

# THE ISIOLO COUNTY FINANCE BILL, 2019

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# THE ISIOLO COUNTY FINANCE BILL, 2019

A bill for

AN ACT of Isiolo County Assembly to provide for the imposition or variation of various permits fees, licences fees, rent, taxes, fees and charges for services and for connected purposes—

**ENACTED** by the County Assembly of Isiolo County, as follows—

Short title                    1. This Act may be cited as the Isiolo County Finance Act, 2019.

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

"**authorized channel**" means the channel through which persons to whom this Act is applicable shall effect payment to the County, including but not limited to a person appointed as a County Revenue Collector by the County to collect revenue or any other mode of payment as may be prescribed by the County Government from time to time;

"**board**" means Isiolo County Public Service Board;

"**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;

"**cess**" means tax or fees chargeable on goods under section 6;

**"County Executive Committee Member"** means the executive committee member for the time being responsible for matters relating to finance in the County;

**"County Government"** means the County Government of Isiolo;

**"county public officer"** means a county public officer within the meaning of section 2 of the County Governments Act, 2013;

**"County Receiver of Revenue"** means the persons appointed pursuant to section 157 of the Public Finance Management Act, 2012;

**"County 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.

## **PART II —LICENCE FEES, PERMIT FEES, RENT, CESS CHARGES PAYABLE AND RATES APPLICABLE**

Charges

3. The fees and charges provided in the First Schedule shall be charged for the services listed in the first column at the rate specified in the third column.

Licence and Permit Fees

4. (1) A person shall not carry out, within the County, any business or service specified in the Second Schedule without a valid licence issued by the relevant County office.

(2) A person who intends to carry out any of the businesses listed in the Second Schedule shall apply for a licence or permit from any of the County offices or such other designated agents as shall be prescribed by the County Government from time to time.

(3) A person who applies for licence under subsection (2) shall be issued with a licence on the payment of the applicable fee, as specified in the Second Schedule.

(4) Licences and permits issued under subsection (3) must be visibly displayed at the business premise at all times.

(5) A person who contravenes any of the provisions of this section commits an offence

Plot or House Rent

5. (1) A person occupying any plot, stall or house leased or rented out by the County Government listed in the first column shall pay rent, at the rate specified in the third column of the third Schedule.

(2) The rent referred to under subsection (1) shall be due in case of a plot, on the 1<sup>st</sup> day of January in each year; and a house or stall, on the 30<sup>th</sup> day of each month.

(3) A person who contravenes the provisions of subsections (1) or (2) may be evicted and shall be evicted if he or she fails to pay house rent for three consecutive months.

(4) A penalty of three per cent per month shall be charged for any outstanding amount of rent for a plot that remains unpaid after the 31<sup>st</sup> day of March.

(5) The County Government shall repossess the plot if a person fails to pay the rent for more than two years.

Cess or Market Fees

6. (1) A cess or market fees shall be charged on the goods listed in the first column at the rate specified in the third column of the third schedule.

(2) A person who fails/hinders to pay the cess or market fee set under subsection (1) commits an offence.

Land Rates

7. (1) Land rates for commercial or residential plots as per valuation roll approved by Isiolo town council shall be 2 percent of unimproved site value subject to payment of a minimum fee of Kshs. 2,000 per plot.

(2) Valuation fee shall be paid as a contribution in lieu of rate to ascertain the current market value of the gazetted forest in Isiolocounty.

Tax waivers.  
Variations

8. The County Executive Committee Member may exempt, waive or vary tax, fees or charges payable under this Act in accordance to the criteria prescribed in regulations.

Amendments to the  
schedules

9. (1) The County Executive Committee Member may by order published in the gazette amend any of the schedules.

(2) Any order made under subsection (1) shall be laid before the County Assembly without unreasonable delay, and unless a

resolution approving the order is passed by the County Assembly within twenty one 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.

### PART III — PAYMENT

Payments to the  
County Government

10. (1) All payments to the County Government made under this Act shall be paid through an authorized channel.

(2) A County Revenue Collector authorized by the County Government to collect revenue shall have an identification card issued by the County Government which shall be worn visibly by such County Revenue Collector.

(3) A relevant official receipt shall be issued for all payments made to the County Government.

(4) Every person who makes any payment through an authorized channel shall demand an official receipt for each such payment and every payment made through an authorized channel shall be evidenced by an official receipt.

(5) Any person shall not receive or collect any money on behalf of the County Government unless he or she has been appointed to do so or has authority as the receiver and collector of County Government revenue.

(6) Any person who contravenes the provisions of this section commits an offence.

Appointment and  
duties of an agent

11. (1) In this section —

**"agent"** means a person appointed as such under subsection (2) under that section;

**"appointment notice"** means a notice issued by the board appointing an agent.

(2) the board may by written notice addressed to any person—

(a) appoint any person to be an agent of the County Government for the purposes of the collection or recovery of charges, permit fees, licence fees, rent, cess and such other fees, as may be necessary for carrying out the

purposes of this Act; and

(b) specify the amount of charges, permit fees, licence fees, rent, cess and such other fees to be collected or recovered by the agent.

(3) An agent appointed under this section shall enforce and ensure due compliance with the provisions of this Act; and shall remit all revenue collected to the County Government through the County Receiver of Revenue or as may be otherwise instructed in the appointment notice.

(4) Where an agent claims to be, or to have become unable to comply with subsection (3), such shall, within seven working days, notify the County Executive Committee Member in writing, setting out fully the reasons for his inability to comply, and the County Executive Committee Member shall accept the notification and cancel or amend the appointment notice accordingly.

(5) Unless and until a notification is given by an agent under subsection (4), sufficient moneys for the payment of charges, permit fees, licence fees, rent, cess and such other fees specified in the agent's appointment notice shall be presumed to be held by him and this money shall be due and payable to the County Government.

(6) For the purposes of this section, the County Executive Committee Member may, by notice in writing, at any time, require any person to furnish him or her, within reasonable time not being less than seven days from the date of service of the notice, with information showing any moneys which may be held by the agent for, or due by him to the County Government.

(7) Where an agent fails to pay an amount of money collected under this section within the time specified in the notice, the provisions of this Act relating to the collection and recovery of tax shall apply to the collection and recovery of that amount as if it were tax due and payable by the agent, the due date for the payment of which was the date upon which that amount should have been paid to the County Government under this subsection.

(8) An agent who makes a payment to the County Government under this section shall for all purposes be deemed to have acted under the authority of the County Government and shall be indemnified in respect of that payment against all proceedings,

civil or criminal,-and all processes, judicial or extrajudicial, notwithstanding any provisions to the contrary in any written law, contract or agreement.

(9) Any person who wilfully makes any false or misleading statement, or wilfully conceals any material fact shall be guilty of an offence.

(10) Any County Public Officer, other than a County Receiver of Revenue or County Collector of Revenue who collects charges, permit fees, licence fees, rent or cess and such other fees as may be imposed by the County Government from time to time shall, not later than three days after receiving it, deliver the revenue to a Count.), Receiver of Revenue or County Collector of Revenue.

#### PART IV — PENALTY AND OFFENCES

General penalty

12. 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 two hundred thousand shillings or to imprisonment for a term not exceeding one year or both.

Offences by staff of the County Government

13. A member of staff of the County Government or any other person having, a duty to perform under this Act who —

(a) makes , in any record, or document required to be kept or made by that person, an entry which he or she knows or has reasonable cause to believe not to be true or to be false;

(b) makes , in any record, or document required to be kept or made by that person, an entry which he or she knows or has reasonable cause to believe not to be true or to be false;

(c) interferes with any other person or process under this Act, so as to defeat the provisions, requirements or purposes of this Act;

(d) where required under this Act to do anything to give effect to the provisions of this Act, fails to do such thing;

(e) without reasonable cause omits to do something in breach

of his or her duty under this Act;

(f) willfully contravenes the provisions of this Act to give undue advantage or favour to another person;

(g) fails to prevent or report to the County Government or any other relevant authority, the commission of an offence committed under this Act;

commits an offence and is liable on conviction, to a fine not exceeding two hundred thousand shillings or to imprisonment for a term not exceeding one year, or both.

## PART V—MISCELLANEOUS

Tractor Hire Services

14. (1) All the charges for the services listed in the first column at the rate specified in the third column are subject to verification before ploughing commences.

(2) Distance to ploughing location shall also be assessed while stipulating the charges

(3) The terrain shall also matter when stipulating how much to charge for the services.

Hawking and livestock auction.

15. (1) Livestock auction shall be on designated market days only and be within the auction yard.

(2) Hawking shall be carried out only at county designated areas.

Sand harvesting

16. Sand harvesting activities shall be carried out between 6am to 6pm.

Cessation

17. Unless otherwise provided in this Act, the rates for fees, charges, licences, cess or rent, applicable before the commencement of this Act in respect of any business, activity, goods or services listed in the schedules, shall cease to apply.

