

No.

2019



HIS EXCELLENCY THE GOVERNOR
MERU COUNTY

HON. KIRAITU MURUNGI

I assent

Governor

, 2019

AN ACT of the County Assembly of Meru to provide for the imposition and variation of certain taxes, fees, charges, licences, rents or rates for services and for connected purposes.

THE MERU COUNTY FINANCE ACT, 2019

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THE MERU COUNTY FINANCE ACT, 2019

AN ACT of the County Assembly of Meru to provide for the imposition and variation of certain taxes, fees, charges, licences, rents or rates for services and for connected purposes.

ENACTED by the County Assembly of Meru as follows-

PART I - PRELIMINARIES

Short title and commencement 1. This Act may be cited as the Meru County Finance Act, 2019 and shall come into operation upon publication in the *Gazette*.

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

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“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 Second schedule.

“Commercial land” means land used for business activities or buildings/structures that house businesses.

“County” means the County Government of Meru.

“Executive Committee Member” means the member of the County Executive Committee in charge of Finance.

“Rental Houses” means all buildings that have been rented out as

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dwelling houses and includes apartment buildings/complexes.

“Residential means land applied for private dwellings and excludes dwellings that have been rented out or applied for other commercial activities or commercial residential

PART II— TAXES, FEES, LICENCES, RATES APPLICABLE AND CHARGES PAYABLE

General fees and charges 3. (1) A person who wishes to carry out the activities specified in the First Schedule shall pay the specified fees.

(2) A person who wishes to carry out any of the activities listed under the First Schedule shall apply for a permit from the County.

(3) A person who contravenes the provisions of this Section commits an offence.

Barter market fees 4. (1) There is established the barter market fees charge which shall be in respect of designated county markets. Traders operating within the markets are liable to such fees and charges as specified in the Second Schedule of this Act.

(2) A person who contravenes the provisions of this Section commits an offence.

Agricultural produce cess 5. There is established the agricultural produce cess which shall be a charge in respect of specified agricultural produce at the rates of cess charges specified under Part III of the Second Schedule to this Act.

Slaughter fees 6. There is established the slaughter fees which shall be a charge to specified stock produce at the rates and fees specified under Part IV of the Second Schedule to this Act.

Application form fees 7. (1) There is established the application form fees charge that will be used in relation to any application form for services from the county government.

(2) A person who wishes to carry out any of the activities under the Act shall apply for a permit from the County government.

(3) The County shall grant the relevant permit to the applicant upon payment of fees prescribed in the Acts Schedules.

(4) A person who contravenes the provisions of this Section commits an offence.

Parking fees 8. (1) There is established the parking fees charge applicable to vehicles parked in designated parking areas within the Central business district, streets, bus parks and the owners of vehicle parked

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in designated areas which are liable to pay fees specified in Part I – VIII of the Third Schedule.

(2) There shall be penalties for late and non-payment of parking fees, impounding of vehicles, towing or withdrawal of court bonds specified in the Third Schedule.

Impounding fee 9. 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.

Business premises refuse conservancy fees 10. (1) There is established the business premises refuse conservancy charges in relation to all refuse conservancy services offered by the County Government under the Fourth Schedule or supply of the same service by private persons in the County.

(2) A person who contravenes the provisions of this Section commits an offence.

Rental premises refuse conservancy fees 11. (1) There is established the rental premises refuse conservancy fee in respect to charges for conservancy services offered by the County Government under the Fourth Schedule for urban areas, towns and markets within rental dwelling premises

(2) A person who contravenes the provisions of this Section commits an offence.

Outdoor advertising 12. (1) There is established the outdoor advertising charge as defined under the Physical Planning Act, 1996 at the rates specified under Part I of the Fifth Schedule to this Act.

Cap 286

(2) A person who contravenes the provisions of this Section commits an offence.

Fire section fees 13. (1) There is established the fire section fee charges to relate to Firefighting services rebate fees under Part V of the Fifth Schedule.

(2) A person who contravenes the provisions of this Section commits an offence.

Hire of plant equipment 14. (1) There is established the hire of plant equipment charge to comprise of hiring of County plant equipment.

(2) A person shall not use government machines specified in Part I of the Sixth Schedule without permission from the relevant authority.

(3) A person who wishes to hire plant equipment shall apply to the relevant authority within the Sub-county.

(4) A person who contravenes the provisions of this Section commits an offence.

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Way leave charges 15. There is established the Way Leave charge under Part II of the Sixth Schedule relating to way leave charges on infrastructure installed by Kenya Power and Lighting Company, Rural Electrification Authority and Water companies within the County.

Building plan approval charges 16. There is established the building plan approval charge which relates to the approval of building plans as defined under the Physical Planning Act, 1996 at the rates specified under Part VII of the Sixth Schedule to this Act.

Cap 286

Contractors fee 17. There is established the Contractors Fee charge under Part VII of the Sixth Schedule relating to various classifications of contractors and base transmitter stations contractors on public and private land within the county

House rent 18. (1) There is established the house rent which a charge for housing units is owned by the County Government of Meru. The rate of rental charges has been specified in the Seventh Schedule to the Act.

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

Hire of County Properties 19. (1) There is established the hire of County properties charge to comprise of hire of County Vehicles and grounds, board rooms and chamber, equipment's and plants to the general public.

(2) A person shall not use hired county properties specified in Part II of the Ninth Schedule without permission from the relevant authority and upon payment of prescribed fees.

(3) A person who wishes to hire county properties shall apply for a permit to the relevant authority.

(4) A person who contravenes the provisions of this Section commits an offence.

Registration of Private Learning Institutions 20. There is established the registration of private learning institutions in the Tenth Schedule which provides a charge relating to any registration of private schools, colleges and universities within the County.

Foods, drugs and health services permits 21. (1) A person shall not sell the products, operate a business or receive the County services specified in the Eleventh Schedule without a permit from the relevant authority.

(2) A person who wishes to sell the foods or drugs or receives the County services specified in the Eleventh Schedule shall apply for a

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permit from the Department responsible for public health.

(3) The Department responsible for public health may grant the permit or provide the services specified in the Eleventh Schedule upon payment of the fee in the Schedule.

(4) A person who contravenes the provisions of this Section commits an offence.

Co-operative and enterprise development fees and charges 22. (1) A person shall not carry out any business or provide the services specified in the Twelveth Schedule unless permitted to do so by the relevant County department.

(2) A person who wishes to carry out any of the business or provide the services specified in the Twelveth Schedule shall apply for a permit to the relevant County department.

(4) A person who contravenes the provisions of this Section commits an offence.

PART III—RATES OF PROPERTY TAX

Rates of property tax 23. (1) There is hereby established the rates of property tax as specified under the Eighth Schedule to this Act.

(2) For the avoidance of doubt, the rates of property tax, save as may be otherwise provided in this Act or any other written law, shall be the same as those laid down in the valuation roll in force at the date of assent to this Act.

Penalties on outstanding rates 24. (1) Penalties shall be levied for outstanding rates in respect of property liable to be taxed 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 a simple interest rate of 3% per month.

(b) In the case of properties owned by the 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 the annual amount of the property tax payable does not accrue penalties until after the 31st of March each calendar year.

(3) Notwithstanding sub-section (1), the interest charged shall

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not exceed the principle amount of the rate owing.

PART IV – ALCOHOL FEES AND CHARGES

Amendment
of the Meru
County
Alcoholic
Drinks
Control Act,
2016

25. The Meru County Alcoholic Drinks Control Act, 2016 is hereby amended by inserting the following new Schedule

Alcohol fees and charges

A person shall not carry out any alcohol business or provide the services specified in this Schedule without a valid licence issued by the county government.

S/ No	Type	Meru and Maua Towns (Formerly Municipalities)			Other Markets		
		Applic ation Fee	Licenc es Fee	Total	Applicati on Fee	Licence s Fee	Total
1	General Retail	5,000	30,000	35,000	5,000	15,000	20,000
2	Wines and Spirits (Whole sale)	5,000	50,000	55,000	5,000	50,000	55,000
3	Wines and Spirits Retail)	5,000	24,000	29,000	5,000	24,000	29,000
4	Bar, Restaurant and Nyama Choma	5,000	40,000	45,000	5,000	30,000	35,000
5	Temporary Licence	5,000	6,000	11,000	5,000	6,000	11,000
6	Night Club	5,000	100,000	105,000	5,000	50,000	55,000
7	Depot	5,000	30,000	35,000	5,000	30,000	35,000
8	Distributor	5,000	50,000	55,000	5,000	50,000	55,000
9	Members Club	5,000	100,000	105,000	5,000	100,000	105,000
10	Hotel Alcoholic Drinks Licence	5,000	50,000	55,000	5,000	30,000	35,000
11	Supermarkets (Small)	5,000	50,000	55,000	5,000	50,000	55,000
12	Supermarkets (Big)	5,000	70,000	75,000	5,000	70,000	75,000
13	Manufacturer	5,000	250,000	255,000	5,000	250,000	255,000
14	Promotion/Adve rtisement (Per Day)	5,000	7,500	12,500	5,000	7,500	12,500
15	Vehicle Branding	5,000	10,000	15,000	5,000	10,000	15,000
16	Impounding Fee		1,000	1,000		1,000	1,000
17	Bond Withdrawal		2,000	2,000		2,000	2,000
18	Transfer of licence/change of details		2,000	2,000		2,000	2,000
19	All New Applicants	10,000		10,000	10,000		10,000

PART V—SINGLE BUSINESS LICENSE

Single business permit 26. (1) There is established the Single Business Permit in respect of businesses of all categories at the rates specified in the Thirteenth Schedule to this Act.

(2) A person shall not carry out any business or provide the services specified in the Thirteenth Schedule without a valid licence issued by the government.

Penalties on outstanding licenses 27. Penalties shall be levied in respect of businesses with outstanding licences, 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 license 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—
 - (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 VI—WIDENING OF TAX BASE

Royalties 28. For any minerals mined in the County there will be a proposed tax at the rate of 2% of net sales.

PART VII – CONTRACTORS TO PAY THE REQUISITE FEES

Contractual Works/Activities 29. All Contractors contracted by the National Government or the County Government within Meru County shall pay all fees and charges applicable.

PART VIII—MEASURES TO PREVENT NON-REMITTANCE OF

COLLECTED REVENUE

Use of
technology
for
collection
and
monitoring of
receipts

30. (1) All payments to the government shall be made through an authorized channel.

(2) In order to augment the existing measures and to ensure all revenue is remitted Executive Committee member shall:

- a) Make use of technological platforms for revenue collection and monitoring by automating and linking all revenue centres to County Integrated Revenue Management system and county revenue Collection System for real time reporting, monitoring and verification of cash flow in addition to the automation of cash receipts, internet banking, mobile payment systems, and other electronic cash transfers.
- b) Put measures in place to prevent loss of revenue including recording of all accountable documents within the information system;
- c) Ensure timely approval of building plans and enforcement, automation of plans approval process;
- d) Digitalize all county mutations to allow prompt management of property liable to property tax;
- e) Automate revenue centres for collection to enhance revenue collection and administration efficiency;
- f) Regularly monitor system generated bills to eliminate personal discretion in billing; and
- g) Serialize advertisement objects through system generated numerals.

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

(4) Any payments made to the County shall be evidenced by an official receipt.

(5) A person who contravenes the provisions of this Section commits an offence.

PART IX—TAX INCENTIVES AND RELIEFS

- Tax incentives and reliefs
31. Subject to any other written law, the Executive Committee Member may exempt, waive or vary fees or charges payable under this Act and the following shall constitute tax incentives and reliefs-
- Constitution of Kenya, 2010*
- (a) Waiver of land rates penalties including reduction of property tax struck rate as contemplated by Article 210 of the Constitution; and
 - (b) Easing of the business license acquisition through mobile phone money payment systems."

