MERU COUNTY FINANCE ACT, 2014

ARRANGEMENT OF CLAUSES

PART I–PRELIMINARY

1. Short Title and Commencement
2. Interpretation

PART II—FEES AND CHARGES TAX RATES

3. Barter Market Fees
4. Agricultural Produce Cess
5. Slaughter Fees
6. Application Form Fees
7. Business Refuse conservancy Fees
8. Rental Refuse Conservancy Fees
9. Parking Fees
10. Outdoor advertising
11. Hire of County Government Properties
12. Fire Section Fees
13. House rent
14. Way Leave Charges
15. Contractors Fee
16. Registration of Private Learning Institutions
17. Impounding
18. Building plan approval

PART III—RATES OF PROPERTY TAX

19. Rates of property tax
20. Penalties on outstanding rates

PART IV—SINGLE BUSINESS LICENSE

21. Single Business Permit Fees
22. Penalties on outstanding licences

PART V—WIDENING OF TAX BASE

23. Royalties

PART VI—MEASURES TO PREVENT NON-REMITTANCE OF COLLECTED REVENUE

24. Use of technology for collection and monitoring of receipts

PART VII—TAX INCENTIVES AND RELIEF

25. Waiver of Land rates penalties per Article 210 of the constitution
26. Payments via mobile phone money transfer

PART VIII—RATIONALIZATION OF INTER- COUNTY TAXATION PROVISION

27. Conformity to Article 209 (5) of the 2010 constitution

PART IX—GENERAL ANTI-EVASION RULE

First Schedule—Fees and Charges

Second Schedule—Single Business Permit

THE MERU COUNTY FINANCE ACT, 2014

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

ENACTED by the County Assembly of Meru County as follows—

PART I—PRELIMINARY

Short title.

1.(1) This Act may be cited as the Meru County Finance Act, 2014, and shall come into operation, or be deemed to have come into operation on 1st June 2014, or on such date as the Meru County Executive Committee member in charge of Finance may by notice in the Kenya Gazette appoint.

(2**)** All charges levied by the county in the financial year 2013-2014 before coming into force of this Act, shall be deemed to have been properly levied under the provisions of this Act.

Interpretation.

2. In this Act, unless the content otherwise requires—

"Authorized" means the method, mode, process of collection of County revenue or making payment to the county as approved by the county Government.

"Cess" means fees charged for goods specified in the first schedule.

"County" means the County Government of Meru.

"Executive" means the member of the County Executive Committee in charge of Finance.

PART II—FEES AND CHARGES TAX RATES

Barter Market Fees

3. There is established Barter Market Fees charge which shall be in respect of designated county markets. Traders operating within the markets are liable to fees and charges for assessment year 2013- 2014 and the rates of fees and charges are as specified in the first schedule of the Act.

Agricultural Produce Cess

4. There is established the Agricultural Produce Cess which shall be a charge in respect of specified agricultural

produce for the assessment year 2013–2014 and the rates of cess charges have been specified in the First schedule to the Act. These are the same as laid down in the Agricultural Produce Act of 1998, for the purpose of computation of cess charges due on cessable produce.

Slaughter Fees

5. There is established the slaughter fees charge which shall be a charge in respect of specified stock produce, for the assessment year 2013 – 2014 and the rates of fees have been specified in the First schedule to the Bill.

Application Form Fees

6. There is established the Application Form fees charge to relate to any application form for services from the county government.

Business premises Refuse Conservancy Fees

7. There is established the Business Premises Refuse Conservancy charges in relation to all refuse conservancy services offered by the County Government or supply of the same service by private persons in the County.

Rental premises Refuse Conservancy Fees

8. There is established the Rental Premises Refuse Conservancy fee in respect to charges for conservancy offered by the County Government urban areas and towns within rental dwelling premises

Parking Fees

9. There is established the Parking Fees charge applicable to vehicles parked in designated parking areas within County Central business district, street and bus parks and the owners of vehicle parked in designated areas are liable to fees and charges for assessment year 2013- 2014.

Outdoor advertising

10. There is established the Outdoor Advertising charge as defined in the interpretation section of the Physical Planning Act of 1996 for the assessment year 2013/14 and the rate of advertisement charges has been specified in the first schedule.

Hire of County Properties

11. There is established the Hire of County Properties charge to comprise of hire of County Vehicles and grounds, board rooms and chamber, equipments and plants to general public.

Fire Section Fees

12. There is established the Fire Section Fee charges to relate to Fire fighting services rebate fees.

House rent

13. (1) There is established the House Rent which is a charge for housing units owned by the County Government of Meru. The rate of rental charges has been specified in the First Schedule to the Act.

(2) A surcharge shall be levied for rental default at a cumulative rate of 5 % per month.

Way Leave Charges

14. There is established the Way Leave charge relating to way leave charges on infrastructure installed by Kenya Power and Lighting Company and Water companies within the County.

Contractors Fee

15. There established the Contractors Fee charge relating to various classifications of contractors and base transmitter stations contractors on public and private land within the county

Registration of Private Learning Institutions

16. There is established the Registration of Private Learning Institutions charge relating to any registration of private schools, colleges and universities within the County.

Impounding Fee

17. There is established the Impounding Fees charge relating to impounded items like motor vehicles, motor cycles, wares displayed in undesignated areas, court exhibits and animals, etc

Building plan approval charges

18. There is established the Building plan approval charge which charge relates to approval of building plans as defined in the Physical Planning Act of 1996 and the approval charges for the assessment year 2013- 2014 have been specified in the first schedule.

