

SPECIAL ISSUE

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KITUI COUNTY ACTS, 2024

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THE KITUI COUNTY FINANCE ACT, 2024

No.5 of 2024

Date of Assent: 27th November, 2024

Date of Commencement: See Section 1

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SCHEDULES

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THE KITUI COUNTY FINANCE ACT, 2024

AN ACT of the County Assembly of Kitui to provide for the various taxes, rates, fees and charges for goods, stock and services and for other revenue raising measures by the County Government; and for matters incidental thereto

ENACTED by the County Assembly of Kitui, as follows—

PART I—PRELIMINARY**Short title and Commencement**

1. This Act may be cited as the Kitui County Finance Act, 2024 and shall come into operation upon publication in the *Kenya Gazette*.

Object and purpose of the Act

2. This Act seeks to prescribe the rates of taxes, fees and charges for goods, stock and services and from properties which include land and buildings, businesses, markets, agricultural produce, outdoor advertisement, health services, vehicle parking, heritage sites, county parks, entertainment, mining and extraction activities among others.

PART II—TAXES, FEES AND CHARGES PAYABLE AND RATES APPLICABLE**Imposition, variation of taxes, rates, fees and charges**

3 (1) The taxes, charges, fees and rates applicable in the county shall be as set out under the First Schedule.

(2) The taxes, charges, fees and rates applicable under sub-section 1 above shall be based on the economic zones listed under the second schedule.

(3) A person who wishes to carry out any of the activities, businesses or make use of county services or property shall pay such applicable taxes, charges or fees.

(4) The County Government shall issue official receipt upon payment of the prescribed fee and thereafter grant the relevant Permit or license to the applicant.

(5) A license, permit or receipt issued under sub-section 4 shall be visibly displayed at the business premises at all times and/or produced on request by an authorized county public officer.

(6) The taxes, fees and charges applicable are payable to county Government of Kitui at the commencement of this Act or as it may apply.

(7) A person who contravenes any of the provisions of this section commits an offence under this Act.

(8) Administration of taxes, fees and charges of items not included in the schedules to this Act shall continue to apply the existing by-laws of the defunct Municipal Council of Kitui, County Council of Kitui, County Council of Mwingi, Town Council of Mwingi until such by-laws are specifically repealed by county legislation.

(9) A person who fails to pay for previous year's Single business permit and its penalties to be required to settle the same amount before the current years' permit is issued.

(10) No permit should be issued to traders who operate on plots whose property rates have not been cleared for the year in question.

Directions, resolutions made under provisions of Local Governments Act

4. (1) All directions, resolutions, orders and authorizations relating to financial management including the collection and administration of taxes, fees and charges given or issued by the defunct Municipal Council of Kitui, County Council of Kitui, County Council of Mwingi and Town Council of Mwingi and subsisting or valid immediately before the cessation of the application of the Local Government Act (Cap. 265) shall be deemed to have been given, issued or made by or under the authority of the county assembly until the expiry or repeal of those directions, resolutions, orders and authorizations on financial management and shall continue, with the necessary modifications, to apply to the payment and the administration of the taxes, fees, charges and other levies under this Act.

(2) The provisions of sub-section (1) do not apply to the specific respective amounts payable in respect of taxes, fees, charges or other levies provided for under part II of this Act.

PART III—FINES AND PENALTIES

Fines and penalties

5. Penalties on outstanding rates for property tax shall be levied as hereunder—

(a) penalties shall be levied in respect of property having total outstanding rates at the turn of the calendar year;

(b) the amount of tax computed shall be increased by penalty calculated at 3 per cent compounded per month;

- (c) the County Executive Committee Member responsible for Finance may waive the penalty imposed under this section subject to Article 210 of the Constitution of Kenya, 2010.

Penalties on outstanding house rent

6. A surcharge shall be levied for rental default at a cumulative rate of 2 percent per month.

Other penalties on outstanding business permits

7. (1) The penalty payable shall be the amount of license increased by a penalty calculated at 3 per cent compounded per month with effect from 1st April of every year.

