

THE KIRINYAGA COUNTY FINANCE BILL, 2021

A BILL FOR

AN ACT of the County Assembly of Kirinyaga to amend the law relating to various taxes, charges and fees and for matters incidental thereto

ENACTED by the County Assembly of Kirinyaga as follows-

PART I-PRELIMINARY

1. This Bill may be cited as the Kirinyaga County Finance Bill, 2021. Short Title.

PART II-BUSINESS LICENSING

2. Section 2 of the Kirinyaga County Business Licensing Act, 2014 is amended at the definition of “medium urban areas” by inserting the word “Kagumo” immediately after the word “Baricho”. Amendment of Section 2 of the Kirinyaga County Business Licensing Act,2014
3. (1) Part I of the first schedule of the Kirinyaga County Business Licensing Act,2014 is amended — Amendment of the first schedule to the Kirinyaga County Business Licensing Act, 2014
 - (a) at paragraph 1 in item 101 of the table by deleting the expression “50,000” appearing in the second and third column respectively and substituting there for the expressions “40,000” and “30,000” in the same sequence.

- (b) at paragraph 2 in item 210 of the table by deleting the expressions “2,400” and “2,000” appearing in the second and third column respectively and substituting there for the expression “2,800” in the same sequence.
- (c) at paragraph 5:—
- i. in item 503 of the table by deleting the expressions “60,000” and “50,000” appearing in the second and third column respectively and substituting there for the expression “70,000” in the same sequence.
 - ii. in item 506 of the table by deleting the expressions “42,000” and “35,000” appearing in the second and third column respectively and substituting there for the expression “49,000” in the same sequence.
 - iii. in item 509 of the table by deleting the expressions “30,000” and “25,000” appearing in the second and third column respectively and substituting there for the expression “35,000” in the same sequence.
 - iv. in item 561 of the table by deleting the expressions “10,500”, “9,000” and “7,500” appearing in the first, second and third column respectively and substituting there for the expressions “21,000”,

“18,000” and “15,000” in the same sequence.

- v. in item 564 of the table by deleting the expressions “8,400”, “7,200” and “6,000” appearing in the first, second and third column respectively and substituting there for the expressions “10,500”, “9,000” and “7,500” in the same sequence.
- vi. in item 567 of the table by deleting the expressions “5,600”, “4,800” and “4,000” appearing in the first, second and third column respectively and substituting there for the expressions “7,000”, “6,000” and “5,000” in the same sequence.

(2) Part II of the first schedule of the Kirinyaga County Business Licensing Act, 2014 is amended at paragraph 2 in item 018 of the table by deleting the expressions “10” appearing in the third column and substituting there for the expression “20”.

4. The second schedule of the Kirinyaga County Business Licensing Act, 2014 is amended at paragraph 1 by deleting the table and substituting therefor the following—

Amendment of the second schedule to

Item	CATEGORY	UNIT OF MEASURE	CHARGE	the Kirinyaga County Business Licensing Act, 2014
001	Mangoes	Per 50 Kg Sack	50	
		1/2 bag	30	
002	Oranges	Per 50 kg sack	50	
		1/2 bag	30	
003	Pawpaw	Per crate (60kg)	50	
		1/2 crate	30	
004	Plums	Full bag 50 kg	50	
		1/2 bag	30	
005	Passion fruit	Full bag (50kg)	50	
		1/2 bag	30	
007	Avocados	Per bag (50kg)	50	
		½ bag	30	
009	All other fruits	Full bag (50kg)	50	

		1/2 bag	30
010	For all fruits	vehicles Per tonne (Net Weight)	100
		lorry 7 tonn	700
		lorry3 tonn	300
		under 3 tonn	200
013	Onion	1 net (14kg)	30
		1/2 net	20
		Full bag (50kg)	50
		20 litres debe	20
014	Potatoes	Per 50kg sack	50
		½ sack	30
		per 20 litres debe	20
016	Sweet potatoes	Per 20 litres debe	20
		1 bag 50kg	50
		1/2 bag	30
019	All other vegetables	Per 50kg sack	50
		½ sack	30
		Per 20 litres debe	20

