



**A Bill** of the County Government of Garissa to provide for the legislation relating to various county property rates, entertainment tax and other user charges: - (*fees, charges, rents and rates*) and for matters incidental thereto **ENACTED** by the County Government of Garissa as follows: -

## **GARISSA COUNTY FINANCE BILL 2021/2022**

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# THE GARISSA COUNTY FINANCE BILL 2021/2022

## INTRODUCTION

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## PART I – PRELIMINARY

<b>Short title and</b>	1) The provisions of the Finance Bill 2021/2022 relating to taxes seeks to gazette
<b>Commencement</b>	fees and charges and single business schedules and shall come into operation on a date to be prescribed in the Gazette.
<b>Interpretation</b>	2) In this Bill unless context otherwise requires –  “ <b>County</b> ” means the County Government of Garissa  “ <b>County Revenue Collector</b> ” means County Public Officer appointed pursuant to Section 158 of the Public Finance Management 2012  “ <b>County Receiver of Revenue</b> ” means the designated person appointed pursuant to section 157 of the Public Finance Management 2012  “ <b>County Executive Committee member for Finance</b> ” means the Executive Committee Member for the time being responsible for matters relating to Finance in the County  “ <b>Sub-counties</b> ” means areas comprising of Fafi, Dadaab, Lagdera, Hulugho, Balambala, Ijara, Garissa Township Sub-Counties and as others get lawfully established within the given financial year 2021/2022.  “ <b>Cess</b> ” means any applicable levy charged on specific products, goods and services including domestic agricultural trade, entry and exit cess imposed under this Act or any other provisions of law and is as payable to the County Government of Garissa.  “ <b>Fees</b> ” means payments made to the relevant County Department in exchange for services rendered.  “ <b>License</b> ” means an original permit granted by the relevant County Department to carry on lawful trade under this Act or any other written law.  “ <b>Wayleave</b> ” means a right of way granted by the County Government of Garissa for the purpose of carrying out work on the land including the laying of cables, pipes digging in the road reserves.  “ <b>Wayleave fees</b> ” levies and charges paid to the County Government of Garissa for use of land in the road reserves for all activities relatable to wayleaves before the start of operations.  “ <b>Market fees</b> ” means fees and charges payable by traders operating within the market as specified in <b>Seventh Schedule</b> .

“**Outdoor advertisement**” means out of home media that publicizes business products and services including and not limited to billboards, signage, Public Address systems and road shows as specified in **Eighth Schedule**.

“**Royalties**” means consideration received or receivable for extraction of all or any right in respect to certain natural sources as specified in **Part B of Third Schedule** to the Bill.

“**Sale of documents**” means rates of charges for generated documents, gazettes, and books as specified in **First Schedule** to the Bill and a surcharge for bouncing cheques as set out in section 1(a) of the same schedule

“**Authorized channel**” means the manner in which a person may effect payments to the county operated accounts

“County operated Accounts” means **KCB A/C 1140761625** and **MPESA BUSINESS NO. 209118** for which matters relating to banking of county revenues are effected.

## **PART II – TAX RATES, TRADE LICENCE FEES, RENTS, ROYALTIES, MARKET FEES AND CHARGES**

- Rates of property tax** (1) Rates of property tax in respect of property liable to tax for the assessment year 2021/2022
- (2) In respect of properties of all categories of owners liable to tax for the assessment year 2021/2022, the rates of property tax has been specified in **Sixth Schedule** to the Finance Bill. These are the same as those laid down in the valuation roll in force at the date of this bill for purposes of computation of property rates due.
- House rent** (3) In the case of housing units, the rate of rental charges has been specified in **Sixth Schedule** to the Bill. This rate will continue to be the same as that specified for assessment year 2021/2022. A surcharge shall be levied for rental default at a cumulative rate of 2 % per month.
- Single Business Permit**(4) In respect of businesses of all categories of owners liable to tax for assessment year 2021/2022, the rates of single business permits have been specified in **Twelfth schedule** to the Bill.
- Stock auction and rates slaughter fees** (5) In respect of specified stock produce, for the assessment year 2021/2022, the of fees have been identified in **Second Schedule** to the Bill

- Agricultural produce cess** (6) In respect of specified agricultural produce, cess charges for the assessment year 2021/2022, the rates of cess charges have been specified in **Seventh Schedule** to the Bill
- Building Plan Approval** (7) In respect of building as defined in the physical planning Act of 1996 and as revised as per No.13 Of 2019, the approval charges for the assessment year 2021/2022, the rates of charges have been specified in **Sixth Schedule** to the Bill.
- Royalties** (9) Provides that tax payable by way of royalty in respect of extraction of natural resources is deemed to be accruing or arising in the county. The term “royalty” is defined as consideration received or receivable for extraction of all or any right in respect to certain natural resources for the purpose of this Act. In respect of extraction activities of certain categories, owners liable to tax for the assessment year 2021/2022, the rates of charges have been specified in **Third Schedule** to the Bill.
- Outdoor advertising** (10) In respect of Advertisements as defined in the physical planning Act of 1996 and as revised in 2019. For the assessment year 2021/2022, the rate of advertisement charges has been specified in **Eighth Schedule** to the Bill.
- Market fees** (11) In respect of designated county markets, traders operating within the markets are liable to fees and charges for assessment year 2021/2022, the rates of fees and charges have been specified in **Seventh Schedule** to the Bill.
- Health charges & fees** (12) In respect of designated County hospitals and health facilities patients visiting the facilities are liable to fees and charges for assessment year 2021/2022, the rates of fees and charges have been specified in **Fourth Schedule** to the Bill.
- Parking fees** (13) In respect of designated County and sub counties’ central business districts, street and bus parks, the owners of vehicles parking their vehicles in designated areas are liable to fees and charges for assessment year 2021/2022, the rates of fees and charges have been specified in **Ninth Schedule** to the Bill.
- Education and social Facility charges** (14) In respect of use of County public amenities and registration of educational and social facilities charges for assessment year 2021/2022, the rates of fees and Charges have been specified in **Fifth Schedule** to the Bill.
- Sale of Tender documents** (15) In respect of County generated documents, gazettes, and books for assessment year 2021/2022, the rates of charges have been specified in **First Schedule** to the Bill and a surcharge for bouncing cheque as set out in section B of the same **Schedule**.
- Water charges** (16) In respect of County supported owned water companies and county supported Water Users Associations, the rates of charges have been specified in **Part B of Twelfth Schedule**

## **PART II – FEES, CHARGES AND RENT**

### **General Fees and Charges**

#### **1) Unified Single Business Permit**

- a) – A person who wishes to carry out any activity specified within this Act shall pay all applicable fees and charges specified within this Act.
- b) – The County shall issue the relevant permits applicable to the payments received from the applicant and the applicant may be required to meet such other requirements as may be set out in any other relevant Acts.
- c) – An applicant seeking to establish a general trade with a physical outlet shall obtain from the respective Departments the following licenses and permits where applicable: - Unified Single Business Permit which will incorporate Trade license and advertisement fees, Fire Inspection and Certificate, Public Health Inspection and Hygiene Licenses.

#### **2) Impounding and Demurrage charges**

- a) An authorized Officer may impound an animal or goods for purposes of enforcing this Act or any other written law including provisions of law relating to Environment, Transport, livestock management and other regulations regarding trade of any kind of goods.
- b) An animal or goods impounded by the county Government shall be released upon the payment of the fee prescribed and thereby with the County sign a commitment letter as such to drive out all animals out of the streets and public spots of Garissa Municipality.
- c) Where an animal or goods impounded by the County Government is not claimed by the owner for a period of 2 months from the date of impoundment, the animal or goods shall be disposed in accordance with the provisions of the Public Procurement and Disposal Act 2015 and the proceeds shall be realized by the County.

#### **3) Public Works - Wayleave**

- a) Any person and/or entity that intends to acquire the use of a way leave charges or obtain the County Government services shall apply for the necessary approvals where applicable and pay the county Government the fees prescribed in the 11<sup>th</sup> schedule of this Act.
- b) Any person or entity that intends to obtain wayleave for overhead cabling and who shall use road reserves and other public lands including electricity wayleaves shall pay the wayleave fees applicable before the commencement of the civil works.
- c) A person who contravenes any of the provisions of this section commits an offence.

#### **4) Fire fighting and other related services**

- a) A person who is carrying out or intends to carry out a business within the County shall pay an annual fire safety inspection fee prescribed by this Act and shall grant an authorized officer the access to the fire safety equipment for routine inspections to ensure compliance with fire safety measures.
- b) A person or entity that fails to pay the prescribed fees for fire inspections or for having received a service or hired a fire fighting equipment or vehicle contravenes the



provisions of this section and shall be liable to pay to the County a penalty of 10% of the fee chargeable.

#### **5) Solid waste, Environmental management and any other related charges.**

- a) A person or entity that wishes to receive or carry out the services relating to collection and disposal of waste shall pay the solid waste management service fee as prescribed in the relevant part of 7<sup>th</sup> Schedule.
- b) A person or entity shall not offer any of the services relating to collection and disposal of solid waste without having obtained the applicable licenses to run such businesses.
- c) The County Government shall only grant the relevant authority or permit to an applicant under this section upon meeting the requirements relevant to waste management.

#### **6) County Monthly Parking stickers, County Bus Park and penalties**

- a) A vehicle owner or entity owning motor vehicles that operates in the County shall be charged monthly for parking stickers and upon payment shall be issued with a monthly parking sticker.
- b) A person or entity shall only erect parking barriers or poles upon the approval for slot/bay allocation by the County and prescribed payments received by the Receiver of Revenue.
- c) A person or entity that uses a county bus Park for picking and dropping shall be charged for daily parking fees where they have not been issued with monthly parking stickers.
- d) A Public Service Vehicle registered group or a Sacco or a private entity may apply to the County Government for the reservation of a particular area for picking and dropping bay and pay the prescribed fees and charges in 9<sup>th</sup> Schedule of this Bill.
- e) There shall be penalties for late payment of parking fees and impounding of vehicles as specified in the 9<sup>th</sup> Schedule of this Bill
- f) An authorized officer may impound a vehicle or an item of any kind should the person or entity fail to pay the prescribed fees or erect barriers without the approval of the authorities thereof.
- g) A person who contravenes any of the provisions of this section commits an offence and shall in addition to other remedy any written law pays the penalties prescribed in this Act.