(2) The County Executive Committee Member for Finance may waive the penalty imposed under this section subject to Article 210 of the Constitution of Kenya, 2010.

General penalty

8. (1) 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 One Hundred Thousand Kenya Shillings or to imprisonment for a term not exceeding one year or both.

(2) A person who hinders, obstructs, interferes or prevents an authorized officer, or any other person duly authorized in writing by the County Executive Committee Member for finance in exercising the powers under this Act shall be guilty of an offence and shall be liable to a fine of One Hundred Thousand Kenyan Shillings or to an imprisonment term not exceeding one year or both.

(3) A person who refuses to give information or gives false information which may lead to under-charging shall in addition to any other remedy under this Act be guilty of an offence and shall be liable to a fine not exceeding One Hundred Thousand Kenyan Shillings or to an imprisonment term not exceeding one year or both.

Offences by staff of the County

9. A County public officer or any other person having a duty to perform under this Act who—

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

- (b) wilfully refuses to do anything which he or she knows or has reasonable cause to know is required to be done
- (c) interferes with any other person or process under this Act, so as to defeat the provisions, requirements or purposes of this Act;
- (d) where required under this Act to do anything to give effect to the provisions of this Act, fails to do such thing;
- (e) without reasonable cause omits to do something in breach of his or her duty under this Act;
- (f) wilfully contravenes the provisions of this Act to give undue advantage or favor to another person; or
- (g) fails to prevent or report to the County Government or any other relevant authority, the commission of an offence committed under this Act:

Commits an offence and is liable upon conviction, to a fine not exceeding One Hundred Thousand Shillings or to imprisonment for a term not exceeding one year, or both.

PART IV— MISCELLANEOUS PROVISIONS

Appointment and duties of an agent

10. (1) In this section —

“agent” means a person appointed as such under sub-section 2;

“a notice” means a notice issued by the County Executive Committee Member for Finance appointing an agent.

(2) The County Executive Committee Member for Finance may by written notice addressed to any person—

- (a) appoint him or her to be an agent of the County Government of Kitui for the purposes of collection or recovery such other fees, as may be necessary for carrying out the purposes of this Act;
- (b) specify the amount of charges, permit fees, rent, license, rent, cess and such other fees to be collected or recovered by the agent.

(3) An agent appointed under this section shall ensure due compliance with the provisions of this Act and remit all revenue collected to the county receiver of revenue or as may be otherwise instructed in the appointment notice.

(4) Where an agent claims to be, or to have become unable to comply with sub-section (2), he or she shall, within seven working days, notify the

County Executive Committee Member for Finance in writing, setting out fully the reasons for his inability to comply, and the County Executive Committee Member for Finance shall accept the notification and cancel or amend the appointment notice accordingly.

(5) Where an agent fails to issue a notice to the County Executive Committee Member for finance under sub-section 4, sufficient moneys for the payment of charges, permit fees, license fees, rent, cess and such other fees specified in the agent's appointment notice shall be presumed to be held by him and this money shall be due and payable to the County Government.

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

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

(8) An agent who makes a payment to the County Government under this section shall for all purposes be deemed to have acted under the authority of the County Government and shall be indemnified in respect of that payment against all proceedings, civil or criminal, and all processes, judicial or extrajudicial, notwithstanding any provisions to the contrary in any written law, contract or agreement.

Measures to prevent non-remittance of collected revenue

11. In order to ensure all revenue is remitted, the County Executive Committee Member responsible for Finance may issue a directive:

- (a) To make use of modern technology for collection and monitoring cash receipts;
- (b) Digitalize all county mutations to allow prompt management of property liable to property tax;
- (c) To conduct county wide survey to establish revenue potential;
- (d) To put proper measures in place to prevent loss of revenue including recruitment of staff, training, surprise checks and visits to markets;

(e) To make use of enforcement efforts, where necessary.

