee Room	1000	5000	1000		7000	7000	7000
Hire of stadium-commercial					15000	15000	15000
Hiring Of Tractor Without Fuel Per Day	6000		6000		7000	7000	7000

					MAUA & NKUBU TOWN	MERU TOWN	OTHERS
Hiring Of Tipper Without Fuel	6000				7000	7000	7000
Hiring Of Flags Without Posts Per Occasion					500	500	500
<b>J.Fire Section Fees</b>							
Stand-by Fire Engine per 8hrs		20000				20000	
Hire of horse and rope per day		1000				1000	
Hire of extension ladder per day		4000				4000	
Water tanker turn out fee per trip		5000				5000	
Each preceding trip (per trip/km)		500				500	
Hire of fire Engine for ASK show for the whole duration inclusive of fuel		15000				15000	

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					MAUA & NKUBU TOWN	MERU TOWN	OTHERS
Pumping out flood waters Per Hour/2500 ltrs		1000				1000	
Inspection of a Hydraulic system per inspection		3,000				3000	
Fire reports - each		2,000				2000	
Training private personnel by firemen per head		1,000				1000	
Fire drill - each		10,000				10000	
Fire safety inspection - per year		3,000				3000	
Certification of petroleum tankers - each		4,000				4000	
Building Plans Inspection for Fire safety compliance - Per plan		3,000			3000	3000	3000
<b>House rent</b>							
NHC Houses	2000	2000	3000		3000		

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					MAUA & NKUBU TOWN	MERU TOWN	OTHERS
Market Stalls			700		1400		
Social Hall Per Day			1000		1700		
Junior Quarters Kirukuri 'A'			1300		2000		
B'					2500		
C'			3000		4000		
Consolidated Bank			60000		100000		
Consolidated Shops/ Hotel			20000		40000		
Cathedral Houses			3000		10000		
Commercial Premises			10000		40000		
Kizak Consultants			2500		10000		
Herbal Clinic			7500		15000		
Kaaga Printers			3000		30000		
Jawaline Printers			7500		30000		
Timber Houses Opposite County Assembly			2000		15000		

Meru County Government Finance Bill, 2013

					MAUA & NKUBU TOWN	MERU TOWN	OTHERS
County Hostel Per Month			65000		120000 Leased For 33 Years to KEMU		
Hire Of Stadium On Provincial, National Sports Per Day	4000	4000			4000	4000	4000
Hire Of Stadium District Sports Per Day	2000	4000			4000	4000	4000
Public Meeting	2000	4000			4000	4000	4000
Hire Of Playing Ground		15000			20000	20000	20000
Hire Of Exhauster - Maua				5000	5000 Depending on trips.		
Laare				6000	6000		6000
Kianjai				8000	8000		8000
Mikinduri				10000	10000		10000
Nteere Grounds For Events						1500	
Grass Harvesting		2000			2000	3000	3000
<b>K.House Rent</b>							

					MAUA & NKUBU TOWN	MERU TOWN	OTHERS
Angaine Estate 1br Non-Self Per Month		3500				5000	
1 Bed Room Self		4000				6000	
3 Bedroom Stadium House		8000				9000	
2 Bedroom Fire Station		4500				6000	
Town Hall Offices Per Month		5500				7000	
County hall Canteen Per Month		3200				4200	
<b>Gakoromone Market Rent</b>							
Hotels		650				850	
Shops And Stalls		500				700	
Store 'A'		300				500	
Store 'B'		400				600	
Store 'C'		400				600	
Chicken Cages		150				300	
Tobacco Store		200				400	
Butchery		800				1000	

Meru County Government Finance Bill, 2013

					MAUA & NKUBU TOWN	MERU TOWN	OTHERS
<b>L.Way Leave Charges</b>							
High tension Poles. per pole per year		400	400		400	400	400
Low voltage poles. Per pole per year			200		200	200	200
Pylon structures per year					2000	2000	2000
National Water and Conservancy Pipeline Per Metre			200		200	200	200
<b>M.Contractors Fee</b>							
Class 'A'	31000	31000			40000	40000	40000
Class 'B'	26000	26000			35000	35000	35000
Class 'C'	21000	21000			30000	30000	30000
Class 'D'	16000	16000			25000	25000	25000
Class 'E'	11000	11000			20000	20000	20000
Class 'F'	6000	6000			15000	15000	15000
Unclassified	3500	3500			12500	12500	12500
Communication Boosters/Stations Public Transmitters Public Land	20000	200000	200000		250000	250000	250000