PART X—RATIONALIZATION OF INTER- COUNTY TAXATION PROVISIONS

- Inter county taxation
32. 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.
- Constitution of Kenya, 2010*
- Amendments to the Schedules
33. (1) The Executive committee member may by order published in the Kenya Gazette amend any of the Schedules to this Act.
- (2) Any order made under sub-section (1) shall be laid before the County Assembly without unreasonable delay, and unless a resolution approving the order is passed by the County Assembly within the next twenty one days on which it next sits after the order is so laid, the order shall lapse but without prejudice to anything previously done thereunder.

PART XI – OFFENCES AND PENALTIES

- General penalty
34. A person who commits an offence under this Act for which no penalty is provided shall be liable on conviction, to a fine not exceeding two hundred thousand shillings or to imprisonment for a term not exceeding one year, or both.
- Offences involving
35. If a staff of the County Government or any other person having duties to perform under this Act:

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- staff
- (a) makes, in any record, or document which he/she is required to keep or make, an entry which they know or have reasonable cause to believe to be false or do not believe to be true;
 - (b) wilfully refuses to do anything which they know or have reasonable cause to know is required to be done by them;
 - (c) interferes with any other person or process under this Act so as to defeat the provisions or requirements of this Act;
 - (d) where required under this Act to do anything to give effect to the provisions of this Act, fails to do such things;
 - (e) without reasonable cause does omit or omits to do something in breach of his/her duty under this Act;
 - (f) wilfully contravenes the provisions of this Act to give undue advantage or favour to another person;
 - (g) fails to prevent or report to the County or any other relevant authority, the commission of an offence committed under this Act;

Shall be liable to a fine not exceeding 10 percent of revenue lost or imprisonment for a term not exceeding three months, or to both."

PART XII—GENERAL PROVISIONS

- Anti-Evasion rules.
36. 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 fines and penalties for mitigating tax evasion as set out in the various schedules of the Act; and
 - (iv) Physical mapping of business premises within the counties major centres and markets.
- Regulations
37. The Executive committee member may make regulations for the better carrying out of the purposes and provisions to this Act.
- Variation by other Laws
38. Notwithstanding the provisions of this Act, the fees and charges may be varied upon the enactment of any other county law regulating any of the stipulated licenses, permits, services or any appropriate approval.

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Transition 39. Any person who, before the commencement of this Act was a holder of a valid license or permit provided under this Act shall continue holding such license or permit until its stipulated expiry date.

Repeal of the 40. The Meru County Finance Act, 2014 is hereby repealed.

Meru County

Finance Act

2014

SCHEDULES

FIRST SCHEDULE

S.3

PART 1- General fees and charges

The following charges shall be levied on the services listed in the second column at the specified rates

S/NO	Item Description	Charges (Kshs.)	
1	General Charges	Meru, Maua, Nkubu, Timau, Laare and Mikinduri Towns (Kshs.)	Other Sub-Counties (Kshs.)
a)	Bond Withdrawal Fee	1,000	1,000
b)	Application for AGM schedule	2,000	2,000
c)	Application for approval of building materials for construction of commercial buildings	2,000	2,000
d)	Application for kiosk, house, stall transfer	3,000	3,000
e)	Application for tender documents	1,000	1,000
f)	Sale of minutes extract	3,000	3,000
g)	Sale of minutes whole document	5,000	5,000
h)	Deposits for Modern Kiosks (Refundable on assessment)	10,000	10,000
i)	Sale of County Budget Copy	2,000	2,000
j)	Sale of County Acts per page	30	30
k)	Sale of County Project proposal	2,000	2,000
l)	Copy of County Plans (Per Sheet)	1,000	1,000
m)	Penalties for bounced cheques Per cheque	10,000	10,000
n)	Application for special contract	5,000	5,000
o)	Application for special County Committee meeting	15,000	15,000
p)	Sublet Of Business Premises	2,000	2,000

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q)	Application for change of business activity	2,000	2,000
r)	Application for new single business permit	2,000	1,000
s)	Application for change of business name	2,000	2,000
t)	Application to transfer own land plot from 5 points and above	5,000	5,000
u)	Application to include partner in un developed Plot	5,000	3,000
v)	Application to exclude partner in un developed Plot	5,000	3,000
w)	Application for renewal of Single Business Permit	500	200
x)	Application for Renewal or Extension of Lease	20,000	20,000
y)	Application for caution on plot/land	1,000	1,000
z)	Withdrawal of caution on plot/land	2,000	2,000
aa)	Application for New Lease	20,000	20,000
ab)	Application for Consent for Transfer/Sub-division /Inclusion	6,000	6,000
ac)	Application for Consent to Charge Leasehold Property	20,000	20,000
ad)	Application For rates and rents Clearance Certificate per certificate	4,000	4,000
ae)	Application for: i)change of user, extension of user, ii)subdivision iii)amalgamation per portion	20,000 5,000 10,000	20,000 5,000 10,000
af)	Application for Cutting down County Trees each	300	300
ag)	Application for Duplicate receipt	500	500
ah)	Application for Car Branding Per Vehicle	3,000	3,000

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ai)	Application for Clock Advert	5,000	5,000
aj)	Application for Advertisement on Bus park Shelter (each)	3,000	3,000
ak)	Application for Painting / Branding Walls (per wall)	3,000	3,000
al)	Application for directional Sign Boards	2,000	2,000
am)	Application for Duplicate License	2,000	2,000
an)	Application Fee for Alcohol License	1,000	1,000
ao)	Renewal for Alcohol License	1,000	1,000
ap)	Application for Extraction Of all-weather Roads	5,000	5,000
aq)	Application to Extract A Tarmac Road	10,000	10,000
ar)	Application for Sewer Line Connection	20,000	20,000
as)	Application for Cultivation on County Land	1,000	1,000
at)	Cultivation on County Land Per Acre/Year	4,000	4,000
au)	Renewal for cultivation on county land	500	500
av)	Filing a land/plot Dispute fee with the county government	1,000	1,000
aw)	Plot Re-pegging	3,000	3,000

SECOND SCHEDULE

S.4

BARTER MARKETS

Part 1- Barter Market Fees and Charges

The following charges shall be levied on the services listed in the second column at the rate specified in the last column

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S/No	Barter Market Fees	Charges (Kshs.)
1	Grains and cereals	
a)	Head Load	20
b)	Retail market space	30
c)	Market storage	30
d)	Retail Market Space (4ftx6ft) – Monthly Fee	400
e)	Maize Per Bag 50kgs	20
f)	Beans Per Bag 50kgs	20
g)	Ground nuts per bag 50 kgs	20
h)	Black beans per bag 50 kgs	20
i)	Cow peas per bag 50 kgs	20
j)	Pigeon peas per bag 50 kgs	20
k)	Green grams per bag 50 kgs	20
l)	Finger millet per bag 50 kgs	20
m)	Millet per bag 50 kgs	20
n)	Sorghum per bag 50 kgs	20
o)	Wheat per bag 50 kgs	20
p)	Rice per bag 50 kgs	20
q)	Other Cereals/Produce Per Bag 50kgs	20
2	Vegetables	
a)	Carrots Produce Per Bag 50kgs	20
b)	Carrots per tonne	600
c)	Onions Per net	20
d)	Tomatoes per crate	40
e)	Tomatoes per tonne	600
f)	Garlic per net	30
g)	Potatoes Per Bag 50kgs	20
h)	Sweet Potatoes Per Bag 50kgs	20
i)	Banana per stalk	20
j)	Sukuma Wiki Per Bag 50kgs	20
k)	Green peas (nono) per bag	30
l)	Green peas per tonne	600
m)	Cabbages per Bag 50kgs	20
3	Others	

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a)	French beans per crate/box	30
b)	Pumpkin per Bag 50kgs	20
c)	Pumpkin per tonne	600
d)	Butternuts per crate	30
e)	Butternut per tonne	600
f)	Cassava per bag	30
g)	Cassava per tonne	600
h)	Arrow roots per bag	30
i)	Arrow roots per tonne	600
j)	Yams per bag	30
k)	Yams per tonne	600
l)	Beetroots per net/crate	30
m)	Other vegetables per bag/crate	30
n)	Other vegetables per tonne	600
4	Fruits	
a)	Mangoes per bag 50 kgs	20
b)	Mangoes per tonne	600
c)	Pears per bag 50 kgs	20
d)	Pears per tonne	600
e)	Plums per bag 50 kgs/crate	20
f)	Ripe bananas per crate	20
g)	Grapes per carton	20
h)	Straw berry per carton	20
i)	Sugar cane per bundle	20
j)	Pineapple per crate	20
k)	Pineapple per tonne	600
l)	Outside Market Per Day	20
m)	Passion Fruit Per Crate	20
n)	Pawpaw Per Crate	20
o)	Oranges Per Bag 50 kgs	20
p)	Avocado Per Bag 50kgs	20
q)	Avocado (ripe) per crate	20
r)	Avocado per tonne	600
s)	Watermelon Per bag 50kgs	50
t)	Water melon per tonne	600

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u)	Watermelon Per Probox	200
v)	Watermelon Pick-up	200
w)	Watermelon Per Lorry	800
x)	Apples per box	40
y)	Other fruits per 50kgs bag	20
z)	Other fruits per tonne	600
5	MaliMali /Mitumba	
a)	New/second hand shoes per stand	30
b)	New/second hand clothes per stand	30
c)	Malimali stand	30
d)	Cobbler/ shoe shiner per stand	20
e)	Others Assorted items per stand	20
6	Livestock	
a)	Poultry	20
b)	Chicks per crate/cage	100
c)	Camel Per Head	100
d)	Cow/ Bull Per Head	50
e)	Sheep/Goat Per Head	30
f)	Donkey Per Head	50
g)	Pig Per Head	50
h)	Other animals (Per Head)	20
7	Others categories	
a)	Miraa per kibunda / Stand	20
b)	Muguka Per Crate	50
c)	Firewood per bundle	20
d)	Charcoal per bag 50kgs	40
e)	Charcoal per 20kg	20
f)	Napier grass per bale	20
g)	Hay grass per bale	20
h)	Local tobacco per box	40
i)	Hawker per day	20
j)	Key cutters/knife sharpeners	20
k)	Blacksmith stand	40
l)	Puncture repairers	40
m)	Street tailors	20

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n)	Miscellaneous Sellers per day	20
o)	Handcart Operator/ Wheelbarrow Per Day	20
p)	Donkey /ox cart operator	20
8	Nursery tree vendors	
a)	Fruit tree (less than 50trees)	30
b)	Fruit trees (less than 100trees)	50
c)	Other trees (less than 50trees)	30
d)	Other trees (less than 100 tress)	50

PART II–Penalties

The following charges shall be levied on the services listed in the second column at the rate specified in the third and last column respectively.

S/No	Impounding and penalties	Penalty Charges (Kshs.)	Holding fee per day Charges (Kshs.)
1	Stray animals		
a)	Cow	1200	1200
b)	Donkey/pig	1200	1200
c)	Goat/sheep	600	600
2	Unpaid items in the market		
a)	Cow	600	600
b)	Sheep/goat	300	300
c)	Other animals	300	300
d)	Barter markets unpaid items	300	300
3	Excess Packaging of Potatoes		
a)	Penalty per Potato Bag Exceeding 50 Kgs to – 70 Kg and Repackaging to 50Kg	200	200
b)	Penalty per Potato Bag Exceeding 70 Kg and Repackaging to 50Kg	500	500
c)	Sale of Potato without packaging per kg and change to sale per Kg	1,000	1,000

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Part III- Produce Cess

The following charges shall be levied on the items listed in the second column at the rate specified in the last column and the charges shall apply uniformly throughout the Meru County.

