

SPECIAL ISSUE

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REPUBLIC OF KENYA

KENYA GAZETTE SUPPLEMENT

ELGEYO/MARAKWET COUNTY BILLS, 2020

NAIROBI, 7th January, 2021

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MEMORANDUM OF OBJECTS AND REASONS

The object of the Bill is to impose or vary various fees, infrastructure maintenance fee and other charges for various services provided by the County.

Part I—Provides for preliminary provisions.

Part II—Provides for various fees, charges and rents.

PART II—of the Bill provides for the Charges, Licenses, Plot or House rent, Cess or Market fee to be paid to the county for services. It also provides for Amendments to the Act.

PART III—of this Bill provides for the Appointment and duties of an agent in respect to collection of revenue for the county. It also provides for the mode of payment of revenue to the County.

PART IV—of this Bill provides for the general penalty for offences committed under the Bill. It provides for offences carried out by staff of county and the penalty of the offenses.

PART VI of this Bill provides of miscellaneous, savings and cessation of rate of fees, charges, licenses, cess or rent applicable before the commencement of this Bill.

Dated the 11th October, 2020.

TICH CHEBOI,
Chairperson, Finance and Economic Planning.

THE ELGEYO/MARAKWET COUNTY FINANCE BILL, 2020**ARRANGEMENT OF CLAUSES****PART I—PRELIMINARY***Clause*

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**PART II—CHARGES, RENT, TRADE LICENCE FEES, RATES
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14—Fees for County stadiums, grounds or halls.

15—Livestock and agricultural business fees.

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PART III—PAYMENT

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PART VII—GENERAL ANTI-EVASION MEASURES

27—Evasion in payment of County Revenue.

					or both	
824	Non compliance of existing laws/Regulations				5,000	New
		Note:				
		1. All traders should apply for single business permit 30 days before commencement of business.				Active
		2. All single business permits expires on 31st December of every year regardless of the date issued.				Active

SCHEDULE XII					
ALCOHOLIC DRINKS LICENSE FEES					
ITEM CODE	Type of License	Legislation Imposing Fee or Charge for Services	For 12 Months	For 6 Months or Less	Comment (New/Active)
10-100	Application and inspection of liquor licence	Elgeyo Marakwet County Alcoholic Act 2017	2,000	2,000	New

FINES AND PENALTIES						
816	Cheating: failing to disclose truthfully any required information for purposes of revenue collection				Twice the amount of fees that would have been paid for the undisclosed data or 6 months in jail or both	New
817	Forgery: alteration of revenue related document/s				Fine of 100,000/- or 1 year in jail or both	New
818	Non-payment				Twice the amount of fees that would have been paid for the undisclosed data or 6 months in jail or both	New
819	Late payment				Additional of 30%	New
820	False evidence				Twice the amount of fees that would have been paid for the undisclosed data or 6 months in jail or both	New
821	Bribing				Fine of 100,000/- or 1 year in jail or both	New
822	Receiving bribe				Fine of 100,000/- or 1 year in jail or both	New
823	Failure to display License				5,000/- fine or 1 month imprisonment	New

THE ELGEYO/MARAKWET COUNTY FINANCE BILL, 2020

AN ACT of the County Assembly of Elgeyo/Marakwet to provide for revenue-raising measures relating to County taxes, licenses, fees and charges for the County Government of Elgeyo/Marakwet for the year 2020/2021, and for matters incidental thereto and for connected purposes.

ENACTED by the County Assembly of Elgeyo/Marakwet, as follows—

PART I—PRELIMINARY

Short title and Commencement

1. (1) This Act may be cited as the Elgeyo/Marakwet County Finance Act, 2020 and shall come into operation upon publication.

(2) The taxes, fees and charges set out in the Schedule shall apply for the respective services and at the rates set out therein.

(3) For greater certainty, the taxes, fees and charges applicable at the commencement of this Act shall continue to apply under the existing bylaws of the defunct Councils of Elgeyo/Marakwet until such by-laws are repealed and replaced by county legislation.

(4) For purposes of Iten Municipality, the rates, fees and charges payable under section 2 shall be applicable to all business being operated within a radius of three (3) kilometers from the central business district.

Application

2. This Act shall apply within Elgeyo/Marakwet County.

Interpretation

3. In this Act, except where the context otherwise requires—

“authorized officer” means a county revenue collector;

“Electronic Single business Permit” means an original permit issued online under this Act;(should be E permit/ certificate/ Licence);

“Certificate” means an original certificate issued under the Act;

“County government” means the County Government of Elgeyo/Marakwet;

“Executive Member” means the County Executive Member responsible for Finance;

“county public officer” has the same meaning as in the County Governments Act, 2012;

“county revenue receiver” means a person appointed under section 157 of the Public Finance Management Act;

“county revenue collector” means a public officer appointed under section 158 of the Public Finance Management Act;

“Director” means the office of the County Director for Revenue;

“display advertisements and signage” includes signposts, banners and billboards;

“livestock” includes goats, cattle and donkeys;

“person” includes a body corporate;

“Receipt” means an original receipt issued under the Act, (issued electronically or manually);

“Registrar” has the same meaning as provided for under the Land Act 2012 and includes the Chief Officer responsible for lands in the County Government in case of unregistered lands;

“Urban Areas” means all the sub county head quarters.