PART III—RATES OF PROPERTY TAX

Rates of Property are tax

19. There is hereby charged Rates of Property Tax in respect of properties of all categories of owners liable to tax for the assessment year 2013-14 and the rates of property tax shall be the same as those laid down in the valuation roll in force at the date of assent to this Act for the purposes of computation of property tax due

Penalties on outstanding rates

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

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

(b) In the case of properties owned by national government the property- tax computed, in this case the contribution in lieu of rates outstanding shall be

increased by a penalty of 3% for the purpose of such property tax.

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

PART IV—SINGLE BUSINESS LICENSE

Single Business Permit

21. There is established Single Business Permit in respect of businesses of all categories of owners liable to tax for assessment in the year 2013- 2014 and the rates of single business permits shall be as specified in the Second schedule to the Act and are the same as those laid down in Column 4 and 7 of the Single business permit fee schedule, for the purpose of assessment of business tax due.

Penalties on outstanding licenses

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

(a) In the event of a business having total outstanding licenses at the turn of the calendar year the amount of license computed shall be increased by a penalty calculated at 25% of the licence fee after 31st March.

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

(i) A fine of Kenya shillings ten thousand in the case of an individual; or

(ii) A fine of Kenya shillings Fifty thousand in the case of a registered business; or

(iii) In default of (i) or (ii) above to imprisonment for a term not exceeding three months.

PART V—WIDENING OF TAX BASE

Royalties

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

PART VI—MEASURES TO PREVENT NON REMITTANCE OF COLLECTED REVENUE

Use of technology for collection and

24. In order to augment the existing measures and to ensure all revenue is remitted County Executive Committe

member for finance shall:

monitoring of receipts

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

(ii) Put measures in place to prevent loss of revenue including recoding of all accountable documents within the information system;

(iii) Ensure timely approval of building plans and enhance revenue collection, the submission of building plans be automated;

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

(v) Automate parking fee collection to enhance revenue collection and administration efficiency;

(vi) Regularly monitor system generated bills to eliminate personal discretion in billing; and

(vii) Serialize advertisement objects through system generated numerals.

PART VII—TAX INCENTIVES AND RELIEFS

Tax incentives and reliefs

25.The following shall constitute tax incentives and reliefs-

(1) Waiver of land rates penalties including reduction of property tax struck rate as contemplated by article 210 of the Constitution.

(2) Easing of the business license acquisition through mobile phone money payment system.

PART VIII—RATIONALIZATION OF INTER-COUNTY TAXATION PROVISION

Inter County Taxation

26. In respect to the power of the county to impose taxes and other revenue raising measures the mobility of goods from other counties shall be accompanied by movement permits to augment Article 209(5) of the

Constitution.

PART IX—GENERAL ANTI -EVASION RULE

Anti-Evasion rules.

27. The following shall constitute anti tax evasion guidelines under this Act—

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

(ii) Automation of collection points and processes for real time monitoring;

(iii) Imposition of fine penalties for mitigating tax evasion as set out in the first schedule; and

(iv) Physical mapping of business premises within the county major centres and markets.

SCHEDULES
FIRST SCHEDULE
MERU COUNTY FEES AND CHARGES

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

	Maua Town KSh.	*Meru Town KSh.*	*Meru Central KSh.*	*Nyambene KSh.*	*Financial year 2013-2014 KSh.*
A. Barter Market Fees					
Head Load	20	20			20
Maize Per Bag 50kgs	40	40	20	35	40
Beans Per Bag 50kgs	40	40	35	35	40
Other Cereals/Produce Per Bag 50kgs	40	40	20	35	40
Carrots Produce Per Bag 50kgs	40	40	20		40
Onions Per Bag 50kgs	40	40	20	25	40
Potatoes Per Bag 50kgs	40	40	20	25	40
Sweet Potatoes Per Bag 50kgs	40	40	20	25	40
Sukuma Wiki Per Bag up to 50kgs	40	40	20	25	40
Avocado Per Bag up to 50kgs	40	40	20	35	40
Cabbages Per bag up to 50kgs	40	40	20	35	40
Other vegetables up to 50kgs					40
Other fruits per 50kgs bag					40
Other fruits per crate					20
Poultry	20	20			20
Camel	80	80			80
Cow	50	50	50	50	50
Goat/Sheep/Pig	30	30	30	20	30
Other animals					30
Shoe Shine per day	20	20			20
Miscellaneous Sellers per day	20	20			20
Mangoes Per Crate	40	40		20	40
Daily Hawking Fee Are 4”*6” per day	20	20			20
Petty Hawkers per day	20	40		30	40
Outside Market Per Day	20	20			20
Passion Fruit Per Crate	30	40			40
Tomatoes Per Crate	40	40	20	25	20
Pawpaw Per Crate	40	40	20	25	40
Roadside sellers					20
Oranges Per Bag	40	40		35	40
All Other Fruits Per Crate	40	40	20		40
Miraa Per Bundle	40	60			20

	Maua Town KSh.	*Meru Town KSh.*	*Meru Central KSh.*	*Nyambene KSh.*	*Financial year 2013-2014 KSh.*
Unlicensed Hawker Per Day	30	40			40
Banana Per Mutumba	30	80	20		80
Banana Per Bunch	20	20	20		20
Yams, Arrowroots, Sweet Potatoes	40	40			40
Cassava Per Bag	40	70		15	70
Vehicles Produce Cess-Pick-Ups With Commodities	300				300
Short chassis			100		100
Long chassis			120		120
Light truck With Commodities	500	1000	150		1000
Lorry With Commodities	600	1400	200		1400
Trailers	2000				2000
Fruit Trees, Nursery, Flower License Per Tree	1400				1400
Charcoal Cess Per Ton	100				100
Handcart Operator/ Wheelbarrow Per Day	20	100		20	20
B. Agricultural produce cess					
Cabbages					
Per Land Rover					
Short Chassis			100		200
Long Chassis			120		300
Light Truck	500		200		500
Pick-Up	300		100		300
Lorry	600		200		700
Bag	40	40	35	20	40
Bananas					
Per Land Rover					
Short Chassis			120		300
Long Chassis			100		200
Light Truck			150		500
Pick-Up			200		300
Lorry			300		700
Bunch	20	20	20		20
Macadamia Nuts Per Bag	40		25		50