S/No	Agricultural Produce Cess	Charges (Kshs.)
1	Cabbages	
a)	Bag (50kgs)	20
b)	Pick-up /station wagon/probox – 0.5 tonnes	200
c)	Pick-up – 1.0 tonnes	300
d)	Light truck 2 Tonnes	500
e)	Light truck 4 Tonnes	700
f)	Light truck 5-10 tonnes	1,000
g)	Lorry truck 11-17 tonnes	2,000
h)	Trailer Over 17 tonnes	4,000
2	Bananas	
a)	Bunch (Mukwaa)	20
b)	Pick-up /station wagon/probox– 0.5 tonnes	200
c)	Pick-up – 1.0 tonnes	400
d)	Light truck 2 Tonnes	800
e)	Light truck less than 5 tonnes	1600
f)	Light truck less than 7 tonnes	2000
g)	Lorry less than 17 tonnes	4000
h)	Trailer	6,000
3	Nuts	
a)	Macadamia Nuts Per 50kg Bag	20
b)	Pick-up /station wagon/probox – 0.5 tonnes	200
c)	Light truck up to less than 5-7 tonnes	1,000
d)	Lorry between 7- 10 tonnes	2,000
e)	Lorry above 10 tonnes	3,000
f)	Trailer	5,000
4	Other Fruits (Mangoes/Pineapple/Apple/oranges, etc)	

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a)	Per Bag 50kgs	20
b)	Pickup/Land Rover/probox 0.5tonnes	200
c)	Light truck one tonne	400
d)	Light truck 2.0 tonnes	700
e)	Light Truck (less than 5.0Tonnes)	1,000
f)	Lorry less than (7 Tonnes)	1,500
	Other Chargeable produce	
a)	Per Bag 50kgs	20
b)	Pickup/Land Rover/probox 0.5tonnes	300
c)	Light Truck less than (3-5Tonnes)	1,000
d)	Lorry less than (7 Tonnes)	1,500
5	Sand Transport	
a)	Pick Up/Land Rover/probox	300
b)	Light truck 3-5 Tonnes	500
c)	Lorry 7 tonnes	1,000
d)	Lorry 10 Tonnes	1,200
e)	Lorry Above 10 tonnes	1,500
f)	Trailer	2,000
6	Building blocks/stones	
a)	Pick Up/Land Rover/probox	100
d)	Lorry 5-10 Tonnes	400
e)	Lorry Above 10 tonnes	600
f)	Trailer	1,000
7	Murram Transport	
a)	Pick Up/ Land Rover/probox	500
b)	Lorry 5-10 Tonnes	1,000
c)	Lorry above 10 tonnes	1,500
d)	Trailer	2,000
8	Ballast	
a)	Pick Up/Land Rover/probox	200
b)	Lorry 5-10 Tonnes	400
c)	Lorry Above 10 tonnes	1,000
d)	Trailer	1,500
9	Soil	
a)	Pick Up/ Land Rover / Probox	300

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b)	Lorry 5-10 Tonnes	500
c)	Lorry above 10 tonnes	750
d)	Trailer	1,000
10	Hardcore/crusher dust	
a)	Pick Up/Land Rover/probox	100
b)	Lorry 3-10 Tonnes	200
c)	Lorry above 10 Tonnes	500
d)	Trailer	1,000
11	Manure	
a)	Pickup/Land Rover/probox 0.5tonnes	200
b)	Light truck less than 3- 5 tonnes	800
c)	Lorry less than 10 tonnes	1000
d)	Lorry less than 17tonnes	1500
e)	Trailer	2,000
12	Timber	
a)	Pick Up/Land Rover/probox	500
b)	Light truck 3-5 Tonnes	1,000
c)	Lorry 5-10 tonnes	2,000
d)	Lorry Above 10 tonnes	3,000
e)	Trailer	5,000
13	Power poles / logs	
a)	Lorry 3-10 tonnes	2,000
b)	Lorry Above 10 tonnes	3,000
c)	Trailer	5,000
14	Hides and Skins	
a)	Skin sheep/goat	20
b)	Hide	30
c)	Pick up 1 Tonne	600
d)	Light truck 3 – 5 Tonnes	1800
e)	Lorry 7 Tonnes	3600
f)	Lorry Above 7 Tonnes	4200
15	Wheat and Barley	
a)	Wheat And Barley Cess(50kg)	20
b)	Gross turn over	1% of turnover
16	Fresh cut flowers	

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a)	Per 1kg	1 Sh Per Kg
17	Beans & peas (French beans snow peas, snap peas) and other export vegetables	
	Per 50 Kg Bag	20 Shs
	Gross turn over	1% of turnover
18	Miraa cess	
a)	Station wagon/probox	200
b)	Pickup	1,000
c)	Lorry	2,000
d)	Bus	2,000
19	Industrial crops	
a)	Private Coffee Processors Per Lorry Per Trip	1,000
b)	Private Coffee Processors Per Pick-up Per Trip	400
c)	Coffee	1% of gross turnover
d)	Private Tea Processors Per Lorry per Trip	1,000
e)	Private Tea Processors Per Pick-up per Trip	400
f)	Tea	1% of gross turnover
g)	Sunflower/canola per bag	20
h)	Hay and other chargeable items per bale	20
20	Tobacco	
a)	Tobacco per bag(50kgs)	20
21	Building flops	
a)	Pick up -1 tonnes	200
b)	Light truck Up to 5 tonnes	500
c)	Lorry 5-10 tonnes	1,000
d)	Lorry Above 10 tonnes	2,000
e)	Trailer	3,000
22	Firewood	
a)	Donkey/cow cart	50
b)	Pick up -1 tonnes	100
c)	Light truck 3-5 Tonnes	300

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d)	Lorry 7 tonnes	500
e)	Lorry 10 tonnes	1,000
f)	Lorry Above 10 tonnes	2,000
g)	Trailer	3,000
23	Scrap metal	
a)	Donkey/cow cart	500
b)	Pick up -1 tonnes	1,000
c)	Light truck Up to 5 tonnes	2,000
d)	Lorry 5-10 tonnes	3,000
e)	Lorry Above 10 tonnes	5,000
f)	Trailer	7,000
24	Charcoal	
a)	Bag	20
b)	Donkey/cow cart	50
c)	Station wagon / Pickup 0.5 Tonnes	300
d)	Pick up -1 tonnes	500
e)	Light truck Up to 5 tonnes	700
f)	Lorry 5-10 tonnes	1,000
g)	Lorry Above 10 tonnes	1,200
h)	Trailer	1,500
25	Livestock transportation cess	Charges (Kshs.)
a)	Sheep/goat per head	20
b)	Cow/bull per head	100
c)	Donkey/horse per head	100
d)	Pig per head	50
e)	Camel per head	200
26	Water Transportation for commercial purposes e.g. construction companies	Charges (Kshs.)
a)	Pickup/ Land Rover	100
b)	Light Truck	300
c)	Lorry	500
d)	Others (Hand Carts, etc.)	100
27	Milk Transportation for commercial purposes	

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a)	Milk per Litre	1
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S/No	Live animals transportation single day permit	Charges (Kshs.)
a)	1-20 heads	600
b)	21-50 heads	1500
c)	51-100 heads	3000

Part IV: Livestock Fees and Charges

Meat Inspection Fees

The following charges shall be levied on the items listed in the second column at the rate specified in the last column and the charges shall apply uniformly throughout the Meru County.

S/No	Item Description	Charges (Kshs.)
a)	Sheep	40
b)	Goat	40
c)	Cattle	100
d)	Camel	100
e)	Pig	40

Other Slaughter Charges

The following charges shall be levied on the items listed in the second column at the rate specified in the last column and the charges shall apply uniformly throughout the Meru County

S/No	Item Description	Charges (Kshs.)
a)	Dispatch notes per consignment	100
b)	Registration of premises	500
c)	Slaughter man's folder per folder	250
d)	Butcher renewal licence per year	100
e)	Sales of flaying knives	300
f)	Meat carrier licence per year (Container)	100
g)	Certificate of transport (COT) Per consignment	20
h)	Slaughter house Licence per year Category A	6,000

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i)	Slaughter house Licence per year Category B	4,000
j)	Slaughter house Licence per year Category C	1,000
k)	A.I. services providers licence per year	1,500

Fisheries Fees and Charges

The following charges shall be levied on the items listed in the second column at the rate specified in the last column and the charges shall apply uniformly throughout the Meru County

S/No	Item Description	Charges (kshs)
a)	Aquarium fish dealers' licence	2,000
b)	Application for registration of sport fishing club	4,000
c)	Sport fishing application fee	1,000
d)	Fish processing application fee	2,000
e)	Live fish movement permit Cess (1-49)	500
f)	Live fish movement permit Cess (50-99)	1,000
g)	Live fish movement permit Cess Above 100	2,000

THIRD SCHEDULE

S. 8

TRANSPORTATION SERVICES

Part I: Parking Fees

The following parking fees shall be levied on the services listed in the respective columns at the specified rates for Meru, Maua & Nkubu towns and Other Sub-counties respectively.

S/NO	Item Description	Charges	
		Daily Charges (Kshs.)	Monthly Charges (Kshs.)
1			
a)	Motor bikes	20	300
b)	Tuktuk	50	1,000
c)	Taxis	50	1,000

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d)	Saloon car	50	1,000
e)	Matatu Shuttle (7-Seater)	50	1500
f)	Matatu shuttle (10 – 14-Seater)	100	1800
g)	Minibus (15-29-seater)	150	2,200
h)	Buses (30-62-seater)	200	3,900
i)	School buses	200	2,000
j)	School minibus	100	1,000
k)	L/truck (1-6 tons)	150	2,200
l)	L/truck (7 -9 tons)	200	3,900
m)	Lorry	250	4,500
n)	Trailer	300	5,000
o)	Tractors	150	2,200
p)	Road construction, plants and machines	300	5,000

NOTE: Daily parking charges shall be paid only once throughout the County.

Part II: Other Parking Charges

The services specified in the second column shall apply and be charged to Sub Counties as specified in the Third column, whereas the fourth column shall be the charges for other parking charges for Maua and Nkubu Towns and fifth column shall be the charges for Meru Town respectively.

S/NO	Item Description	Other Sub Counties (Kshs.)	Maua/ Nkubu Town (Kshs.)	Meru Town (Kshs.)
2	Other Parking Charges			
a)	Break down- lorry per month	2,000	3,000	5,000

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b)	Breakdown-pickup per month	1,000	2,000	3,000
c)	Reserved parking per slot-monthly	4,000	4,000	4,000
d)	Reserved parking per slot-annually	42,000	42,000	42,000

Part III: Registration

The following charges shall be levied on the item listed in the second column at the rate specified in the respective columns.

S/NO	Item Description	Other Sub-Counties Charges (Kshs.)	Maua/Nkubu Towns Charges (Kshs.)	Meru Town Charges (Kshs.)
3	Registration			
a)	Application fee for commercial private car park	5,000	5,000	5,000
b)	Registration fee for Motor vehicle	500	500	500
c)	Registration fee for Motor bike	100	200	200
d)	Registration fee for Tuktuk	100	200	200
e)	Application fee for reserved Parking per Bay	2,000	2,000	2,000

Part IV: Clamping fee

The following charges shall be levied on the item listed in the second column at the rate specified in the respective columns.

S/No	Item Description	Other Sub - Counties Charges (Kshs.)	Maua/Nkubu Towns Charges (Kshs.)	Meru Town Charges (Kshs.)
4	Clamping fee			
a)	Motor bike /Tuktuk	300	300	500
b)	Motor vehicle	500	500	1,000

Part V: Impounding Fee

The following charges shall be levied on the items listed in the second column at the rate specified in the respective columns.