					MAUA & NKUBU TOWN	MERU TOWN	OTHERS
Communication Boosters/Stations Public Transmitters Private Land		150000	150000		200000	200000	200000
Dumping Of Building Stones In Public Land	5000				6000	6000	6000
Dumping Of Ballast In Public Land	4000				6000	6000	6000
Dumping Of Hard-Core In Public Land	4000				6000	6000	6000
Dumping Of Firewood On Public Land	4000				4000	6000	6000
Dumping Of Charcoal In Public Land	4000				6000	6000	6000
Dumping Of Refuse At Dumpsite Per Trip		5000			6000	6000	6000



Meru County Government Finance Bill, 2013

					MAUA & NKUBU TOWN	MERU TOWN	OTHERS
Bill Board Application For Creation							
Application	15000		1000		35000	35000	35000
Standard Bill Board Of 10" By 12 - Per Sq. M			10000		120000	120000	120000
Standard Bill Board One Sided			500000		150000	150000	150000
Standard Bill Board Two Sided			750000		300000	300000	300000
Additional Sq.Ft	1000				1000	1000	1000
<b>Car Wash</b>							
With Machine p.a	3500		1500		4900	4900	4900
Without Machine p.a	2000		1500		3500	3500	3500
<b>Bus Park Rent</b>							
Semi- Permanent	2000				3000	3000	
Permanent Small Shop	3000				7000	7000	
Permanent Big Shop	5000				7000	7000	
Big Hotel Per Month	20000				35000	35000	

					MAUA & NKUBU TOWN	MERU TOWN	OTHERS
Small Hotel Per Month	10000				10000	15000	
Other Shops					7000	7000	
<b>N.Registratio n Of Private Learning Institutions</b>							
Nursery + Kindergarten	1000	1000	2000		2000	2000	2000
Registration of parking fees for Matatu/Taxi/p rivate vehicles		500			500	500	500
Registration of BodaBoda		200			200	200	200
Registration Of Primary/ Academy	5000	5000	2000		10000	10000	10000
Registration Of Secondary	10000	10000	2000		15000	15000	15000
Registration Of College/Unive rsity	15000	15000	2000		100000	100000	50000
Registration of medium colleges/ universities	15000	15000	2000		50000	50000	20000
Renewal Of Business	200	500	500	500	700	1000	500

Meru County Government Finance Bill, 2013

					MAUA & NKUBU TOWN	MERU TOWN	OTHERS
Sublet Of Premises	100	1000	1000	1000	2000	2000	2000
Additional Stream			2500		3000	3000	3000
<b>O.Impounding Fee</b>							
Motor Vehicle Per Day	1500	3000			5000	5000	5000
Pig/Donkey	2000	1000			2000	2000	2000
Cow	2000	500			2000	2000	2000
Goat/ Sheep	750	500			1000	1000	1000
Building Material Per Lorry	1000				2000	2000	2000
Dog	500	500			500	500	500
Other Items	500	500			500	500	500
<b>Towing</b>							
Within Town	2500	5000			5000	5000	5000
Outside 5km					10000	10000	10000
Beyond					Every Km 1000	Every km 1000	Every km 1000
Clamping Fees	500	500			5000 Non-Citizen 1500 Citizen	5000 non-citizen 1500 citizen	5000 non-citizen 1500 citizen

					MAUA & NKUBU TOWN	MERU TOWN	OTHERS
Filling A Dispute				3000	3000	3000	3000
Plot repegging				3000	3000	3000	3000
Small Of Market Plans				1500	2000	2000	2000
Cultivation Of Council Land				3000	5000	5000	5000
<b>P.Building Plan Approval Charges</b>							
Structural Plans for 046m <sup>2</sup> or Less - Each		1,000			1,000	1000	1000
Structural Plans for 046m <sup>2</sup> -93m <sup>2</sup> - Each		2,000			2,000	2000	2000
Structural Plans for 093m <sup>2</sup> -140m <sup>2</sup> - Each		2,500			2,500	2500	2500
Structural Plans for 140m <sup>2</sup> -186m <sup>2</sup> - Each		3,000			3,000	3000	3000
Structural Plans for 186m <sup>2</sup> -279m <sup>2</sup> - Each		3,500			3,500	3500	3500