#### **7) Bridge Cess**

- a) A person or entity who operates a quarry or transports locally produced materials for commercial purpose from, into or through the county shall pay a prescribed fee for the same.
- b) A person or entity transporting agricultural produce from into or through the county shall be charged a specific fee prescribed in the 10<sup>th</sup> schedule of this Bill
- c) A person or entity transporting scrap metals, timber and related products from, into or through the county shall be charged specific cesses prescribed in the 10<sup>th</sup> schedule of this Bill

### **PART III – PAYMENT**

- Payments to the County (17)** (a) All revenue payments to the County shall be paid through an authorized channel
- (b) An authorized channel shall be by way of digital payments to county operated Accounts
- (c) All payment made to the County shall be through **KCB A/C NO. 1140761625** or **MPESA BUSINESS NO. 209118**
- (d) All county revenue collectors shall have an Identification card or uniforms as issued by the County.
- (e) Any payments made to the County shall be evidenced by an Official Receipt.
- (f) A person shall not receive or collect any money on behalf of the County unless he has been authorized to do so.
- (g) A person who contravenes the provisions of this section commits an offence.

### **PART IV – WIDENING OF TAX BASE**

- Produce Cess (18)** Agricultural sector is an important segment of the county economy however the trading of agricultural products remains largely unregulated resulting in non-collection of levies. In order to collect tax at the earliest point of time and also to improve reporting mechanism of transactions in this sector, it is proposed that tax at the rate of 2% of gross sales shall be remitted by the producer/seller.
- Royalties (19)** Garissa County is endowed with a lot of minerals but the trading of minerals remains largely unregulated resulting in non-reporting of minerals transactions for taxation purposes. In order to collect tax at the earliest point of time and to improve reporting mechanism of transaction in mining sector, it is proposed that tax at the rate of 2% of the gross sales shall be collected by the seller from the buyer of all the minerals in the county.
- Outdoor Advertisement (20)** Control of outdoor advertisement has been devolved as a function of the County government, under the existing provision in the Planning Act 2009 and as revised in 2019 the rate of advertisement charge is standardized in relation to advertisement device.

### **PART V – OFFENCES AND PENALTIES**

- Outstanding rates (21)** Penalties shall be levied in respect of property liable to tax for the assessment year 2021/2022, 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 rates 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.

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

**Outstanding licenses (22)** Penalties shall be levied in respect of business liable to tax for the assessment year 2021/2022, in the following cases:-

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

**Traffic and parking (23)** A person who commits an offence under Part B of **Schedule IX** 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.

**Waivers and Tax Exemptions (24)** The County Executive Committee Member for Finance for the time being responsible may waive a county tax, fee or charge imposed by the county government and its entities pursuant to sections 159 of The Public Finance Management Act 2012

**Offences by County Staff (25)** A member of staff of the County or any other person having a duty to perform under this Bill and contravenes certain provisions of the Bill is one 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) Willfully refuses to do anything which he or she knows or has reasonable cause to know is required to be done;
- c) Interferes with any other person or process under this Bill, so as to defeat the provisions, requirements or purposes of the Bill
- d) Willfully and without reasonable doubt omits to do something in breach of his/her roles and duties: -
- e) Such a person 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.
- (f) A person who commits an offence under this section for which penalty is provided in other lawful provisions, 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.

**FIRST SCHEDULE**  
**FINANCE AND ECONOMIC PLANNING**

	<b>Particulars</b>	<b>Unit of Measure</b>		<b>Proposed 2021/2022</b>
	<b>REVENUE DEPARTMENT</b>			
1-001	Dishonoured Cheques	Per leaf		5,000
1-002	Penalty for Delayed presentation of a payment for receipting purposes.	Per day after the end of the respective month.		100/= per day
1-003	Penalty for receipting with unauthorized transaction.	Per case		5,000
1-004	Penalty for scanning, forging and or photocopying of trade License.	Per case		20,000
1-005	Penalty for presentation of unauthorized invoice, receipt or license to the client.	Per instance		5,000
1-006	Hire of ground for auctioneering activities (court brokers, auctioneers)	Per day		3,000
1-007	Certification of a Single Business Permit	Per Permit		1000
	<b>FINANCE DEPARTMENT</b>			
1-010	Transfer of funds for house rent deductions made to employees in county housing units	Monthly		As per payslip deductions
	<b>PROCUREMENT DEPARTMENT</b>			
1-011	Transfer of amounts realized from auctioneering activities and or sale of county assets	Per auctioned item		All Amounts from the sales
1-012	Download of tender documents	Per tender document		Free

SECOND SCHEDULE

**AGRICULTURE, LIVESTOCK AND FISHERIES**

LIVESTOCK CESS, VETERINARY SERVICES FEES				
			Township	Sub Counties
<b>LIVESTOCK AUCTION</b>				
1-014	Market Access for cattle/Donkey	Per cow/donkey	80	
1-015	Stock auction fees	Per cow/donkey	80	80
1-016	Loading fees	Per cow/donkey	50	50
1-017	Export fees	Per cow/donkey	100	100
<b>SALES YARD</b>				
1-018	Stock Auction fees	Per sheep/goat	50	50
1-019	Export Fees	Per goat/sheep	40	40
1-020	Stock Auction fees	Per camel	300	200
1-021	Export fees	Per camel	100	100
<b>LIVESTOCK MOVEMENT PERMIT</b>				
1-022	Cattle/Donkey Movement Permit	Per Head	50	50
1-023	Camel Movement Permit	Per Head	100	100
1-024	Shots Movement Permit	Per Head	20	20
<b>MEAT INSPECTION SERVICES</b>				
1-025	Goats/sheep	Per carcass	50	50
1-026	Cattle/Donkey	Per carcass	100	50
1-027	Camel	Per carcass	150	100
1-028	Poultry	Per carcass	10	10
<b>COUNTY SLAUGHTER HOUSE</b>				
1-029	Goats/sheep	Per Head	150	150
1-030	Cattle/Donkey	Per Head	300	300
1-031	Camel	Per Head	500	500
1-032	Lease of Slaughter (As per agreement)			
1-033	Slaughter man registration fee		300	300
1-034	Slaughter man annual subscription		100	100
<b>CHARGES FOR VACCINATION OF ANIMALS</b>				
1-035	Rabies – Dogs/Cats	Per animal	30	30
1-036	Black water and Anthrax	Per animal	20	20
1-037	Lumpy skin disease	Per animal	10	10
1-038	New Castle	Per bird	2	2
1-039	Fowl Typhoid	Per bird	2	2
<b>Penalty of meat slaughtered outside county slaughterhouse/slabs</b>				
1-040	Cattle	per head	700	700
1-041	sheep or goats	per head	200	200

1-042	Camel	Per head	1,000	1,000
	<b>Certificate for keeping Pets in CBD</b>			
1-043	Birds - Ornamental	Per Bird	500	
1-044	Dogs	Per Year per animal	1,000	
1-045	Cats	Per Year per animal	500	
	<b>Impounding Charge on roaming animals in CBD, Market centres and Towns</b>			
1-046	Cattle	Per head	1000	300
1-047	Sheep/Goats	Per head	300	100
1-048	Dogs	Per head	500	500
	<b>Storage Charge for impounded Animals</b>			
1-049	Cattle	Per day per head	300	300
1-050	Sheep/Goats	Per day per head	200	200
1-051	Dogs	Per day per head	300	300
	<b>AGRICULTURAL MECHANIZATION SERVICES – (AMS)</b>			
1-052	DOZER(CAT) D6 – PER HOUR	WET RATE	6,700	6,700
1-053		DRY RATE	3,800	3,800
1-054	LOW LOADER – PER KILOMETER	WET RATE	600	600
1-055	Ploughing (Old Land)	Per Acre	2,500	2,500
1-056	Ploughing (New Land)	Per Acre	3,000	3,000
1-057	Harrowing	Per Acre	1,700	1,700
1-058	Furrowing	Per Acre	1,500	1,500
1-059	Levelling	Per Hour	2,000	2,000
1-060	Ridging	Per Acre	1,200	1,200
1-061	Transportation	5km Radius	1,500	1,500
		Per additional 5km	500	500
	<b>AGRICULTURAL TRAINING CENTRE</b>			
1-063	County Hall Hire	Per Day	5,000	4,000

**THIRD SCHEDULE**  
**ENVIRONMENT AND NATURAL RESOURCES**

<b>A</b>	<b>Cess</b>		<b>Garissa Township</b>	<b>Sub Counties</b>
	<b>REFUSE DISPOSAL &amp; DUMPINGS</b>			
1-064	Bar/Restaurants per month	Per Month	1500	500
1-065	Cafeteria per month	Per Month	1000	500
1-066	Factories /Industries per month	Per Month	3,000	3,000
1-067	Private Health Facilities	Per Month	1,000	1,000
1-068	Supermarkets and depots	Per Month	3,000	1,500
1-069	Groceries, shops, markets	Per Month	500	200
1-070	Private Residential	Per Month	300	200
	<b>ENVIRONMENTAL LICENCE FOR GARBAGE COLLECTORS</b>			
1-071	Garbage collection CBOs and SACCOs	Per year	10,000	5,000
1-072	Garbage collection per handcarts	Per year	1,000	500
	<b>OTHER CHARGES</b>			
1-073	Tree nursery - Per year		5,000	2,000
1-074	Firewood cess	Per ton of dry biomass	300	300
1-075	Charcoal cess	Per bag: 50kg	40	30
1-076		90kg	60	50
1-077	Tree gum/ Resin cess	Per tonne	1,000	1,000
1-078	Consent to prospect fees for mining	Per consent	50,000	50,000
1-079	Renewal fees for prospecting	Per renewal	20,000	20,000
	<b>ENVIRONMENTAL HEALTH INSPECTION</b>			
1-080	Health centers per inspection – clinics and other health facilities - herbalists	Per year	2,000	1,000
1-081	Restaurants/Hotels per inspection	Per year	1,000	1,000
1-082	Schools per inspection – nursery, primary and secondary	Per year	1,000	1,000
1-083	Tertiary institutions per inspection – colleges, universities	Per year	1,000	1,000
1-084	Nursing Home per inspection	Per year	1,000	1,000
<b>B</b>	<b>ROYALTIES</b>			
1-085	<b>Sand cess</b>			
	• Pick up	Per Trip	50	50
	• canter 4-5 tons	Per Trip	100	100
	• lorry 7-10 tons	Per Trip	100	100
	• Lorry above 10 tons	Per Trip	200	200