021	Millet/sorghum	Per 20litredebe	20
		Per 90 kg	50
		½ bag	30
022	Maize-Dry	Per sack 90 kg	50
		Per debe 20 kg	20
		1/2 bag	30
023	Green maize	per 90kg sack	50
		½ kg sack	30
026	Rice	1 bag-50kg	50
		1/2 bag	30
028	For all cereals	Vehicles Per tonne (Net Weight)	100
		lorry 7 tonne	700
		lorry3 tonne	300
		lorry under 3 tonne	200
048	Chicken	Per head	40
049	Cattle/donkey	Per head	100

050	Goat/sheep	Per head	50
-----	------------	----------	----

PART III- ALCOHOLIC DRINKS CONTROL

5. The Second schedule of the Kirinyaga County Alcoholic Drinks Control Act is amended-
- Amendment of
the Second
Schedule of the
Kirinyaga
County
Alcoholic Drinks
Control Act,
2014
- (a) In paragraph 2 at subparagraph (b) by deleting the expression “55,000” and substituting therefor the expression “50,000”.
 - (b) In paragraph 3 at subparagraph(b)-
 - i. in item (i) by deleting the expression “22,500” and substituting therefor the expression “30,000”;
 - ii. in item (ii) by deleting the expression “20,000” and substituting therefor the expression “25,000”;
 - iii. in item (iii) by deleting the expression “18,000” and substituting therefor the expression “20,000”
 - iv. in item (iv) by deleting the expression “60,000” and substituting “100,000”
 - v. in item (v) by deleting the expression “50,000” and substituting therefor the expression “100,000”
 - vi. in item (vi) by deleting the expression “40,000” and substituting therefor the expression “100,000”.

PART V —LAND ADMINISTRATION

6. The second schedule of the Kirinyaga County Revenue Administration Act,2015 is amended at paragraph one—
- Amendment of the second schedule to the Kirinyaga County Revenue Administration Act,2015
- (a) at item 5 by deleting the expression “2000” appearing in the third column and substituting therefor the expression “3000”;
 - (b) at item 16(b) by deleting the expression “2600” appearing in the third column and substituting therefor the expression “3000”;
 - (c) at item 16(c) by deleting the expression “2600” appearing in the third column and substituting therefor the expression “3000”;
 - (d) at item 16(d) by deleting the expression “2600” appearing in the third column and substituting therefor the expression “3000”;
 - (e) at item 17(c) by deleting the expression “2600” appearing in the third column and substituting therefor the expression “3000”;
 - (f) at item 17(d) by deleting the expression “2600” appearing in the third column and substituting therefor the expression “3000”;
 - (g) at item 18(b) by deleting the expression “2500” appearing in the third column and substituting therefor the expression “3000”;
 - (h) at item 18(c) by deleting the expression “2000” appearing in the third column and substituting therefor the expression “3000”;
 - (i) by inserting the following new rows immediately after item 21;

22	Extension of lease		12,000
23	Consent of Charge leasehold		
	a) Consent to charge (registered leases)	Mortgage up to 500,000	3,000
	b) Consent to charge (un-registered leases)	Mortgage between 500,001 to 1,500,000	6,000
	c) Consent to transfer-Registered leases	Mortgage between 1,500,001 to 3,500,000	9,000
	d) Consent to charge	Mortgage above 3,500,000	12,000
24	Penalty charged on illegal development required		3% of the approval fee
25	Registration sectional properties		6,000
26	Renewal of lease		10,000
27	Temporary occupation leases (T.O.L)		4,000

MEMORANDUM OF OBJECTS AND REASONS

Statement of the Objects and Reasons for the Bill

The Bill seeks to amend the following laws—

The Kirinyaga County Business Licensing Act, 2014

The Bill seeks to amend the Kirinyaga County Business Licensing Act, 2014 to introduce new charges for certain categories of business licenses.

The Kirinyaga County Alcoholic Drinks Control Act, 2014

The Bill seeks to amend the Kirinyaga County Alcoholic Drinks Control Act, 2014 to introduce new licence charges.