S/No	Item Description	Other Sub-Counties Charges	Maua/Nkubu Towns Charges (Ksh)	Meru Town Charges (Ksh)
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		(Ksh)		
5	Impounding Fee			
a)	Bicycle/wheelbarrow	100	100	200
b)	Donkey carts(Should operate only from 9.00PM to 7.00AM)	200	200	300
c)	Motor bikes	500	500	500
d)	Saloons	3,000	3,000	3,000
e)	Vans/pick-ups/Matatu	3,000	3,000	3,000
f)	Mini-trucks/mini buses up to 5 tonnes	3,000	3,000	3,000
g)	Truck up to 7 tonnes	3,000	3,000	3,000
h)	Trucks over 7 tonnes	3,000	3,000	3,000
i)	Tractor	3,000	3,000	3,000
j)	Storage fee per night on impounded vehicles	3,000	3,000	3,000
k)	Picking /dropping passenger in non-designated areas	3,000	3,000	3,000
l)	Arresting charges after issuance of warrant of arrest	3,000	3,000	3,000

Part VI: Motor vehicle Towing Charge

The following charges shall be levied on the services listed in the second column at the rate specified in the last column and shall apply uniformly throughout the Meru County

S/No	Item Description	Charges (ksh)
6	Vehicle Towing Charges	
a)	Within Town	5,000
b)	Outside 5km	10,000
c)	Beyond	Every Km 1,000

Part VII: Penalties

The following charges shall be levied on the items listed in the second column at the rate specified in the respective columns.

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S/No	Item Description	Charges (Kshs.)
7	Penalties	
a)	Late payment of seasonal tickets	25% of The Normal Monthly Fees
b)	Double Parking	3,000
c)	Parking in un-designated Areas	10,000
d)	Damage/tampering of street parking wheel clamp (Per Clamp)	20,000
e)	Damage/tampering of Spikes (Per Spike)	20,000
f)	Tampering with the official receipt/ticket/permit	15,000

FOURTH SCHEDULE

S.10

BUSINESS REFUSE CONSERVANCY FEES

Part I: Conservancy Fee

The following charges shall be levied on the business categories listed in the second column at the rate specified in the respective columns.

S/NO	A. Business Premises Refuse Conservancy Fee Per Annum	Other Sub Counties Charges (Kshs.)	Maua/ Nkubu Town Charges (Kshs.)	Meru Town Charges (Kshs.)
1	Businesses			
a)	Small business Paying a permit fee up to Shs. 4900	200	1,000	1,000
b)	Medium business Paying a permit fee of Shs. 4901-7000	500	2,000	3000
c)	Large business Paying a permit fee of Shs. 7001 and above	1,000	5,000	5,000
d)	Insurance Companies and Banks	15,000	15,000	15,000
e)	Super markets, big stores, Private Learning Institutions	25,000	25,000	25,000
f)	Private Registered practicing firms e.g. Lawyers, Surveys, Doctors, Accountants, Pharmacist etc.	1,000	2,000	3,000
2	Hotels, Bars And Clubs			
a)	Small business as per SBP schedule	1,000	3,500	3,500

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b)	Medium as per SBP schedule	2,000	5,000	5,000
c)	Large as per SBP schedule	3,000	15,000	20,000
d)	3 Star Hotels and Restaurants	30,000	30,000	30,000
e)	4 Star Hotels and Restaurants	40,000	40,000	40,000
f)	5 Star Hotels and Restaurants	50,000	50,000	50,000
3	Residential premises conservancy fee per annum			
a)	Private residential premises	1,000	5,000	7,000
Commercial residential premises				
b)	Non storey commercial residential	1,000	7,000	10,000
c)	Storey commercial residential	1,500	7,000	10,000
d)	Private dumping of solid waste (non-hazardous and non-industrial) fee at county dump sites per trip	5,000	5,000	5,000

Part II: Noise Control

The following charges shall be levied on the items listed in the second column at the rate specified in the respective columns.

S/No	Item Description	Other Sub Counties Charges (Ksh)	Maua/Nkubu Towns Charges (Ksh)	Meru Town Charges (Ksh)
4	Noise Control			
a)	Noise control licence per week	2,200	2,200	2,200

Part III: Penalties

The following charges shall be levied on the items listed in the second column at the rate specified in the respective columns.

S/No	Item Description	Other Sub Counties Charges (Ksh)	Maua/Nkubu Towns Charges (Ksh)	Meru Town Charges (Ksh)
5	Penalties			
a)	Operating without noise control licence will attract original fee plus penalty.	10,000	10,000	10,000
b)	Illegal dumping /waste disposal of refuse (liquid) fines	50,000	50,000	50,000

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c)	Solid waste disposal		150,000	150,000
d)	Business encroachment onto streets/pavements/shop corridors	10,000	10,000	10,000

FIFTH SCHEDULE

S.12

Part 1: Out Door Advertisement and Signage

The following charges shall be levied on the items specified in the second column at the rate specified in the respective columns.

S/NO	Item Description	Other Sub Counties Charges (Kshs.)	Maua/Nkubu Towns Charges (Kshs.)	Meru Town Charges (Kshs.)
a)	Advertisement on hoarding perimeter	5,000	5,000	5,000
2	Directional Signboard on road reserve			
a)	1m ² Single Side	1,000	2,000	4,000
b)	1m ² Both Sides	1,500	3,500	7,000
c)	2m ² Single Side	2,000	4,000	8,000
d)	2m ² Both Sides	3,500	7,000	12,000
e)	3m ² Single Side	4,000	12,000	15,000

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f)	3m ² Both Sides	7,000	15,000	28,000
3	Bill Board (Over 3m²)			
a)	Bill board erection application fees each	30,000	30,000	30,000
b)	<i>Bill board annual fees</i>			
c)	First 100 square feet (per sq.) each side	1,000	1,000	1,000
d)	Any additional square ft.	10	10	10
4	Posters/handbills/ fliers			
a)	First 1000 posters-all	3,000	3,000	3,000
b)	Above 1000 pieces-each	10	10	10
	<i>Others</i>			
c)	Promotional mascots/each	200	200	200
d)	Commercial sandwich advertisement per person	200	200	200
e)	Removal fee for all illegal adverts by county Government (per advert)	5,000	5,000	5,000
f)	Promotion, advertisement, sale of raffles in a tent etc. per day	5,000	5,000	5,000
g)	Promotion in mega Tents per day	8,000	8,000	8,000
h)	Promotion, advertisement, sale of raffles in an (parasol)umbrella per day	1,000	2,000	2,000
i)	Promotion sales of music, CD's in a van/tent per day	1,000	2,000	2,000
j)	Promotion - road show per day/per Sub-County	10,000	10,000	10,000
k)	Road closure for private/ Commercial advertisement purposes per day	10,000	15,000	20,000
l)	Motion screen adverts Per Sq. Meter	1000	1000	1000
m)	Non-Motion screen adverts Per Sq. Meter	1000	1000	1000

Part II: Banners

The following charges shall be levied on the services listed in the second column at the rate specified in the last column and shall apply uniformly throughout the Meru County

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S/No	Item	Charges (Kshs.)
a)	Commercial	2,000 Per Banner Per Day
b)	Religious	1,000 Per Banner Per Day
c)	Social Event	1,000 Per Banner Per Day
d)	Tear drops	2,000 Per Banner Per Day

Part III: Business premises Signboards

The following charges shall be levied on the items specified in the second column at the rate specified in the respective columns.

S/No	Item Description	Other Sub Counties Charges (Kshs.)	Maua/ Nkubu Towns Charges (Kshs.)	Meru Town Charges (Kshs.)
a)	Business Name Signboards for small businesses as per SBP schedule	200	720	720
b)	Medium Business as per SBP schedule	500	1,400	1,400
c)	Large Business as per SBP schedule	700	2,500	2,500
d)	Illuminated Sign Boards	2500	7,500	7,500
e)	dangler On Shop Building Per month	1,000	2,000	2,000

Part IV: Wall Painting and Branding Adverts

The following charges shall be levied on the items listed in the second column at the rate specified in the last column.

S/No	Item	Charges (Kshs.)
a)	Application	3,000
b)	Annual Fees on Temporary Premises/Name	5,000
c)	Annual Fees on Permanent Premises/Name	6,000
d)	Advert on Bus Park shelter Per shelter	6,000
e)	Advert on street light per pole	7,500
f)	Advert on City Clock per year	12,000

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g)	Branding on Containers each	6,000
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Part V: Fire Section Fees

The following fire inspection fees shall be levied on the business categories listed in the second column at the rate specified in the last column and shall apply throughout the Meru County

S/No	Item	Charges (Kshs.)
a)	Fire safety inspection in a factory (large) Annual	5,000
b)	Fire safety inspection in a factory (medium) Annual	4,000
c)	Banks Annual	4,000
d)	Other financial institutions Annual	3,000
e)	Exhibitions/Building with exhibition stalls Annual	1,500
f)	Premises storing dangerous flammable materials e.g. LPG and Kerosene fuel Pumps Annual	3,000
g)	LPG refilling plants Annual	3,000
h)	Petrol stations Annual	5,000
i)	Supermarkets (large) Annual	5,000
j)	Supermarkets (medium) Annual	3,000
k)	Mini super markets Annual	2,000
l)	Wholesale shops Annual	2,000
m)	Pub, restaurant with accommodation Annual	5,000
n)	Restaurants Annual	3,000
o)	Pub & restaurant Annual	3,000
p)	Universities Annual	20,000
q)	Colleges Annual	8,000
r)	Private primaries schools Annual	5,000
s)	Private secondary schools Annual	5,000
t)	Private hospitals Annual	6,000
u)	Hostels Annual	5,000
v)	Commercial and industrial premises Annual	5,000
w)	Animal feeds and maize millers Annual	3,000
2	Firefighting and safety training	
a)	Firefighting lectures at private institutions on request 2 hours session	10,000

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b)	Stand-By Fire Engine Per 8hrs (for commercial purposes)	20,000
c)	Hire of Horse and Rope Per Day	10,000
d)	Hire of Extension Ladder Per Day	4,000
e)	Water Tanker Turn Out Fee Per Trip	5,000
f)	Water Tanker Turn Out fee per Preceding Trip (Per /Km)	500
g)	Hire of Fire Engine for Ask Show for The Whole Duration Inclusive of Fuel	15,000
h)	Hire of Fire Engine for Promotion/sports activities at County stadiums for the whole duration inclusive of fuel	15,000
i)	Pumping Out Flood Waters Per Hour/2500 Litres	1,000
j)	Inspection of A Hydraulic System Per Inspection	3,000
k)	Fire Reports – Each	3,000
l)	Training Private Personnel by Firemen Per Head	1,000
m)	Fire Drill – Each	10,000
n)	Certification of Petroleum Tankers – Each	4,000
o)	Building Plans Inspection for Fire Safety Compliance – Per Plan	5,000

TRANSPORT AND INFRASTRUCTURE

Part I: Hire of plant equipment

The following charges shall be levied on the plant and equipment categories listed in the second column at the rate specified in the third and last columns and shall apply uniformly throughout the Meru County

S/No	Item Description	Additional Charges (Kshs./Km) Dry rate public sector	Additional Charges (Kshs./Km) Dry rate for private sector
a)	Trailer Low bed 20-35ton (Min.ksh.5,500 per hour)	1470	1560
b)	Prime mover without attachment 25-35ton (Min.ksh.12,500 for 0-2 Km)	170	190
c)	F/Wheel loader90-105HP (Min.ksh.13,900 per Hr.)	3780	4520
d)	Water Tanker 8000-10000Lt (Min.ksh.7,500per Hr.)	2030	2440
e)	Exhauster 5000Lt-6000Lt (Min.ksh.3600 per Km)	60	70
f)	MYS Bus (Min.ksh.8,400 Per Day)	120	150

Part II: Way Leave Charges

The following charges shall be levied on the items listed in the second column at the rate specified in the last column and shall apply uniformly throughout the Meru County

S/No	Item Description	Unit of measure	Charges (Ksh)
1.	Telecommunication masts/ booster/	Per mast/booster per annum	50,000
2.	Telecommunication and Kenya power/	per pole /per manhole /per	500