1-086	<b>Hardcore Stones</b>			
	• Pick up	Per Trip	100	100
	• canter 4-5 tons	Per Trip	200	200
	• lorry 7-10 tons	Per Trip	200	200
	• Lorry above 10 tons	Per Trip	500	500
1-087	<b>Ballast</b>			
	• Pick up	Per Trip	100	100
	• canter 4-5 tons	Per Trip	100	100
	• lorry 7-10 tons	Per Trip	200	200
	• Lorry above 10 tons	Per Trip	300	300
1-088	<b>Murram</b>			
	• Pick up	Per Trip	100	100
	• canter 4-5 tons	Per Trip	200	200
	• lorry 7-10 tons	Per Trip	300	300
	• Lorry above 10 tons	Per Trip	500	500
1-089	<b>Pumice</b>			
	• Pick up	Per Trip	100	100
	• canter 4-5 tons	Per Trip	200	200
	• lorry 7-10 tons	Per Trip	300	300
	• Lorry above 10 tons	Per Trip	500	500
	<b>ENVIRONMENTAL CERTIFICATE</b>			
1-090	• Sand Harvesting (Yearly)	Per sq meter	5	5
1-091	• Quarrying	Per sq. meter	5	5
1-092	• Pumice	Per sq. meter	5	5
	<b>POLLUTION</b>			
1-093	Environmental Impact Assessment Review	Per report	Free	Free
1-094	Carwash Regulations Permit application fee	Per Application	500	500
1-095	Car wash Operations Permit	Per permit	3,000	2,000
1-096	Noise Control Application fee	Per Application	500	500
1-097	Noise Control Permit	Per permit	3,000	2,000
1-098	<b>Gypsum</b>			
	• Canter 3- 6 tonnes	Per Load	2,000	2,000
	• Lorry 7 – 10 tonnes	Per Load	2,000	2,000
	• Lorry 11 – 20 tonnes	Per Load	4,000	4,000
	• Above 20 tonnes	Per Load	4,000	4,000



## FOURTH SCHEDULE

### HEALTH

A	COUNTY PUBLIC HEALTH & SANITATION	Garissa Township	Sub Counties	Penalty	
1-099	Medical Examination	Half Yearly	300	200	3,000
	<b>Inspection of Medical Institutions (Per Year)</b>				
1-100	Application for Inspection	Per Application	500	500	
1-101	Private Clinics	Per Facility	2,000	2,000	5,000
1-102	Hospitals and Nursing Homes	Per Facility	5,000	5,000	5,000
1-103	Inspection of drain layout and plumbing and pit latrine sitting	Per Report	1,000	500	2,000
	<b>Inspection of Learning institutions (Per Year)</b>				
1-104	Application for inspection	Per Application	500	500	
1-105	Nursery Schools	Per Sq. meter floor area	10	5	5,000
1-106	Primary schools	Per Sq. meter floor area	15	10	5,000
1-107	Secondary schools	Per Sq. meter floor area	20	15	5,000
1-108	Mixed Nursery/Primary/Secondary	Per Sq. meter floor area	20	15	5,000
1-109	Tertiary learning institutions	Per Sq. meter floor area	20	15	5,000
	<b>Fumigation charges</b>				
1-110	Hotels, lodging, boarding facilities, schools, institutions of higher learning, vocational colleges	Per Sq. meter per Annum	10	5	5,000
1-111	Public Health Inspection of Motor vehicles	Per Year	1,000	500	5,000
1-112	Public Health Inspection of Petrol stations	Per Year	6,000	6,000	5,000
1-113	Water and Food sampling at Institutions and Public utilities	Per Institution/Business	1,000	1,000	5,000
1-114	Conservancy on county general houses	Per House per month	200	200	5,000
	<b>FOOD AND HYGIENE LICENSES</b>				
1-115	General shops, retail grocery shops		2,000	1,500	5,000
1-116	Dairies, milk shops and canteens		2,000	1,500	5,000
1-117	Butcheries, fish shops, meat points, snack points, house cafes		2,000	1,500	5,000
1-118	Posho Mills		3,000	2,000	5,000
1-119	Informal shops; market stalls, small grocery shops,		1,000	500	3,000
1-120	Restaurants, members clubs, medium supermarkets, meat wholesalers		8,000	5,000	10,000
1-121	Hotels, Nightclubs, Slaughter house, supermarkets, wholesalers, go-downs,				

	medium class bakeries, small scale food processing plants		15,000	10,000	10,000
1-122	Food factories, bottling plants, creameries, canning plants, abattoirs, flour millers, food processing factories		20,000	20,000	10,000

1-123	<b>BUILDING PLAN APPROVAL</b>				
1-124	<b>Residential plans</b>				
	Application form		300	200	
	Un-storeyed		2,000	1,000	
	Single storey		7,500	4,500	
	Multi storey>1		20,000	15,000	
1-125	<b>Commercial:</b>				
	Application form		200	200	
	Un-storeyed		5,000	3,000	
	Single storey		10,000	5,000	
	Multi storey>1		30,000	20,000	
1-126	<b>Commercial cum residential</b>				
	Application form		300	300	
	Un-storeyed		7,000	3,000	
	Single storey		12,000	7,000	
	Multi storey>1		30,000	20,000	
1-127	<b>Industrial:</b>				
	Application form		300	300	
	Un-storeyed		15,000	15,000	
	Single storey		20,000	20,000	
	Multi storey		45,000	45,000	
1-128	<b>Institutions (Mosques, churches etc)</b>				
	Un-storeyed premises		5,000	3,000	
	Single storey		10,000	5,000	
	Multi storey>1		15,000	10,000	
	<b>County Mortuary Charges</b>				
1-129	Refrigeration per day	Per day	200		
1-130	Use of mortuary for post-mortem per body	Request from outside	3,000		
	<b>HEARSE HIRE</b>				
1-131	Outside county per Km.		70		
1-132	within county-municipality	Lump sum	1,000		
1-133	- Intra Sub county	Lump sum	10,000		
	<b>VERMIN AND RODENT</b>				

	<b>CONTROL</b>				
1-134	Spraying cockroaches, mosquitoes, bees, bats fleas, detracting (control of rodents, mice, rats) termites/mites	Per household Per Institution	500 5000		
<b>B</b>	<b>HEALTH FEES AND CHARGES</b>				
	<b>Vaccination</b>		<b>Garissa Township</b>	<b>Sub Counties</b>	
1-135	Typhoid Fever	Per person	700	700	
1-136	Rabies	Per person	900	900	
1-137	Yellow Fever at border points	Per person	1,000	1,000	
1-138	Cholera	Per person	700	700	
1-139	Incinerator services	Per Kg	80		
	<b>AMBULANCE HIRE</b>				
1-140	Outside county per Km	On request	100		
1-141	Within County	Lump sum	Free		
1-142	Intra Sub county	Lump sum	Free		

# FIFTH SCHEDULE

## YOUTH, SPORTS AND SOCIAL SERVICES AND CULTURE

	<b>SPORTS &amp; CULTURAL ACTIVITIES</b>		<b>Township</b>	<b>Sub Counties</b>
	<b>Social Hall Hire</b>			
1-143	Political rally	Per day	20,000	20,000
1-144	Religious	Per day	1,500	1,000
1-145	Commercial activities e. g marketing	Per day	5,000	3,500
1-146	Musical Extravaganza	Per day	10,000	10,000
1-147	Wedding	Per day	5,000	5,000
1-148	Drama/music festivals	Per day	5,000	5,000
1-149	Cultural festivals	Per day	3,000	3,000
	<b>COUNTY LODGING</b>			
1-150	• single non self-contained	Per night	600	600
1-151	• single room self-contained	Per night	700	600
1-152	• single room self-contained (two beds)	Per night	1,000	800
1-153	Canteens bar & restaurant	Per Agreement		
1-154	<b>Liquor Licensing – Per License</b>	Big Bars	50,000	50,000
		Medium Bars	30,000	30,000
		Wines & Spirits	15,000	15,000
1-160	<b>HIRE OF STADIUM/SPORTS GROUND</b>			
	Political rally	per day	30,000	30,000
	Religious – Local	per day	3,000	3,000
	- National	per day	10,000	10,000
	- International	per day	30,000	30,000
1-170	School/Institution			
	• Primary	Per day	1,500	1,500
	• Secondary/other institutions	Per day	2,000	2,000
1-171	Commercial activities	per day	10,000	10,000
1-172	Musical Extravaganza	per day	10,000	10,000
1-173	Motor vehicle rallying	per day	100,000	100,000
1-174	Plane/Helicopter landing	per day	10,000	10,000
1-175	Media coverage	per day	10,000	10,000
1-176	Motor vehicle training/Driving Institute	per month	10,000	10,000
1-177	Motor bike training Institute	per month	5000	5000
1-180	<b>Live TV coverage</b>			
	• Sports	per day	10,000	10,000
	• Religious	per day	5,000	5,000
	• Political rally	per day	50,000	50,000
	• others e.g. schools, institution	Per day	10,000	10,000
1-181	<b>In stadia – Indoor Sports</b>			
	• Other football leagues	Per day	5,000	5,000
	• Netball & volleyball	Per day	3,000	3,000
	• Athletics	Per day	10,000	10,000
1-182	<b>Open grounds</b>			