Objectives

4. The object and purpose of this Act is to set out the revenue collection areas for the financial year 2020/2021.

SCHEDULE XI						
TRADE LICENSE						
Item	Category	Legislation Imposing Fee or Charge for Services	Unit of Measure	Amount of Fee or Charges		Comments Active/New
				Outside County HQs	Within County HQs	
	100: GENERAL TRADE, WHOLESALE, RETAIL, SHOPS AND SERVICES					
	Including: Distributors, Traders, Wholesalers, Hyper Including: Distributors, Traders, Wholesalers, Hypermarkets, Departments Stores, Supermarkets, Show Rooms, Boutiques, Exhibitions, Retail Shops and Stores, Take away Butcheries, Kiosks, Chemists and Personal Services Providers Including Salons, Barber shops, Car wash Services					
	200: INFORMAL SECTOR					
	Including: Hawkers, Street Vendors and Small Traders And Service Providers Operating On The Street, Verandah or Temporary Building					
201	Mobile traders selling or trading from or in a vehicle			2,500	2,500	Active
615	Large security firms. Over 100 guards			10,000	15,000	New
616	Medium Security firm Between 50 to 100			7,000	10,000	New
617	Small security firms: Up to 49 guards			5,000	7,000	New
813	Transfer of business premise			WAIVED	WAIVED	Active

				turnover	turnover	
7-1017	Pyrethrum Cess	AFA Act 2016 and Crops Act 2013	per 50kg	1% of Produce gross turnover	1% of Produce gross turnover	Active
7-1018	Macadamia Nuts	AFA Act 2016 and Crops Act 2013	per 50kg	50	50	Active
7-1019	Sun Flower Cess/Canola	AFA Act 2016 and Crops Act 2013	per 50kg	50	50	Active
	PULSES AND LEGUMES					
7-1020	Beans (Small trader)	AFA Act 2016 and Crops Act 2013	per 50kg	50	50	Active
7-1021	Soya Beans (Small trader)	AFA Act 2016 and Crops Act 2013	per 50kg	50	50	Active
7-1022	Pigeon Peas (Small trader)	AFA Act 2016 and Crops Act 2013	per 50kg	50	50	Active
	OTHER PRODUCE					
7-1034	Mangoes/Avocadoes		Per Net	5	10	New
	Mangoes/Avocadoes		Per crate	20	20	New
	Milk Cess					
7-1038	Milk Dealer (Cooler, Milk Bar, Cooperatives)	% of turnover	1% of turnover	1% of turnover	Active	% of turnover

PART II—CHARGES, RENT, TRADE LICENCE, RATES AND INFRASTRUCTURE MAINTENANCE FEES

General fees and Charges

5. (1) A person who wishes to carry out the activities specified in the Schedules shall pay the fees specified in the relevant parts of the Schedule.

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

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

(4) Persons with Disabilities in possession of a certificate of disability shall pay forty percent (40%) of the respective taxes, fees and charges as provided for in this Act.

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

Licence fees

6. (1) A person shall not carry out any business or provide the services specified in the Second Schedule without a valid license issued by the County Government.

(2) A person who intends to carry out any of the businesses listed in the Schedules shall apply for a licence or permit from the Sub-county office where the business is located, or from a designated agent as may be prescribed by the County government from time to time.

(3) A person who applies for a licence under subsection (2) shall be issued with a licence upon payment of the fee specified in the Schedule.

(4) A licence or permit issued under subsection (3) shall be visibly displayed at the business premise at all times.

(5) Business permits shall not be issued for businesses carried out in a building where land and ground rent are in arrears.

(6) A permit maybe transferred by the holder to any person upon application to the Director and upon payment of the prescribed fee.

(7) An authorized officer may enter any business premise at any time to inspect or inquire if the conditions attached to the permit are being observed.

(8) Anyone who interferes with entry and prohibits inspection of a premise by an authorized officer commits an offence.

(9) If any permit contravenes any of the conditions set out under any law the County government may refuse to grant or renew it.

(10) Any person carrying out a business must obtain a business permit by the 31st March of the current trading year for Renewals or; before the start of operations for new applicant.

(11) Any person who makes a late payment for a permit shall be liable to payment of penalties as prescribed in the schedules.

(12) A person who contravenes the provisions of this section commits an offence.

Parking spaces, fees and penalties

7. (1) Vehicles shall stand in, be driven into and be driven out of a designated parking place or space so that they do not stand in, or pass over part of one parking space and part of another or any line, stand or other indication marking the limit of a parking space.

(2) A person who uses a parking space shall be charged fees specified in the Schedule.

(3) A person who fails to pay the required fees for a parking space may have their vehicle clamped or towed for impounding in a police station or County government yard until such fee or penalty as specified in the schedule has been fully paid.