	Maua Town KSh.	*Meru Town KSh.*	*Meru Central KSh.*	*Nyambene KSh.*	*Financial year 2013-2014 KSh.*
Sand/Ballast Transport					
10 Tons and Below			1000	1000	1000
Above 10 Tons					1500
Timber Per Lorry	750			200	1500
Poles/Logs Per Lorry	1500		3000		3000
Poles/ Logs Trailer			5000		5000
Hard-core, Crusher dust Per Lorry	100	100	200	60	200
Hides And Skins Cess Stamp Each	20	20	10		20
Hides And Skin Sheep/Goat	20		5		20
Miraa Cess Per Pick-Up	2000			1000	2000
Miraa Cess Bus/ Lorry	4000				2500
Wheat and Barley Cess					30 per bag
Fresh cut flowers					30 per carton
Building Stones Per Lorry above 10 Tonne	100		200		1000
Building Stones Per Lorry below 10 Tonne	100		200		400
Tobacco					30 per kg
Timber Movement Permit	750		150		750
Wood Products Of Timber	1500		3000		1500
Wood Product Of Timber (10 Tonnes)			5000		500
Wood Products Per Light Truck	1000				1000
Cow /donkey carts	20	50	20	20	50
Raw Timber/ Pole Movement Lorry	1500				1500
Raw Timber Poles Movement Trailer	3000				3000
Scrap Metal Cess Per Lorry	200				2000
Scrap Metal Cess Per Light Truck	200				1500
Manure Per Lorry	100				100
Muguka Per Crate	50	40			50
C. Slaughter Fee					
Sheep/Goat	40		30	20	40

	Maua Town KSh.	*Meru Town KSh.*	*Meru Central KSh.*	*Nyambene KSh.*	*Financial year 2013-2014 KSh.*
Cow	100		50	100	100
Camel	150				150
Pig	150				150
Licenses					
D. Applications forms fee					
Application For AGM Schedule	1000	1000			2000
Application For Allocation Of Business On Freehold	2000	1500			2500
Application For Approval Of Materials For Construction	3000	5000			5000
Application For Kiosk ,House Transfer	2000	3000			3000
Application Of Tender Documents	3000	3000		1500	1000
Sale Of Minutes Extract	1000	1000			3000
Sale Of Minute Whole Document	3000	3000			5000
Application For Special Contract	5000	5000			5000
Application For Committee Meeting	10000	5000			15000
Application To Sub-Let Plots	2000	1000		1000	3000
Application To Change Use-Private					10000
Application To Change Use-Public- Public					2000
Application To Change Of Business	2000	1000		1000	2000
Application To Extension Of Building	3000	10000	1000	1000	10000
Application To New Business	1000	1000		1000	2000
Application To Plot Own Land	5000	0		2000	5000
Application To Transfer Of Plot Own land from 5 points and above	5000	0		2000	5000
Application To Plot On Public Land from 5 points and above	2000	0		0	5000
Application To Include Partner	3000	5000		1000	3000
Application To Exclude Partner	3000	5000		1000	3000

	Maua Town KSh.	*Meru Town KSh.*	*Meru Central KSh.*	*Nyambene KSh.*	*Financial year 2013-2014 KSh.*
Application To Renewal Of Licence	200	500	200	200	500
Application To Late Renewal Of Single Business Permit – 25% Penalty 31st March	It is proposed that the 25% penalty of SBP Fee for Meru Central Sub region be adopted.				25% penalty
Application For Search Of Document	1000	1000	1000	1000	1000
Allotment Fee Of Public Trust Land	1000	0	1000		2000
Amusement/Cinema/Road shows	2000	10000			10000
Application For Renewal Of Lease	10000	20000			20000
Application For New Lease	10000	20000			20000
Application For Consent	4000	6000	4000	4000	Meru Town 6000. Others 4000
Application For Consent To Charge	5000	20000	10000	10000	5000
Application For Clearance Certificate	3000	4000			4000
Application For Cutting Trees	200	300			300
Application For Duplicate	1000	1000	1000	500	1000
Application For New Agent		1000			2000
Application For Car Branding Per Vehicle		1000			2000
Application For Clock Advert		1000	500		1000
Application For Development Fees	1000		1000		2000
Application For Advertise On Bus Shelter		1000	200		1000
Application For Painting / Branding Walls		1000	200		2000
Application For Sign Boards	1000	1000	1000	1200	1500
Application For Duplicate License	1000	1000	3000	500	3000
Application For Extraction Of County Roads	4000	4000	1000		5000
Application To Extract A Tarmac Road	10000	10000	8000		11000
Application To Divide Plot	2000	2000			3000
Normal Road	2000	100 per m2			200 Per M^2
Application for sewer line connection		20,000			20,000