	• Football leagues	Per day	Free	Free
	• Netball & volleyball	Per day	Free	Free
	• Athletics	Per day	Free	Free
	<b>Social Welfare Groups</b>			
	<b>NON-INCOME GENERATING GROUPS</b>			
1-183	Registration of welfare groups	per certificate	1,000	1,000
1-184	Renewal of certificate	per certificate	300	300
1-185	Replacement of certificate	per certificate	1,000	1,000
	<b>INCOME GENERATING GROUPS</b>			
1-186	Registration of welfare groups	Per certificate	1,000	1,000
1-187	Renewal of certificate	Per certificate	300	300
1-188	Replacement of certificate	Per certificate	1,000	1,000
1-189	Registration of Community Based Organization	Per certificate	5,000	5,000
1-190	Renewal of Community Based Organization certificate	Per certificate	1,000	1,000
1-193	Renewal of Non-Government Organization certificate	per certificate	2,000	2,000
1-194	Presiding of group Election	Per group	3,000	2,000
	<b>COUNTY PARKS</b>			
1-195	Religious activities	Per day	2,000	2,000
1-196	Political rallies	Per day	30,000	30,000
1-197	Weddings – County Halls	Per day	5,000	5,000
1-198	Commercials activities	Per day	10,000	10,000
1-199	Others e.g. schools, institution or travelling musician	Per day	6,000	6,000
1-200	Cinematography in county area			
	• Local	Per week	20,000	20,000
	• International	Per week	50,000	50,000
	<b>CHILDREN’S PLAY PARK</b>			
1-230	Entry fees	Per person	200	200
1-231	Institutions/Schools	Per person	100	100
1-232	Renting a space to carryout refreshment business or putting up children’s playing equipment not offered by the County or hosting cultural festivals and exhibitions during weekends and public holidays			As per lease agreement with the respective department

## SIXTH SCHEDULE

### LAND, PHYSICAL PLANNING AND HOUSING

<b>A</b>	<b>LAND RATES</b>			
1-233	Rate track for leasehold and freehold property	Site Value (All sub counties)	4% of site value	
1-234	Contribution in Lieu of Rates	Site Value (All `sub counties)	4% of site value	
	<b>SUB DIVISION OF LAND</b>			
1-235	Sub division fees-application fees	per application	3,000	1,500
1-236	Agricultural	Per acre	3,000	1,500
1-237	Commercial	Per acre	5,000	2,500
1-238	Residential	Per plot	3,000	1,000
1-239	Land amalgamation	per alteration	5,000	2,000
	<b>SUB DIVISION OF LARGE PARCELS – (100 Acres and above)</b>			
1-240	5-24 plots	Per plot	2,500	2,000
1-241	25-50 plots	Per plot	2,500	2,000
1-242	Above 51 plots	Per plot	3,000	2,500
	<b>PLOT REGISTRATION</b>			
	<b>Application for plot registration</b>	Per Application	1,000	500
1-243	Plot Registration	Per plot	1,000	1,000
1-244	Ownership Certificate	Per Plot	2,500	1,500
1-245	Application for dispute resolution	per application	1,000	1,000
	<b>PLOT RENT</b>			
1-246	<b>“A” 50ft by 100ft.</b>	Urban Commercial	3,000	
1-247		Urban Residential	2,000	
1-248		Rural Commercial		2,000
1-249		Rural Residential		1,500
1-250	<b>“B” 100ft by 100ft</b>	Urban Commercial	4,000	
1-251		Urban Residential	2,500	
1-252		Rural Commercial		2,500
1-253		Rural Residential		2,000
1-254				
1-255	Any additional Sq. feet above 100ft by 100ft	Urban Commercial	0.5	
		Urban Residential	0.35	
		Rural Commercial		0.25
		Rural Residential		0.2
<b>B</b>	<b>LAND SURVEY</b>			
1-256	Site location and confirmation	Per parcel	5,000	3,000
1-257	Survey of fixed boundary	Per parcel	10,000	5,000
1-258	Survey of general boundary	Per acre	4,100	3,000

1-259	Topographical survey	Per plot/per acre	15,000	10,000
1-260	Resurvey for change/extension of use(r)	Per parcel	20,000	10,000
1-261	Beacon certificate issuance per parcel	Per parcel	5,000	2,000
1-262	Consent to charge	Per application	5,000	3,000
1-263	Consent to transfer	Per application	5,000	5,000
1-264	Clearance certificate fee	Per application	5,000	3,000
1-265	Consent to sublease a building	Per unit	4,000	4,000
1-266	Land records Search fee	Per application	200	200
1-267	Consent to process Lease	Per application	10,000	5,000
1-268	Purchase of survey plans and RIM	Per plan	1,000	1,000
1-269	Consent for extension/renewal of lease	Per plot	10,000	5,000
<b>C</b>	<b>SALE OF COUNTY SPATIAL PLAN/PLANNING POLICY REPORTS/APPLICATION FORMS</b>		<b>Garissa Township</b>	<b>Sub Counties</b>
1-270	<b>County spatial Plan</b>			
1-271	County spatial plan (Full Version)	Per Copy	20,000	20,000
1-272	County Spatial Plan (Full Version)	Per set of 5	10,000	10,000
	<b>Strategic Urban Integrated Development Plan</b>			
1-273	Strategic Urban Integrated Development Plan (Full Version)	Per set of 5	15,000	15,000
1-274	Strategic Urban Integrated Development Plan (Popular Version)		5,000	5,000
1-275	Other Planning Policy Reports	Per copy	2,500	2,500
	<b>BASE MAPS, OUTLINE MAPS, PART DEVELOPMENT PLANS (PDPS)</b>			
1-276	A0 size	Per copy	2,000	2,000
1-277	A1	Per copy	1,500	1,500
1-278	A2	Per copy	1,000	1,000
1-279	A3	Per copy	800	800
1-280	A4	Per copy	500	500
<b>D</b>	<b>BUILDING PLAN APPROVAL (All Sub Counties)</b>			
1-281	Sale of PPA 1 Forms	Per copy	2,000	1,000
1-282	Sale of PPA 2 Forms	Per copy	2,000	1,000
1-283	Sale of Certified copy of approved plans	Per copy	3,000	1,500
1-284	Full minutes of any planning meeting	Per session	3,000	1,500
1-285	Extract of minutes of any planning meeting	Per page	300	300
	<b>CONSTRUCTION SITE BOARDS</b>			
1-286	Urban areas	Per site	5,000	5,000
1-287	Peri Urban Areas	Per site	3,000	3,000
1-288	Penalty for failure to display standard site boards	Per site	10,000	10,000

<b>Construction boundary walls in residential areas</b>				
1-289	Temporary fence	Per meter	15	10
1-290	Stone wall fence	Per meter	35	20
1-291	Live wire fence	Per meter	50	20
<b>FEES FOR EVALUATION OF BUILDING PLANS AND PERMITS</b>				
1-292	<b>New Residential Developments</b>		<b>Garissa Township</b>	<b>Sub Counties</b>
	0-46sq.m		5,000	4,600
	47-93 sq. m		6,000	5,400
	94-140 sq. m		7,000	6,200
	141-186 sq. m		8,000	7,000
	187-240 sq. m		9,000	7,800
	241-294 sq. m		10,000	9,600
	295-350 sq. m		11,000	9,400
	351-400 sq. m		12,000	10,200
	401-465sq.m		13,000	11,000
	467-530sq.m		14,000	11,800
	531-595sq.m		15,000	12,600
	596-660sq.m		16,000	13,400
	661-725sq.m		17,000	14,200
	726-790sq.m		18,000	15,000
	791-855sq.m		19,000	15,800
	856-930sq.m		20,000	16,600
1-293	For every additional 93 sq. meter thereof over 930 sq. meter		500	400
1-294	Structural/Civil Engineering drawings		25% architectural drawings charge	25% architectural drawings charge
1-295	<b>Approval of plan for construction/extension of BTS tower</b>	Per tower	100,000	80,000
1-296	Ground rent for BTS towers developed on private land	Per tower/per month	10,000	8,000
1-297	Commencement and completion certificate	per certificate	1,000	1,000
<b>1-298 Demolition of Illegal structures</b>				
	Single Dwelling	Per hour	10,000	5,000
	Multiple dwelling	Per hour	20,000	10,000
	Commercial/Offices	Per hour	20,000	10,000
	Industrial	Per hour	40,000	40,000
	Boundary walls	Per hour	10,000	5,000
	Temporary structure	Per hour	10,000	5,000



1-299	<b>Lawful Demolition and/or on request to the County Government</b>			
	Single Dwelling	Per hour	5,000	3,000
	Multiple dwelling	Per hour	10,000	5,000
	Commercial/Offices	Per hour	10,000	5,000
	Industrial	Per hour	20,000	10,000
	Boundary walls	Per hour	10,000	5,000
	Temporary structure	Per hour	5,000	2,000
	Hoarding fee per feet	per week	200	200
	Fee for certified copy of original plans	Per plan	1,500	1,000
	Construction Certificate of fish ponds	Per pond	2,000	1,000
	Fees for renewal of expired plans	Per period	500	500
1-300	<b>Building occupational permits</b>			
	• Commercial	Per building	3,000	2,000
	• Commercial storey	Per building	5,000	3,000
	• Residential	per building	1,000	500
	• Residential- Storey	per building	4,000	1,500
	• Residential cum commercial	Per building	4,000	1,500
	• Industrial	per building	10,000	10,000
1-301	<b>Temporary occupation certificate</b>			
	• Commercial	per building	4,000	2,000
	• Residential	per building	3,000	1,500
	• Residential cum commercial	per building	3,000	1,500
	• Industrial	per building	4,000	4,000
1-302	Building inspection (per visit)	per visit	2,000	1,000