Regulations

18. The County Executive Committee Member may make regulations for the better carrying out of the purposes and provisions of this Act.

Savings

19. (1) Any charges, permit fees, licence fees, rent, cess and such other



fees payable to the County Government at the commencement of this Act which are not included in any of the Schedules to this Act, shall continue to be chargeable by, and payable to the County Government unless they are repealed by an Act of the County Government or until an Act of the County Government on such charges, permit fees, licence fees, rent, cess and such other fees is enacted.

(2)All directions, resolutions, orders and authorizations on, or relating to financial management, including the collection and administration of fees and charges given or issued by the defunct Isiolo County Councils, before the commencement of this Act shall be deemed to have been given, issued or made by or under the authority of the County Assembly until the expiry or repeal of those directions, resolutions, orders and authorizations, and shall continue, with the necessary modifications, to apply, be paid and administered under this Act: provided that this sub-section shall also apply to such fees and charges levied by various ministries and departments of the national government in respect of functions devolved to the county governments under part 2 of the Fourth Schedule of the Constitution of Kenya which fees and charges shall be levied by the County Government on transfer of the devolved functions.

(3)All references to Councils shall include all Local Authorities as were defined under the now repealed Local Government Act, Cap 265 of the Laws of Kenya.

**FIRST SCHEDULE****FEES AND CHARGES (Section 3)****PART I —FEES AND CHARGES FOR HEALTH SERVICES**

The fees and charges provided in the First Schedule shall be charged for the services listed in the first column at the rate specified in the third column.

<b>Laboratory Department</b>	<b>Current charges 2018</b>	<b>New charges 2019</b>
ALT	100	100
ANC Profile	300	300
Asot Test	100	100
Assort tests	200	200
AST	100	100
Bilirubin	200	200
Blood for MPS	30	30
Blood sugar	200	200
Brucellosis	150	150
CD4 count	200	200
Creatinin Test	100	100
CSF	600	600
Culture & Sensitivity	250	250
Direct Coombs	100	100
ESR	60	60
FBC	200	200
FHG	250	250
Gramstain	100	100
Gx-Match	250	250
H Pyroli	200	200
HB test	100	100
HBSAG	100	100
Hepatitis	200	200
HIV test	Free	Free
HVS analysis	100	100
India Ink	100	100
Indirect Coombs	60	60
LD AB Test	100	100
LFT	600	600
Liver Function Test	250	250
Medical Exam	250	250
Pregnancy test	100	100
RF	100	100
RFTS	250	250
Rheumatoid factor	300	300
Seminalisis	600	600

Serology Test	200	200
Serum Protein	250	250
Sickling	60	60
Sputum	Free	Free
Stool	100	100
Stool O/C	30	30
Urea electrodes	600	600
Urinalyses	100	100
Urine for microscope	100	100
VDRL	150	150
Widal test	150	150
Tities Test	300	300
<b>Plaster Department</b>		
	<b>Current charges 2018</b>	<b>New charges 2019</b>
Above elbow POP	500	500
AIK POP above knee	900	900
Application arms ling	50	50
Applied skin fraction	1300	1300
Back sling	300	300
Below elbow	300	300
BIK POP below knee	300	300
Boot POP	300	300
Crew bandage	100	100
Dislocation shoulder joint	500	500
Dislocation thumb	300	300
POP full length	900	900
Put splints	100	100
Remove POP	100	100
Scalp hold POP	300	300
<b>Dental Department</b>		
	<b>Current charges 2018</b>	<b>New charges 2019</b>
Amalgam filling	500	500
Dental clinic	50	50
Extraction	100	100
Fine scaling	500	500
Gross scaling	1000	1000
Mmfmaxillomandibular fixation	2000	2000
Splinting	1000	1000
Suturing wounds	300	300
Temporary filling	300	300

Tiny reduction	200	200
Tooth filling	700	700
<b>General Wards</b>		
	<b>Current charges 2018</b>	<b>New charges 2019</b>
Daily bed charges	350	350
<b>Mortuary Department</b>		
	<b>Current charges</b>	<b>New charges</b>
Body disposal	500	500
Body dressing	500	500
Body on transit	750	750
Brought in dead bid	400	400
Embalment	1000	1000
Mortuary	200	200
Mortuary fee from ward	200	200
Post mortem	5000	5000
<b>Physiotherapy Department</b>		
	<b>Current charges</b>	<b>New charges</b>
General	100	100
Private	500	500
<b>Card &amp; File</b>		
	<b>Current charges</b>	<b>New charges</b>
Cards	30	30
File	100	100
<b>Pharmacy Department</b>		
	<b>Current charges</b>	<b>New charges</b>
Antibiotics (injectable)	80	80
Antibiotics (oral)	80-100	80-100
Common drugs (injectable)	30-50	30-50
Common drugs (oral)	20-50	20-50
Creams & Lotions		50-100
Eye ointments	50 per bottle	50 per bottle
Theatre drugs		200
<b>CSS Department</b>		
	<b>Current charges</b>	<b>New charges</b>
Dressing pack	50	50
Incision and draining	150	150

Removal of stitches pack	50	50
Speculum pack	150	150
Stitching of wounds	100	100
<b>Casualty</b>	<b>Current charges</b>	<b>New charges</b>
3way catheter	100	100
Anti-rabies injection	150	150
Anti-snake injection	200	200
BTL	1000	1000
Catheterization	300	300
Chest Tube	4000	4000
Circumcision GA	1000	1000
Circumcision LA	500	500
Ear Syringing	500	500
Enema	200	200
Foreign body removal	300 - 500	300 - 500
Incision/drainage	150	150
Lymph node biopsy	500	500
Mannitol	100	100
Morphine injection	150	150
Nebulization	150	150
Observation ward	200	200
Recephinein	100	100
Removal of stitches	50	50
Sedation	200	200
Speculum	150	150
Stitching	100	100
Surgical toilet	2000	2000
Tapping	300	300
Under seal drainage with bottle	3000	3000
Utilities	100	100
<b>Eye Unit</b>	<b>Current charges</b>	<b>New charges</b>
Appendectomy	3500	3500
BTRP surgery	1000	1000
Cataract operation	1500	1500
Cataract surgery	1500	1500
Chelation I&D	300	300
Enucleation	1000	1000
Eye surgery	1500	1500
Eye unit	50	50
Fundusopic	200	200

Hysterectomy	3500	3500
Laparotomy	3500	3500
Lid repair surgery	500	500
Macdonald stitch	1000	1000
Mastectomy	3500	3500
Minor eye surgery	500	500
MVA	1000	1000
Prostatectomy	3500	3500
Retinoscopy	150	150
Stitch removal	200	200
<b>Orthopedic</b>		
Abdomen erect	600	600
Abdomen plain	200	200
Arm sling	50	50
Ba-follow through-depending on transit of barium, more than one hour	600	600
BA-Meal	600	600
BA-Swallow	600	600
Cervical spine	400	400
Chest	200	200
Clavicle	200	200
Coccyx	400	400
Crip bandage application	50	50
Crutches	2500	2500
Dental examination (IOPA)	100	100
Hips/pelvic	200	200
HSG	600	600
IVV	600	600
Lumber spine	400	400
Manipulated minor	500	500
Manipulated under ga	1000	1000
Person with disability orthoepy	300	300
Pop	150	150
Pop application	100	100
Reduction	500	500
Removal of pop hand	200	200
Removal of pop leg	300	300
Sacroiliac joint	400	400
Shall and facial bones	300	300
Shoulder	200	200
Sternum	200	200
Thoracic spine	400	400

Ultrasound	600	600
Upper and lower extremities	200	200
Urethrographic	600	600
Vertebral column	300	300
<b>Charges for dispensaries and Health Centers</b>	<b>Current charges</b>	<b>New charges 2019</b>
Inpatient file	100	100
Admission	100	100
Antibiotic	50	50
Other Common Drugs	20	20
Amoeba stool test	150	150
Rheumatoid test	100	100
Granular (drips)	100	100
Malaria test	50	50
Pregnancy test	100	100
Brucella test	100	100
Widal (Typhoid) test	100	100
Outpatient Book	30	30
Children under 5 years	Free	Free
TB and HIV testing	Free	Free
Maternity	Free	Free
<b>Business Premises</b>	<b>Current Charges</b>	<b>New Charges</b>
Bakeries	500	2000
Retail shop	200	500
Wholesale	600	2000
Posho mill	500	1000
Supermarket	600	2000
Eating houses	500	1000
Hotels	2000	3000
Soda depot	1000	2000
Fruit parlour	500	1000
Milk bars	500	1000
Wines & spirits	1000	2000
Bar / restaurants	2000	3000
Green groceries	500	1000
Fish parlours	500	1000
Chemist / agro vet	0	1000
Clinics	1000	2000
Hospitals	0	3000
Slaughter house	0	5000
Slaughter slabs	0	2000