The Kirinyaga County Revenue Administration Act, 2015

The Bill seeks to amend the Kirinyaga County Revenue Administration Act, 2015 to introduce new categories of services and charges thereto.

Statement of the delegation of legislative powers and the limitation of fundamental rights and freedoms.

The Bill does not delegate any legislative power nor limit any fundamental right or freedom.

Dated the 1st June, 2021

Hon. XXXXXXXXXXXX
Chairperson,
Committee on Finance and Economic Planning.

The Kirinyaga County Business Licensing Act,2014

Section 2 of the Kirinyaga County Business Licensing Act,2014 which is intended to be amended

“medium urban areas” means Kianyaga, Mutithi, Kimbimbi, Karumandi, Baricho, and Kibingoti urban areas;

Part I of the first schedule of the Kirinyaga County Business Licensing Act,2014 which is intended to be amended

Paragraph 1

	BUSINESS CATEGORY	FEES		
		MAJOR URBAN AREAS	MEDIUM URBAN AREAS	OTHER AREAS
101	Beer/wine/spirits depot	50,000	50,000	50,000

Paragraph 2

	BUSINESS CATEGORY	FEES		
		MAJOR URBAN AREAS	MEDIUM URBAN AREAS	OTHER AREAS
210	1 hawker without motor vehicle within the county	2,800	2,400	2,000

Paragraph 5

	BUSINESS CATEGORY	FEES		
		MAJOR URBAN AREAS	MEDIUM URBAN AREAS	OTHER AREAS
503	Large high standard lodging house or hotel D class with over 100 rooms	70,000	60,000	50,000
506	Medium high standard lodging house D class with 41 to 100 rooms	49,000	42,000	35,000
509	Small high standard lodging house or hotel D class with up to 40 rooms	31,500	27,000	22,500
561	Large bar, traditional beer seller with over 50 customers	10,500	9,000	7,500
564	Medium bar, wines and spirit, traditional beer seller with between 16-50 customers	8,400	7,200	6,000
567	Small bar, traditional beer seller with upto 15 customers	5,600	4,800	4,000

*Paragraph 1 of the second schedule of the Kirinyaga County Business Licensing Act,2014
which is intended to be amended*

Item	CATEGORY	UNIT OF MEASURE	CHARGE
001	Mangoes	Per 50 Kg Sack	40
		1/2 bag	20
002	Oranges	Per 50 kg sack	40
		1/2 bag	20
003	Pawpaw	Per <u>crate</u> (60kg)	30
		1/2 <u>Crate</u>	20
004	Plums	Full bag 50 kg	30
		1/2 bag	20
005	Passion fruit	Full bag (50kg)	30
		1/2 bag	20
007	Avocados	Per bag (50kg)	30
		½ bag	New
009	All other fruits	Full bag (50kg)	30
		1/2 bag	20
010	For all fruits	vehicles Per tonne (Net Weight)	120
		lorry 7 tonn	560

		lorry3 tonn	360
		under 3 tonn	200
013	Onion	1 net (14kg)	20
		1/2 net	10
		Full bag (50kg)	30
		20 litres debe	20
014	Potatoes	Per 50kg sack	30
		½ sack	20
		per 20 litres debe	10
016	Sweet potatoes	Per 20 litres debe	10
		1 bag 50kg	50
		1/2 bag	30
019	All other vegetables	Per 50kg sack	30
		½ sack	20
		Per 20 litres debe	10
021	Millet/sorghum	Per 20litredebe	20
		Per 90 kg	40
		½ bag	30
022	Maize-Dry	Per sack 90 kg	60
		Per debe 20 kg	20
		1/2 bag	30

023	Green maize	per 90kg sack	40
		½ kg sack	20
026	Rice	1 bag-50kg	60
		1/2 bag	30
028	For all cereals	Vehicles Per tonne (Net Weight)	100
		lorry 7 tonne	500
		lorry 3 tonne	300
		lorry under 3 tonne	200
048	Chicken	Per head	20
049	Cattle/donkey(per head per sale)	Per market day	130 per head
050	Goat/sheep(per head per sale)	Per market day	80 per head

THE KIRINYAGA COUNTY ALCOHOLIC DRINKS CONTROL ACT ,2014

Paragraph 2 of the second schedule of the Kirinyaga County Alcoholic Drinks Control Act,2014 which is intended to be amended

(b)Licenses under this category shall be payable for wholesale outlets, outlets commonly known as wines and spirits, depots and distributors for a fee of 55,000 shillings.