Meru County Government Finance Bill, 2013

					MAUA & NKUBU TOWN	MERU TOWN	OTHERS
Structural Plans for 279m <sup>2</sup> -372m <sup>2</sup> - Each		4,000			4,000	4000	4000
Structural Plans for 372m <sup>2</sup> -456m <sup>2</sup> - Each		4,800			4,800	4800	4800
Structural Plans for 456m <sup>2</sup> -558m <sup>2</sup> - Each		5,300			5,300	5300	5300
Structural Plans for 558m <sup>2</sup> -561m <sup>2</sup> - Each		6,000			6,000	6000	6000
Structural Plans for 561m <sup>2</sup> -744m <sup>2</sup> - Each		6,500			6,500	6500	6500
Structural Plans for 744m <sup>2</sup> -837m <sup>2</sup> - Each		7,500			7,500	7500	7500
Structural Plans for 837m <sup>2</sup> -930m <sup>2</sup> - Each		8,000			8,000	8000	8000
Structural Plans for every additional 93m <sup>2</sup> or part thereof - Each		10,000			10,000	10000	10000

**BUILDING PLANS**

Adapt building approval from Meru County Council

**Plots rents**

Meru Municipal to increase by 10% the other three councils to use the Meru County Council style – then add 10%

**LAND BROKERAGE FEE**

It is recommended to establish a one stop shop to facilitate land buyers and sellers to transact. Sellers to register with the county ward representative and buyers to register at the county headquarters. The county government then brings the seller to the buyer and charges 5% on the market value of the land under consideration for facilitation to be contributed equally by both the buyer and the seller.

## SECOND SCHEDULE

### SINGLE BUSINESS PERMIT

**MERU MUNICIPAL  
AND MAUA TOWN**

**TO ADOPT AND CHARGE PER COLUMN 7 OF THE SINGLE  
BUSINESS PERMIT FEE SCHEDULE**

**MERU CENTRAL AND  
NYAMBENE SUB-COUNTY**

**TO ADOPT AND CHARGE PER COLUMN 4 OF THE SINGLE  
BUSINESS PERMIT FEE SCHEDULE.**

BRIMS CODE	CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Subletting Fees, as applicable)					
		MAUA TOWN ksh	MERU MUNICIPAL ksh	MERU CENTRAL SUB- COUNTY ksh	NYAMBEN E SUB- COUNTY ksh	PROPOSAL Ksh
<b>100</b>	<b>GENERAL TRADE, WHOLESALE, RETAIL, SHOPS AND SERVICES. Including: Distributors, Traders, Wholesalers, Hypermarkets, Departments Stores, Supermarkets, Show Rooms, Boutiques, Retail Shops &amp; Stores , Personal Services Providers, Kiosks etc.</b>					
103	Mega Store, Hypermarkets Large Multi- Department Store, Over 100 employees/ premises over than 3,000 m2 / Prime Location Hypermarket	100,000	100,000	24,000	24,000	100,000
105	Large Trader , Shop or Retail Service Over 20 employees and premises over than 300m2 / Prime Location	14,000	14,000	8,000	8,000	14,000
110	Medium Trader , Shop or Retail Service From 5 to 20 employees and / or premises less than 50 m2 / Fair Location	7,000	7,000	4,000	4,000	7,000
115	Small Trader , Shop or Retail Service Up to 3 employees and /or premises less than 50 m2/ Far away Location	3,500	3,500	2,000	2,000	3,500