Milk plant	0	3000	
School / learning institutions	1000	3000	
Hospitals	1000	3000	
Dispensary / clinic	1000	2000	
Churches / mosque	0	500	
<b>Building plans approval fees</b>			
Residential	3000	5000	
Commercial	5000	8000	
Institutions	3000	5000	
<b>Certificate of occupation</b>			
Residential building	0	2000	
Commercial building	0	4000	
Institutions	0	2000	
<b>None food premises</b>			
M-Pesa shops	0	1000	
Tailoring shops	0	1000	
Garage	0	1000	
Timber yards	0	1000	
Timber work shops	0	1000	
Boutique	0	500	
Salon/barber shops	0	500	
Welding garage	0	1000	
Cyber café	0	500	
House rent office/agency	0	500	
Banks/sacco	0	2000	
Hardware shop	0	2000	
Motor -spare parts shops	0	1000	
Miraa store	0	500	
Book shops	0	1000	
Cosmetic shop	0	500	
Fuel station	0	2000	
Lodges	0	2000	
<b>Ambulance Services</b>			
The fees and charges provided in the First Schedule shall be charged for the services listed in the first column at the rate specified in the fourthcolumn.			
<b>From</b>	<b>To</b>	<b>Current charges</b>	<b>New charges</b>
Isiolo	KNH	15000	15000



Isiolo	Kijabe	20000	20000
Isiolo	Kiirua	5000	5000
Isiolo	Meru	5000	5000
Isiolo	Nanyuki	5000	5000
Isiolo	Nakuru	25000	25000
Isiolo	Chogoria	10000	10000
Isiolo	Embu	10000	10000
Isiolo	Nyeri	10000	10000
Within Isiolo County		Free	Free
<b>PART II—LAND RATES AND OTHER RELATED CHARGES</b>			
The fees and charges provided in the First Schedule shall be charged for the services listed in the first column at the rate specified in the fourth column.			
<b>Item Description</b>	<b>Unit Of Measure</b>	<b>Current Charges</b>	<b>New Charges</b>
Search fees for Registers	Per instance	300	500
Search for Beacon	Per Beacon	500	1000
Physical Planning Fees	Per PDP	3000	5000
<b>Plot Application fees</b>			
Residential plot	Per plot	3000	3000
Commercial plot	Per plot	5000	5000
Change of user	Per plot	3000	5000
Plot transfer	Per plot	3000	3000
Demarcation Fee	Per Plot	5000	5,000
Extension of lease	Per plot	7000	7000
SBP application form	Per plot	100	100
Amalgamation application	Per plot	7000	7000
Water connection	Per plot	2000	2000
Allocation Fee	Per plot	4000	4,000
Alteration of building plans	Per plot	5000	50% of original payment
Commencement and completion certificate	Per plot	5000	5000
Lease of land by land owners to other dealers/safaricom/commercial use	Per plot	20000	20000
Charges to bank as collateral	Per plot	5000	5000
Clearance certificate	Per plot	2000	2000
Consent certificate	Per plot	2000	2000
Penalty fees – Land rent - Land rates			15% 6%
<b>Approvals</b>			
Plot Transfer Fees	Per Plot	5% percent of sell price	5% percent of sell price

Subdivisions	Per plot	15000	15000
Change of user	Per plot	15000	10000
Amalgamation	Per plot	15000	15000
Extension of lease	Per plot	20000	20000
Family transfer	Per plot	5000	5000
SBP after 31 <sup>st</sup> march every year	Per plot	3%	3%
Plan approval fees-Approval mandatory for all plots.	Per Plan	3Kshs per ft or 9shs per meter square with a minimum ksh2500	3kshs per ft or 9shs per meter square with a minimum ksh2500
Building approval Fees		Kshs. 3 per square or 27% per Meter Square	Kshs. 3 per square or 27% per Meter Square
Street naming	Per street	10,000.00	10,000.00
Construction site advert	Per advert	10,000.00	10,000.00
Confirmation of Beacon for Development	Per plot	5,000.00	5,000.00
Boundary dispute resolution	Per Plot	2,000.00	2,000.00
Hoarding Fees (minimum 3M)	Per Plot	25000 minimum 90 days	25000 minimum 90 days
Damping of building materials	Per day per trip	500	500
Purchase of Green Card (Inspection Card)	Per visit	1000	1000
Supervision fees	Per visit	1500	1500
Engineering report		7500	7500
Site Inspection Report		5000	5000
Site Visit		3500	3500
<b>Completion Certificate</b>			
Residential		2500	2500
Commercial / Residential		7500	7500
Institution		10000	10000
Approval for development		3000	3000

### PART III —ISILO NATIONAL RESERVE

The fees and charges provided in the First Schedule shall be charged for the services listed in the first column at the rate specified in the third column.

Item Description	Current Charges	New Charges
<b>Park Entrance Fees (Gazetted Rates)</b>		
Adult Non Residents	\$ 70	\$ 70
Child Non Residents	\$ 40	\$ 40
Adult Resident	1,000.00	1,000.00
Adult Citizen	500.00	500.00
Students/ Organized group (Non-Resident)	\$ 40	\$ 40
<b>Vehicle Charges</b>		
Less than 6 seats	400.00	400.00
6 to 12 seats	1,000.00	1,000.00
24 to 25 seats	4,000.00	4,000.00
<b>Vehicle Stationed in the Park</b>		
(1 to 2 tonnes)	35,000.00	35,000.00
(5 tones and above)	50,000.00	50,000.00
(Delivery Vehicle per entry 2 to 5 tonnes)	4,000.00	4,000.00
<b>Aircraft Landing</b>		
3 to 15 seater	1,000.00	1,000.00
16 to 21 seater	1,500.00	1,500.00
22 and above	2500.00	2500.00
<b>Camping Fees</b>		
Adults Non Residents	\$ 30	\$ 30
Child Non Resident	\$ 20	\$ 20
Adult Resident	500.00	500.00
Student Non Resident	\$ 20	\$ 20
Reservation fee per week	10,000.00	10,000.00
<b>Filming Fee</b>		
Filming fee inside the reserve per day		
1 to 10 crew	10,000.00	10,000.00
11 to 20 crew	20,000.00	20,000.00
20 and above	40,000.00	40,000.00
Filming Fee inside the reserve	50,000.00	50,000.00
Filming fee outside the reserve	100,000.00	100,000.00
Environmental mitigation	1,000,000.00	1,000,000.00

#### PART IV — SLAUGHTER HOUSES SERVICES

The fees and charges provided in the First Schedule shall be charged for the services listed in the first column at the rate specified in the fourth column.

Item Description	Unit Of Measure	Current Charges	New Charges
Cow	Per head	100	100
Goat/ Sheep	Per head	60	60
Camel	Per head	100	100
Emergency Slaughter	Per head	100	200

#### PART V —SOLID WASTE MANAGEMENT SERVICES

The fees and charges provided in the First Schedule shall be charged for the services listed in the first column at the rate specified in the fourth column.

Item Description	Unit Of Measure	Current Charges	New Charges
Solid Waste management Charges	Per Annum	1,000	1,000
Collection of dead animals within premises		Free	Free
Dumping at County dumping site	Per Annum	14,000	14,000
<b>Tipping charges</b>			
Domestic waste-Minimum Kshs. 3,500 up to 10 km and extra Kilometres to be charged Kshs. 500 per extra Km.	Per tonne per KM	500	500
Industrial waste-Minimum Kshs. 3,500 up to 10 km and extra Kilometres to be charged Kshs. 500 per extra Km.	Per tonne per KM	500	500
Institutions waste-Minimum Kshs. 3,500 up to 10 km and extra Kilometres to be charged Ksh. 500 per extra Km.	Per tonne per KM	500	500
Construction and demolition waste	Per ton	4,000	4,000

#### PART VI— ROADS ENGINEERING SERVICES

The fees and charges provided in the First Schedule shall be charged for the services listed in the first column at the rate specified in the fourth column.