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	manholes	annum	
3.	Internet booster	Per booster per annum	5,000
	Cutting roads for cables, pipes, sewer lines, cabro, electricity etc.		
1.	Tarmac/cabro	Per metre	10,000
2.	Murram road	Per metre	4,000
3.	Normal road	Per metre	1,000
4.	Along the road border	Per metre	100

Part III: Building Plans Approval charges

The following charges shall be levied on the fees listed in the second column at the rate specified in the last column and shall apply uniformly throughout the Meru County

S/No	Item description	Charges (Ksh)
a)	Occupation permit	4,000
b)	Plot boundary indication fee	500
c)	Plot demarcation fee	3,000
d)	Plot rent for un surveyed plot	3,000
e)	Building inspection- structural	4,000
f)	Building inspection -non structural	3,000
g)	Building plans application fees (ppa I form)	1,000
h)	Application fees for industries/factories	5,000
i)	Application for building plans Renewal	
	i)Residential (Bungalow and maisonette)	2,000
	ii)Residential Flats/Commercial	10,000
	iii)Industrial buildings	20,000
j)	Application fees - all others	2,000
2	Building approval fees	Charges (Ksh)
a)	Building approval fees for 046m2 or less	1,000
b)	Building approval fees for 046m2 - 093m2	2,000
c)	Building approval fees for 093m2 - 140m2	3,000

The Meru County Finance Act, 2019

d)	Building approval fees for 140m ² - 186m ²	4,000
e)	Building approval fees for 186m ² - 279m ²	5,000
f)	Building approval fees for 279m ² - 372m ²	7,000
g)	Building approval fees for 372m ² - 456m ²	8,000
h)	Building approval fees for 456m ² - 558m ²	8,500
i)	Building approval fees for 558m ² - 651m ²	8,500
j)	Building approval fees for 651m ² - 744m ²	9,000
k)	Building approval fees for 744m ² - 837m ²	10,000
l)	Building approval fees for 837m ² - 930m ²	11,000
m)	Building approval fees for every additional 93m ² or part thereof	1,500

Part IV: Preliminary submission of building plans and proposals

The following charges shall be levied on the items listed in the second column at the rate specified in the last column and shall apply uniformly throughout the Meru County

S/No	Item description	Charges (Ksh)
a)	Ordinary scheme	7,000
b)	Comprehensive scheme	12,000
c)	Thereafter remission	1,000
d)	Fine for late submission of plans	3,500

Part V: Additional charges for structural plans

The following charges shall be levied on the items listed in the second column at the rate specified in the last column and shall apply uniformly throughout the Meru County

S/No	Item description	Charges (Ksh)
a)	Structural Plans for 046m ² or Less – Each	1,000
b)	Structural Plans for 046m ² -93m ² – Each	2,000
c)	Structural Plans for 093m ² -140m ² – Each	2,500
d)	Structural Plans for 140m ² -186m ² – Each	2,500
e)	Structural Plans for 186m ² -279m ² – Each	3,500
f)	Structural Plans for 279m ² -372m ² – Each	4,000
g)	Structural Plans for 372m ² -456m ² – Each	4,800

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h)	Structural Plans for 456m ² -558m ² – Each	5,300
i)	Structural Plans for 558m ² -561m ² – Each	6,000
j)	Structural Plans for 561m ² -744m ² – Each	6,500
k)	Structural Plans for 744m ² -837m ² – Each	7,500
l)	Structural Plans for 837m ² -930m ² – Each	8,000
m)	Structural Plans for every additional 93m ² or part thereof – Each	1,000
n)	Others (outside townships) other sub-counties. Kshs55.per square metre Plus, Application fee	

Part VI: Landscape scheme plans

The following charges shall be levied on the items listed in the second column at the rate specified in the last column and shall apply uniformly throughout the Meru County

S/No	Item description	Charges (Ksh)
a)	Landscape scheme plans - below 0.4ha	2,000
b)	Landscape scheme plans - between 0.4ha -10ha	3,000
c)	Landscape scheme plans - over 10ha	6,000
d)	Landscape scheme plans - below 0.4ha	2,000
	Landscape scheme plans - between 0.4ha -10ha	3,000

Part VII: Contractors Fee

The following charges shall be levied on the items listed in the second column at the rate specified in the last column and shall apply uniformly throughout the Meru County

S/No	Item Descriptions	Charges (Ksh)
a)	Contractors Fee	0.2% Of Contract Value Above Kshs1million
b)	Unclassified	1,000

Part VIII: Hoarding Charges

The following charges shall be levied on the items listed in the second column at the rate specified in the last column and shall apply uniformly throughout the Meru County

The Meru County Finance Act, 2019

S/No	Item Description	Charges kshs
a)	Hoarding of Building Stones on road reserve for building (per month)	5,000
b)	Hoarding on parking bays (per slot, per month)	3,500
c)	Hoarding of Ballast on road reserve for building (per month)	4,000
d)	Hoarding of Hard-Core on road reserve for building (per month)	4,000
e)	Hoarding of Firewood on road reserve (per month)	4,000
f)	Hoarding of Charcoal on road reserve (per month)	4,000
g)	Fees for hoarding & scuff folding per month	10,000

SEVENTH SCHEDULE:

S.18

COUNTY RENTAL HOUSES AND STALLS CHARGES

Part I: Market Stalls

The following charges shall be levied on the Meru county stalls listed in the second column at the rate specified in the last column.

Maua Town

S/NO	Category	Number of Units	Charges (Kshs.)
	Maua Town		
a)	Market Stalls 93		
	Category A	12	1,000 Per Month
	Category B	45	600 Per Month
	Category C	36	500 Per Month
b)	Hotels	2	1,300 Per Month
c)	Bus Park Stalls	12	7,000 Per Month
d)	Bus Park Hotel	1	20,000 Per Month

Igembe South

The Meru County Finance Act, 2019

S/NO	Category	Number of Units	Charges (Kshs.)
a)	Market Stalls (AthiruGaiti)	36	1,000 Per Month
b)	Stores-AthiruGaiti	4	1,000 Per Month

Nkubu Town

S/NO	Category	Number of Units	Charges (Kshs.)
a)	Market Stalls (Marigiti)	48	700 Per Month
b)	Market Stalls- Outside Marigiti	78	1000 Per Month

South Imenti

S/NO	Category	Number of Units	Charges (Kshs.)
a)	Market Stalls (Igoji)	10	500 Per Month

Imenti Central

S/NO	Category	Number of Units	Charges (Kshs.)
a)	Market Stalls (Chaaria)	10	500 Per Month

Igembe North

S/NO	Category	Number of Units	Charges (Kshs.)
a)	Market Stalls (Laare Market)	8	2,000 Per Month

Tigania East

S/NO	Category	Number of Units	Charges (Kshs.)
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The Meru County Finance Act, 2019

a)	Market Stalls (Mikinduri)	8	1,000 Per Month

Tigania West

S/NO	Category	Number of Units	Charges (Kshs.)
a)	Kianjai Stalls		1,000 Per Month
b)	Miathene stalls		700 Per Month

Meru town

S/NO	Category	Number of Units	Charges (Kshs.)
a)	Market Stalls CST (Marigiti)	52	400 Per Month
b)	Market Stalls SST (Marigiti)	53	400 Per Month
c)	Market Stores (Marigiti)	46	500 Per Month
d)	Hotels (Marigiti)	15	800 Per Month
e)	Butchery (Marigiti)	6	1,000 Per Month
f)	Tobacco Stands (Marigiti)	3	200 Per Month
g)	Chicken Cage (Marigiti)	16	200 Per Month
h)	Small Stalls Lst (Marigiti)	104	300 Per Month
i)	Bus Park Wooden Stalls	94	5,000 Per Month
j)	Bus Park Permanent	74	
	-Small shops		5,000 Per Month
	-Large shops		10,000 per month
	-Small hotels		5,000 Per Month
	-Large hotels		10,000 per month
	-1998 shops		10,000 per month

Modern Kiosks

The Meru County Finance Act, 2019

No.	Area/Location	Units	Amount
a)	Modern Kiosks - Meru Town, Gitimbine and Makutano		5,000 Per Month
b)	Nkubu, Maua		3,000 Per Month
c)	Other Areas		1,000 Per Month

NOTE:

Ownership/tenancy terms shall be reviewed after every 3 years

Part II: Rental Houses and other county premises

The following charges shall be levied on the Meru county rental houses listed in the second column at the rate specified in the last column.

Maua Town

S/NO	Category	Number of Units	Charges (Kshs.)
a)	Residential (3 Br &Sq.)	1	10,000 Per Month
b)	Residential (2 Bed Room)	7	7,000 Per Month
c)	Maua Town public toilet	1	10,000 Per Month

Igembe North

S/NO	Category	Number of Units	Charges (Kshs.)
a)	Laare Market Stage Public Toilet	1	6,000 per month

Igembe Central

S/NO	Category	Number of Units	Charges (Kshs.)
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The Meru County Finance Act, 2019

a)	Leopard rock hotel	1	100,000 per month (Subject to contract review)
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Igembe South

S/NO	Category	Number of Units	Charges (Kshs.)
a)	Office Block Above Igembe S Sub County Offices	1	15,000 Per Month
b)	Office Block Within Igembe S Sub County Offices	1	20,000 Per Month

Nkubu Town

	Category	Number of Units	Charges (Kshs.)
a)	NHC Houses- One Bedroom Self. Nkubu	12	5,000 Per Month
b)	Hire of Social Hall per day	1	5,000 Per Event
c)	Nkubu Main stage public Toilet	1	10,000 Per Month
d)	Nkubu Equity public Toilet	1	15,000 Per Month
e)	Jerusalem Market Toilet	1	10,000 Per Month
f)	Nkubu Closed Market public Toilet	1	10,000 Per Month

Imenti North

S/NO	Category	Number of Units	Charges (Kshs.)
a)	Garage Yards	3	10,000 Per Month
	Cathedral Estate		
a)	One Bed Room	2	7,000 Per Month
	Commercial Block		
a)	Office-Consolidated Bank	1	150,000 Per Month (Subject to contract review)
b)	Shops	2	30,000 Per Month
c)	Hotel	1	20,000 Per Month

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d)	Maisonette	7	30,000 Per Month
e)	Hostels- KeMU Town Campus	1	Subject to Contract Review (200,000 Per Month)
	Residential houses		
	Residential –fire station 2-bedroom houses		10,000 per month
	Residential houses at Kinoru (Vet)		15,000 Per month

Tigania west

S/NO	Category	Number of Units	Charges (Kshs.)
a)	Rental Houses Self-Contained – 1bedroom (Urru)	6	5,000 Per Month
b)	Kianjai Market Public Toilet	1	5,000 Per Month
c)	Nchiru Market Lockers	22	500 Per Month

Meru Town

S/NO	Category	Number of Units	Charges (Kshs.)
a)	Meru Town (next Uchumi supermarket) Public Toilet	1	15,000 Per Month
b)	Meru Town Main Stage Public Toilet	1	15,000 Per Month
c)	Gakoromone Market Public Toilet	1	20,000 Per Month
d)	Makutano public iko toilet	1	20,000 Per Month
e)	Riverland public iko toilet (Tusky's stage)	1	20,000 Per Month
f)	Nteere public park iko toilet	1	15,000 Per Month

NOTE:

- Tenancy agreements for the toilets (leasehold) to be reviewed after every 3 years.