120	Kiosk Light or temporary construction less than 5 m2	2,800	2,800	1,600	1,600	2,800
195	Other General Merchant , Shop and Retail Services	2,800	2,800	1,600	1,600	2,800
<b>200</b>	<b>INFORMAL SECTOR Including: Hawkers, Street Vendors &amp; Small Traders and Service Providers operating in the street , verandah or temporary buildings</b>	<b>MAUA TOWN ksh</b>	<b>MERU MUNICIPAL ksh</b>	<b>MERU CENTRAL SUB-COUNTY ksh</b>	<b>NYAMBENE SUB-COUNTY Ksh</b>	<b>PROPOSAL Ksh</b>
205	Hawkers with Motor Vehicle 1 person with motor vehicle	3,500	3,500	2,000	2,000	3,500
210	Hawker 1 person without a motor vehicle	2,800	2,800	1,600	1,600	2,800
215	Small Informal Sector Trade/ Service Provider Shoeshine , Street Repairer: shoes , tools , appliances e.t.c Street vendor (newspaper, sweets, soda, cigarettes ,e.t.c)	1,400	1,400	800	800	1,400
220	Semi-Permanent Informal Sector Trader Up to 2 persons operating in verandah or temporary building	2,100	2,100	1,200	1,200	2,100
295	Other Informal sector operation	1,400	1,400	800	800	1,400
<b>BRIMS CODE</b>	<b>CATEGORIES OF BUSINESS</b>					
<b>300</b>	<b>TRANSPORT, STORAGE &amp; COMMUNICATIONS Including: Maritime &amp; Air Lines, International Carriers, Freight Forwarders , Transportation Companies operating Taxis- Matatu- Buses- Lorries- Planes- Boats Driving Schools , Tour / Safari Operators, Petrol Stations, Storage facilities, Cold storage facilities, Publishing Co-newspapers , Books , Texts Telephone Co-, Radio /TV Broadcasters, Internet Provider</b>					
305	Large Transportation company Over 30 vehicles	56,000	56,000	32,000	32,000	56,000
310	Medium Transport Company From 3 to 30 Vehicles	21,000	21,000	12,000	12,000	21,000
315	Small Transport Company From 2 to 5 Vehicles	7,000	7,000	4,000	4,000	7,000
320	Independent Transport Operator 1 vehicle only	3,500	3,500	2,000	2,000	3,500



		<b>MAUA TOWN ksh</b>	<b>MERU MUNICIPAL ksh</b>	<b>MERU CENTRAL SUB- COUNTY ksh</b>	<b>NYAMBENE SUB- COUNTY Ksh</b>	<b>PROPOSAL Ksh</b>
325	Large Petrol Filling Station Over 6 pumps or with garage-workshop, retail shop, bar and restaurant	14,000	14,000	8,000	8,000	14,000
330	Medium petrol Filling Station From 4 to 6 pumps or with garage-workshop or retail shop, bar and restaurant	7,000	7,000	3,500	3,500	7,000
335	Small Petrol Filling Station Up to 3 pumps and without garage-workshop or retail shop	5,950	5,950	3,500	3,500	5,950
340	Large Cold Storage Facility Over 1000 m2 , Insulated walls, cold production equipment	46,750	46,750	27,500	27,500	46,750
345	Medium Cold Storage Facility Up to 100m2 , Insulated walls , cold production equipment	21,250	21,250	12,500	12,500	21,250
350	Small Cold Storage Facility Up to 100m2 , Insulated walls , Cold Production equipment	10,200	10,200	6,000	6,000	10,200
355	Large Storage Facility Over 20 employees Go down, Warehouse, Liquids Storage Tanks Complex, depot	42,500	42,500	25,000	25,000	42,500
360	Medium Storage Facility 6-20 employees , Go down , Warehouse, Storage Tanks Complex, depot	17,000	17,000	10,000	10,000	17,000
365	Small Storage Facility Up to 5 employees , Go down , Warehouse, Storage Tanks Complex, depot	8,500	8,500	5,000	5,000	8,500
370	Large Communications Co. Over 100 employees & / or premises over 5000 m2	76,500	76,500	45,000	45,000	76,500
375	Medium Communications CO. From 16 to 100 employees & / or premises from 1500 to 5000 m2	46,750	46,750	27,500	27,500	46,750
380	Small Communications Co. Up to 15 employees & / or premises up to 1500 m2	25,500	25,500	15,000	15,000	25,500
395	Other Transport , Storage and Communications	4,900	4,900	2,800	2,800	4,900