Item Description	Unit of Measure	Current Charges	New Charges
<b>Road opening permits</b>			
Inspection fees for road opening:- 9 meters per permit (all categories not exceeding 10metres)	Per instance	4,000	4,000
Over 10 meters for opening carriage way per meter	Per instance	800	800
Over 10 meters for opening on paved footpath per meter	Per instance	100	100
Over 10 meters for opening on verges per meter	Per instance	20	20
Renewal of road opening permits and roadworks after expiry	Per instance	2,000	2,000
Authority to open manholes and lay cables for service providers charged per road	Per instance	2,500	2,500
<b>Directional Signs</b>			
Application Fee	Per instance	2,000	2,000
Size max.600 mm X 1,200 mm	Per instance	5,000	5,000
<b>Way leave licences application fees</b>			
1 - 2 km long	Per instance	4,000	4,000
2 - 5 km long	Per instance	5,000	5,000
over 5 km for every km	Per instance	5,000	5,000
<b>Annual Wayleave space on road reserve</b>			
Length of Wayleave on carriage-way per meter	Per annum	150	150
Length of Wayleave on footpath per meter	Per annum	80	80
Verges per m length at 1.5 meters from plot boundary	Per annum	30	30
Verges per m length outside 1.5 meters from plot boundary	Per annum	80	80
<b>Booths &amp; stands</b>			
Telephone booths on road reserves	Per unit	2,000	2,000

KPLC boxes (turrets) on road reserves	Per unit	2,000	2,000
Sweepstake stands	Per unit	1,000	1,000
Power sub-stations	Per unit	20,000	20,000
Sundry debts / income ( Deposit for reinstatement)	once	20% of the deposit paid	20% of the deposit paid
Annual rent for road / footpaths for exclusive use per sq. M	Per annum	15,000	15,000
Sale of data / information on drawings	Per print	600	600
Rent for road / footpath for exclusive use per sq.	Per annum	20,000	20,000

### PART VII— STRUCTURAL ENGINEERING SERVICES

The fees and charges provided in the First Schedule shall be charged for the services listed in the first column at the rate specified in the fourth column

Item Description	Unit of Measure	Current Charges	New Charges
<b>Bridges</b>			
Total span of up to 5m	Per length	1,000	1,000
More than 5m but less than 10m	Per length	2,000	2,000
More than 10m but less than 20m	Per length	3,000	3,000
Engineering reports	Per report	5,000	5,000
Site visits by engineers to assess damages on buildings	Per visit	7,500	7,500
Attending court to give evidence between two litigant parties	Per case	2,500	2,500

### PARTVIII— QUANTITY SURVEY SERVICES

The fees and charges provided in the First Schedule shall be charged for the services listed

in the first column at the rate specified in the fourth column			
Item Description	Unit of Measure	Current Charges	New Charges
Inspection of site	Per hour	1,000	1,000
Preparation of Bills of Quantity	Per Tender sum	2.5%	2.5%
Pricing of Bills of Quantity	Per Tender sum	0.5%	0.5%
Preparation of interim Valuation	Per final accounts	0.5%	0.5%
Preparation of Tender Reports	Per Tender sum	0.5%	0.5%
Processing of contractual claims	Per report	0.5%	0.5%
<b>Estimated Tender Amounts</b>			
0 - 3,000,000	Per tender	3,000	3,000
3,000,001 - 20,000,000	Per tender	5,000	5,000
20,000,001 - 50,000,000	Per tender	7,000	7,000
50,000,001 and over	Per tender	10,000	10,000

### PART IX— COMMUNITY DEVELOPMENT SERVICES

The fees and charges provided in the First Schedule shall be charged for the services listed in the first column at the rate specified in the third column.

Item Description	Current Charges	New Charges
<b>Self-help groups</b>		
Income generating activities	1,000	1,000
Renewal fee	500	500
Non income generating activities	500	500
Renewal fee	300	300
<b>Community based organizations</b>		
Income generating activities	2,000	2,000
Renewal fee	1,000	1,000
Non income generating activities	1,500	1,500
Renewal fee	1,000	1,000

<b>Non-governmental organizations</b>		
Income generating activities	2,000	2,000
Renewal fee	1,500	1,500
Non income generating activities	1,500	1,500

#### **PART X— SPORTS SERVICES (ISIOLO STADIUM)**

The fees and charges provided in the First Schedule shall be charged for the services listed in the first column at the rate specified in the third column.

<b>Item Description</b>	<b>Current Charges</b>	<b>New Charges</b>
<b>Events</b>		
Political rallies per day	10,000	10,000
Religious meetings	5,000	5,000
Musical gatherings	10,000	10,000
Wedding Venue	10,000	10,000
Filming at stadium	10,000	10,000

#### **PART XI— AGRICULTURAL TRAINING CENTRE (ATC) SERVICES**

The fees and charges provided in the First Schedule shall be charged for the services listed in the first column at the rate specified in the third column.

<b>Item Description</b>	<b>Current Rates (Per person/day)</b>	<b>New Rates (per person/day)</b>
10 O'clock Tea with Snacks	200.00	200.00
Lunch(Without Soda and Water)	500.00	500.00
4 O'clock Tea with Snacks	200.00	200.00
500ml Mineral Water	40.00	40.00
Soda 300ml	35.00	35.00
Hall Hire with Meals	4,000.00	4,000.00
Hall Hire without Meals	5,000.00	5,000.00
Bed	600.00	600.00
Breakfast	250.00	250.00
Supper	450.00	450.00
Projector Hire	3,000.00	3,000.00
Lap top Hire	3,000.00	3,000.00
Public Address System Hire	5,000.00	5,000.00
Hire of Compound to pitch tents	15,000	15,000

#### **PART XII — TRACTOR HIRE SERVICES**



The fees and charges provided in the First Schedule shall be charged for the services listed in the first column at the rate specified in the third column.

Item Description	Current Rates	New Rates
Virgin Land Ploughing	3,000	3,000
Farrow Preparations	2,000	2,000
Normal Land Ploughing	1,500	1,500

The fees and charges provided in the First Schedule shall be charged for the services listed in the first column at the rate specified in the fourth column.

Item Description	Activity	Current Rates	New Rates
Tractor	Ploughing	1,200	1,200
	Harrowing	1,000	1,000
	Transporting Sand	6,000	6,000
Water Boozer	Water Tracking	8,000	8,000
Hay Bailer	Bailing Hay	50	50
Feed Mixer	Feed Ration Mixing	5	5
Honey Extractor	Refining Honey	3	3

### PART XIII — VETERINARY SERVICES

The fees and charges provided in the First Schedule shall be charged for the services listed in the first column at the rate specified in the third column.

Item Description	Current Rates	New Rates
Meat Inspection	Cattle – 200 Camel – 200 Sheep –50 Goat -50	Cattle – 200 Camel – 200 Sheep –50 Goat -50
Certificate of Transport	50	50
Livestock Movement Permits	Cattle – 10 Camel – 10 Sheep –5 Goat -5	Cattle – 10 Camel – 10 Sheep –5 Goat -5
Dispatch Note for Hides and Skins	200 Per Consignment	200 Per Consignment
Animal Examination	100 Per Animal	100 Per Animal

Laboratory Services CBPP Screening Other Tests	30 Per Cow 50 Per Sample	30 Per Cow 50 Per Sample
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#### PART XIV — VACCINES

The fees and charges provided in the First Schedule shall be charged for the services listed in the first column at the rate specified in the third column.

Item Description	Current rates	New rates
Rabies	100 Per Dog	100 Per Dog
FMD	50 Per Cow 50 Per Sheep/ Goat	50 Per Cow 50 Per Sheep/ Goat
CBPP	Free	Free
CCPP	5	5
PPR	5	5
Sheep and Goat Pox	5	5
LSD	10 Per Cow	10 Per Cow
Blanthrax (Black quarter and Anthrax)	20 Per Cow/Camel 10Per Sheep/Goat	20 Per Cow/Camel 10 Per Sheep/Goat
Enterotoxaemia	5 Per Sheep/Goat	5Per Sheep/Goat

#### PART XV— SELLING OF FINGERLINGS

The fees and charges provided in the First Schedule shall be charged for the goods listed in the first column at the rate specified in the third column.

Item Description	Current Rates	New Rates
Tilapia	10	10
Mud Fish (Fry)	15	15
<b>Sale of Table Size Fish (Mature)</b>		
Tilapia (1Kg)	400	400
Cat Fish (1Kg)	300	300
<b>Revenue from Fish Farmers (Fish Sale)</b>		
1 Fish	5	5

**SECOND SCHEDULE**  
**PERMIT AND LICENCE FEES FOR VARIOUS BUSINESS (Section 4)**

**PART I —GENERAL TRADERS AND RETAIL SERVICES.**

The following permit fees and licence fees shall be charged on the business listed in first column at the rate specified in the third column.

<b>Item Description</b>	<b>Current charges</b>	<b>New charges 2019 Municipality</b>	<b>New charges 2019-Sub-Counties</b>
Mega store, Hyper-supermarket: large multi-departmental store, hypermarket over 100 employees or premises over 3000 sq.m in prime location	21000	22,500	21,000
Large trader shop, retail store or personal service: from 300-3000 sq.m/fair location	7,000	8,500	7,000
Medium trader shop or retail service:5-20 employees/50-3000 sq.m/fair location	4,000	5,500	4,000
Small trader shop or retail service: Up to 4 employees and/or less than 50 sq.m/far away location	2,000	3,500	2,000
Kiosk: Light or temporary construction less than 5 sq.m	1,500	3,000	1,500
Canopy fees	1500	1500	-

**PART II — INFORMAL SECTOR**

The following permit fees and licence fees shall be charged on the business listed in first column at the rate specified in the third column

<b>Item Description</b>	<b>Current charges</b>	<b>New charges 2019 Municipality</b>	<b>Proposed charges 2019-Sub-Counties</b>
1 hawker with motor vehicle	2,000	3,500	2,000

1 Hawker without motor vehicle small informal sector trader/service provider e.g. shoe shiner, shoe repairer	700	2,200	700
Semi-permanent informal sector trader: Up to 2 persons in veranda or temporary building.	1,050	2,550	1,050
Other informal sector	700	2,200	700

### PART III —TRANSPORT STORAGE AND COMMUNICATIONS

The following permit fees and licence fees shall be charged on the business listed in first column at the rate specified in the third column.

