

**SPECIAL ISSUE**

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REPUBLIC OF KENYA

**KENYA GAZETTE SUPPLEMENT**

**VIHIGA COUNTY BILLS, 2020**

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# THE VIHIGA COUNTY FINANCE BILL, 2020

## A Bill for

**AN ACT of the County Assembly of Vihiga to amend the County legislation relating to fees, charges, licenses, rents or rates for services and for other revenue raising measures by the County Government and for matters incidental thereto.**

**ENACTED** by the County Assembly of Vihiga, as follows—

### PART I—PRELIMINARY

1. This Act may be cited as the Vihiga County Finance Act, 2020 and shall come into operation on the date of publication in the Kenya *Gazette*.
2. The Vihiga County Finance Act 2019 is hereinafter referred to as Finance Act 2019 is amended by-
  - a) Deleting the short title thereto and substituting therefor the new short title- “The Vihiga County Revenue Act 2019”.
  - b) Adjusting the long title to accord the new short title.
  - c) The Finance Act 2019 is amended in the schedules thereof in the manner set out in the schedules herein

Short title and commencement

Amendment of the short title of the Vihiga County Finance Act 2019

Amendment of the schedules to the Vihiga Finance Act 2019

**The first schedule (FINANCE AND ECONOMIC PLANNING, DIRECTORATE OF REVENUE ADMINISTRATION SERVICES) to the finance Act 2019, is amended as follows:**

1. In part (i) Trade and Enterprise Development sector, insert and delete as tabulated

NO.	DESCRIPTION	UNIT OF MEASURE	CHARGES Kshs.
12	Kuku/Chicken per cage-Small(1-20)	Per day	30
	Kuku/Chicken per cage-big (above 20)		50
27	Charcoal per sack	Per day	delete
33	Ropes- large bundle	Per day	60
42	Mobile Accessories on table- Market day	Per day	200
	Mobile Accessories on table-Non market day		50

**The second schedule (PARKING, LOADING AND OTHER FEES) to the finance Act 2019, is amended as follows:**

2. In part (i) Insert the word Reserved, Delete the word **permit** in item 1, 2, 4, 5 and 7, enhance the charges and amend number 3 as tabulated.
3. Delete reserved parking and insert item description.
4. Delete the sub **heading loading/reserved parking bay**.
5. Delete sub title (**vehicles must have /pay for seasonal tickets**) appearing between item 10 and 11.
6. Insert the word **day** in the unit of measure column, delete **per** in (a) and (b) of (ii) other reserved parking fees.
7. Insert **and impound fees** under sub heading (iii).
8. Delete (c), renumber it as (iv), insert fees after public service vehicle.
9. Insert new sub title (2) to read **entry charges**.
10. Delete **without monthly stickers in (e) and (f)**.
11. Renumber street parking to (3).
12. Insert the word **trailer** after without under (3) (e).

NO.	Reserved Parking fees	UNIT OF MEASURE	CHARGES Kshs.
1	Organized bus company	Per annum	70,000
2	Pickups/ vans for hire	Per annum	60,000
3	3 tons and more	Per annum	50,000
4	Lorries for hire	Per annum	50,000
5	Other buses	Per annum	60,000
7	Break down vehicles	Per annum	12,000
<b>(ii) Other Reserved Parking Fees</b>			
(a)	Taxis per day	Per day	300
(b)	Matatu per day	Per day	500
<b>(iii) Penalties and impound fees</b>			

<b>(iv) Public service Vehicle fees</b>			
<b>(2)</b>	<b>Entry charges</b>		
<b>(3)</b>	<b>Street parking</b>		
(e)	Truck without trailer	Per day	200

**The third schedule (DEPARTMENT OF ENVIRONMENT, WATER, ENERGY AND NATURAL RESOURCES) to the finance Act 2019, is amended as follows:**

13. In part (iii) Permit and charges for sanitation services and management, insert a new section number (14) as follows;

NO.	DESCRIPTION	UNIT OF MEASURE	CHARGES Kshs.
14	Use of County Public toilet	Per visit	10

**The Fourth schedule (DEPARTMENT OF PHYSICAL PLANNING, LANDS AND HOUSING) to the finance Act 2019, is amended as follows:**

14. Under Renovation (Alterations) introduce a new item; **Application for rates clearance certificate**
15. Under County Rental Housing property management, on number (6)-Municipality-masionette, amend the charges to 10,000.