## SEVENTH SCHEDULE

### URBAN PLANNING AND TOWN SERVICES

			Township	Other Municipalities
	<b>SOLID WASTE MANAGEMENT</b>			
1-303	Solid Waste Management License	Per Year	30,000	15,000
1-304	Exhauster services	Per Year	25,000	15,000
1-305	Permit for mobile toilet	Per unit/per event	500	500
	<b>COLLECTION OF COMMERCIAL WASTE SERVICES</b>			
1-306	High class hotels	Per month	2,000	1,000
1-307	Medium class hotels	Per month	1,500	1,000
1-308	Standard Restaurants/Hotels/lodges	Per month	1,200	600
1-309	Supermarkets/wholesalers	Per month	2,000	1,000
1-310	Privates clinics/ Chemists	Per month	1,000	500
1-311	Go-downs/ Ware houses	Per month	1,000	1,000
1-312	Factories and Industries	Per month	3,000	3,000
1-313	Shops/small hotels/kiosks	Per month	500	200
	<b>PENALTIES</b>			
1-314	Penalty for hand littering of streets	Per Person	500	200
1-315	Penalty for spilling water and other liquids on tarmac	Per case	5,000	2,000
1-316	Penalty for dumping in undesignated areas	Handcart to 5 tons	5,000	1,000
		Above 5 tons	10,000	1,000
1-317	Penalty for litter bin vandalism	Per litter bin	10,000	5,000
1-318	Penalty for illegal extension, occupation and personal use of construction on walkways, alleys, and pavements	Per case	20,000	10,000
	<b>COLLECTION OF DOMESTIC WASTE SERVICES</b>			
1-319	Residential waste per month	Single Unit	200	100
		Multiple Unit	500	300
1-320	Penalty for discharge of waste water/sewerage to public/streets/road and or lands	Per offence	20,000	10,000
1-321	Penalty on illegal connections to county sewerage system	Per offence	20,000	10,000
1-322	Inspect of sewer line		1,000	500
1-323	Certificate of connection to public sewer		1,000	500
1-324	Public toilet/for lease	Per Agreement	Per Agreement	
1-325	County Public toilets – (Per use)	Per individual use	10	5
1-326	<ul style="list-style-type: none"> <li>• Shower</li> </ul>	Per entry per person	10	

1-327	Pest control & fumigation services		Per technical assessment	Per technical assessment
1-328	Sale of Waste and skip bags	Per unit	100	100
1-329	<b>Stray animals impounding charge</b>			
	a) Shots	Per head	500	
	b) Cattle/Donkey	Per head	1,000	
	c) Camel	Per head	2,000	
1-330	<b>Care/storage charges for impounded animals</b>			
	a) Shots	Per head per day	100	
	b) Cattle/Donkeys	Per head per day	200	
	c) Camel	Per head per day	200	
1-331	<b>Draining of stagnated water</b>			
	Within Garissa CBD area	Per trip	1,000	
	Within the county	Per trip	500	
	Mileage within the county	Per KM	100	
	Outside the county	Per trip		2,000
	Mileage outside the county	Per KM		130
1-332	<b>FIRE FIGHTING&amp; DISASTER MANAGEMENT</b>			
	Certificate of inspection for factory	Per inspection	10,000	10,000
	Certificate of inspection for petrol station	Per inspection	5,000	5,000
	Certificate of inspection for depot	Per inspection	3,000	3,000
	Certificate of inspection for commercial premises	Per inspection	5,000	5,000
	Certificate of inspection for industrial premises	Per inspection	3,000	3,000
	Premises storing dangerous inflammable materials	Per inspection	5,000	5,000
	Annual inspection fee for petroleum tankers	Per inspection	15,000	15,000
	Inspection of fire extinguishers	Per extinguisher	100	100
	Fire inspection facilities for learning institutions	Per institution	3,000	3,000

<b>COUNTY MARKET FEES AND CESSSES</b>				
1-333	Charcoal	Per bag	20	20
		Per pick up - offloading fees	100	50
		per handcart-offloading charges	50	30
<b>STALLS/SHOPS RENT</b>				
1-334	Soko-Ngombe Stalls	Per month	2,000	1,000
1-335	Self-built stalls on county land	Per month	1,500	1,000
1-336	Mitumba and market shelters	Per month	400	200
1-337	Rent of Suuq Mugdi stalls	Per month	400	400
1-338	Transfer fees for county stalls	Per transfer	1,200	1,200
1-339	<b>Application fees (open spaces)</b>			
1-340	Open air market (space fees for bus stage/market areas)	per year	2,500	1,500
1-341	Space fees market-green grocers	Per year	2,500	1,500
	Space for food kiosks at upper	Per year	2,500	1,500

1-342	market/shops			
	<b>LOCAL AGRICULTURAL PRODUCE CESS</b>			
1-343	Cereals cess – maize, beans etc	Per 50kg	20	10
1-344	Fruits cess – mangoes, lime etc	Per 50kg	10	10

## OUTDOOR ADVERTISEMENT

	<b>HOISTING OF BANNERS</b>	<b>PERIOD</b>	<b>Township</b>	<b>Sub Counties</b>
1-351	Commercial			
	• On road reserve	Per day	1,500	500
	• On private property/plots	Per day	1,000	500
	• On buildings	Per day	1,000	500
1-352	Religious/Charitable/Social			
	• On road reserve	Per day	1,000	500
	• On private property/plots		700	500
	• On buildings		700	500
1-353	Political			
	• On road reserve	Per day	1,000	500
	• On private property/plots	Per day	1,000	500
	• On buildings	Per day	1,000	500
1-354	<b>CLOCK ADVERTISEMENT</b>			
	Application fee		2,000	1,000
	Annual charges			
	• four sided	Per year	15,000	5,000
	• three sided	Per year	10,000	5,000
	• two sided	Per year	8,000	3,000
1-355	<b>STREET NAME ADVERTISEMENT</b>			
	• Application fee	Per application	2,000	1,000
	• Annual charges	Per year	10,000	5,000
1-356	<b>BILL BOARDS (PER SIDE)</b>			
	• Application fee		3,000	1,500
	• Per square ft	Per year	500	500
	• Ground rent	Per site	10,000	5,000
1-357	<b>CONSTRUCTION SITE BOARDS</b>			
	• Application fee	Per application	3,000	1,500
	• Per square ft	Per site	200	100
1-358	<b>NON-ILLUMINATED SIGN BOARDS (to be charged per side)</b>			
	Under canopy			
	• Application fee		100	100
	• Annual charges		3,000	1,500
	On canopy			

	• Application fee		100	100
	• Annual charges		3,000	1,500
	On buildings			
	• Application fee		500	200
	• Annual charges per square ft		3,000	1,500
	Sky Above Canopy & over property			
	• Application fee		3,000	1,500
	• Annual charges per square ft		500	200
1-359	Sale of stickers/decoration on the wall, windows, canopies etc.	Per fortnight	6,000	3,000
1-360	Decoration under canopy	Per fortnight	5,000	2,500
1-361	Decorative canopy extension	Per year	1,000	500
1-362	<b>ADVERTISEMENT ON BUS/CAR PARKS</b>			
	• Application fee		2,000	1,000
	• Annual charges	Per site	10,000	5,000
	<b>LAMP POST ADVERTISEMENT</b>			
1-363	<b>Illuminated Signs (All sides)</b>			
	• Application fee		1,000	500
	• Annual charges per post	Per site	5,000	2,500
1-364	<b>Non-illuminated Signs (All sides)</b>			
	• Application fee		1,000	500
	• Annual charges per post	Per site	3,000	1,500
1-365	<b>DIRECTIONAL SIGNS (PER DIRECTION)</b>			
	• Application fee		1,000	500
	• Annual	Per year	4,000	2,000
1-366	<b>Wash line/Flag/Danglers/painting Advertisement</b>			
	6 months	Each promotion	5,000	2,500
1-367	<b>MULTI-MOTION NEON ADVERTISEMENT (STATIC)</b>			
	• Application fee	Per application	2,000	1,000
	• Per sq. feet	Per year	1,000	500
1-368	<b>Street display</b>			
1-369	Display of flags/platforms	Per Month/Per Flag	300	100
1-370	<b>BRANDING</b>			
	Application fee	per application	500	500
1-371	<b>Vehicle Branding</b>			
	• Saloon/pick-ups/station wagon	Per year	7,000	5,000
	• Lorries/buses/canters	Per year	10,000	10,000
	• Trailers	Per year	15,000	10,000
1-372	Branded Containers	Per year	17,000	10,000

1-373	Branded Commercial umbrella (per piece)	Per year	1,000	500
1-374	Branded kiosk	Per year per kiosk	2,000	1,000
1-375	<b>Wall branding/painting (permanent premises)</b>			
	Application fee		1,000	500
	Annual charge	Per building	3,000	1,500
1-376	<b>Sandwich men advertisement (per person)</b>	Per day	1,000	500
	Posters (per session)			
	• A2 1-1000 posters	Valid for 14 days	10,000	5,000
	• Any additional poster	Valid for 14 days	40	20
	• A3 & A4 1-1000 posters	Valid for 14 days	10,000	5,000
	• Any additional poster	Valid for 14 days	25	20
	• A5 1-1000 posters	Valid for 14 days	10,000	5,000
	• Any additional poster	Valid for 14 days	15	10
1-377	<b>Handbills/fliers (per session)</b>			
	• 1-1000 fliers		4,000	2,000
	• Any additional fliers		3	2
1-378	<b>Tent Pitching</b>			
	On street/pavements/road reserve	Per tent per day	4,000	2,000
	On recreational parks/local tourism sites	Per tent per day	5,000	2,500
1-379	<b>Advertisement by public address system</b>			
	• Religious	Per day	1,000	500
	• Commercials	Per day	2,000	1,000
	• Political	Per day	10,000	5,000
	• Social	Per day	1,000	500
1-380	<b>ROAD SHOW (PER VEHICLE)</b>			
	Saloon/pick-ups/station wagon			
	• Religious	Per day	1,000	500
	• Commercials	Per day	1,500	1,000
	• Political	Per day	5,000	2,000
	• Social	Per day	1,000	500
	Bus/lorries/canter			
	• Religious	Per day	1,000	500
	• Commercials	Per day	2,500	1,500
	• Political	Per day	5,000	2,500
	• Social	Per day	2,000	1,000
	Trailers			
	• Religious	Per day	2,000	1,000
	• Commercials	Per day	5,000	2,500
	• Political	Per day	10,000	5,000
	• Social	Per day	2,500	1,500

1-381	<b>Sales promotion per day</b>			
	• Veranda	Per location	2,000	1,000
	• Public space/road reserve	Per location	2,000	1,000
1-382	Decorated balloons	Per 14 days	3,500	1,500
1-383	Aerial Advertisement	Per day	10,000	5,000
1-384	Fireworks display per premises	Per night	5,000	2,000