Item Description	Current charges	New charges 2019 Municipality	Proposed charges 2019-Sub-Counties
Large transport company: Over 30 vehicles	28,000	29,500	28,000
Medium transport company: From 6 to 30 vehicles	15,000	16,500	15,000
Small transportation company: From 2 to 5 vehicles	5,000	6,500	5,000
Independent transport operator: 1 vehicle	2,000	3,500	2,000
Large petrol filling station : Over 6 pumps or with garage/workshop and spares retail shop	15,000	16,500	15,000
Medium petrol filling station: From 4-6 pumps or with garage/workshop or retail shop	10,000	11,500	10,000
Small petrol filling station: Up to three pumps and without garage/workshop or retail shop	5,000	6,500	5,000
Large cold storage facility: Over 1000 sq.m, insulated walls, cold production equipment	20,000	21,500	20,000
Medium cold storage facility:	10,000	11,500	10,000

From 101-1,000 sq.m			
Small cold storage facility: Up to 100 sq.m	5,000	6,500	5,000
Large storage facility: Over 5000 sq.m go down/warehouse liquid storage tanks complex	20,000	21,500	20,000
Medium storage facility: From 1000 – 5000 sq.m	8,000	9,500	8,000
Small storage facility: Up to 1000 sq.m	5,000	6,500	5,000
100 employees &/or premises over 5,000sq.m	31,500	32,500	31,000
Medium communications company:16-100 employess/or premises of 1500- 5,000 sq.m	20,000	21,500	20,000
Small communications company: Up to 15 employees \$/or premises of 1,500 sq.m	10,500	12,000	10,500
Other transport, storage and communications	2,500	4,000	2,500

**PART IV — ACCOMMODATION AND CATERING**

The following permit fees and licence fees shall be charged on the business listed in first Column at the rate specified in the third column.

<b>Item Description</b>	<b>Current charges</b>	<b>New charges 2019 Municipality</b>	<b>Proposed charges 2019-Sub-Counties</b>
Large high standard lodging house/hotel D class with over 100 rooms	40,000	41,500	40,000
Medium high standard lodging house/hotel D class with 41 to 100 rooms	30,000	31,500	30,000
Small high standard lodging house/hotel D class with up to 40 rooms	22,000	23,500	22,000
Large lodging house with restaurant and/or bar B/C	20,000	21,500	20,000

class basic standard with over 15 rooms			
Medium lodging house with restaurant and/or bar B/C class basic standard with 6 to 15 rooms	15,000	16,500	15,000
Small lodging house with restaurant and/or bar B/C class basic standard with up to 5 rooms	10,000	11,500	10,000
Large lodging house B/C class basic standards with over 15 rooms	15,000	16,500	15,000
Medium lodging house B/C class basic standard with 6 to 15 rooms	10,000	11,500	10,000
Small lodging house B/C basic standard with up to 5 rooms	6,000	7,500	6,000
Large restaurant with bar/membership club with over 30 customers/members	15,000	16,500	15,000
Medium restaurant with bar/membership club with 11030 members/customers	6,000	7,500	6,000
Small restaurant with bar/membership club: Up to 10 customers/members	5,000	6,500	5,000
Large eating house/snack bar/tea house/outside catering/hotel with no lodging or alcohol served with 20-50 customers	6,000	7,500	6,000
Medium eating house: snack bar/tea house/no lodging or alcohol served: 6-20 customers	5,000	6,500	5,000
Small eating house, snack bar/tea house/hotel with no lodging or alcohol served, Up to 5 customers	3,000	4,500	3,000
Butchery with roast meat and/or soup kitchen, Any	5,000	6,500	5,000

size			
Large bar/traditional beer seller, Over 50 customers	6,000	7,500	6,000
Medium bar/traditional beer seller, 16-50 customers	5,000	6,500	5,000
Medium bar/traditional beer seller, Up to 15 customers	3,500	5,000	3,500
Large night club/casino, Over 500 sq.m	20,000	21,500	20,000
Medium night club/casino, 101-500 sq.m	15,000	16,500	15,000
Small night club/casino, Up to 100 sq.m	10,000	11,500	10,000
Other catering and accommodation	3,000	4,500	3,000

**PART V — AGRICULTURE, FORESTRY AND NATURAL RESOURCES  
EXTRACTION**

The following permit fees and licence fees shall be charged on the business listed in first column at the rate specified in the third column

<b>Item Description</b>	<b>Current charges</b>	<b>New charges 2019 Municipality</b>	<b>Proposed charges 2019-Sub-Counties</b>
Large agricultural producer, processor, dealer, exporter with over 50 employees	25,000	26,500	25,000
Medium agricultural producer, processor, dealer, exporter with 11-50 employees	10,000	11,500	10,000
Small agricultural producer, processor, dealer, exporter with up to 10 employees	5,000	6,500	5,000
Large mining or natural resources extraction operation with over 50 employees	100,000	101,500	100,000

Medium Mining or Natural Resources Extraction operation with 4-50 employees	50,000	51,500	50,000
Small mining or natural resources extraction operation with up to 3 employees	25,000	25,000	25,000
Other Agricultural, Forestry and Natural Resources	5,000	5,000	5,000

**PART VI — PROFESSIONAL, TECHNICAL AND FINANCIAL SERVICES**

The following permit fees and licence fees shall be charged on the business listed in first column at the rate specified in the third column

Item Description	Current charges	New charges 2019 Municipality	Proposed charges 2019-Sub-Counties
Large professional services firm with over 10 practitioners and/or international affiliation	50,000	51,500	50,000
Medium professional services firm from 3 to 10 practitioners	25,000	26,500	25,000
Small professional services firm: up to 2 practitioners	10,000	11,500	10,000
Independent technical operator/1 person acting individual/typist/accountant/book-keeper etc	5,000	6,500	5,000
Large financial services including Sacco and co-operative societies with over 25 employees &/or premises over 300 sq.m	50,000	51,500	50,000
Medium financial services including Saccos and co-operative societies with 6-25 employees &/or premises of 100-300sq.m	30,000	31,500	30,000
Small financial services including Saccos and co-operative societies with up to 5 employees &/or premises up to 100 sq.m	20,000	21,500	20,000
Other professional and Technical services	5,000	6,500	5,000



Money points/ATMs/money machines separate from branch/office (per ATM)	20,000	21,500	20,000
Medium Cyber cafes/bureau with 6-20 computers/machines	7,000	8,500	7,000
Small Cyber cafes/bureau with 2-5 computer/machines	5,000	6,500	5,000
Other professional and technical services with 1 computer/1 machine	4,000	5,500	4,000

## PART VII — PRIVATE EDUCATION, HEALTH AND ENTERTAINMENT

The following permit fees and licence fees shall be charged on the business listed in first column at the rate specified in the third column

Item Description	Current charges	New charges 2019 Municipality	Proposed charges 2019-Sub-Counties
Private higher education institutions, any type of private university, college, or higher education institution	20,000	21,500	20,000
Large private higher education institution: Over 100 pupils or fees over Kshs. 50,000 per year	15,000	16,500	15,000
Medium private education institution, from 31 to 100 pupils or fees of Kshs. 30,000- 50,000 per year	12,000	13,500	12,000
Small private education institution with up to 30 pupils or fees of up to Kshs. 30,000 per year	10,000	11,500	10,000
Large private health facility hospitals, clinic, nursing home etc, proving over 30 beds overnight, Funeral home	30,000	31,500	30,000
Medium private health facility, providing overnight	20,000	21,500	20,000

accommodation with capacity from 11 to 30 beds			
Small private health facility, providing overnight accommodation with capacity up to 10 beds	10,500	12,000	10,500
Health clinic or doctor's surgery or doctor or dentist or physiotherapist or psychologist or other health professional office with no overnight accommodation available	5,000	6,500	5,000
Traditional health services, herbalist traditional healer etc	4,000	5,500	4,000
Large entertainment facility, cinema or theatre or video show or amusement arcade or games machines arcade or sports club or gym etc. Over 100 seats or over 10 machines or over 50 members	20,000	21,500	20,000
Medium entertainment facility with 50 – 100 seats or 4-10 machines or 16-50 members	15,000	16,500	15,000
Small entertainment facility with up to 50 seats/up to 3 machines/up to 15 members	10,000	11,500	10,000
Other education, health and entertainment services	5,000	6,500	5,000
Sand harvesting Applications-Lorry for over 10 tonnes	1,200	2,700	1,200
Sand harvesting –Lorry for between 7-10 Tonnes	1,000	2,500	1,000
Sand harvesting-Canter/Tractor Trailer	700	700	700
Sand harvesting – pick-up	500	500	500

**PART VIII — FISHERIES**

The following permit fees and licence fees shall be charged on the business listed in first column at the rate specified in the third column.