<b>RATES</b>			
NO.	DESCRIPTION	UNIT OF MEASURE	CHARGES Kshs.
	Application for rates clearance certificate	Per plot	500
<b>COUNTY RENTAL HOUSING PROPERTY MANAGEMENT</b>			
	SUBCOUNTY	TYPE OF HOUSE	CHARGES
(6)	Municipality	Masionette	10,000

16. Under valuation and property management services, introduce a new item; **Evaluation of NEMA Reports and Approval of construction of Telecommunication mast.**

<b>VALUATION AND PROPERTY MANAGEMENT SERVICES</b>		
Land valuation	Unit of measure	CHARGES Kshs.
Evaluation of NEMA Reports	Per application	3,000

Approval of construction of Telecommunication mast.	Per copy	20,000
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**Fifth schedule (DEPARTMENT OF TRANSPORT, INFRASTRUCTURE AND COMMUNICATION) to the finance Act 2019, is amended as follows:**

17. Under hire of machinery dry rates, item (q) reduce the charges from 30,000 to 15,000 and unit of measure from per one way to per trip.
18. Introduce a new item under Hire of Machinery-dry rates for hire of low loader outside the County.
19. Under renovations (Alterations) increase the charges of 1, 2, 3 from 3,000, 5,000, and 4,000 to 4,000, 7,000 and 5,000 respectively.
20. Under renovation (Alterations) introduce new item; Application fees for items 1, 2 and 3.

<b>Hire of Machinery-dry rates</b>			
S/NO.	Description	Unit of measure	CHARGES Kshs.
(q)	Low loader 380 hp within the County	Per trip	15,000
(r)	Low loader 380hp outside the County	Per km (minimum Kshs. 30,000)	300
<b>BUILDING WORKS</b>			
RENOVATIONS (ALTERATION)			
s/no.	Items	activity	per instance charges kshs.
1	Minor CBD (no walls adjustment	Per instance	4,000
2	Major CBD	Per instance	7,000
3	Extended area (outside CBD)	per plot	5,000
<b>Application fees</b>			
4	Minor CBD (no walls adjustment	Per instance	500
5	Major CBD	Per instance	1,000
6	Extended area (outside CBD)	per plot	750

**Seventh schedule (DEPARTMENT OF HEALTH SERVICES) to the finance Act 2019, is amended as follows:**

21. Under (i) Public Health Services (b) Private Health institutions for registration and licensing, 2, increase charges from kshs. 500 to Kshs.1000.

22. Under (i) Public health services (d )Disinfections per sq m(fleas, cockroaches etc) reduce the charges of 1,2,3 and 5 from Kshs.200, Kshs.500, Kshs.500 and Kshs.300 to Kshs.100, Kshs.200, Kshs,200 and Kshs.100 respectively
23. Under (i) Public Health Services (e)rats, mice, pigeons, bats-destruction reduce charges for item 2 from Kshs. 5000 to Kshs.3000
24. Under (i) Public Health Services (f) Fumigation against borer-beetle, weevils, bedbugs, mice etc 2, reduce charges from kshs 300 to Kshs.100.
25. Under (i) Public Health Services (g) inoculation center, 2, 3 and 6, reduce charges from kshs 200, Kshs.500 and Kshs.1, 000 to Kshs.100, Kshs.100 and Kshs. 100 respectively.
26. Under (i) Public Health Services (i) inspection, 8, increase charges from kshs 1000 to Kshs.2000.
27. Under (i) Public Health Services (m) food hygiene license, introduce new item 23 General retail shop.
28. Under (i) Public Health Services (p) Annual Inspection and Clearance of Nonfood items, introduce new item, 28 Health care waste incineration from private health facilities and 29 Transportation of wastes to incineration.

<b>(i) PUBLIC HEALTH SERVICES</b>			
<b>(b) Private Health institutions for registration and licensing</b>			
<b>NO.</b>	<b>Item Description</b>	<b>Unit of Measure</b>	<b>CHARGES Kshs.</b>
2	Drug shops	Per instance	1,000
<b>(d) Desinfection per sq. m (fleas, cockroaches etc)</b>			
1	Domestic premises	Per sq. m	100
2	Hotels and Restaurants	Per sq. m	200
3	All others	Per sq. m	200
5	Fence infested with crawling ants	Per metre	100
<b>(e) Rats mice pigeons bats- destruction</b>			
2	Private institutions	Per visit	3,000
<b>(f) Fumigation against –borer-beetle, weevils, bed bugs, mites ets</b>			
2	Institutions, schools (excluding transport)	Per sq.m	100
<b>(g) inoculation centre</b>			
2	Tetanus toxoid	Per doze	100
3	Diphtheria and Tetanus	Per doze	100
6	Measles vaccination	Per doze	100
<b>(i) Inspection</b>			
8	Export health certificate	Per cert	2,000
<b>(m) Food hygiene license</b>			
23	General retail shop	Per cert	500
<b>(p)Annual inspection and clearance of non- food items</b>			
28	Health care waste incineration from private health facilities	Per kg	100
29	Transportation of waste to incineration	Per km	30