		MAUA TOWN ksh	MERU MUNICIPAL ksh	MERU CENTRAL SUB- COUNTY ksh	NYAMBEN E SUB- COUNTY Ksh	PROPOSAL Ksh
<b>400</b>	<b>AGRICULTURE , FORESTRY AND NATURAL RESOURCES Including : Production of coffee , Tea , Fruits , Flowers , Grains and Cereals; Grains Storage and Processing , Posho Mill , Bakeries &amp; Rice Mills Forestry and Timber Products , Sawmill , Timber Yards: Animal Breeder: Dairy Products Processing , Butcheries Slighter Houses , Fishing , Mining and other Natural Resource Extractive Activities</b>					
405	Large Agricultural Producer, Processor, Dealers , Exporter Over 50 employees	45,500	45,500	26,000	26,000	45,500
410	Medium Agricultural Producer , Processor, Dealer, Exporter From 11 to 50 employees	17,500	17,500	10,000	10,000	17,500
415	Small Agricultural Producer/ Processor/ Dealer Exporter Up to 10 EMPLOYEE	5,600	5,600	3,200	3,200	5,600
420	Large mining or natural resources extraction operation over 50 employees	56,000	56,000	32,000	32,000	56,000
425	Medium Mining or Natural Resources Extraction Operation From 4 to 50 employees	38,250	38,250	22,500	22,500	38,250
430	Small Mining or Natural Resources Extraction Operation up to 3 employees	21,250	21,250	12,500	12,500	21,250
495	Other Agricultural Forestry and Natural Resources	6,800	6,800	4,000	4,000	6,800
<b>500</b>	<b>ACCOMODATION AND CATERING Including: International Hotels , Tourists Camps, Lodging Houses, Restaurants, Bars, Eating houses, Tea and Coffee Houses, Butcheries with Meat Roasting &amp;</b>					

	<b>/or Soup Kitchen facilities, Membership Clubs , Night Clubs &amp; Casinos</b>					
		<b>MAUA TOWN ksh</b>	<b>MERU MUNICIPAL ksh</b>	<b>MERU CENTRAL SUB-COUNTY ksh</b>	<b>NYAMBENE SUB-COUNTY Ksh</b>	<b>PROPOSAL Ksh</b>
503	Large – High Standards Lodging House/ Hotel D Class , Over 100 rooms	85,000	85,000	50,000	50,000	85,000
506	Medium- High Standards Lodging House/ Hotel D Class , From 41 to 100 rooms	59,500	59,500	35,000	35,000	59,500
509	Small – High Standard Lodging House/ Hotel D Class , Up to 40 rooms	42,500	42,500	25,000	25,000	42,500
512	Large Lodging House with Restaurant AND / OR Bar B/C Class Basic Standard , Over 15 rooms	31,500	31,500	18,000	18,000	31,500
515	Medium Lodging House with Restaurant And /or Bar B/C Class Basic Standard ,6 - 15 rooms	24,500	24,500	14,000	14,000	24,500
518	Small Lodging House with Restaurant and / or Bar B/C Class Basic Standard , Up to 5 rooms	17,500	17,500	10,000	10,000	17,500
521	Large Lodging House B/C Class Basic Standard , Over 15 rooms	28,000	28,000	16,000	16,000	28,000
524	Medium Lodging House B/C Class basic Standard. From 6 to 15 rooms	17,500	17,500	10,000	10,000	17,500
527	Small Lodging House B/C Class basic Standard Up to 5 rooms	10,500	10,500	6,000	6,000	10,500
540	Large Restaurant with Bar/ Membership Club Over 30 customers/ members	21,000	21,000	12,000	12,000	21,000
543	Medium Restaurant with Bar/ Membership club From 11 to 30 customers / members	10,500	10,500	6,000	6,000	10,500
546	Small Restaurant with Bar Up to 10 customers / members	7,000	7,000	4,000	4,000	7,000
549	Large Eating House: Snack Bar: Tea House “Hotel”, no lodging, No Alcohol served. Over 20 customers	10,500	10,500	6,000	6,000	10,500