Amendment to Schedules

12. (1) The County Executive Committee Member for Finance may by Order published in the *Gazette* amend any of the schedules.

(2) Any Order made under sub section (1) shall be transmitted to the Clerk of the County Assembly within seven (7) sitting days after the publication, who after receiving it shall within seven (7) days when the County Assembly is in session, cause the order to be tabled before it.

(3) Unless a resolution revoking the Order under sub-section (1) is passed by the County Assembly within twenty-eight sitting days after the date of referral of the Order to the relevant County Assembly Committee, or such other period as the County Assembly may, by resolution approve, the Order shall be deemed to have been approved by the County Assembly.

Regulations

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

SCHEDULES

SCHEDULE I: TAXES, CHARGES, FEES & RATES

1.1 PROPERTY RATES AND RENT AND RELATED CHARGES ON PROPERTY

A) Ministry of Lands, Housing & Urban Development (LHUD)

Nos	Description	Unit of Measure	Charges (KSh.)
1	Land rates Mwingi and Kitui Municipalities	Value of Land	1.5% of value of Land
	Land rates Other Areas (Sub-county Headquarters/Upcoming Commercial Centres and All Other Trading Centres)	Value of Land	1% of value of Land
2	pegging /survey	per plot	4,000
3	Approval of building plan fee (ordinary)	Kshs 30 per floor area square foot subject to a minimum of sh. 15,000	30
4	Architectural fee (low rise	Per floor area square meters	KSh. 40 per floor area square metres subject to a minimum of KSh. 18,000(determined by the plinth area)
5	Approval of building plan fee (Structural)	Per plan	4,000
6	Architectural fee (storey building	Per floor area square Metres	Kshs 40 per floor area square metres Subject to minimum of KSh. 36,000 (Determined by the plinth area
7	Alteration of building plan (per plan)	per application	Half the total approval fees for Such applications.
8	Change of User, extension of user Renewal of lease, extension of lease (within municipality	per application	15,000
	Change of User, extension of user, Renewal of lease, extension of lease (outside municipality	Per application	8,000
9	Application for parcel of land	Non – refundable	5,000

Nos	Description	Unit of Measure	Charges (KSh.)
10	Allocation of Parcels	per Acres	5,000
11	Plot application fee (nonrefundable)	per an eighth 1/8 of an Acre (50*100)	5,000
12	Allotment fee	per an eighth 1/8 of an Acre	6,000
13	Application for declared vacant plot	per an eighth 1/8 of an Acre (50*100)	5,000
14	Application for development permission		1,000
15	Murram (Clay/Read) Charges	Per ton	200
16	a) plot transfer fees Kitui Town	per an eighth 1/8 of an Acre (50*100)	4,000
	b) plot transfer fees Mwingi Town	per an eighth 1/8 of an Acre (50*100)	3,000
	c) plot transfer fees Other Towns	per an eighth 1/8 of an Acre (50*100)	2,000
17	Amalgamation of plot	Per each amalgamated plot or parcel	2,500
18	Private commercial plots	Rent per plot p.a	1,000
19	Plot extension fee	Per an Eighth (1/8) of an Acre (50*100)	1,000
20	Consent to charge a plot	Per an Eighth (1/8) of an Acre (50*100)	5,000
21	Clearance certificate 3% of principal sum of the loan subject to a minimum of Kshs.5000	Per an Eighth (1/8) of an Acre (50*100)	5,000
22	Inspection fee during construction (for low rise houses)	Per project	5,000
23	Inspection fee during construction (for storey buildings)	Per stage	3,500
24	Compliance certificate	Per unit	500
25	Plot dispute fee	Per case	5,000
26	Application fee for a kiosk	Per kiosk	1,000
27	Tender application fee (non-refundable)	Per tender document	1,000
		Contract up to 1 million	2,000
		Contract over 1 million	4,000
		Prequalification	3,000
28	Application for amalgamation for sub-division of Registered parcel of land	per application	1,000
29	Approval for sub-division/Almagation of land into industrial/recreational/other uses per plot.	per plot	10,000
30	Processing of sub division schemes	1-10 plots	1000 per plot