**EIGHTH SCHEDULE**  
**EDUCATION, ICT AND LIBRARY SERVICES**

		<b>Per application</b>	<b>Garissa Township</b>	<b>Sub Counties</b>
1-385	<b>APPLICATION/APPROVAL FOR REGISTRATION OF EDUCATIONAL INST:</b>			
	Pre-schools(private nursery)	Per school	10,000	5,000
	Private primary school	Per school	15,000	8,000
	Private Secondary schools	Per school	50,000	25,000
	Private Professional institutes\commercial colleges	Per institute	70,000	35,000
	Private Technical institutes	Per institute	50,000	25,000
	Private Universities	Per institute	150,000	100,000
1-386	<b>INSPECTION OF EDUCATION FACILITIES</b>	<b>Per application</b>		
	Private Pre-schools(private nursery)	Per school	3,000	2,000
	Private Primary school	Per school	5,000	3,000
	Private Secondary schools	Per school	10,000	5,000
	Private Professional institutes\commercial colleges	Per institute	15,000	5,000
	Private Technical institutes	Per institute	10,000	5,000
	Private Universities	Per institute	20,000	20,000



**NINETH SCHEDULE**  
**TRAFFIC AND PARKING**

<b>DAILY STREET PARKING</b>				
1-387	<b>Small Private Vehicles (saloon, station wagon, Tuk-tuks &amp; pickups)</b>			
	• Garissa town	Per day	50	30
1-388	<b>Canters up to 5 tonnes</b>			
	• Garissa town	Per day	100	50
1-389	<b>Lorries below 10 tonnes/buses</b>			
	• Garissa town	Per day	200	100
1-390	<b>Trailers above 10 tonnes</b>			
	• Garissa town	Per day	300	150
<b>RESERVED PARKING PER MONTH</b>				
1-391	Garissa Township	Per slot/bay per month	1,000	500
<b>PASSENGERS SERVICE VEHICLES (PSVs) - STICKERS</b>				
1-392	<b>PSV MATATU MONTHLY STICKERS</b>			
	• Per Vehicle	Per month	700	300
1-393	<b>BUS MONTHLY FEES</b>			
	1) Companies with more than 3 operational buses	Per month	15,000	15,000
	2) Companies with 1 – 2 operational buses	Per Month	6,000	6,000
	3) Companies with 1 operational bus/minibus	Per Month	4,000	4,000
1-394	<b>PSV TUKTUK/RICKSHAW MONTHLY STICKERS</b>			
	• Per Vehicle	Per month	500	300
1-395	<b>PSV TAXI/ALTO MONTHLY STICKERS</b>			
	• Per Vehicle	Per Month	800	800
<b>PRIVATE MONTHLY STICKERS</b>				
1-396	Boda-boda	Per Month	300	300
	Probox, alto, and other hatchbacks	Per Month	500	500
	Tuk-tuk	Per Month	500	500
	Station wagons, SUVs and others	Per Month	1,000	1,000
<b>DAILY PARKING FEES IN CBD – BUSES/LORRIES</b>				
1-397	Buses	Per Vehicle/ per day	300	300
1-398	Lorries	Per Vehicle/ per day	300	300
<b>PENALTIES</b>				
1-399	Late payments of Monthly tickets- PSV Matatu/Pickups/Vans/Buses		200	200
	Late payments of Monthly tickets- Tuktuk		200	200
1-400	Late payments of seasonal tickets – Bodaboda/PSV-Motorbikes		100	100
1-401	Late payments of Monthly tickets for all types of Private vehicles		200	200

1-402	Late payments for reserved parking – store fronts where parking pole barriers have been erected	20% penalty accruals for late monthly fee payments plus outstanding amounts; failure to which it will be dispossessed		
1-403	Vehicles causing obstruction/Illegal Parking		2,000	1,000
1-404	Surcharge for picking/dropping passengers in undesignated parking area	Per vehicle	2,000	1,000
1-405	<b>Impounding Fees</b>			
	• Motorbikes	Per Motorbike	500	500
	• Saloon/pick up /station wagon/tuktuk	Per vehicle	1,000	1,000
	• Canters	Per vehicle	1,500	1,500
	• Lorries	Per vehicle	2,000	2,000
	• Buses/Trailers	Per vehicle	3,000	3,000
1-406	<b>Storage of impounded vehicles</b>			
	• Motorbikes	Per day	100	100
	• Sedans/pickup/taxi/alto/tuk-tuk	Per day	500	500
	• Canters	Per day	1,000	1,000
	• Lorries	Per day	1,500	1,500
	• buses/trailers	Per day	2,000	2,000
1-407	<b>Towing fee</b>			
	• Saloon/pick up /station wagon	Per vehicle	1,500	1,500
	• Lorries	Per vehicle	2,000	2,000
	• Buses/Trailers	Per vehicle	5,000	5,000
1-408	<b>Unclamping fee</b>			
	• saloon/pickup/station wagon	Per vehicle	200	200
	• canters	Per vehicle	300	300
	• lorries	Per vehicle	500	500
	• Buses/trailers	Per vehicle	1,000	1,000
1-409	Tampering with vehicle clamp/chain	Per clamp	20,000	20,000

## TENTH SCHEDULE

### ENTRY FEES – BRIDGE CESS

A	OTHER FEES AND CHARGES		Township	Sub Counties
1-410	<b>Entry fees for timber and related products</b>			
	1) Upto 7 tonnes	Per vehicle	2,000	1,000
	2) Upto 10 tonnes	Per Vehicle	4,000	2,000
	3) Above 10 tonnes	Per Vehicle	6,000	2,500
1-411	Miraa Cess	Per vehicle	5,000	2,500
		Per Motorbike	500	500
1-412	Sand Cess - Entry	Per Vehicle	300	300
1-413	Mogoka Cess	Per Vehicle	2,000	1,000
		Per Motorbike	500	500
1-414	<b>Entry fees for Vegetables &amp; related products</b>			
	1) Up to 7 tonnes	Per Vehicle	2,000	1,000
	2) Up to 10 tonnes	Per Vehicle	4,000	2,000
1-415	<b>Entry fees for Kokoto, blocks, ballast and related products</b>			
	1) Up to 7 tonnes	Per Vehicle	2,000	1,000
	2) Above 7 tonnes		4,000	2,000
1-416	Scrap Metal up to 7 tons	Per Vehicle	1,000	500
	Scrap Metal Above 7 tons	Per vehicle	3,000	2,000
1-417	<b>Boma fees camel</b>	Per head	100	100
1-418	<b>Entry fees for cement and related products</b>			
	1) Up-to 7 tonnes	Per vehicle	2,000	1,000
	2) Above 7 tonnes	Per vehicle	4,000	2,000

## ELEVENTH SCHEDULE

### ROADS, PUBLIC WORKS & TRANSPORT

S/No.	Item Description	Township S/County	Other S/counties
<b>1-160</b>	<b>Way leave charges of underground surface, overhead cables/Towers/masts/poles within county jurisdiction</b>		
	Fibre Optic per meter per annum	100	70
	Masts – Per mast per annum	100,000	80,000
	Towers – Per tower per annum	100,000	80,000
	Poles per pole per annum	400	400
	Electricity wayleave – per meter per annum	100	100
	Others not specified	80	80
<b>1-161</b>	<b>Approval fee for installation of communication Equipment including ISP</b>		
	Below 10 meters in height	6,000	5,000
	Above 10 meters in height	10,000	8,000
<b>1-162</b>	<b>Road works engineering fees</b>		
	Road civil works per meter – Tarmac	20,000	10,000
	Road civil works per meter – Other Roads	10,000	10,000
	Road closure permit (Tarmac) per day	20,000	20,000

## TWELFTH SCHEDULE

### SINGLE BUSINESS PERMIT LICENCE – TRADE LICENSE FEES

	<b>SINGLE BUSINESS PERMIT</b>		<b>Township</b>	<b>Sub Counties</b>
	Transfer of business	Per single business permit	500	500
	Change of business name	Per single business permit	500	500
	Application form for single business permit(new)	per single business permit	200	200
	Application form for single business permit(renewal)	per single business permit	200	200

<b>BRIMS CODE</b>	<b>CATEGORIES OF BUSINESS</b>	<b>Township Sub County</b>	<b>Other Sub Counties</b>
<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, and Kiosks per annum.</b>		
101	Hypermarkets, Supermarkets, Large Multi-Departmental stores	50,000	35,000
102	Mega store, Supermarkets, wholesalers in urban areas	35,000	20,000
103	Distribution of goods by manufacturers/processors	150,000	80,000
104	Distribution of goods by local wholesalers and including local go-downs/depots	15,000	15,000
105	Medium store/Whole seller, Hardware, Pharmacy, chemist and Boutiques	15,000	9,800
106	Large Trader, Large Shop, Hardware, Pharmacy, Chemist, show rooms and other retail service premises	9,800	7,300
107	Furniture showrooms, motor vehicle showrooms, electronics; any with a combination of products	8,300	5,300
110	Medium Trader, Shop, Boutique, Hardware, Pharmacy, Chemist, Show room and retail service premises	5,300	4,300
115	Small Trader, Shop, Boutique, Hardware, Pharmacy, Chemist and Retail Service provider	3,800	3,300
120	Other general merchant, shop or small retail services in urban areas	2,500	2,000
124	Kiosk, light or temporary construction – any with a combination including informal groceries,	1,500	1,000
<b>205</b>	Mobile traders selling/trading from or in vehicles	5,000	5,000
<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 Service Providers - Per annum</b>		
305	Large Transportation company Over 12 vehicles	30,300	25,300
310	Medium Transport Company up to 8 vehicles	23,300	14,300
315	Small Transport Company up to 5 Vehicles	14,300	9,600
316	Other individual transport operators with 1 vehicle	6,300	6,300
320	Independent Transport Operator 1 vehicle only	3,000	3,000