	Maua Town KSh.	*Meru Town KSh.*	*Meru Central KSh.*	*Nyambene KSh.*	*Financial year 2013-2014 KSh.*
Along The Road Boarder	100 per m2	1000			1000
Change Of Business Activity		1000			1000
Subdivision Of Land		1000		2000	3000
Bond Withdrawal		500	500		1000
Burial Permit		400			500
Hire Of Hearse- Within 5Km Radius					5000
Outside 5Km Radius					10000
Over 10km Radius					1000 Per Km
Public Cemetery (Three Types)					
Ready Grave on County Govt land					6000
Grave And Burial By The County govt					15000
Self-Digging Grave/Burial County Govt land					2000
Public (Pay) Toilet	5	10	10	5	10
E. Business premises Refuse Conservancy Fee					
Small Business <4,900 S.B.P	200	1000			1000
Medium 4,900-7,000	500	2000			3000
Large > 7,000 SBP	1000	3500			5000
Super Markets + Big Store And Hotels p.a		15000			15000
Illegal dumping of refuse fines		10,000			10,000
Business encroachment onto streets/pavements/shop corridors		5,000			5,000
F. Rental premises Conservancy					
1-3 Rooms p.a bed space 8 by 10 to 10by 10	500	1000	300	300	1000
4-8 Rooms p.a 8 by 10, 10 by 10, 10 by 12	1000	1500	500	500	2000
9-12 Rooms p.a8 by 10, 10 by 10, 10 by 12, 12 by 12	1000	1500	700	700	2500
13 And Above 12 by 12 and above	1000	1500	700	700	2500

G. Parking Fees										
	Daily	Monthly	Daily	Monthly	Daily	Monthly	Daily	Monthly	Daily	Monthly
Saloon car	50	1000	60	1400					50	1200
Mini- bus	100	1800	100	2200					80	2200
L/Truck	150	2200	150	2600					100	2000
Lorry	250	3000	250	3400					250	3400
Bus	200	3900	200	4300					200	4300

	Maua Town KSh.	*Meru Town KSh.*	*Meru Central KSh.*	*Nyambene KSh.*	*Financial year 2013-2014 KSh.*
trailer	300	300 5000			300 5000
School buses	200	200 4300			200 4000
Tractors	100	100 3000			100 3000
Reserved Parking-Applications per month	1000	1000			30,000p.a
H. Out Door advertising Signboards					
Development fee New Billboard					10000
Letter Of Under Taking	2000				2000
Letter Of Consent	2000				2000
License Fees For Boarding & Scuff Folding Per Linear Foot					5,000
Signboard Sizes					
1m^2 Single Side C.B.D	4000				4000
1m^2 Both Sides C.B.D	6000				6000
2m^2 Single Side CBD	6000				6000
2m^2 Both Sides CBD	8000				8000
3m^2 Single Side CBD	10000				10000
3m^2 Both Sides CBD	14000				14000
1m^2 Outside CBD One Side	2000				5000
1m^2 Both Sides Outside CBD	3000				8000
2m^2 Single Side Outside CBD	4000				8000
2m^2 Both Sides Outside CBD	6000				12000
3m^2 Single Side Outside CBD	6000				20000
3m^2 Both Sides Outside CBD	9000				28000
Illuminated 1.Sqft or Less One Side Per Year			250		500
Non illuminated 1sq.Ft P			250		500
Banners					
Commercial	5000 Per Week	2000 per banner per day			2000 per banner per day
Religious	3000 Per Week	1000 per banner per day			1000 per banner per day
Social Event	3000 Per Week	1000 per banner per day			1000 per banner per day
Business Name Signboards Below Sbp 4900	500	720			720
Medium Business Over 7000	500	1400	1400		1400
Large Business Over 7000	1000	2500			2500
Illuminated Sign Boards	2000	7500			7500

	Maua Town KSh.	*Meru Town KSh.*	*Meru Central KSh.*	*Nyambene KSh.*	*Financial year 2013-2014 KSh.*
Banners On Road Reserves One Sided		2000	300		2000
Banners On Private Property One Sided		2000	200		2000
Banners On Shop Building		3000			3000
Wall Painting And Branding Adverts					
Application	2000				3000
Annual Fees On Temporary Premises/Name	2000	5000			5000
Annual Fees On Permanent Premises/Name	3000	6000			4000
Advert On Bus Park Per M2	3000				4000
Advert On City Clock Per M2	6000				6000
Advert On City Clock Four Sided			12000		13000
Parking Bay Per Month-Payable 1yr In Advance Per Bay	2500	2500			2500
Advert On City Clock Three Sided			9000		10000
Advert On City Clock Two Sided			6000		7000
Advert On City Clock One Sided		5000	3000		6000
Branded Containers Per Tr		5000			6000
Commercial Sandwich Advertisement Per Person		100			200
Promotional sale of Music CD'S In A Van/ Tent		1000			2000
I. Fire Section Fees					
Stand-by Fire Engine per 8hrs		20000			20000
Hire of horse and rope per day		1000			1000
Hire of extension ladder per day		4000			4000
Water tanker turn out fee per trip		5000			5000
Each preceding trip (per trip/km)		500			500
Hire of fire Engine for ASK show for the whole duration inclusive of fuel		15000			15000
Pumping out flood waters Per Hour/2500 ltrs		1000			1000
Inspection of a Hydraulic		3,000			3,000