Museum Area Commercial Premises

S/No	Category	Number of Units	Charges (Kshs.)
a)	Museum -1	1	7,000

The Meru County Finance Act, 2019

b)	Museum -2	1	7,000
c)	Museum -3	1	12,000
d)	Museum -4	1	20,000
e)	Museum -5	1	10,000
f)	Museum -6	1	5,000
g)	Museum -7	1	10,000
h)	Museum -8	1	20,000
i)	Museum -9	1	12,000
j)	Museum -10	1	10,000
k)	Museum -11	1	10,000

Buuri

S/NO	Category	Number of Units	Charges (Kshs.)
a)	Timau Market Stage Public Toilet	1	5,000 per month
b)	Timau Bus park Stalls		1,000 Per Month
c)	Stalls around the Stadium Wall		500 Per Month
d)	Shops along the Office Road		5,000 Per Month

Imenti South

S/NO	Category	Number of Units	Charges (Kshs.)
a)	Ntharene Market Public Toilet	1	5,000 per month
b)	Residential houses Kaguru ATC		
	1 bedroom		5,000 per month
	2 bedrooms		8,000 per month
	1 Bungalow		12,000 per month
	Kanyakine Residential House (Cooperative House)		4,000 Per Month
	Kionyo Residential Houses (Single Rooms)	4	2,000 Per Month
	Igoji Cooperatives Houses		1,000 Per Month

Part III: Penalties

The Meru County Finance Act, 2019

The following charges shall be levied on the items listed in the second column at the rate specified in the last column and shall apply uniformly throughout the Meru County

S/No	Item description	Charges (Kshs)
a)	Eviction from County Government house and stalls	5,000
b)	Penalty for late payment of rent after 5 th day of every month	5% of rental fee
c)	Padlock fee for rent defaulter	500

EIGHTH SCHEDULE

S.23

PHYSICAL PLANNING AND LANDS FEES AND CHARGES

Part I: Physical planning

Subdivisions/Amalgamation/Combination/Partition

The following fee and charges shall be levied on the services listed in the table at the rate specified in the last column.

S/No	Fees and Charges	
	Subdivisions/Amalgamation/Combination/Partition	
a)	Meru Township	Lea

The Meru County Finance Act, 2019

b)		Fre
c)		Out
d)	Category B Townships	Nku
e)	Category C	Oth
f)	Institutional Category	Cat
g)		Cat
h)		Cat
i)		Cat coll

Change of User (leasehold plots)

The following fee and charges shall be levied on the categories listed in the second column at the rate specified in the last column.

S/No	Category	Charges (Kshs.)
a)	Residential	20,000.00

The Meru County Finance Act, 2019

	– Commercial	
b)	Light Industrial – Commercial	20,000.00
c)	Agriculture - Commercial, residential, light industrial, institutional.	20,000.00

Extension of Use (leasehold plots)

The following fee and charges shall be levied on the item listed in the second column at the rate specified in the last column and shall apply throughout the Meru County

S/No	Category	Charges (Kshs.)
a)	Extension of user	20,000.00

Application for New Grants, Extension and Renewal of Lease,

The following fee and charges shall be levied on the categories listed in the second column at the rate specified in the last column and shall apply throughout the Meru County

The Meru County Finance Act, 2019

S/No	Category	Charges (Kshs.)
a)	New Grants, Extension and Renewal of Lease	0.5% of the current value as undertaken by a Licensed Valuer

Part II: Lands rates and rent

S/No	Categories	Meru Town Charges Kshs	Maua/Nkubu Towns Charges Kshs	Other Sub Counties Charges Kshs
	Land rates			
a)	CILOR (Contribution in lieu of rates)	As per the established rate struck	As per the established rate struck	As per the established rate struck
b)	Free Hold/Own Land (Within Municipalities and Townships) for i) Commercial and Industrial ii) Rental Houses ii) Residential and Agricultural Land	Rate struck of 0.5% of the Value in the existing Valuation Roll Rate struck of 0.3% of the Value in the existing Valuation Roll 150	Rate struck of 0.5% of the Value in the existing Valuation Roll Rate struck of 0.3% of the Value in the existing Valuation Roll 150	Rate struck of 0.5% of the Value in the existing Valuation Roll Rate struck of 0.3% of the Value in the existing Valuation Roll 150
c)	Large Agricultural Schemes Under Lease i) Below 100 Acres ii) 100 – 499 Acres			150 Per Acre/Year 100 Per Acre/Year

The Meru County Finance Act, 2019

	iii) 500 Acres and above			75 Per Acre/Year
d)	Wildlife Conservancy			75 Per Acre/Year
e)	Lease Hold	Rate struck of 0.5% of the Current Market Value	Rate struck of 0.5% of the Current Market Value	Rate struck of 0.5% of the Current Market Value
f)	Temporary (T Plots)	Rent as specified in allotment letter	Rent as specified in allotment letter	Rent as specified in allotment letter

NOTES: For purposes of this Act:

1. **Residential** refers to land applied for private dwellings and excludes dwellings that have been rented out or applied for other commercial activities or commercial residential;
2. **Commercial land** refers to land used for business activities or buildings/structures that house businesses;
3. **Rental Houses** refers to all buildings that have been rented out as dwelling houses and includes apartment buildings/complexes.

FEES AND CHARGES FOR LEASING LAND OWNED BY COUNTY GOVERNMENT OF MERU

S/No	Item description	Charges (Kshs)
a)	Tea Farms- One Acre per year	10,000
b)	Cultivation lands-one acre per year	4,000

Part III: Penalties

The following charges shall be levied on the items listed in the second column at the rate specified in the last column and shall apply uniformly throughout the Meru County.

The Meru County Finance Act, 2019

S/No	Item description	Charges (Kshs)
a)	Late payment after 31 st March of every year	3% monthly fine of outstanding rates and rents

NINTH SCHEDULE

S.19

**CULTURE, GENDER, SPORTS, YOUTH AND SOCIAL SERVICES
FEES AND CHARGES**

The following fees and charges shall be levied on the items listed in the second column at the rate specified in the last column.

Part I

The following fees and charges shall be levied on the items listed in the second column at the rate specified in the last column and shall apply uniformly throughout Meru County.

S/No	Item Description	Charges Kshs.
a)	Registration of Cultural group	1,500
b)	Registration of herbalist	3,000
c)	Registration of artist	1,500
d)	Registration of sports club	1,500
e)	Registration of rotaries/ competitions	10,000
f)	Registration of cinema/video den	10,000
g)	Renewal of certificate of a cultural group	500
h)	Renewal of certificate of a herbalist	500
i)	Renewal of artist certificate	500
j)	Renewal of sports club certificate	1,000

The Meru County Finance Act, 2019

k)	Renewal of certificate for video den /cinema	1,000
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Part II: Sports stadia's charges

The following charges shall be levied on the items specified in the second column at the rate specified in the respective columns.

S/No	Item Description				
1	Stadium	Kinoru (Kshs.)	Maua (Kshs.)	Nkubu (Kshs.)	Other Sub Counties (Kshs.)
a)	Football/Rugby match Teams from outside Meru County	60,000	10,000	5,000	5,000
b)	Football/Rugby match Teams from Meru County and other local matches	15,000	3,000	2,000	1,000
c)	Religious functions	15,000	10,000	5,000	5,000
d)	Social functions (wedding etc.)	50,000	10,000	5,000	2,000
e)	Political Rallies	60,000	40,000	20,000	20,000
f)	Commercial Functions	100,000	80,000	80,000	50,000
g)	Public Learning Institutions	10,000	5,000	3,000	2,000
h)	International matches	120,000			
2	County recreation parks	Meru Town	Maua Town	Nkubu Town	Other Sub- counties
a)	Wedding activities	5,000	2,000	2,000	2,000
b)	Photographs per Event	1,000	1,000	1,000	500
c)	Videos	3,000	2,000	2,000	1,000
d)	Small meeting (below 50 people)	2,000	1,000	1,000	1,000
e)	Grass Harvesting	2,000	2,000	2,000	2,000

TENTH SCHEDULE

S. 20

EDUCATION AND TECHNOLOGY FEES AND CHARGES

The following fees and charges shall be levied on the items listed in the second column at the rate specified in the last column and shall apply uniformly throughout the Meru County

Part I

S/No	Item Description	Charges (Kshs.)
a)	University application fee	31,500
b)	Private technical training institutions application fee	21,000
c)	Public youth polytechnics application fee	2,000
d)	Private youth polytechnics application fee	10,000
e)	Private secondary schools application fee	21,000
f)	Private primary school application fee	15,000
g)	Private kindergarten application fee	15,000
h)	Private colleges application fee	15,000
i)	Faith based secondary schools application fee	12,000

The Meru County Finance Act, 2019

j)	Faith based primary schools application fee	10,500
k)	Day care centers application fee	2,000
l)	Additional Stream	1000
2	Research Data	
m)	Masters	1,000
n)	Doctorate	2,000

ELEVENTH SCHEDULE

S. 21

DEPARTMENT

PUBLIC HEALTH FEES AND CHARGES

The following fee and charges shall be levied on the items listed in the second column at the rate specified in the last column and shall apply uniformly throughout the Meru County.

Part I

S/No.	Item Description	Charges (Kshs.)
1.	a. Inspection of Schools for Licensing (ECD Centres, Primary and Secondary Schools)	5,000
	b. Tertiary Institutions – (Colleges, Polytechnics E.T.C.)	10,000
	c. Universities	20,000

The Meru County Finance Act, 2019

2.	Approval of Building Plans	
	a. Residential, Single – Storey	2,000
	b. Residential, Multi – Storey	5,000
	c. Commercial, Single – Storey	5,000
	d. Commercial, Multi – Storey	6,000
	<u>Structural Drawings</u>	2,000
	a. Commercial, Multi- Storey (Every Floor Above 3 rd Floor)	
	b. Residential, Multi-Storey (Every Floor Above 3 rd Floor)	2,000
3.	Issuance Of Building Occupation Certificate (New)	3,000
4.	a. Vetting Of Land Change Of User Applications/Part Development Plan	1,500
	b. E.I.A. Plan/Proposals	5,000
5.	Issuance Of Health Clearance For The Purposes Of Licensing Under The Hotels And Restaurants Act Licensing	
	a. Registered Hotels and Restaurants	6,000
	b. Camping Sites	2,000
	c. Commercial Villas	2,000
	d. Cottages	2,000
	e. Issuance of individual health certificate	200
	f. Other Premises Used for Accommodation (E.G. Lodging)	2,000
6.	Annual Health Certificate for Fish Landing Sheds	1,500
7.	Issuance of Health Clearance for Purpose of Liquor Licensing	
	a. Wines and Spirit (General Retail)	2,500
	b. Bar and Restaurant Alcoholic	3,500
	c. On Bar	2,500

The Meru County Finance Act, 2019

	d. Night Club/Casino	7,500
	e. Liquor Depot	5,000
8.	Routine Water or Food Sample Analysis	2,000
9.	Disinfection, Disinfecting or Derating of Premises Aircrafts, Vehicles and Ships	1,000 /= 40 M ²
10.	Issuance of Health Certificate For Food Export Or Import	10,000
	Vaccinations	
	a. Typhoid Fever	1,000
	b. Yellow Fever	1,000
	c. Cholera	1,000
	d. Polio	1,000
	e. Anti-Rabies	1,000 Per Dose
11.	Issuance of Medical Certificates	200
12.	Inspection for The Purposes Of Issuing Food Hygiene License	
	a. Retail Shops	300
	b. Milk Bars	500
	c. Butcheries	600
	d. Slaughter Slab	2,000
	e. Bakeries	3,000
	f. Bottling Plant	3,000
	g. Abattoirs	5,000
	h. Supermarket	5,000
	i. Canteen	600
	j. Dairies	2,000
	k. Food Produce Stores	1000
	l. Retail Shops	300
	m. Food Depots	2,500

The Meru County Finance Act, 2019

	n. Flour Millers	5,000
	o. Grocery	300
	p. Posho Mill	500
	q. Whole Sale Shops	3,000
	r. Eating Houses	500
	s. Other Food Processing Plants	1,000
13.	Non-Food Premises Inspection for Occupational Certification	
	a. Hair Salon	500
	b. Dhobi/ Dry Cleaner	2,000
	c. Shoe Shop (Retail)	500
	d. Shoe Shop (Wholesale)	3,000
	e. Electronics Shops	1,000
	f. Gas and Lubricants	1,000
	g. "Mali Mali" Shops	1,000
	h. M-Pesa	1,000
	i. Studio	2,000
	j. Jua Kali Sheds	600
	k. Tailoring Shops	300
	l. Barber Shop	500
	m. Skin Banda	1,500
	n. Stationeries/Bookshop	500
	o. Workshops (Carpentry and Welding)	500
	p. Fuel Service Station	5,000
	P. Fuel Filling Station	3,000
	Q. Auto Spares Shops	1,000
	r. Garage	500