<b>Item Description</b>	<b>Current Rates</b>	<b>New Rates</b>
Fish Traders Licence –Rural	500	500
- Urban	1200	1200
Live Fish Movement Permit for Vehicle	1000	1000
Not Exceeding 3 (Three Times)	2000	2000
Exceeding 3 (Three Tones)		
Luggage accompanying traders using public passenger carrier vehicle	100	100
Aquarium Fish Fishermen Permit	400	400
Aquarium Fish Keepers Permit	500	500

**THIRD SCHEDULE  
OTHER CHARGES  
PART 1 —SMALL TRADES SERVICES**

The following activities listed under the first shall be charged the fees specified in the third column where the trader is not in possession of Single Business Permit issued under the Second Schedule.

Item Description	Unit of Measure	Current Charges	New Charges
Hire of open space at ward level	Per day	1,000	1,000
Hawkers (outside Isiolo Urban)	Per day	200	200
One person carrying consumables with motor vehicle	Per Day	500	500
Carrots or potatoes or cabbages	Per bag	50	50
Lorry carrying crates of milk or soda	Per day	1,200	1,200
Pickup or canter crates of milk or soda	Per day	500	500
Hawkers (outside Isiolo)	Per Month	500	500
<b>PART II —KIOSKS</b>			
The following activities listed under the first shall be charged the fees specified in the third column where the trader is not in possession of Single Business Permit issued under the Second Schedule.			
Item Description	Unit of measure	Current charges	New charges
Small Size	Per day	100	100
Medium Size	Per day	200	200
Large Size	Per day	300	300
Firewood Traders-Sell of firewood by trucks	Per day	500	500
Isiolo Township			
<b>PART III — MIRAA CESS</b>			
The following activities listed under the first shall be charged the fees specified in the third column where the trader is not in possession of Single Business Permit issued under the Second Schedule.			
Item Description	Unit of measure	Current charges	New charges
Matangoma	Per bag	50	50
Bogwa	Per bundle	50	50

Giza	Per 10 bundles	200	200
Surpha	Per 20 surpha	100	100
Nyeusi/kata	Per 10 bundles	50	50
Maduf	Per kg	20	20
Export of miraa by landcruzer or Toyota	Per trip	2000	2000
Transportation of farm produce/miraa outside the county	Per trip	2000	2000
Muguka	Paper bag	20	20
<b>PART IV — PRODUCE CESS</b>			
The following activities listed under the first shall be charged the fee specified in the third column where the trader is not in possession of Single Business Permit issued under the Second Schedule.			
<b>Item Description</b>	<b>Unit of measure</b>	<b>Current charges</b>	<b>New charges</b>
Potatoes	Per bag	40	40
Cereals	Per bag	40	40
Green and fruits	Per bag	40	40
Tomatoes	Per crate of 50kg	40	40
Carrot	Per bag	40	40
Avocado	Per bag	30	30
Orange	Per bag	40	40
Charcoal Sale	Per bag	20	20
	Lorry	1500	1500
	Canter	1000	1000
<b>PART V — OPEN MARKET</b>			
The following activities listed under the first shall be charged the fees specified in the third column where the trader is not in possession of Single Business Permit issued under the Second Schedule.			
<b>Item description</b>	<b>Unit of measure</b>	<b>Current charges</b>	<b>New charges</b>
Fruit and vegetables	Per day	20	20
Shoes or clothes or other wears	Per day	30	30
<b>Produce movement</b>			
90kg beans or maize or potatoes bag	Per trip	50	50
Mango or onions or avocado	Per trip	50	50
Tobacco per 90kg bag	Per trip	200	200
Potatoes per lorry	Per trip	1200	1200
Potatoes per canter	Per trip	1000	1000
Tobacco per lorry	Per trip	1400	1400
Tobacco per canter or pickup	Per trip	1000	1000

A bag of green vegetable sukuma wiki		20	20
A batch of green bananas	Per bunch	20	20
Lorry with vegetable	Per trip	500	500
Canter with vegetable	Per trip	350	350
Pickup with vegetables	Per trip	250	250
<b>PART VI — LIVESTOCK MARKETS</b>			
The following activities listed under the first shall be charged the fees specified in the fourth column where the trader is not in possession of Single Business Permit issued under the Second Schedule.			
<b>Item Description</b>	<b>Unit Of Measure</b>	<b>Current Charges</b>	<b>New Charges</b>
<b>Local Cess</b>			
<b>Donkey or Cattle cess</b>			
Buyer	Per head	100	100
Seller	Per head	100	100
<b>Goat or Sheep</b>			
Buyer	Per head	60	60
Seller	Per head	60	60
<b>Camel Cess</b>			
Buyer	Per head	200	200
Seller	Per head	200	200
<b>Export cess</b>			
Cow or Camel	Per head	200	200
Sheep or goat	Per head	100	100
Hide (cow)	Per hide	15	15
Skins (sheep or goat)	Per skin	10	10
<b>PART VII— STALL RENT</b>			
A person occupying any plot, stall or house leased or rented out by the County Government listed in the first column shall pay rent, at the rate specified in the third column of the third Schedule.			
<b>Item description</b>	<b>Unit of measure</b>	<b>Current price</b>	<b>New price</b>
Stall no 8a(1-8)	Per month	600	600
Stall no 8b(1-4)	Per month	450	450
Stall no 9(1-6)	Per month	400	400
Stall no 3(1-2)	Per month	550	550
Stall no 11a(1-2)	Per month	470	470
Stall no 11b(1-3)	Per month	550	550
Stall no 5(1-8)	Per month	500	500
Stall no 291-320	Per month	800	800

Market kiosk rent per year	Per year	700	700
<b>New Stimulus Market Stalls And Blocks Renting</b>			
Block A1 – A18	Per month		5000
Block B1 – B5	Per month		5000
Block C1 – C13	Per month		5000
Block D1 – D4	Per month		5000
Stalls Rent 1- 60	Per month		1000
<b>New Oldonyiro Market Stalls</b>			
Stalls Rent 1-22	Per Month		600
Open Air Market	Per Space		50 Per Day
<b>PART VIII— COUNTY RENTAL HOUSES</b>			
A person occupying any plot, stall or house leased or rented out by the County Government listed in the first column shall pay rent, at the rate specified in the third column of the third Schedule.			
<b>Item description</b>	<b>Unit of measure</b>	<b>Current price</b>	<b>New price</b>
3bedroom house block E	per month	7000	7000
2bedroom house block D	per month	5500	5500
1bedroom house block C	per month	4950	4950
4 bedroom timber house blockE	Permonth	4500	4500
1 bed roomed staff houses no. 1A, 1B, 2A, 2B, 3A and 3B.	per month	3700	3700
1 bedroom old house	per month	3200	3200
2 bedrooms old house no 5a,5b,and other3.	per month	5250	5250
Timber house	per month	3500	3500
Engineers house	per month	3700	3700
Dust bin fees (Refuse Collection)	per annum	1000	1000
Subletting fees	per plot	2000	10000
Disco	per night	1000	1000
Open Air Market and (Mitumba) Site Rent	per annum	500	500
<b>PART IX— ADVERTISEMENTS BOARD (BILL BOARD)</b>			
The following activities listed under the first shall be charged the fee specified in the third column where the trader is not in possession of Single Business Permit issued under the Second Schedule.			
<b>Item description</b>	<b>Unit per price</b>	<b>Current price</b>	<b>New price</b>
Big bill board (cooperate bill) 3m by 2.5m	Per annum	100000	100000
Medium board 1.5m by 1.5m	Per annum	10000	10000
Bill board medium	Per annum	6000	6000

Posters	Per day	100	100
Small board less than 1.5	Per annum	3000	3000
Penalty for Bill boards pull down		2000	2000
Product exhibition	Per Day	1,000	1,000
Street clock	Per annum	5000	5000
Pool game	Per annum	1000	1000
Advertisement with a vehicle	Per day	3000	3000
Advertisement with vehicle half day	Per day	1500	1500
Advertisement on canvas /canopy	Per year	1500	1500
KPLC Poles within the county	Per pole per year	150	150
Plastic waste transportation		3000	3000
Scrap metals transportation		20,000	20,000
Environmental mitigation Mining		500,000	500,000
Used magazines for sale Pick up		200	200
Used magazines for sale Lorry		500	500
Hand cart/Donkey cart fee	Per year	500	500
Soil transportation from construction site		10000	10000
Perimeter fencing of plots approval		10,000	10,000
Rent for public toilet	Per month	3000	3000

#### **PART X — BUS PARK FEES MONTHLY**

The following activities listed under the first shall be charged the fee specified in the third column where the trader is not in possession of Single Business Permit issued under the Second Schedule.