<b>FILLING STATIONS, FUEL/GAS DEPOTS -</b>			
325	Large Petrol Filling Station Over 6 pumps or with garage-workshop	30,300	25,300
330	Medium petrol Filling Station From 4 to 6 pumps or with garage-workshop	23,300	14,300
335	Medium Petrol Filling Station Up to 3 pumps and without garage-	14,300	9,600
336	Small petrol Filling Station Up to 3 pumps and without garage	6,300	6,300
	Kerosene Pump Tank (1 pump only)	4,000	4,000
<b>STORAGE FACILITY</b>			
355	Large Storage Facility from 500m <sup>2</sup> – 800m <sup>2</sup> Go-down, Warehouse, LPG Storage Tanks Complex, depot	25,000	20,000
360	Medium Storage Facility from 101m <sup>2</sup> – 500m <sup>2</sup> , Go down, Warehouse, L.P.G. Storage Tanks Complex, depot	15,200	13,000
365	Small Storage Facility up-to 100m <sup>2</sup> , Go down, Warehouse, L.P.G. Storage Tanks Complex, depot.	10,000	8,300
<b>COMMUNICATION, - Radio stations, Internet Service Providers, Telephone service providers</b>			
370	Large Communications Company with branches countrywide.	100,000	100,000
375	Medium Communications Co.	40,000	30,000
380	Small Communications Co. – including ISPs		
	Above 200 customers/radios	20,000	15,000
	101 to 200 customers/radios	17,200	9,000
	1 to 100 customers/radios	15,000	7,300
400	<b>AGRICULTURE, FORESTRY AND NATURAL RESOURCES</b> <b>Including:</b> Production/Export of Fruits, Flowers, Grains and Cereals; Grains Storage and Processing, Posho Mill, Bakeries & Rice Mills Forestry and Timber Products, Sawmill, Timber Yards: Animal Breeder: Dairy Products Processing, Slaughter Houses, Fishing, Mining and other Natural Resource Extraction Activities - <b>Per Annum</b>		
410	Medium Agricultural Producer /Processor/Dealer/ Exporter; 50 acres to 99 acres or with more than 3 exits from the county in a month	9,800	5,300
415	Small Agricultural Producer/Processor/Dealer/ Exporter; Less than 49 acres or with 2 or less exits from the county in a month	4,050	3,300
420	Large mining or natural resources extraction operations	80,000	60,000
425	Medium Mining or Natural Resources Extraction Operations	40,000	30,000
430	Small Mining or Natural Resources Extraction Operations	30,000	25,000
495	Other Agricultural, Forestry, Natural Resources and Bakeries;	8,000	4,300
496	Posho Mills	7,000	5,000
497	Hatcheries below 1000 (New Code)	5,000	3,000

500	<b>ACCOMODATION AND CATERING</b> <b>Including:</b> International Hotels, Tourists Camps, Lodging Houses, Restaurants, Bars, Eating houses, Tea and Coffee Houses, Butcheries with Meat Roasting & /or Soup Kitchen facilities, Membership Clubs, Night Clubs & Casinos.		
506	Medium- High Standards Lodging House/ Hotel D Class , From 41 to 100 rooms	70,000	70,000
509	Small – High Standard Lodging House/ Hotel D Class , Up to 40 rooms	60,000	60,000
512	Large Lodging House with Restaurant AND / OR Bar B/C Class Basic Standard, Over 15 rooms	50,000	42,500
515	Medium Lodging House with Restaurant And /or Bar B/C Class Basic Standard ,6 - 15 rooms	35,000	28,200
518	Small Lodging House with Restaurant and / or Bar B/C Class Basic Standard , Up to 5 rooms	18,300	15,000
521	Large Lodging House B/C Class Basic Standard, Over 15 rooms	32,000	28,300
524	Medium Lodging House B/C Class basic Standard. From 6 to 15 rooms	18,000	13,000
527	Small Lodging House B/C Class basic Standard Up to 5 rooms	10,000	5,000
540	Large Restaurant with Bar/ Membership Club Over 30 customers/ members	20,800	15,800
543	Medium Restaurant with Bar/ Membership club From 11 to 30 customers / members	15,000	10,000
546	Small Restaurant with Bar Up to 10 customers / members		
	1) Small Restaurant up to 10 sitting spaces	8,000	6,000
	2) Small Restaurant less than 10 sitting spaces	5,000	4,000
549	Large Eating House: Snack Bar: Tea House “Hotel”, no lodging, No Alcohol served. Over 20 customers	20,800	16,000
552	Medium Eating House: Snack Bar, Tea House "Hotel", no lodging, No Alcohol served. From 6 to 20customers	15,000	10,000
555	Small Eating House: Snack Bar: Tea House "Hotel", No lodging, No Alcohol served. Up to 6 customers.	7,000	
558	Butchery with Roasted Meat/Soup Kitchen Any size	5,000	3,000
561	Large Bar/ Traditional Beer Seller Over 50customers	40,000	
564	Medium Bar/ Traditional Beer Seller From 16 to 50 customers	23,000	15,200
567	Small Bar/ Traditional Beer Seller Up to 15 customers	15,000	10,200
595	Other Catering and Accommodation – temporary construction	4,000	4,000
596	Alcoholic Depot License	100,000	80,000
597	Alcoholic Distributor License	100,000	80,000
598	Hotel Alcoholic Drink License	30,000	25,000
599	Restaurant Alcoholic Drink License	30,000	25,000

600	<b>PROFESSIONAL AND TECHNICAL SERVICE:</b> <b>Including:</b> Legal, financial, management, engineering, Architecture, Valuing, Surveying, Data processing, Accountancy, Secretarial Support, Stock and Insurance, Distribution, 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.			
610	Large Professional Services Firm over 10 practitioners	40,000	30,000	
611	Medium Professional Services from 3 – 10 practitioners	25,000	15,000	
615	Small Professional Services UP to 2 practitioners	15,000	9,000	
616	Building/Civil/Service contractors	8,000	5,000	
620	Independent Operator/Small Office with 1 Person acting individually.	6,300	5,300	
625	<b>Financial Services (inclusive of banks, Co-operatives, Forex bureau, e.t.c.</b>			
	1) First Tier Banks	150,000	100,000	
	2) Second Tier Banks	100,000	80,000	
	3) Third Tier Banks	50,000	50,000	
630	Micro Financial Institutions	30,000	30,000	
635	Small Financial Service Associations –			
	1) First Tier Hawalas/Forex	20,000	15,000	
	2) Second Tier Hawalas/Forex	13,000	8,000	
640	Other Financial services including financial consultants, bank agents 1 person acting individually	15,000	10,000	
694	<b>Mobile Money transfer Agents/Bank Agents</b>			
	1) One Agent	4,300	4,300	
	2) Up to 3 Agents	6,300	5,300	
	3) Above 3 Agents	7,300	6,300	
	4) Agencies/line distributors/other wholesalers	9,300	7,500	
695	Large Saccos and co-operative societies with over 25 employees	40,000	30,000	
696	Medium Saccos and co-operative societies with 6 – 24 employees	25,000	20,000	
697	Small Saccos and co-operative societies with up to 5 employees	15,000	10,000	
698	Large Entertainment facility cinema; theater with games machines/sports gym machines -	20,000	15,000	
699	Medium entertainment facility cinema, theater with game machines (juke box) up-to 4 machines	12,000	8,000	
700	<b>PRIVATE EDUCATION, HEALTH AND ENTERTAINMENT</b> <b>Including:</b> 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; Consultancy offices of Doctors, Dentist, Physiotherapy, Psychologists & other health Professionals, Pharmacies, Agrovets, other Drug Stores, Herbalists and Traditional Medicine Practitioners. Entertainment Facilities such as Cinema, Theatre, Video, Amusement Arcade, Juke box Arcade, Game Machines, Sports Club, Gym.			
705	Private Higher Education Institutions Any type of Private University, College or Higher Education Institution.	1 – 500 students	10,000	8,000
		500 – 1000 students	15,000	8,000
		1001 – 1,500 students	20,000	8,000
		Above 1,500 students	30,000	8,000
710	Day/Boarding Primary or	1-100 pupils	5,300	10,000



	Nursery or Day Care Centers	101-200 pupils	9,300	12,000
		201-300 pupils	13,000	15,000
		301-400 pupils	15,000	4,300
		Above 500 pupils	20,000	7,300
715	Day/Boarding Secondary Schools	1-100 students	4,300	10,000
		101-200 students	7,300	13,000
		201-300 students	9,300	16,000
		301-400 students	13,000	4,000
		401 – 500 students	15,000	6,500
		Above 500 students	25,000	7,300
720	For Profit Islamic private Education Institutions in any combination including Madrasas, and other Islamic Education centers		3,000	7,300
725	Large Private Health Facility Hospital, Clinic, Nursing Home, etc. providing overnight accommodation with 11 – 30 beds		35,000	25,300
730	Medium Private Health Facility Hospital, Clinic, Nursing Home, etc. providing overnight accommodation, from 6 – 10 beds		20,000	14,000
735	Small Private Health Facility Hospital, Clinic, Nursing Home, etc. providing overnight accommodation with up to 5 beds		14,300	12,000
740	Medium Private Health Clinic; Doctor's Surgery Doctor- Dentist- Physiotherapist- Psychologist- etc. Consultancy Office or in any combination with no overnight accommodation.		6,500	5,000
745	Agrovets, Small Pharmacies, small clinics, chemists in any combination		5,000	3,500
<b>BETTING, GAMING AND LOTTERY CHARGES – (Per Annum)</b>				
746	Betting Permit license	Application Fee	8,000	
		Annual Fee – per premises	100,000	
747	Gaming (Casino)	Application Fee	3,000	
		Annual Fee – per premises	50,000	
748	Public Lottery Permit	Application Fee	5,000	
		Annual Fee – Per Lottery	2% of the projected ticket sales or Kshs. 75,000/= or whichever is cheaper	
749	Prize Competition Permit	Application Fee	3,000	
		Permit fee per competition	3% of the total budget where the total budget is the sum of advertising, production and design cost and the cost of all prizes.	