The Meru County Finance Act, 2019

	s. Hardware	3,000
	t. Boutique	500
	u. Banking Institutions	10,000
	v. Private Offices	2,000
14.	Medical Institutions Inspection of Health Facilities for Registration	
	a. Conventional Medical Clinics	4,000
	b. Chemists	4,000
	c. Pharmacies (Whole Sales)	10,000
	d. Herbal Clinics	4,000
	e. Laboratories	4,000
	f. Dental Clinics	4,000
	g. Private Hospitals	10,000
	h. Nursing Homes	10,000
	i. Other Facilities E.G. Coffin Shops, Hearse Services	5,000
	Internship/Practical Experience per Month	2,000

TWELVETH SCHEDULE

S. 22

COOPERATIVE AND ENTERPRISE DEVELOPMENT FEES AND CHARGES

Part I: General Fees

The following fees and charges shall be levied on the items listed in the second column at the rate specified in the third column and shall apply uniformly throughout the Meru County

S/No	Item Description	Charges (Kshs.)
a)	Cess from crop sale	1% of the gross sale.
b)	Registration of a cooperative	2,500
c)	Name search	1,000
d)	Audit fee from private auditors	70% of the total supervision fees
e)	Audit fee from government auditors	70% of the total collection

Part II: Weight and Measures fees and charges

The Meru County Finance Act, 2019

The following fees and charges shall be levied on the items listed in the first column at the rate specified in the second and third columns and shall apply uniformly throughout the Meru County

Particulars of Equipment	Initial Verification (Kshs.)	Re-verification (Kshs.)
1. Weights: For each weight— 5kg and under..... 10kg..... 20kg..... Exceeding 20kg.....	 100 160 200 400	 40 80 100 200
2. Measures of length: For each measure— (a) Un-subdivided..... (b) subdivided (including the whole length): 1 metre and under..... Exceeding 1 metre but not exceeding 5 meters 10 meters..... 20 metres..... 30 metres..... Exceeding 30 meters.....	 400 100 200 200 600 800 1,000	 200 60 100 200 300 400 800
1. Measures of capacity (other than bulk measures): For each measure— (a) Un-subdivided— 2 litres and under..... Exceeding 2 litres but not exceeding 20 litres..... Exceeding 20 litres..... (b) Subdivided: The fee payable for a subdivided measure shall be the same as that for an un-subdivided measure of equivalent capacity plus an additional charge of KSh. 10 for each of its numbered sub-divisions.	 100 200 400	 40 100 200
4. Bulk measures (road tankers): (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	
5. Bulk storage tanks: For each tank according to its capacity—		

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100,000 litres and under.....	100,000	
Exceeding 100,000 litres but not exceeding 500,000 litres.....	150,000	
Exceeding 500,000 litres but not exceeding 1,000,000 litres.....	200,000	
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		
6. Spirit measuring instruments: For each instrument	400	200
7. Liquid measuring instruments: (a) Dispensing pumps (each)— (i) Electronic..... (ii) Non-electric..... (b) Bulk meters (each)— (i) Electronic..... (ii) Non-electronic.....	2,000 1,600 30,000 20,000	1,200 1,000 15,000 10,000
8. Leather measuring instruments and fabric measuring instruments: For each instrument.....	2,000	1,600
9. Egg-grading machines: For each machine— Type “A” machine..... Type “B” machine.....	2,000 3,000	1,000 1,500
10. Non-Automatic weighing instruments intended for counter use: For each instrument according to its capacity— (a) non-self-indicating— 5kg and under..... Exceeding 5kg not but exceeding 15kg..... Exceeding 15kg (b) Semi-self-indicating instruments— 5kg and under..... Exceeding 5kg not but exceeding 15kg..... Exceeding 15kg (c) Self-indicating instruments— (i) Electronic— 5kg and under..... Exceeding 5kg not but exceeding 15kg. Exceeding 15kg (ii) Non-electronic— 5kg and under..... Exceeding 5kg not but exceeding..... Exceeding 15kg (2) All other non-automatic weighing instruments: For each instrument according to its capacity— (a) Electronic instruments— 50 kg and under.....	200 400 1,000 400 800 1,200 600 1,000 1,600 400 800 1,200 1,200	150 200 400 200 400 800 400 600 1,200 200 400 800 800

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Exceeding 50 kg but not exceeding 500kg....	2,000	1,200
Exceeding 500kg but not exceeding 1 tonne	4,000	2,000
Exceeding 1 ton but not exceeding 5 tonnes	6,000	5,000
Exceeding 5 tonnes but not exceeding 20 tonnes	10,000	8,000
Exceeding 20 tonnes— The fee payable shall be the same as that for a 20- tonne capacity instrument plus an additional charge of Ksh.400 for every tone (or part thereof) in excess of such capacity.		
(b) Electronic instruments— 50 kg and under.....	1,000	600
Exceeding 50 kg but not exceeding 500kg...	1,600	1,000
Exceeding 500kg but not exceeding 1 tonne.	3,000	2,000
Exceeding 1 ton but not exceeding 5 tonnes	4,000	3,000
Exceeding 5 tonnes but not exceeding 20tonnes.....	8,000	6,000
Exceeding 20 tonnes— The fee payable shall be the same as that for a 20- tonne capacity instrument plus an additional charge of Ksh.400 for every tone (or part thereof) in excess of such capacity.		
11. Automatic weighing instruments: 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— The fee payable shall be the same as that for a 20- tonne capacity instrument plus an additional charge of Kshs. 400 for every tone (or part thereof) in excess of such capacity.	8,000	5,000
12. Belt weighers: For each instrument	12,000	8,000
13. Additional charges payable where a weighing or measuring instrument incorporate a printing device which is also examined and tested.	400	200
14. Where a weighing or measuring instrument Incorporates a printing device which is also examined and tested, an additional charge of Kshs. 400 shall be payable for the examination and testing of the device.		
15. Where a weighing instrument incorporates more than one indicating device, an additional fee equivalent to the stamping fee payable for the instrument shall be charged for the examination and testing of each such device.		
16. Where a weighing instrument has two sets of		

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graduations (as in the case with some milk weighers,) separate fees shall be charged for each set of graduations according to the capacity of the instrument.		
17. Where a weighing or measuring instrument is constructed to calculate and indicate the price, an additional fee of Ksh. 400 shall be payable for the examination and testing of the price indicating mechanism		
18. Where two or more load receptors are connected to one indicating mechanism, separate fees shall be charged for each load receptor according to its capacity.		

FEES FOR PATTERN APPROVAL	
1. Measures of length and measures of capacity: For each measure.....	4,000
2. Measuring instruments; (a) Liquid measuring instruments (each)..... (b) Linear measuring instruments (each)..... (c) Leather measuring instruments (each).....	20,000 10,000 10,000
3. Non- automatic weighing instruments: For each instrument according to capacity— (a) Non-electronic— 200 kg and under..... Exceeding 200kg but not exceeding 1 tonne Exceeding 1 tonne (b) Electronic— 20 kg and under..... Exceeding 20kg but not exceeding 200kg... Exceeding 200kg but not exceeding 1 tonne..... Exceeding 1 tonne.....	12,000 16,000 20,000 20,000 30,000 35,000 40,000
4. Automatic weighing instruments: (Hopper weighers): * For each instrument according to capacity— 20kg and under..... Exceeding 20kg but not exceeding 200kg..... Exceeding 200kg..... Belt-weighers Each instrument.....	15,000 20,000 25,000 30,000
FEE FOR ADJUSTING WEIGHTS AND MEASURES AND OTHER MISCELLANEOUS CHARGES	
1. Adjusting weights	Kshs.

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For each weight—	
5kg and under.....	40
10 kg	60
20 kg.....	80
Exceeding 20 kg.....	200
2. Adjusting measures of capacity	
For each measure—	
(a) Un sub-divided	100
(b) Sub-divided—	
The fee payable shall be the same as that for un sub-divided	
measure of equivalent capacity plus an additional charge of Kshs.	
50 for each subdivision adjusted.	
3. Miscellaneous charges:	
(a) Inserting plugs (each).....	40
(b) Adjusting loose poises (each).....	40
(c) Balancing all types of weighing instruments	100
(each).....	100
(d) Denominating linear and capacity measures (each)	
.....	
(e) Adjusting capacity measures for use as standards:	1,000
Each measure according to denomination—	
20 litres and under.....	2,000
Exceeding 20 litres but not exceeding	
500 litres.....	
Exceeding 500 litres—	
An additional charge of Kshs. 1000 shall be payable for every 500	
litres (or part thereof) in excess of such capacity.	
(f) Calibrating masses for use in Laboratories:	2,000
Each mass—	1,500
2kg and under	1,000
Class E.....	400
F.....	600
M.....	2,000
Exceeding 2kg but not exceeding 20 kg.....	5,000
Exceeding 20kg but not exceeding 20 kg.....	
Exceeding 20kg but not exceeding 50 kg.....	100,000
Exceeding 500kg.....	150,000
Calibration of bulk storage tanks	200,000
For each tank according to its capacity 100,000 litres and	
under.....	
Exceeding 100,000 litres but not less exceeding 500,000	
litres.....	
Exceeding 500,000 litres but less than litres...1,000,000	
Exceeding 1,000,000 litres an additional charge of Kshs. 50, 0000	
per 500,000 litres.	
An additional charge of Kshs. 1,000 per graduation	
2. Fees for testing or calibrating articles or weighing or measuring	
equipment submitted to the Director in pursuance of section 17	
of the Act:	800

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(a) Testing or calibrating articles (each)..... (b) The charge for testing or calibrating weighing Or measuring equipment shall be the same as the stamping fee applicable for such equipment plus an additional charge of.....	500
CHARGES FOR TRANSPORTATION, HANDLING AND HIRE OF STANDARDS	
1. Transportation Charges: The amount payable for transporting mass standards from the nearest weights and measures office to the place appointed by the applicant shall be Kshs. 2,000 plus an additional charge per kilometre as follows— Mass standards of— One tone and under..... Exceeding 1 tonne but not exceeding 3 tonnes..... Exceeding 3 tonnes but exceeding 10 tonnes..... Exceeding 10 tonnes but not exceeding 15 tonnes Exceeding 15 tonnes.....	60 100 160 200 300
2. Handling Charges: The charges payable for lifting roller and block test weights for the purpose of either loading/offloading them into a vehicle or placing them onto the load receptor of the weighing instrument under test shall be as follows— (a) Loading/off-loading weights into a vehicle, Kshs. 500 per tonne or Kshs. 4000 per day whichever is the greater; (b) Placing weights on or off the load receptor of an instrument Kshs. 500 per hour or part thereof.	
3. Hire of roller and block test weights. For every tone or part thereof (per day) (i) For the first three days (minimum period) ... (ii) Any additional days beyond the minimum period	500 750
4. Hire of other weighing equipment: (i) Weighbridge testing unit; Kshs. 10,000 per hour. (ii) Mobile prover tanks; Kshs. 10,000 per day (iii) Fork lift; Kshs. 10,000 per day	
PART 5—TRAVELLING COST	
The amount payable when an officer, on application or notification by any person, attends at any place away from his duty station for the purpose of verification of any weighing or measuring equipment shall be as follows- Travelling expenses (per kilometre of part thereof).	50
FEES FOR REGISTRATION AS A MANUFACTURER OF WEIGHING OR MEASURING EQUIPMENT AND WORKSHOP APPROVAL	
Fees for registration as a manufacturer	1,000
FEES FOR REPAIRERS LICENCE	
1. Repairers' licence fees; For each licence according to type Type 1	Kshs. 500

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Type 2	800
Type 3	1,000
Type 4	800
Type 5	800
Type 6	1,000
Type 7	500
Type 8	
Type 9A—Electricity meter	500
9B—Taxi meter	500
9C—Airtime meter	500
Type 10A—Speed gun	500
10B—Alcohol Breath Analyser	500
10C—Blood pressure machine	500
10D—Thermometers	500
Special Categories	
Type A – Precision balance class ‘A’	1,500
Type B – Precision balances class	1,500

THIRTEENTH SCHEDULE

S. 26

TRADE LICENCE FEES FOR VARIOUS BUSINESSES

Part I: General Traders and Retail Services

The following trade license fees shall be charged on the business listed in second column at the rate specified in either in the third, fourth, fifth or sixth column depending on the zone.