Item description	Unit measure	Current price	New price
Parking fees –Taxi	Per month	1,000	1,000
Parking Fees –Bodaboda	Per month	200	200
Buses	Per month	4000	4000
Matatu shuttle	Per month	1200	1200
Matatu 14 seater	Per month	1500	1500
Pick up	Per month	1500	1500
Lorry	Per month	4000	4000
Light track	Per month	1500	1500
Truck 10 tonne and above	Per month	5000	5000
Buses park booking office	Per month	3000	3000

#### **PART XI — OTHER PARKING CHARGES**

The following activities listed under the first shall be charged the fee specified in the third column where the trader is not in possession of Single Business Permit issued under the Second Schedule.



Item description	Unit measure	Current price	New price
Nissan	Per day	50	70
Min buses	Per day	70	100
Buses	Per day	150	200
Salon cars	Per day	50	70
Trailers	Per day	150	200
Reserved parking per vehicle	Per annum	20000	15000
<b>PART XII —REGISTRATION FEES</b>			
The following activities listed under the first shall be charged the fee specified in the third column where the trader is not in possession of Single Business Permit issued under the Second Schedule.			
Item description	Unit measure	Current price	New price
Taxes	Once	500	500
Buses	Once	1000	1000
Matatu	Once	700	700
Taxi cab permit	Once	500	500
Transfer of permit		700	700
<b>PART XIII —PENALTIES</b>			
Any person who commits an offence listed under the first scheduleshall be charged the penalty fees specified in the fourth column of the third schedule.			
Item description	Unit measure	Current price	New price
Default in payment of House Rents	One month	10%	10%
Default in payment of Plot Rents (A. R. Lease)	Due date	15%	15%
Default in payment of Stall Rents	Due date	15%	15%
Dumping of excavated material from building penalty		30000	30000
Hawking		700	700
Motorbike picking or dropping in undesignated area		500	500
PSV vehicles parking/dropping in a undesignated areas/wrongful parking along the lane		2000	2000
Building without plan approval		15000	20000
Penalty on sand cess evasion	Per trip	4000	4000
Bounced cheque	Per cheque	2000	2000
Towing charges/breakdown		6000	6000
Illegal Refuse dumping			2000

**PART XIV — ARRESTING FEES OR IMPOUNDING FEES**

Any person who commits an offence listed under the first schedule shall be charged the penalty fees specified in the column of the third schedule.

Item description	Current Charges	New price
Pick up without cess	1000	2000
Canter without cess	2000	3000
Lorry without cess	4000	4000
Tractor/ others without cess	1000	1500

**PART XV — TRANSPORT SERVICES WITHIN THE COUNTY**

The following activities listed under the first shall be charged the fee specified in the third column where the trader is not in possession of Single Business Permit issued under the Second Schedule.

Item description	Unit measure	Current price	New price
Way leave consent	Per applicant	1,000	1,000
Exhauster services	Per Trip	4,000	4,000
Hire of Water Bowser-Minimum of Ksh. 5,000 and vary according to distances.	Per Trip	5,000	5,000
Quarry License	Per Annum	1000	1000
Ballast – Lorry/canter	Per vehicle	1000	1000
<b>Quarts stone</b>			
Lorry 7-10 tonnes	Per trip	1400	1400
Lorry 10 and above tonnes	Per trip	2000	2000
<b>Murram Cess</b>			
Lorry 5-10 tonnes	Per trip	500	500
Lorry 9- 15 tonnes	Per trip	1000	1000
<b>Hardcore</b>			
Canter/Tractor	Per trip	300	300
Lorry 5-7tonnes	Per trip	500	500
Lorry 7-10tonnes	Per trip	1000	500
<b>Manure/Bones</b>			
Canter/Tractor	Per trip	500	1000
Lorry 5-7tonnes	Per trip	1000	1000
Lorry 7-10tonnes	Per trip	1500	1500
<b>Sand cess</b>			
Lorry 7-9 tones	Per trip	1000	1000
Lorry 10-14 tonne	Per trip	2000	2000
Lorry 15-20 tonne	Per trip	3000	3000
Canter tractor or below 6tonne	Per trip	700	700
<b>Quarry stone cess</b>			
Lorry 7-9 tonne	Per trip	1000	1000

Lorry 10 and above	Per trip	1400	1400
<b>Transportation of sand from outside within the county(export)</b>			
Lorry 7-9 tonnes	Per trip	1000	700
Lorry 10-14	Per trip	1400	1000
Lorry 15-20 tonne	Per trip	2000	1300
Canter/tractor	Per trip	700	500
<b>Areas Outside Isiolo Township(Stock from outside county)</b>			
Grazing Fees in Urban Areas	Per day per head		
Cows or camels		30	30
Goats or sheep	Per day per head	20	20
Donkeys	Per day per head	30	30

## FIRE FIGHTING AND OTHER SERVICES

The following services shall be charged the fee specified in the last column.

S/NO	ITEM DESCRIPTION	UNIT CHARGE	CHARGES
	<b>Fire safety inspections</b>		
A	Fire safety inspection in a factory (medium)	Annual	3,000
B	Fire safety inspection in a factory (large)	Annual	4,000
C	Banks	Annual	3,000
d	Other financial institutions	Annual	2,500
e	Exhibitions in stalls	Annual	1,500
f	Premises storing dangerous flammable materials e.g LPG and Kerosene fuel pumps	Annual	2,000
g	LPG refilling plants	Annual	3,000

h	Petrol stations	Annual	3,000
i	Supermarkets (large)	Annual	3,000
j	Supermarkets (medium)	Annual	2,500
k	Mini super markets	Annual	2,000
l	Wholesale shops	Annual	2,000
m	Pub, restaurant with accommodation	Annual	3,000
n	Restaurants	Annual	2,000
o	Pub and restaurant	Annual	2,500
P	Universities	Annual	9,000
q	Universities outside the County	Annual	15,000
r	Colleges	Annual	4,000
s	Colleges outside the county	Annual	7,000
t	Private primaries schools	Annual	2,500
u	Commercial building of five floors and above	Annual	4,000
v	Private Secondary schools	Annual	3,000
w	Private hospitals	Annual	2,000
x	Hostels	Annual	2,000
y	Issue of fire clearance certificate after Inspection	Per certificate	1,000
z	Scrutiny of development plans on fire safety	Per plan	3,000
aa	Annual fire inspection certificate (within the County)	Per certificate	5,000
bb	Commercial and industrial premises	Annual	2,500
cc	Animal feeds and maize millers	Annual	2,000

<b>Fire safety inspections</b>		
<b>S/no</b>	<b>Distributors, traders, wholesalers, hypermarkets, department stores, supermarkets, show rooms, boutiques, retail shops and shops and stores, chemists, take-away butcheries, personal service providers, kiosks per annum.</b>	
1	Hyper supermarket premises, construction over an area of 62.5M2	5500
2	Mega store, large multi-department store, premises area from 300m2 to 624m2	4500
	Medium supermarket from 100m2 to 299m2	3500
4	Large trader shop, retail store or personal services: from 50m2 to 99m2	2000
5	Medium trader, shop, retail service: 25m2 to 49m2	800
<b>Premises dealing with flammable goods eg. Gas, kerosene, bio-fuel</b>		
A	General retail shop up to 17m2 to 24m2	600
B	Small traders, shop or retail service up to 17m2	1500
C	Kiosk light or temporary construction: less than 5m2	300
D	Other retail trader, stores, shops and services	300
E	Market traders and hawker's licence	0
<b>Small vendors and small traders and service providers</b>		
I	Commercial housing and breeding of animals	500
II	Small informal sector service providers	0
<b>Transport operators: taxi, matatus, buses, lorries, planes, boats, tour/safari operators, petrol stations, storage facilities, cold storage facilities; publishing co, newspapers per annum (per vehicle)</b>		
I	Large transportation company (transporting flammable materials). Over 30 vehicle	2500
II	Medium transport company (transporting flammable materials)	2500