750	Pool Table License	Application Fee	500	
		Annual fee per Pool Table	3,000	
751	Amusement Machine License	Application fee per machine	500	
		Annual Fee per machine	3,000	
		Indoor sports/gym Centers, video shops, play stations centers with 1 - 20 seats at a fair location	12,000	
800	<b>INDUSTRIAL PLANTS, FACTORIES, WORKSHOPS &amp; CONTRACTORS</b> <b>Including:</b> 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. Civil, Building and Water Works Contractors Registered with National Construction Authority.			
805	Large Industrial Plant Over 75 employees or premises from 100m <sup>2</sup> to 2,500 m <sup>2</sup>		76,000	50,000
810	Medium Industrial Plant From 16 to 75 employees or premises from 100m <sup>2</sup> to 2,500m <sup>2</sup>		56,000	40,000
815	Small industrial Plant Up to 15 employees or premises up to 100m <sup>2</sup>		42,000	35,000
816	Large scrap metal dealers - premises 251m <sup>2</sup> – 500m <sup>2</sup>		20,000	20,000
817	Medium scrap metal dealer - premises up to 250m <sup>2</sup>		15,000	15,000
818	Small scrap metal dealer - premises up to 25m <sup>2</sup>		10,000	10,000
820	Large Bakery/Water Manufacturer over 30 employees – in any combination		42,000	42,000
821	Medium Bakery/Water Manufacturer up to 20 employees – in any combination		35,300	35,300
822	Small Bakery/Water Manufacturer up to 10 employees – in any combination		20,000	20,000
823	Large workshop/ Service, Contractor with large equipment and machinery.		36,000	36,000
825	Medium workshop/ Service Repair Contractor with small equipment and machinery.		15,000	10,000
830	Small workshop/ Service Repair Contractor with small equipment and machinery.		5,000	3,000
	1) Welding/Garages in any combination		6,300	5,800
	2) Tyre Repair Shop		4,300	3,800
895	Other manufacturer, Workshop, Factory, Contractors		3,300	3,300
896	Contractor NCA 1-2		16,000	16,000
897	Contractor NCA 3-4		12,000	12,000
898	Contractor NCA 5-6		8,000	8,000
899	Contractor NCA 7-8		6,000	6,000
900	General Supplies		12,000	12,000
901	Supplies with Construction		15,000	15,000

## WEIGH AND MEASURES VERIFICATION FEES

Particulars of Equipment	2021/2022	
	Initial Verification . KSh.	Re-verification KSh

<b>For each weight—</b> 5kg and under 10kg. 20kg Exceeding 20kg	100	50
	160	100
	200	150
	400	250
Adjusting weights Kshs. For each weight— 5kg and under 10 kg 20 kg Exceeding 20 kg.		50
		80
		100
		250
3. Miscellaneous charges: (a) Inserting plugs (each) (b) Adjusting loose poises (each) (c) Balancing all types of weighing instruments (each) (d) Denominating linear and capacity measures (each) .....		50
		50
		150
		150

## 2. NON-AUTOMATIC WEIGHING INSTRUMENTS

<i>Particulars of Equipment</i>	<b>2021/2022</b>	
	<i>Initial Verification . KSh.</i>	<i>Re-verification KSh</i>
<i>Particulars of Equipment</i>		
<b>(a) intended for counter use:</b> For each instrument according to its capacity— (a) non-self-indicating— 5kg and under exceeding 5kg not but exceeding 15kg ..... exceeding 15kg .....	200 400 800	150 250 400
<b>(b) Self-indicating instruments—</b> <b>(i) Electronic—</b> 5kg and under..... Exceeding 5kg not but exceeding 15kg Exceeding 15kg	300 400 600	200 300 500
<b>(c) Semi-self-indicating instruments—</b> <b>(ii) Non-electronic—</b> 5kg and under exceeding 5kg not but exceeding Exceeding 15kg	500 500 800	250 00 500
<b>(2) All other non-automatic weighing instruments:</b> For each instruments according to its capacity— <b>(a) Electronic instruments—</b> 50 kg and under	800	1,000

Exceeding 50 kg but not exceeding 500kg	1,500	800
Exceeding 500kg but not exceeding 1 tonne	2,000	1,500
Exceeding 1 ton but not exceeding 5 tonnes	3,000	2,000
Exceeding 5 tonnes but not exceeding 20 tonnes	5,000	3,000
Exceeding 20 tonnes—		

### 3. AUTOMATIC WEIGHING INSTRUMENTS

<i>Particulars of Equipment</i>	<i>2021/2022</i>	
	<i>Initial Verification KSh.</i>	<i>Re-verification KSh</i>
For each weighing unit according to its capacity—		
20 kg and under	1,200	600
Exceeding 20 kg but not exceeding 50kg	1,600	1,000
Exceeding 50kg but not exceeding 200kg	2,000	1,500
Exceeding 200kg but not exceeding 1 tonne	3,000	2,000
Exceeding 1 tonne but not exceeding 5 tonnes	4,000	3,000
Exceeding 20 tonnes	8,000	5,000
The fee payable shall be the same as that for a 20 tonne capacity instrument plus an additional charge of KSh. 400 for every ton (or part thereof) in excess of such capacity.		

### 4. MEASURES OF CAPACITY

<i>Particulars of Equipment</i>	<i>2021/2022</i>	
	<i>Initial Verification KSh.</i>	<i>Re-verification KSh</i>
<b>Liquid measuring instruments:</b>		
(a) <b>Dispensing pumps</b> (each)—		
(i) electronic	3000	1800
(ii) non-electric	2000	1500
(b) <b>Bulk meters</b> (each)—		
(i) electronic	30,000	15,000
(ii) non-electronic	20,000	10,000
<b>Spirit measuring instruments:</b>		
For each instrument		
<b>Measures of capacity (other than bulk measures):</b>		
For each measure—		
(a) <b>Unsubdivided—</b>		
2 litres and under		
exceeding 2 litres but not exceeding 20 litres .....	100	40
exceeding 20 litres .....	200	100
(b) <b>Subdivided:</b>		
	400	200
The fee payable for a subdivided measure shall be the same as that for an unsubdivided measure of		

equivalent capacity plus an additional charge of KSh.10  
for each of its numbered subdivisions.

<b>Bulk measures (road tankers):</b> (i) For each compartment according to capacity— 500 litres and under exceeding 500 litres— an additional charge of Kshs. 500 shall be payable for every 500 litres (or part thereof) in excess of such capacity. (ii) Adjustment of liquid level indicator of a bulk measure .....	2,000	
	1,000	
<b>Bulk storage tanks:</b> For each tank according to its capacity— 100,000 litres and under ..... exceeding 100,000 litres but not exceeding 500,000 litres. .... exceeding 500,000 litres but not exceeding 1,000,000 litres ..... exceeding 1,000,000 litres an additional charge of Kshs.10,000 for every 1,000,000 litres For subdivided tanks— an additional charge of Kshs. 2000.00 per graduation	100,000	
	150,000	
	200,000	

### 5. MEASURES OF LENGTH

<i>Particulars of Equipment</i>	<b>2021/2022</b>	
	<i>Initial Verification</i>	<i>Re-verification KSh</i>
For each measure—		
(a) Unsub-divided .....		
(b) Subdivided (including the whole length:		
1 metre and under.....	400	200
Exceeding 1 metre but not exceeding 5 metres..		
10 metres .....	100	60
20 metres .....	200	100
30 metres .....	200	100
Exceeding 30 metres .....	600	300
	800	400
	1000	800

### WATER CESS

		<b>Proposed 2021/2022 (Per Month)</b>	
		<b>Garissa Township</b>	<b>Other Sub Counties</b>
1	Water companies	15,000	8,000
2	Boreholes	2,500	2,000
3	Irrigation farm pumps	200	200
4	Water pumps (Those pumps that pump into water boozers)	50 per load	50 per load
5	Water trucks/vendors – Per Month	1,500 per month	1,500 per month
	Water Trucks/vendors - Per Day	200 per day	200 per day

## **MEMORANDUM OF OBJECTS AND REASONS**

The bill formulates the proposals announced in the Budget for 2021/2022 relating to the liability and collection of revenues and other matters incidental thereto.

The Bill also seeks to amend the following laws-

### **The Single Business Permit Legislation**

The Bill seeks to repeal the Finance Act 2020/2021 to prescribe the amount relating to different categories of businesses and harmonize the business licenses into a single regime.

### **Outdoor Advertisement Legislation**

The Bill seeks to repeal the Finance Act 2020/2021 to prescribe the objects of advertisements and rates applicable on an annual basis.

### **Property Rates Legislation**

The Bill seeks to repeal the Finance Act 2020/2021 to prescribe the struck rate for property rates and its general administration

### **Market legislation**

The Bill seeks to repeal the Finance Act 2020/2021 to prescribe the management of designated market, packaging of produce destined for the county markets and the levying of fees and charges within the county.

### **Control of Traffic and Parking**

The Bill seeks to repeal the Finance Act 2020/2021 to prescribe designated parking areas and the fees applicable on a daily, monthly, quarterly and annual basis in addition to operation areas for various vehicle categories and two wheeled motoring vehicles.

### **Mining legislation**

The Bill seeks to repeal the Finance Act 2020/2021 to prescribe minerals for collection of royalties, the rate applicable and the general administration.

### **Building Legislation**

The Bill seeks to repeal the Finance Act 2020/2021 to prescribe control of development, rates for building plan approval and inspection including greenhouses as enacted in the physical planning act.

### **Agricultural Produce cess Legislation**

The Bill seeks to repeal the Finance Act 2020/2021 to prescribe the produce liable to cess, the rate payable, collection and general administration.

### **Taxi cab**

The Bill seeks to repeal the Finance Act 2020/2021 to prescribe designated parking areas and the fees applicable on a daily, monthly, quarterly and annual basis in addition operation areas taxi cabs.

### **Hawkers**

The Bill seeks to repeal the Finance Act 2020/2021 to prescribe time and designated area of operation of hawking business.

**General Nuisance**

The Bill seeks to repeal the Finance Act 2020/2021 to prescribe occurrence of public nuisance and measure to controlling and managing nuisance.

**Slaughter house**

The Bill seeks to repeal the Finance Act 2020/2021 to prescribe the licensing, control and management of slaughter houses and abattoirs.

**Control of Motor bike/Bodaboda**

The Bill seeks to repeal the Finance Act 2020/2021 to prescribe the designated parking areas and the fees applicable on daily, monthly, quarterly and annual basis in addition to operation areas for the two wheeled motoring vehicles.

**Public Toilets**

The Bill seeks to repeal the Finance Act 2020/2021 to prescribe licensing and management of lavatories.

**Solid waste management**

The Bill seeks to repeal the Finance Act 2020/2021 to prescribe control and management of solid waste.

**Liquor licensing**

The Bill seeks to repeal the Finance Act 2020/2021 to prescribe licensing procedure, general administration and control of liquor processing and sale.

**Betting and Casino control**

The Bill seeks to repeal the Finance Act 2020/2021 to prescribe the charges and administration of betting and casino operations.

**HON. ISSA D. OYOW**

**COUNTY EXECUTIVE COMMITTEE MEMBER FOR FINANCE.**

Date: .....