	Maua Town KSh.	*Meru Town KSh.*	*Meru Central KSh.*	*Nyambene KSh.*	*Financial year 2013-2014 KSh.*
system per inspection					
Fire reports – each		2,000			2,000
Training private personnel by firemen per head		1,000			1,000
Fire drill – each		10,000			10,000
Fire safety inspection –per year		3,000			3,000
Certification of petroleum tankers – each		4,000			4,000
Building Plans Inspection for Fire safety compliance – Per plan		3,000			3,000
Hire Of Stadium On Provincial, National Sports Per Day	4000	4000			4000
Hire Of Stadium District Sports Per Day	2000	4000			4000
Public Meeting	2000	4000			4000
Hiring Of County Hall	2000	2000	2000	1000	2000
Hire Of Playing Ground		15000			20000
Hire Of Exhauster - Maua				5000	5000 Depending on trips.
Laare				6000	6000
Kianjai				8000	8000
Mikinduri				10000	10000
Nteere Grounds For Events					1500
Grass Harvesting		2000			2000
J. House/Premise Rent					
Market Stalls			700		1400
Social Hall Per Day			1000		1700
Junior Quarters Kirukuri 'A'			1800		2500
B'			1300		2000
C'			700		1500
Consolidated Bank			60000		90000
Consolidated Shops/ Hotel			20000		25000
Commercial Premises					
Zk Wanyeki Surviors			2500		3000
Paul Koome Mwithimbu			7500		9000
Kaaga Printers/ Easenath Nyamu			10000		15000
Robikan I/ Nyaga			2000		7500
MM Kioga & Co Advocates					20000
Robikan II / Stationaries					12000
Murugu					5000
County Hostel Per Month			180,000		180,000
Store 'A'		300			500

	Maua Town KSh.	*Meru Town KSh.*	*Meru Central KSh.*	*Nyambene KSh.*	*Financial year 2013-2014 KSh.*
Store 'B'		400			600
Store 'C'		400			600
Chicken Cages		150			300
Tobacco Store		200			400
Butchery		800			1,000
K. Way leave charges					
KPLC HT Poles		400	400		400
KPLC LV Poles		200	200		200
National Water and Conservancy Pipeline Per Metre			200		200
L. Contractors Fee					
NCA Class '1-8'	31000	31000		0.2% of contract value above 1million Kshs	
Unclassified	3,500	3,500			20,000
Communication Boosters/Stations Public Transmitters Public Land	20,000	20,0000	20,0000		25,0000
Communication Boosters/Stations Public Transmitters Private Land		150,000	150,000		200,000
Dumping Of Building Stones In Public Land	5000				5000
Dumping Of Ballast In Public Land	4000				4000
Dumping Of Hard-Core In Public Land	4000				4000
Dumping Of Firewood On Public Land	4000				4000
Dumping Of Charcoal In Public Land	4000				4000
Dumping Of Refuse At Dumpsite Per Trip		5000			5000
Bill Board Application For Creation					
Application	15,000		1,000		20,000
Standard Bill Board Of 10" By 12 - Per Sq. M			10,000		10,000
Standard Bill Board One Sided			500,000		500,000
Standard Bill Board Two Sided			750,000		750,000
Additional Sq.Ft	1,000				1,000
Car Wash					
With Machine p.a	3,500		1,500		4,900
Without Machine p.a	2,000		1,500		3,500
Bus Park Stall Rent		3,000			3,000

	Maua Town KSh.	*Meru Town KSh.*	*Meru Central KSh.*	*Nyambene KSh.*	*Financial year 2013-2014 KSh.*
Semi-Permanent	2,000	1,000			2,000
Permanent Small Shop	3,000				7,000
Permanent Big Shop	5,000				7,000
Big Hotel Per Month	20000				35,000
Small Hotel Per Month	10000				10,000
Other Shops					7,000
M. Registration of Private Learning Institutions					
Nursery + Kindergarten	1000	1000	2000		2,000
Registration of parking fees for Matatu/Taxi/private vehicles		500			500
Registration of BodaBoda		200			200
Registration Of Primary/ Academy	5000	5000	2000		10000
Registration Of Secondary	10000	10000	2000		15000
Registration Of College/University	15000	15000	2000		20000
Renewal Of Business	200	500	500	500	500
Sublet Of Premises	100	1000	1000	1000	2000
Additional Stream			2500		3000
N. Impounding Fee					
Motor Vehicle Per Day	1500	3000			3000
Pig/Donkey	2000	1000			2000
Cow	2000	500			2000
Goat/ Sheep	750	500			1000
Building Material Per Lorry	1000				2000
Dog	500	500			500
Other Items	500	500			500
Towing					
Within Town	2500	5000			5000
Outside 5km					10000
Beyond					Every Km 1000
Clamping Fees	500	500			500
Filling A Dispute				3000	3000
Plot repegging				3000	3000
Small Of Market Plans				1500	2000
Cultivation Of County Land				3000	5000
O. Building Plans Approval charges					
Structural Plans for 046m^2 or Less - Each		1,000			1,000
Structural Plans for 046m^2 - 93m^2 - Each		2,000			2,000
Structural Plans for 093m^2 - 140m^2 - Each		2,500			2,500
Structural Plans for 140m^2 -		2500			2500

	Maua Town KSh.	*Meru Town KSh.*	*Meru Central KSh.*	*Nyambene KSh.*	*Financial year 2013-2014 KSh.*
186m^2 – Each					
Structural Plans for 186m^2 - 279m^2 – Each		3,500			3,500
Structural Plans for 279m^2 - 372m^2 – Each		4,000			4,000
Structural Plans for 372m^2 - 456m^2 – Each		4,800			4,800
Structural Plans for 456m^2 - 558m^2 – Each		5,300			5,300
Structural Plans for 558m^2 - 561m^2 – Each		6,000			6,000
Structural Plans for 561m^2 - 744m^2 – Each		6,500			6,500
Structural Plans for 744m^2 - 837m^2 – Each		7,500			7,500
Structural Plans for 837m^2 - 930m^2 - Each		8,000			8,000
Structural Plans for every additional 93m^2 or part thereof - Each		10,000			10,000