	from 6-30 vehicles	
III	Small transport company (transporting flammable materials) from 2-5 vehicles	2500
IV	Independent transport operator: 1 vehicle	600
V	Large petrol filling station: over 6 pumps or with garage-workshop and retail shop	5000
VI	Medium petrol filling station: from 4-6 pumps or with garage-workshop or retail shop	3500
VII	Small petrol filling up to 3 pumps and without garage-workshop or retail shop	3000
VIII	Large cold storage facility: over 1000m <sup>2</sup> insulated walls, cold production equipment	3500
IX	Medium cold storage facility: between 100-1000m <sup>2</sup>	3000
X	Small cold storage facility: up to 100m <sup>2</sup>	2500
XI	Large storage facility: over 5000m <sup>2</sup> . go down, warehouse, liquid storage tanks complex	3500
XII	Medium storage facility from 1000-5000m <sup>2</sup>	3000
XIII	Small storage facility: up to 1000m <sup>2</sup>	2500
XIV	Large communications co: premises over 2500m <sup>2</sup>	2500
XV	Medium communications co: premises from 1000-2499m <sup>2</sup>	2500
XVI	Small communications co: premises less than 100m <sup>2</sup>	1500
XVII	Other transport storage and communications	500
<b>Production of coffee, tea, fruits, flowers, cereals, vegetables and horticultural products, grain storage and processing, mills and posho mills, bakeries; forestry and timber productions, sawmilling, coal production; animal breeding, dairy products processing per annum</b>		
1	Large agricultural producer/processor/dealer/exporter: over 100	5000

	acres	
2	Medium agricultural producer/processor/dealer/exporter: from 50 acres to 99 acres	4500
3	Small agricultural producer/processor/dealer: less than 49 acres	1200
4	Large mining or natural resources extraction operation: over 7 acres	4500
5	Medium mining or natural resources extraction operation: from 5-7 acres	3500
6	Small mining or natural resources extraction operation: less than 5 acres	2000
7	Other agricultural, forestry and natural resources	1000
<p><b>Hotels, accommodation, guest houses, hostels, tourist camps, restaurants, bars, eating houses, tea and coffee houses. Butcheries with meat roasting and/or soup kitchen facilities. Membership clubs, night clubs and casinos per annum.</b></p>		
1	Large –high standard hotel/ hotel D class: over 100 rooms	3000
2	Bar class A or medium –high standard hotel class D (with accommodation) or guest house (equivalent to hotel D class, that is to say from 41 to 100 rooms)	3000
3	Bar class B or small high standard hotel (with accommodation) or guest house (20 to 40 rooms)	3000
4	Bar class C or large hotel or restaurant (with accommodation) or guest houses (15-20 rooms)	3000
5	Bar class D or medium size hotel or restaurant (with accommodation (6 to 15 rooms)	3000
6	Small restaurant, accommodation or guest house (up to 5 rooms)	3000
7	Large accommodation or guest house (with no restaurant) –over 15 rooms	3000

8	Medium accommodation or guest house ( with no restaurant) -6 to 15 rooms	3000
9	Large security firms, over 100 guards	3000
10	Medium security firm between 50 to 100 guards	2500
11	Small security firms: up to 49 guards	2000
12	Independent technical operator; one person acting individually (typist, accountant, bookkeeper, etc)	500
13	Large financial services: over 25 employees or premises over 300m2	3000
14	Medium financial services: from 6 to 25 employees	3000
15	Small financial services: up to 5 employees	1500
16	Other professional and technical services (including agency financial services –Mpesa etc	500
<p><b>Private education institutions, including universities, museums, nurseries, primary and secondary schools, professional training centres, polytechnic institutes, private health clinics and doctor’s surgeries: consulting offices of doctors, dentists per annum</b></p>		
a)	Universities (over 1000 students)	9000
b)	Universities (500-999 students)	9000
c)	Universities (below 500 students)	9000
d)	Private Higher Education: Any type of private college or higher education institution. With over 500 students	4000
e)	Private higher education institution: any type of private college or higher education institution: with between 300-500 students	3000
f)	Private higher education institution. Any type of private college or higher education institution. Up to 299 students	3000
g)	Large private education institution: over 500 pupils daycare, nursery schools, primary school and secondary schools	4000



h)	Medium private education institution: between 300 and 500 pupils day care and nursery schools, primary and secondary schools	3000
i)	Small private education facility: up to 299 pupils including day care and nursery schools, primary school and secondary school	2500
j)	Driving schools	2000
k)	Large private health facility: providing overnight accommodation with capacity from 11 to 30 beds	3000
l)	Small private health facility: providing overnight accommodation with capacity up to 10 beds	3000
m)	Health clinic / doctor's surgery. Doctor-dentist-physiotherapist-psychologist etc. consult office with no overnight accommodation available	3000
n)	Traditional health services, herbalist, traditional healer, etc	500
o)	Large entertainment facility: cinema-theatre-video show (over 100 seats), amusement-juke. Box games machines arcades (over 10 machines), sports club, gym (over 50 members)	2500
p)	Medium entertainment facility: from 50-100 seats; from 4 to 10 machines, from 16 to 50 members	2500
q)	Small entertainment facility: up to 50 seats; up to 3 machines, up to 15 members	2500
r)	Other education, health and entertainment services	2500
<p><b>Manufacture, process and assembly of products, vehicles, machinery and equipment and workshops servicing and repairing products, vehicles, machinery and equipment; contractors of new building construction and old buildings, restoration and service –per annum</b></p>		
	Large industrial plant: premises over 2500m <sup>2</sup>	10000
	Medium industrial plant. Premises from 100m <sup>2</sup> -2500m <sup>2</sup>	8000
	Small industrial plant. Premises up to 100m <sup>2</sup>	6000

	Large workshop / service –repair contractor premises over 500m2		5000
	Medium workshop / service –repair contractor premises from 25m2-500m2		2500
	Small workshop / service –repair contractor premises up to 25m2		1500
	Other manufacturer, workshop, factory, contractor		1000
	Other fire charges		
1	inspection and / or evaluation of buildings to ensure compliance with fire safety measures per plan	Single dwelling	2000
		Residential or commercial flat	5000
		Industrial building	7500
2	Annual fire inspection operator’s license	Per certificate	5000
3	Non-compliance re-inspection	Per visit	2000
4	Usage of foam compound	Per litre	500
<b>Fire safety training</b>			
a)	Training of private firemen per a maximum group of 15 on request	Per day	20000
b)	Firefighting lectures at private institutions on request	2 hours session	10000
c)	Fire safety trainings at institutions (8 hrs) on request	Per day	30000
d)	Fire marshal training	Per person/ day	3000
<b>Other services than fire fighting</b>			
1	Inspection and hydraulic test of dry and wet risers	Per instance	6000
2	Pumping out flooded water	Per hour	1000

3	Binding delivery hose coupling labor	Per coupling	700
4	Binding delivery hose	Material	1200
5	Hire of one delivery hose length of 75 ft. or part thereof per day	Per unit	800
6	Inspection of fire extinguishers (excluding re-filling)	Per unit	300
7	Hire of ladder	Per day	2200
8	Hire of van for requested inspection within sub-county	Per instance	2500
9	Refilling of breathing apparatus	Per cylinder	1500
10	Sale of water by filling water tankers (owners) 10000 litres and below	Per tanker	2000

# REPUBLIC OF KENYA



COUNTY GOVERNMENT OF ISIOLO

LAWS OF KENYA

COUNTY GOVERNMENT ACT 2012

LAWS OF KENYA (THE ISIOLO COUNTY FINANCE ACT 2019)

NOTICE TO ATTEND COURT

TO.....

Of address..... you are hereby required to attend the  
..... Court at..... on the..... Day  
of..... 20..... At..... am/pm..... to answer  
the charges of contrary to County Government of Isiolo County Finance Act,  
2019..... such offence having been committed at  
(time..... am/pm on..... Day  
of..... 20..... At (place).....

Issuing officer Official stamp & and Date

Witnesses

- 1.....
- 2.....
- 3.....

**MEMORANDUM OF OBJECTS AND REASONS**

This Bill is prepared pursuant to section 133 of the Public Finance Management Act, 2012 and Standing Order 218 of the County Assembly Standing Orders which requires the County Finance Bill to be presented to the Assembly as a legislative proposal.

The Bill seek to provide for the various taxes, fees and other service charges that are payable to the Isiolo County Government. These are set out in the Schedule. This is to enhance the revenue payable to the County Government for enhanced service delivery and to enable the County Government perform the increased functions bestowed on it by the Fourth Schedule of the Constitution.

**Statement on delegated powers to legislate**

The Executive Committee Member responsible for Finance is empowered to bring into operation the various provisions of the Act or certain sections of the Schedule. This is to enable the putting in place of the necessary physical, administrative and personnel infrastructure to would aid in the operationalization the collection of the proposed taxes, fees and charges.

The operationalization of certain provisions of the proposed law shall entail an expenditure of public funds. The funds will be provided for in the estimates.

Dated..... 2019.

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**EXECUTIVE COMMITTEE MEMBER  
FINANCE & ECONOMIC PLANNING  
GOVERNMENT OF ISIOLO COUNTY.**