Paragraph 3 of the second schedule of the Kirinyaga County Alcoholic Drinks Control Act,2014 which is intended to be amended

(b)Licenses under this category shall be payable as follows—

- i. Bars in Kerugoya, Sagana, Wang'uru, Kagio, Kianyaga and Kutus urban areas: 22,500 shillings;
- ii. Bars in Kandongu, Kagumo, Kianyaga, Mutithi, Kimbimbi, Makutano, Karumandi, Baricho, and Kibingoti urban areas: 20,000 shillings;
- iii. Bars in any other areas: 18,000 shillings;
- iv. Hotels in Kerugoya, Sagana, Wang'uru, Kagio, Kianyaga and Kutus urban areas: 60,000 shillings;
- v. Hotels in Kandongu, Kagumo, Kianyaga, Mutithi, Kimbimbi, Makutano, Karumandi, Baricho, and Kibingoti urban areas: 50,000 shillings;
- vi. Hotels in any other areas: 40,000 shillings.

THE KIRINYAGA COUNTY REVENUE ADMINISTRATION ACT, 2015

Paragraph 1 of the second schedule of the Kirinyaga County Revenue Administration Act, 2015 which is intended to be amended —

Item	ITEM DESCRIPTION	UNIT OF MEASURE	CHARGES
1.	Sub-division fees (unregistered)	Per plot	3,000
2.	Sub-division fees (registered/Public land)	Per plot	3,000
3.	Survey fee (unregistered)	Per plot	3,000
4.	Survey fee-disputes/court orders (un-registered)	Per plot	4,000
5.	Re-survey	Per plot	2,000
6.	Consolidation/amalgamation	Per application	3,000
7.	Fixation survey- registered land	Per plot	10,000 + 10,000√ha

8.	Fixation survey- New Grant	Per plot	10,000 +10,000√h a
9.	Beacon certificate	Per plot	1000
10	Beacon replacement	Per plot	3,000
11.	Sale of minutes/Search	Per plot	1,000
12	Caution to property	Per plot	2,000
13	Removal of caution	Per plot	2,000
14	Dispute resolution	Per applicatio n	5,000
15	Consent to transfer – Registered lease	Per plot	3,000
16	<u>Transfer fee</u>		
	a) Plots	Per plot	3,500
	b) general kiosks/market stalls	Per plot	2,600
	c) village plots	Per plot	2,600
	d) lock-ups	Per plot	2,600
	e) conversion of (c) and (d) above to plots	Per plot	3,000
17	<u>Correction of names</u>		
	a) Plots	Per plot	3,000
	b) general kiosks/market stalls	Per plot	1,500
	c) village plots	Per plot	2,600
	d) lock-ups	Per plot	2,600
18	<u>Transfer by transmission- grant (succession)</u>		
	a) Plots	Per plot	3,500
	b) general kiosks/market stalls	Per plot	2,500

	c) village plots	Per plot	2,000
	d) lock-ups	Per plot	3,000
19	<u>Confirmation of plots for allocation (without official ownership documents)</u>		
	a) Plots	Per plot	3,000
	b) general kiosks/market stalls	Per plot	2,500
	c) village plots	Per plot	2,000
	d) lock-ups	Per plot	2,500
20	<u>Addition/removal of partners</u>	Per plot	3,000
21	<u>Verification of ownership documents</u>		
	a. Council Minutes	Per plot	3,000
	b. N.I.B approvals	Per plot	3,000
	c. Allotment letters	Per plot	3,000
	d. PDP	Per plot	3,000