Nos	Description	Unit of Measure	Charges (KSh.)
		11-20 plots	750 per plot
		21 and above	500 per plot
31	Approval for subdivision/Amalgamation of land into commercial / residential plots.	1-10 plots	500 per plot
		11-20 plots	400 per plot
		21-50 plots	300 per plot
		51 plots and above	250 per plot
32	Kiosk site fee	Per Kiosk per annum	1,000
33	a. Plot reinstatement fees/ Re-Beaconing	per plot	3,000
	b. plot identification fee	Per plot	3,000
34	Purchase of GIS Data	Soft copy maps and GIS raw Data (Per Kilobyte)	400
35	Thematics maps(Soft copy	Per copy	1,500
36	Construction site boards	Application fee	5,000
37	Sign/Directional Boards	Per square metre	1,000
38	Approval for erection of Bill Boards	Per application	50,000
39	Approval for putting up Petro service stations(less than 3 pumps	Per premises	30,000
40	Approval for putting up Petro service stations	Per premises	150,000
41	Application of a space for a signboard	Per meter squared	2,000
42	Search of land system records	Per record	500
43	Resolution of boundary dispute	Per party per case	3,000
44	Processing of change of user/ extension of user	Per planning brief	3,000
45	Processing of environmental impact assessment report for commercial/residential building	per application	3,000
46	Processing of environmental impact assessment report for boreholes, earth dams, petrol service stations/petro filling stations, institutions	Per application	5,000
47	Sale of PDPs and market layout plans	Per plan	1,000
48	Approval of perimeter wall	Per meter	200
49	Issuance of occupational certificate		5,000
50	Processing of part development plans		300
	Drawing of building plan		
51	Residential		
	(i) Non- storeyed	per house	3,000

Nos	Description	Unit of Measure	Charges (KSh.)
	(ii) Single storeyed	per house	5,000
	(ii) Multi - storeyed	per floor	3,000
52	Commercial		
	(i) Non-storeyed	per house	5,000
	(ii) Single storeyed	per house	9,000
	(ii) Multi-storeyed	per floor	5,000
53	Commercial cum residential		
	(I) Non-storeyed	per house	5,000
	(ii) Single storeyed	per house	9,000
	(ii) Multi-storeyed	per floor	5,000
54	Industrial		
	(I) Non-storeyed	per house	10,000
	(ii) Single storeyed	per house	15,000
	(ii) Multi-storeyed	per floor	7,000
55	Institutional -schools, churches etc.		
	(I) Non-storeyed	per house	3,000
	(ii) Single storeyed	per house	5,000
	(ii) Multi-storeyed	per floor	3,000
56	Tender security fee 1% of the tendered amount	% per tender sum	1% of the tendered amount
57	Hire of grader per machine hr.	per machine hr.	10,000
	Cutting across /along roads		
	a) Tarmac	per metre and below	500
	b) Marram	per metre and below	300
	c) Electrical street light post breakage	per post	15,000
58	Valuation Services		
	Land and Buildings	Per Report (Subject to minimum of kshs 10,000 other charges as per relevant legislation also applies	10,000
59	Bases transeiver stations.	Per application.	80,000
60	Site plans	0-5 acres 6-10 acres 11 and above	30,000 50,000 70,000
61	Installation of wireless fidelity (WiFi), fiber optic, underground cables	trenching per meter. pole connection per meter.	100 100

B) Soil Analysis

TEST NO	DESCRIPTION	RATE
SO/1	Determination of liquid, plastic limit, linear shrinkage	450
SO/2	Determination of linear shrinkage	250
SO/3	Sieve analysis down to 200 mesh(75mic) dry	400
SO/4	Sieve analysis down to 200 mesh (75 micrometre) wet	500