BUILDING PLANS
Adapt building approval from Meru County Government

Plots rents

MERU TOWN to increase by 10% the other three towns to use the Meru County

Government style – then add 10%

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

SECOND SCHEDULE
SINGLE BUSINESS PERMIT

MERU TOWN	**TO ADOPT AND CHARGE PER COLUMN 7 OF THE SINGLE**
AND MAUA TOWN	**BUSINESS PERMIT FEE SCHEDULE**
MERU CENTRAL AND	**TO ADOPT AND CHARGE PER COLUMN 4 OF THE SINGLE**
NYAMBENE SUB-REGION	**BUSINESS PERMITS FEE SCHEDULE.**

BRIMS CODE	**CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Subletting Fees, as applicable)**	MAUA TOWN Ksh	MERU TOWN ksh	MERU CENTRAL ksh	NYAMBENE ksh	*Financial year 2013-2014 KSh.*
100	**GENERAL TRADE, WHOLESALE, RETAIL, SHOPS AND SERVICES. Including: Distributors, Traders, Wholesalers, Hypermarkets, Departments Stores, Supermarkets, Show Rooms, Boutiques, Retail Shops & Stores , Personal Services Providers, Kiosks etc.**					
103	Mega Store, Hypermarkets Large Multi- Department Store, Over 100 employees/ premises over than 3,000 m2 / Prime Location Hypermarket	42,000	42,000	24,000	24,000	42,000
105	Large Trader , Shop or Retail Service Over 20 employees and premises over than 300m2 / Prime Location	14,000	14,000	8,000	8,000	14,000
110	Medium Trader , Shop or Retail Service From 5 to 20 employees and / or premises less than 50 m2 / Fair Location	7,000	7,000	4,000	4,000	7,000
115	Small Trader , Shop or Retail Service Up to 3 employees and /or premises less than 50 m2/ Faraway Location	3,500	3,500	2,000	2,000	3,500
120	Kiosk Light or temporary construction less than 5 m2	2,800	2,800	1,600	1,600	2,800
195	Other General Merchant , Shop and Retail Services	2,800	2,800	1,600	1,600	2,800

200	**INFORMAL SECTOR Including: Hawkers, Street Vendors & Small Traders and Service Providers operating in the street , verandah or temporary buildings**					
205	Hawkers with Motor Vehicle 1 person with motor vehicle	3,500	3,500	2,000	2,000	3,500

BRIMS CODE	**CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Subletting Fees, as applicable)**	MAUA TOWN Ksh	MERU TOWN ksh	MERU CENTRAL ksh	NYAMBENE ksh	*Financial year 2013-2014 KSh.*
210	Hawker 1 person without a motor vehicle	2,800	2,800	1,600	1,600	2,800
215	Small Informal Sector Trade/ Service Provider Shoeshine, Street Repairer: shoes, tools, appliances etc. Street vendor (newspaper, sweets, soda, cigarettes, etc.)	1,400	1,400	800	800	1,400
220	Semi-Permanent Informal Sector Trader Up to 2 persons operating in verandah or temporary building	2,100	2,100	1,200	1,200	2,100
295	Other Informal sector operation	1,400	1,400	800	800	1,400
300	**TRANSPORT, STORAGE & COMMUNICATIONS Including: Maritime & Air Lines, International Carriers, Freight Forwarders , Transportation Companies operating Taxis- Matatu- Buses- Lorries- Planes- Boats Driving Schools , Tour / Safari Operators, Petrol Stations, Storage facilities, Cold storage facilities, Publishing Co- newspapers , Books , Texts Telephone Co-, Radio /TV Broadcasters, Internet Provider**					
305	Large Transportation company Over 30 vehicles	56,000	56,000	32,000	32,000	56,000
310	Medium Transport Company From 3 to 30 Vehicles	21,000	21,000	12,000	12,000	21,000
315	Small Transport Company From 2 to 5 Vehicles	7,000	7,000	4,000	4,000	7,000
320	Independent Transport Operator 1 vehicle only	3,500	3,500	2,000	2,000	3,500
325	Large Petrol Filling Station Over 6 pumps or with garage-	14,000	14,000	8,000	8,000	20,000

	workshop, retail shop, bar and restaurant					
330	Medium petrol Filling Station From 4 to 6 pumps or with garage-workshop or retail shop, bar and restaurant	7,000	7,000	3,500	3,500	7,000
335	Small Petrol Filling Station Up to 3 pumps and without garage-workshop or retail shop	5,950	5,950	3,500	3,500	5,950
340	Large Cold Storage Facility Over 1000 m2 , Insulated walls, cold production equipment	46,750	46,750	27,500	27,500	46,750
345	Medium Cold Storage Facility Up to 100m2, cold production equipment	21,250	21,250	12,500	12,500	21,250

BRIMS CODE	**CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Subletting Fees, as applicable)**	MAUA TOWN Ksh	MERU TOWN ksh	MERU CENTRAL ksh	NYAMBENE ksh	*Financial year 2013-2014 KSh.*
350	Small Cold Storage Facility Up to 100m2 , Insulated walls , Cold Production equipment	10,200	10,200	6,000	6,000	10,200
355	Large Storage Facility Over 20 employees Go down, Warehouse, Liquids Storage Tanks Complex, depot	42,500	42,500	25,000	25,000	42,500
360	Medium Storage Facility 6-20 employees , Go down , Warehouse, Storage Tanks Complex, depot	17,000	17,000	10,000	10,000	17,000
365	Small Storage Facility Up to 5 employees , Go down , Warehouse, Storage Tanks Complex, depot	8,500	8,500	5,000	5,000	8,500
370	Large Communications Co. Over 100 employees & / or premises over 5000 m2	76,500	76,500	45,000	45,000	76,500
375	Medium Communications CO. From 16 to 100	46,750	46,750	27,500	27,500	46,750