29. Under Medical Services introduce new sub heading **Eye ward charges** after eye.  
 30. Under Medical Services introduce new sub heading ICU charges after HAART.  
 31. Introduce a new item **HOUSEHOLD INURANCE CHAREGES** after **C.T SCAN WITH**

**CONTRAST**

<b>MEDICAL SERVICES</b>				
<b>EYE WARD</b>				
NO	Code	Description	Normal Kshs.	Special Kshs.
1	W3	Bed charges	100	100
2	W4	Consultation eye	200	200
3	W5	Consultation revisit eye	100	100
4	W4	Excision and biopsy	2,800	2,800
5	W1	Eye operation Ga	3,000	3,000
6	W1	Eye operation Ga major	3,000	3,000
7	W2	Eye operation La	500	500
8	W2	Eye operation La major	500	500
<b>ICU charges.</b>				
1	ICU001	Admission fee		200
2	ICU002	Chest tube insertion		800
3	ICU003	Bed charges		3,000
4	ICU004	CVC Insertion		250
5	ICU005	CVP monitoring		1,100
6	ICU006	I.V Fluid administration		80
7	ICU007	Intubation		1,000
8	ICU008	Mechanical ventilation		500
9	ICU009	Mechanical infusion		300
10	ICU010	Medical P.O/I.V		30
11	ICU011	NGT insertion		100
12	ICU012	Oxygen administration		500
13	ICU013	Sitz Bath		200
14	ICU014	Suction ETT/Tracheost		50
15	ICU015	Uridom fixation		70
16	ICU016	Urinary catherization		200
<b>HOUSEHOLD HEALTH INSURANCE CHARGES</b>				
1	Insurance	Household insurance	Per household	2,400

**The Eighth schedule to the finance Act 2019, is amended as follows:**

32. Under sub title 2 Planning and design (Dry rate), increase the charges of (b), (c), and (g) from Kshs.2, 300, Kshs. 600, and Kshs.1,000 to Kshs.10,000, Kshs. 5,000, and Kshs. 1,500 respectively.
33. Under sub title (ii) 10 movement permits, item (b) delete animal and insert head, reduced charges from Kshs. 50 to Kshs. 20.

34. Under sub title (ii) 11 Disease control, item (a) increased charges from Kshs. 20 to Kshs. 50, item (b) reduce charges from Kshs. 50 to Kshs. 20.
35. Under sub title (iii) fees for co-operative services, item (a) Audit fee by the department, reduce charges from Kshs. 8,000 (70% to VCG; 30% to NG to Kshs. 5,000 (70% to VCG; 30% to NG).
36. Renumber Fisheries products and Services as (iv).
37. Under sub title (iv) Fisheries products and Services item (b) African catfish fingerlings (Each) reduced from Kshs. 8 to Kshs.5.

<b>2</b>	<b>Planning and Design (Dry rate)</b>	
No	Item Description	CHARGES Kshs.
(b)	Detailed Survey with contours (per ha)	10,000
(c)	Perimeter survey for area determination (per ha)	5,000
(g)	Soil Testing per sample	1,500
<b>10</b>	<b>Movement permits</b>	
(b)	Other animals, per animal	20
<b>12</b>	<b>Disease Control</b>	
(a)	Rabies injection per dog per instance	50
(b)	Vaccination of FMD, BQ/Anthrax per animal	20
<b>(iii)</b>	<b>Fees for Co-operative Services</b>	
(a)	Audit fee by the department	5,000 (70% to VCG; 30% to NG)
iv	<b>Fisheries products and services</b>	
(b)	African Catfish fingerlings (Each)	5



## **MEMORANDUM OF OBJECTS AND REASONS.**

The Bill seeks to make and provide for the various taxes, fees and other service charges that are payable to the County Government of Vihiga. The Bill seeks to amend the relevant county legislation relating to fees, charges and other revenue measures. These are set out in the schedules. The said schedules also sets out the rates in Kenya shillings (Kshs.) currently payable to the County Government so that it is possible to assess the charges that take into account the need to enhance the revenue payable to the County Government for enhanced service delivery and to enable the County Government perform functions bestowed on it by the Fourth Schedule of the constitution of Kenya.

### **Statement on delegated powers to legislate.**

The executive committee member for Finance and Economic Planning is empowered to bring into operation the various provisions of the Act or certain sections of the schedule. This is to enable the putting in place of the necessary physical, administrative and personnel infrastructure that would aid in the operationalization and collection of the proposed taxes, fees and charges.

The operationalization of certain provisions of the proposed law shall entail expenditure of public funds. The funds will be provided for in the estimates.

**HON PATRICK AKHALE,  
CHAIRMAN FINANCECOMMITTEE.**