Meru and Maua towns to adopt and charge at the rate specified in the third column, Nkubu towns to adopt and charge at the rate specified in the fifth column and finally other sub-counties to adopt and charge at the rate specified in the last column respectively.

BRIMS CODE	CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Subletting Fees + Fire Fees as applicable)	MERU and MAUA TOWN (Kshs.)		NKUBU, LAARE, MIKINDURI, TIMAU TOWNS (Kshs.)	OTHER SUB COUNTIES (Kshs.)
100	GENERAL TRADE, WHOLESALE, RETAIL, SHOP AND SERVICES. Including: Distributors, Traders, Wholesalers, Hypermarkets, Departments Stores, Supermarkets, Show Rooms, Boutiques, Retail Shops & Stores, Personal Services Providers, Kiosks, Chemist, Agro-vets, drug stores etc.				

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103	Mega Store, Hypermarkets Large Multi- Department Store, Over 20 employees/ premises over than 2,000 m2 / Prime Location Hypermarket	50,000		30,000	24,000
105	Large Trader, Shop or Retail Service Over 3employees and premises over than 200m2 / Prime Location	14,000		10,000	8,000
110	Medium Trader, Shop or Retail Service From over1 employees and / or premises less than 20 m2 / Fair Location	7,000		4,000	4,000
115	Small Trader, Shop or Retail Service	3,400		2,000	2,000
120	Kiosk Light or temporary construction less than 5 m2	2,700		1,600	1,500
195	Other General Merchant, Shop and Retail Services	2,700		1,600	1,500
200	INFORMAL SECTOR Including: Hawkers, Street Vendors & Small Traders and Service Providers operating in the street, car wash operators, Miraa shed etc.				
205	Hawkers with Motor Vehicle 1 person with motor vehicle	3,500		2,000	2,000

BRIMS CODE	CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Subletting Fees + Fire Fees as applicable)				
215	Small Informal Sector Trade/ Service Provider Shoeshine, Street Repairer: shoes, tools, appliances etc. Street vendor (newspaper, sweets, soda, cigarettes, etc.)	1,400		1,000	1,000
220	Semi-Permanent Informal Sector Trader Up to 2 persons operating in veranda or temporary building	2,100		1,200	1,200
295	Other Informal sector operation	1,400		1,000	1,000

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300		TRANSPORT, STORAGE & COMMUNICATIONS Including: Maritime & Air Lines, International Carriers, Freight Forwarders , Courier services, booking offices, Transportation Companies operating Taxis- Matatu-Buses- Lorries-exhausters, water bowsters 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 20 vehicles	56,000		56,000	56,000
310	Medium Transport Company From 5 to 19 Vehicles	21,000		21,000	21,000
315	Small Transport Company From 2 to 4 Vehicles	7,000		7,000	7,000
320	Independent Transport Operator 1 vehicle only	3,500		3,500	3,500
321	Vacuum exhauster	8,000		8,000	8,000
322	Water tankers/bowsters	8,000		8,000	8,000
325	Large Petrol Filling Station Over 4 pumps.	14,000		14,000	14,000
330	Medium petrol Filling Station From 2 to 3 pumps	8,500		8,500	8,500
335	Small Petrol Filling Station single pump	5,950		5,950	5,950
340	Large Cold Storage Facility Over 1000 m2, Insulated walls, cold production equipment	46,750		46,750	46,750
345	Medium Cold Storage Facility Up to 100m2, cold production equipment	21,250		21,250	21,250

420	Large mining or natural resources extraction operation over 50 employees	56,000		56,000	56,000
421	Machine Stone Cutters	150,000		150,000	150,000
422	Large Machine Ballast Crashers	100,000		100,000	100,000
423	Medium Machine Ballast Crashers	70,000		70,000	70,000
424	Small Machine Ballast Crashers	50,000		50,000	50,000
424					
425	Medium Mining or Natural Resources Extraction Operation From 4 to 50 employees	38,250		38,300	27,000
430	Small Mining or Natural Resources	21,250		21,250	21,250

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	Extraction Operation up to 3 employees				
495	Other Agricultural Forestry and Natural Resources	6,800		4,000	4,000
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		50,000	50,000
506	Medium- High Standards Lodging House/ Hotel D Class, From 41 to 100 rooms	59,500		35,000	35,000
509	Small – High Standard Lodging House/ Hotel D Class, Up to 40 rooms	49,500		30,000	30,000
512	Large Lodging House with Restaurant AND / OR Bar B/C Class Basic Standard, Over 15 rooms	31,500		18,000	18,000
515	Medium Lodging House with Restaurant And /or Bar B/C Class Basic Standard ,6 - 15 rooms	24,500		14,000	14,000
518	Small Lodging House with Restaurant and / or Bar B/C Class Basic Standard, Up to 5 rooms	17,500		10,000	10,000
521	Large Lodging House B/C Class Basic Standard, Over 15 rooms	28,000		16,000	16,000
524	Medium Lodging House B/C Class basic Standard. From 6 to 15 rooms	17,500		10,000	10,000
527	Small Lodging House B/C Class basic Standard Up to 5 rooms	10,500		6,000	6,000
540	Large Restaurant with Bar/ Membership Club Over 30 customers/ members	21,000		12,000	12,000

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BRIMS CODE	CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Subletting Fees+ Fire Fees, as applicable)	MERU TOWN (Kshs.)	MAUA TOWN (Kshs.)	NKUBU TOWN (Kshs.)	OTHER SUB COUNTIES (Kshs.)
543	Medium Restaurant with Bar/ Membership club from 11 to 30 customers / members	10,500	10,500	6,000	6,000
546	Small Restaurant with Bar Up to 10 customers / members	7,000	7,000	4,000	4,000
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
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
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
558	Butchery with Roasted Meat and / or Soup Kitchen Any size	7,000	7,000	4,000	4,000
561	Large Bar/ Traditional Beer Seller Over 50customers	10,500	10,500	6,000	6,000
564	Medium Bar/ Traditional Beer Seller From 16 to 50 customers	8,400	8,400	4,800	4,800
567	Small Bar/ Traditional Beer Seller Up to 15 customers	5,600	5,600	3,200	3,200
571	Large Night Club / Casino Over 500m2	35,000	35,000	20,000	20,000
574	Medium Night Club/ Casino from 101 TO 500 m2	21,000	21,000	12,000	12,000
577	Small night Club/ Casino Up to 100 m2	14,000	14,000	8,000	8,000

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595	Other Catering and Accommodation		4,900	4,900	2,800	2,800
600		PROFESSIONAL AND TECHNICAL SERVICE Including: Legal, Financial, Management, Sacco's 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, Bank Agents and Mpesa Services,				
605	Large Professional Services Firm Over 10 Practitioners & / or International affiliation	63,000	63,000	36,000	36,000	
610	Medium Professional Services Firm From 3 to 10 practitioners	31,500	31,500	18,00	18,000	

BRIMS CODE	CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Subletting Fees + Fire Fees, as applicable)	MERU TOWN (Kshs.)	MAUA TOWN (Kshs.)	NKUBU TOWN (Kshs.)	OTHER SUB COUNTIES (Kshs.)
615	Small Professional Services UP to 2 practitioners	14,000	14,000	8,000	8,000
620	Independent Technical Operator1 Person acting individually (typist, Accountant, Book keeper, etc.)	4,900	4,900	2,800	2,800
625	Large Financial Services Over 25 employees or premises over 300m2	66,500	66,500	38,000	38,000
630	Medium Financial Services From 6 to 25 employees	45,500	45,500	26,000	26,000

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635	Small Financial Service UP to 5 employees	31,500	31,500	18,000	18,000
695	Other Professional, financial and Technical Services	4,900	4,900	2,800	2,800
		PRIVATE EDUCATION, HEALTH AND ENTERTAINMENT			
700		Including: Private education institutions such as Universities, Polytechnics institutes, Professional Teaching centres 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, Gym pool table, Funeral Homes, Coffin and Hearse Service Providers			
705	Private Higher learning Institutions; Private University, tertiary College or any Higher Education Institution with over 500 students.	31,500	31,500	18,000	18,000
710	Large Private Education Institutions Over 100 pupils or fees over Kshs.50, 000 per year.	21,000	21,000	12,000	12,000
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
720	Small private Education Institution UP to 30 pupils or fees up to Kshs.	7,000	7,000	4,000	4,000

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	30,000 per year				
721	Funeral Home				
722	Hearse Services and Coffin Sale				
725	Large Private Health Facility Hosp., Clinic etc. providing overnight accommodation. Over 20beds.	49,000	49,000	28,000	28,000

BRIMS CODE	CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Subletting Fees + Fire Fees, as applicable)	MERU TOWN (Kshs.)	MAUA TOWN (Kshs.)	NKUBU TOWN (Kshs.)	OTHER SUB COUNTIES (Kshs.)
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
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
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
745	Traditional Health services Herbalists, Traditional Healer etc.	5,600	5,600	3,200	3,200

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750	Large Entertainment Facility Cinema: theatre- 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
755	Medium Entertainment Facility Cinema: Theatre- 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
760	Small Entertainment Facility up to 50 seats/ up to 3 machines/ up to 15 members	10,500	10,500	6,000	6,000
795	Other Private Health, Education and Entertainment Services	`5,600	`5,600	3,200	3,200
800		INDUSTRIAL PLANTS, FACTORIES, WORKSHOPS, SHOW ROOMS & 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 50 employees or premises from 100m2 to 2,500 m2	70,000	70,000	40,000	40,000

BRIMS CODE	CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Subletting Fees +	MERU TOWN (Kshs.)	MAUA TOWN (Kshs.)	NKUBU TOWN (Kshs.)	OTHER SUB COUNTIES (Kshs.)
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	Fire + Fire Fees, as applicable)				
810	Medium Industrial Plant From 6 to 50 employees or premises from 100m2 to 2,500m2	49,000	49,000	28,000	28,000
815	Small industrial Plant premises up to 100m2	28,000	28,000	16,000	16,000
820	Large workshop/ Service, Contractor with large equipment and machinery.	35,000	35,000	20,000	20,000
825	Medium workshop/ Service Repair Contractor with small equipment and machinery.	14,000	14,000	8,000	8,000
830	Small workshop/ Service Repair Contractor with no equipment and machinery.	4,900	4,900	2,800	2,800
895	Other manufacturer, Workshop, Factory, Contractor	4,900	4,900	2,800	2,800

I certify that this printed impression is a true copy of the Bill passed

The Meru County Finance Act, 2019
by the County Assembly on Wednesday, the 20th Day of November,
2019 during the Afternoon Sitting.

C. M. LAUNI
Ag. Clerk of the County Assembly

Presented for assent in accordance with the provisions of the
Constitution of Kenya, the County Governments Act and the County
Assembly of Meru Standing Orders on the 2nd Day of December,
2019 at 4.00 p.m.

Hon. Joseph Kaberia I.A.
County Assembly Speaker