	employees & / or premises from 1500 to 5000 m2					
380	Small Communications Co. Up to 15 employees & / or premises up to 1500 m2	25,500	25,500	15,000	15,000	25,500
395	Other Transport , Storage and Communications	4,900	4,900	2,800	2,800	4,900
400	**AGRICULTURE , FORESTRY AND NATURAL RESOURCES Including : Production of coffee , Tea , Fruits , Flowers , Grains and Cereals; Grains Storage and Processing , Posho Mill , Bakeries & Rice Mills Forestry and Timber Products , Sawmill , Timber Yards: Animal Breeder: Dairy Products Processing , Butcheries Slighter Houses , Fishing , Mining and other Natural Resource Extractive Activities**					
405	Large Agricultural Producer, Processor, Dealers , Exporter Over 50 employees	45,500	45,500	26,000	26,000	45,500
410	Medium Agricultural Producer , Processer, Dealer, Exporter From 11 to 50 employees	17,500	17,500	10,000	10,000	17,500
415	Small Agricultural Producer/ Processor/ Dealer Exporter Up to 10 EMPLOYEE	5,600	5,600	3,200	3,200	5,600
420	Large mining or natural resources extraction operation over 50 employees	56,000	56,000	32,000	32,000	56,000
BRIMS CODE	**CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Subletting Fees, as applicable)**	MAUA TOWN Ksh	MERU TOWN ksh	MERU CENT RAL ksh	NYA MBEN E ksh	*Financ ial year 2013-2014 KSh.*
425	Medium Mining or Natural Resources Extraction Operation From 4 to 50 employees	38,250	38,250	22,500	22,500	38,250
430	Small Mining or Natural Resources Extraction Operation up to 3 employees	21,250	21,250	12,500	12,500	21,250
495	Other Agricultural Forestry and Natural Resources	6,800	6,800	4,000	4,000	6,800
500	**ACCOMODATION AND CATERING Including:**					

	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					
503	Large – High Standards Lodging House/ Hotel D Class , Over 100 rooms	85,000	85,000	50,000	50,000	85,000
506	Medium- High Standards Lodging House/ Hotel D Class , From 41 to 100 rooms	59,500	59,500	35,000	35,000	59,500
509	Small – High Standard Lodging House/ Hotel D Class , Up to 40 rooms	42,500	42,500	25,000	25,000	42,500
512	Large Lodging House with Restaurant AND / OR Bar B/C Class Basic Standard , Over 15 rooms	31,500	31,500	18,000	18,000	31,500
515	Medium Lodging House with Restaurant And /or Bar B/C Class Basic Standard ,6 - 15 rooms	24,500	24,500	14,000	14,000	24,500
518	Small Lodging House with Restaurant and / or Bar B/C Class Basic Standard , Up to 5 rooms	17,500	17,500	10,000	10,000	17,500
521	Large Lodging House B/C Class Basic Standard , Over 15 rooms	28,000	28,000	16,000	16,000	28,000
524	Medium Lodging House B/C Class basic Standard. From 6 to 15 rooms	17,500	17,500	10,000	10,000	17,500
527	Small Lodging House B/C Class basic Standard Up to 5 rooms	10,500	10,500	6,000	6,000	10,500
540	Large Restaurant with Bar/ Membership Club Over 30 customers/ members	21,000	21,000	12,000	12,000	21,000

BRIMS CODE	**CATEGORIES OF BUSINESS (SBP + Application + Conservancy +**	Maua Town Ksh	Meru Town Ksh	Meru Central Ksh	Nyambene Ksh	*Financial year 2013-2014*

	Subletting Fees, as applicable)					*KSh.*
543	Medium Restaurant with Bar/ Membership club From 11 to 30 customers / members	10,500	10,500	6,000	6,000	10,500
546	Small Restaurant with Bar Up to 10 customers / members	7,000	7,000	4,000	4,000	7,000
549	Large Eating House: Snack Bar: Tea House "Hotel", no lodging, No Alcohol served. Over 20 customers	10,500	10,500	6,000	6,000	10,500
552	Medium Eating House: Snack Bar: Tea House "Hotel", no lodging, No Alcohol served. From 6 to 20customers	7,000	7,000	4,000	4,000	7,000
555	Small Eating House: Snack Bar: Tea House "Hotel", No lodging, No Alcohol served. Up to 6 customers.	4,900	4,900	2,800	2,800	4,900
558	Butchery with Roasted Meat and / or Soup Kitchen Any size	7,000	7,000	4,000	4,000	7,000
561	Large Bar/ Traditional Beer Seller Over 50customers	10,500	10,500	6,000	6,000	10,500
564	Medium Bar/ Traditional Beer Seller From 16 to 50 customers	8,400	8,400	4,800	4,800	8,400
567	Small Bar/ Traditional Beer Seller Up to 15 customers	5,600	5,600	3,200	3,200	5,600
571	Large Night Club / Casino Over 500m2	35,000	35,000	20,000	20,000	35,000
574	Medium Night Club/ Casino from 101 TO 500 m2	21,000	21,000	12,000	12,000	21,000
577	Small night Club/ Casino Up to 100 m2	14,000	14,000	8,000	8,000	14,000
595	Other Catering and Accommodation	4,900	4,900	2,800	2,800	4,900
600	**PROFFESSIONAL AND TECHNICAL SERVICE Including: Legal, financial, management, engineering, Architecture, Valuing, Surveying, Data processing, Accountancy, Secretarial Support, Stock and Insurance, Brokering, security- Protection, Clearing -Forwarding Goods, book making, Kenya Charity Sweepstake included. Banks,**					