552	Medium Eating House: Snack Bar: Tea House "Hotel", no lodging, No Alcohol served. From 6 to 20customers	7,000	7,000	4,000	4,000	7,000
		<b>MAUA TOWN ksh</b>	<b>MERU MUNICIPAL ksh</b>	<b>MERU CENTRAL SUB-COUNTY ksh</b>	<b>NYAMBENE SUB-COUNTY Ksh</b>	<b>PROPOSAL Ksh</b>
555	Small Eating House: Snack Bar: Tea House "Hotel", No lodging, No Alcohol served. Up to 6 customers.	4,900	4,900	2,800	2,800	4,900
558	Butchery with Roasted Meat and / or Soup Kitchen Any size	7,000	7,000	4,000	4,000	7,000
561	Large Bar/ Traditional Beer Seller Over 50customers	10,500	10,500	6,000	6,000	10,500
564	Medium Bar/ Traditional Beer Seller From 16 to 50 customers	8,400	8,400	4,800	4,800	8,400
567	Small Bar/ Traditional Beer Seller Up to 15 customers	5,600	5,600	3,200	3,200	5,600
571	Large Night Club / Casino Over 500m2	35,000	35,000	20,000	20,000	35,000
574	Medium Night Club/ Casino from 101 TO 500 m2	21,000	21,000	12,000	12,000	21,000
577	Small night Club/ Casino Up to 100 m2	14,000	14,000	8,000	8,000	14,000
595	Other Catering and Accommodation	4,900	4,900	2,800	2,800	4,900
<b>600</b>	<b>PROFESSIONAL AND TECHNICAL SERVICE Including: Legal, financial, management, engineering, Architecture, Valuing, Surveying, Data processing, Accountancy, Secretarial Support, Stock and Insurance, Brokering, security-Protection, Clearing -Forwarding Goods, book making, Kenya Charity Sweepstake included. Banks, Forex Bureau, Money Lenders; Hire Purchase Company, Insurance Company: Real Estate Developer- Finance Co.</b>					
605	Large Professional Services Firm Over 10 Practitioners & / or International affiliation	63,000	63,000	36,000	36,000	63,000

610	Medium Professional Services Firm From 3 to 10 practitioners	31,500	31,500	18,000	18,000	31,500
		MAUA TOWN ksh	MERU MUNICIPAL ksh	MERU CENTRAL SUB- COUNTY ksh	NYAMBENE SUB- COUNTY Ksh	PROPOSAL Ksh
615	Small Professional Services UP to 2 practitioners	14,000	14,000	8,000	8,000	14,000
620	Independent Technical Operator1 Person acting individually( typist, Accountant , Book keeper, e,t,c)	4,900	4,900	2,800	2,800	4,900
625	Large Financial Services Over 25 employees or premises over 300m2	100,000	100,000	38,000	38,000	100,000
630	Medium Financial Services From 6 to 25 employees	66,500	66,500	26,000	26,000	66,500
635	Small Financial Service UP to 5 employees	45,500	45,500	18,000	18,000	45,500
695	Other Professional and Technical Services	10,500	10,500	2,800	2,800	10,500
<b>BRIMS CODE</b>	<b>CATEGORIES OF BUSINESS</b>	<b>BASE VALUE</b>				
	<b>PRIVATE EDUCATION, HEALTH AND ENTERTAINMENT</b>					
<b>700</b>	<b>Including: Private education institutions such as Universities, Polytechnics institutes, Professional Teaching centers teaching computers-management- accountancy-secretarial or other technical professions, Secondary and Primary schools, Nursery School. Private Health Clinics and Doctor are Surgeries; Consulting offices of Doctors, Dentist, Physiotherapy, Psychologists &amp; other health Professionals. Herbalists and Traditional Medicine Practitioners. Entertainment Facilities such as Cinema, Theatre, Video, Amusement Arcade, Juke box</b>					