	Forex Bureau, Money Lenders; Hire Purchase Company, Insurance Company: Real Estate Developer- Finance Co.					
605	Large Professional Services Firm Over 10 Practitioners & / or International affiliation	63,000	63,000	36,000	36,000	63,000
610	Medium Professional Services Firm From 3 to 10 practitioners	31,500	31,500	18,000	18,000	31,500

BRIMS CODE	**CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Subletting Fees, as applicable)**	Maua Town Ksh	Meru Town Ksh	Meru Central Ksh	Nyambene Ksh	*Financial year 2013-2014 KSh.*
615	Small Professional Services UP to 2 practitioners	14,000	14,000	8,000	8,000	14,000
620	Independent Technical Operator1 Person acting individually (typist, Accountant, Book keeper, etc.)	4,900	4,900	2,800	2,800	4,900
625	Large Financial Services Over 25 employees or premises over 300m2	66,500	66,500	38,000	38,000	66,500
630	Medium Financial Services From 6 to 25 employees	45,500	45,500	26,000	26,000	45,500
635	Small Financial Service UP to 5 employees	31,500	31,500	18,000	18,000	31,500
695	Other Professional and Technical Services	4,900	4,900	2,800	2,800	4,900
	PRIVATE EDUCATION, HEALTH AND ENTERTAINMENT					
700	**Including: Private education institutions such as Universities, Polytechnics institutes, Professional Teaching centers teaching computers-management- accountancy-secretarial or other technical professions, Secondary and Primary schools, Nursery School. Private Health Clinics and Doctor are Surgeries; Consulting offices of Doctors, Dentist, Physiotherapy, Psychologists & other health Professionals. Herbalists and Traditional Medicine Practitioners. Entertainment Facilities such as Cinema, Theatre, Video, Amusement Arcade, and Juke box Arcade, Game Machines, Sports Club, and Gym.**					
705	Private Higher Education Institutions Any type of Private University, College or	31,500	31,500	18,000	18,000	100,000

	Higher Education Institution with over 1000 students.					
710	Large Private Education Institutions Over 100 pupils or fees over Kshs.50, 000 per year.	21,000	21,000	12,000	12,000	30,000
715	Medium Private Education Institution From 31 to 100 pupils or fees from Kshs 30,001 to 50,000 per year	10,500	10,500	6,000	6,000	20,000
720	Small private Education Institution UP to 30 pupils or fees up to Kshs. 30,000 per year	7,000	7,000	4,000	4,000	21,000
725	Large Private Health Facility Hosp., Clinic etc. providing overnight accommodation. Over 30beds.	49,000	49,000	28,000	28,000	49,000

BRIMS CODE	**CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Subletting Fees, as applicable)**	Maua Town Ksh	Meru Town Ksh	Meru Central Ksh	Nyambene Ksh	*Financial year 2013-2014 KSh.*
730	Medium Private Health Facility Hospital, Clinic, Nursing Home, etc. providing overnight accommodation. From 11 to 30 beds.	31,500	31,500	18,000	18,000	31,500
735	Small Private Health Facility Hospital, Clinic, Nursing Home, etc. providing overnight accommodation. UP to 10 beds	21,000	21,000	12,000	12,000	21,000
740	Health Clinic; Doctor's Surgery Doctor-Dentist-Physiotherapist-Psychologist- etc. Consult Office No overnight accommodation available.	7,000	7,000	4,000	4,000	7,000
745	Traditional Health	5,600	5,600	3,200	3,200	5,600

	services Herbalists, Traditional Healer etc.					
750	Large Entertainment Facility Cinema: theater- Video Show; Over 100 seats Amusement arcade (juke Box- Games Machines): Over 10 machines Sports club Gym- Over 50 members	31,500	31,500	18,000	18,000	31,500
755	Medium Entertainment Facility Cinema: Theater- Video show; Over 100 seats Amusement arcade (juke Box- games Machine) From 4 to 10 machines Sports Club Gym: From 16 to 50 members	17,500	17,500	10,000	10,000	17,500
760	Small Entertainment Facility up to 50 seats/ up to 3 machines/ up to 15 members	10,500	10,500	6,000	6,000	10,500
795	Other Private Health, Education and Entertainment Services	5,600	5,600	3,200	3,200	5,600
800	**INDUSTRIAL PLANTS, FACTORIES, WORKSHOPS & CONTACTORS Including: Industrial plants and factories Manufacturing, Processing and Assembling products, vehicles, machinery and equipment in large scale. Workshops making, Servicing and repairing products, vehicles, machinery and equipment. Contractors of new building Restoration and service repair.**					
805	Large Industrial Plant Over 75 employees or premises from 100m2 to 2,500 m2	70,000	70,000	40,000	40,000	70,000

BRIMS CODE	**CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Subletting Fees, as applicable)**	Maua Town Ksh	Meru Town Ksh	Meru Central Ksh	Nyambene Ksh	*Financial year 2013-2014 KSh.*
810	Medium Industrial Plant From 16 to 75 employees or premises from 100m2 to 2,500m2	49,000	49,000	28,000	28,000	49,000
815	Small industrial Plant	28,000	28,000	16,000	16,000	28,000

	Up to 15 employees or premises up to 100m2					
820	Large workshop/ Service, Contractor with large equipments and machinery.	35,000	35,000	20,000	20,000	35,000
825	Medium workshop/ Service Repair Contractor with small equipments and machinery.	14,000	14,000	8,000	8,000	14,000
830	Small workshop/ Service Repair Contractor with no equipments and machinery.	4,900	4,900	2,800	2,800	4,900
895	Other manufacturer, Workshop, Factory, Contractor	4,900	4,900	2,800	2,800	4,900