	<b>Arcade, Game Machines, Sports Club, Gym.</b>					
		<b>MAUA TOWN ksh</b>	<b>MERU MUNICIPAL ksh</b>	<b>MERU CENTRAL SUB-COUNTY ksh</b>	<b>NYAMBENE SUB-COUNTY Ksh</b>	<b>PROPOSAL Ksh</b>
705	Private Higher Education Institutions Any type of Private University, College or Higher Education Institution over 1000 pupils	500,000	500,000	18,000	18,000	500,000
710	Large Private Education Institutions less than 1000 pupils or fees over Kshs.50,000 per year.	300,000	300,000	12,000	12,000	300,000
715	Medium Private Education Institution From 100 to 500 pupils or fees from Kshs 30,001 to 50,000 per year	200,000	200,000	6,000	6,000	200,000
720	Small private Education Institution UP to 30 pupils or fees up to Kshs. 30,000 per year	21,000	21,000	4,000	4,000	21,000
725	Large Private Health Facility Hospital, Clinic, Nursing Home, e,t.c providing overnight accommodation. Over 30beds.	49,000	49,000	28,000	28,000	49,000
730	Medium Private Health Facility Hospital, Clinic, Nursing Home, e,t.c providing overnight accommodation. From 11 to 30 beds.	31,500	31,500	18,000	18,000	31,500
735	Small Private Health Facility Hospital, Clinic, Nursing Home, e,t.c providing overnight accommodation. UP to 10 beds	21,000	21,000	12,000	12,000	21,000
740	Health Clinic; Doctor's Surgery Doctor- Dentist- Physiotherapist- Psychologist- etc Consult Office No overnight accommodation available.	7,000	7,000	4,000	4,000	7,000
745	Traditional Health services			3,200		

	Herbalists, Traditional Healer etc.	5,600	5,600		3,200	5,600
750	Large Entertainment Facility Cinema: theater- Video Show; Over 100 seats Amusement arcade ( juke Box- Games Machines): Over 10 machines Sports club Gym- Over 50 members	31,500	31,500	18,000	18,000	31,500
755	Medium Entertainment Facility Cinema: Theater- Video show; Over 100 seats Amusement arcade ( juke Box- games Machine ) From 4 to 10 machines Sports Club Gym: From 16 to 50 members	17,500	17,500	10,000	10,000	17,500
760	Small Entertainment Facility up to 50 seats/ up to 3 machines/ up to 15 members	10,500	10,500	6,000	6,000	10,500
		MAUA TOWN ksh	MERU MUNICIPAL ksh	MERU CENTRAL SUB-COUNTY ksh	NYAMBENE SUB-COUNTY Ksh	PROPOSAL Ksh
795	Other Private Health, Education and Entertainment Services	5,600	5,600	3,200	3,200	5,600
<b>800</b>	<b>INDUSTRIAL PLANTS, FACTORIES, WORKSHOPS &amp; CONTACTORS Including: Industrial plants and factories Manufacturing, Processing and Assembling products, vehicles, machinery and equipment in large scale. Workshops making, Servicing and repairing products, vehicles, machinery and equipment. Contractors of new building Restoration and service repair.</b>					
805	Large Industrial Plant Over 75 employees or premises from 100m2 to 2,500 m2	70,000	70,000	40,000	40,000	70,000
810	Medium Industrial Plant From 16 to 75 employees or premises from 100m2 to 2,500m2	49,000	49,000	28,000	28,000	49,000
815	Small industrial Plant Up to 15 employees or premises up to 100m2	28,000	28,000	16,000	16,000	28,000
820	Large workshop/ Service, Contractor with large equipments and machinery.	35,000	35,000	20,000	20,000	35,000

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825	Medium workshop/ Service Repair Contractor with small equipments and machinery.	14,000	14,000	8,000	8,000	14,000
830	Small workshop/ Service Repair Contractor with no equipments and machinery.	4,900	4,900	2,800	2,800	4,900
895	Other manufacturer, Workshop, Factory, Contractor	4,900	4,900	2,800	2,800	4,900



**MEMORANDUM OF OBJECTS AND REASONS.**

The bill has been submitted by the executive committee Member of Finance in line with budget proposals for 2013-2014 Financial Year.

The object of the bill is to impose or vary various fees, cess and other charges for various services provided by the County Government.

**Part I** provides for preliminary provisions

**Part II** provides for power to charge fees, rent and cess.

**Part III** provides for power to charge property rates tax.

**Part IV** provides for power to charge single Business Licenses and Penalties for outstanding Licenses.

**Part V** provides for power for widening tax base by charging royalties.

**Part VI** provides measures to prevent non remittance of collected revenue.

**Part VII** provides for tax incentives and reliefs.

**Part VIII** provides for rationalization of Inter-County taxation.

**Part IX** provides for general anti-evasion rule.

The enactment of this bill shall occasion additional expenditure of public funds that will be provided in the budget estimate.

**Jacob M Kirera**  
**EXECUTIVE MEMBER OF FINANCE**