	Above 280,000 Kgs				0.01 per kilogram	New
	(d)Certificate of approval for a food processing plant (annual)					New
	(i) Cereals		0.5-2		3,000	New
			Over 2 - 5		5,000	New
			Over 5 - 10		7,000	New
			Over 10 - 20		10,000	New
			Over 20 - 45		12,000	New
			Over 45		20,000	New
	(ii) Roots and tubers		Over 0.5 - 5		2,000	New
			Over 5 - 10		4,000	New
			Over 10 - 20		6,000	New
			Over 20 - 45		8,000	New
			Over 45		10,000	New
7-1014	Tea Cess	AFA Act 2016 and Crops Act 2013	% of turnover	1% of Produce gross turnover	1% of Produce gross turnover	Active
7-1015	Sisal Cess	AFA Act 2016 and Crops Act 2013	% of turnover	1% of Produce gross turnover	1% of Produce gross turnover	Active
7-1016	Wool Cess	AFA Act 2016 and Crops Act 2013	% of turnover	1% of Produce gross	1% of Produce gross	Active

	Certificates and permits					New
	(a) Certificate of compliance for a warehouse (annual)				10,000	New
	Less than 5,000				2,000	New
	Between 5,000 – 10,000				3,000	New
	Between 10,000 – 50,000				5,000	New
	Between 51,000 – 100,000				10,000	New
	Between 101,000 – 150,000				12,000	New
	Between 150,000 – 200,000				15,000	New
	Over 200,000				20,000	New
	Silo complex				25,000	New
	(b) Import clearance permit					New
	0-34,000 Kgs				3,000	New
	Between 34,001-280,000 Kgs				0.15 per kilogram	New
	Above 280,000 Kgs				0.01 per kilogram	New
	(c) Certificate of conformity					New
	0-34,000 Kgs				3,000	New
	Between 34,001-280,000 Kgs				0.15 per kilogram	New

(4) There shall be penalties for late payment of parking fees, impounding, clamping of vehicles, towing or withdrawal of court bond as specified in the Schedule.

(5) A person who interferes with a vehicle clamp commits an offence.

(6) A person shall not leave on or in any public road or street or public place any vehicle, cycle, cart, box, crate, bin or any article whatsoever such as to cause obstruction to a parking bay or road.

(7) Any vehicle, cycle, handcart, box, crate, bin or any article left on or in a public road, street or public place in contravention of sub section (6) may be removed by the County government to a place appointed and no person shall be entitled to receive the same until he shall have paid to the County government a prescribed fee as provided for in the Schedule.

(8) A person who contravenes the provisions of this section commits an offence and shall be liable to a fine as stated in the Schedule.

Lands, housing and physical planning fees

8. (1) The County government shall offer the services specified in the Schedule upon receipt of payment of the fees prescribed in that Schedule.

(2) A person who constructs a building within the County without an approved plan commits an offence.

(3) A person occupying a plot, stall or a house leased or rented out by the County government shall pay rent, at the rate specified in the Schedule.

(4) The rent referred to under subsection (3) shall be due—

- (a) in case of a plot, on the 1st day of January in each year; and
- (b) in case of a house or a stall, on the last day of each month.

(5) A person who contravenes the provisions of subsections (3) or 4 (b) may be evicted for failure to pay the rent for three consecutive months.

(6) A penalty of two per cent per month or a part thereof shall be charged on the outstanding rent on a plot that remains unpaid after 31st day of March.

(7) The County government may repossess the plot referred to under subsection 3 if the person fails to pay the rent for more than three consecutive years.

(8) A person shall not advertise any construction works within the County unless authorized to do so by the relevant County government department responsible for physical planning.

(9) A person who wishes to advertise any construction works shall pay the fee as provided in the Schedule upon applying for a permit to the County government department responsible for physical planning.

(10) The County government may grant the permit referred to under subsections 8 and 9 upon payment of fees prescribed in the Schedule.

(11) A person who contravenes the provisions of this section commits an offence.

Rates

9. (1) A person who owns a ratable property(s) in the County shall pay rates and, or rent as specified in the Schedule.

(2) A penalty of 2% compound interest shall be charged on all outstanding rates or rent until fully paid.

(3) Rates shall be paid to—

- (a) the receiver of revenue; or
- (b) a collection agent authorized in writing by the county Executive Committee Member; or
- (c) any other person authorized in writing by the County Executive Committee Member to collect rates.

(4) The receiver of revenue shall issue a receipt for the payment of rates to the person who paid the rates.

(5) The County government may charge interest on any amount of rates remaining unpaid after the day on which the rates became payable.

(6) (1) The County government shall recover any overdue rates and penalty interest as a debt.

(2) The overdue rates and penalty interest are recoverable in a court of competent jurisdiction as a debt due and owing to the County government from the person liable for payment of the rates.

(3) Subject to subsection (7a), the Civil Procedure Act CAP. 21 and the rules made under that Act apply to recovery proceedings.

(4) A certificate signed by the receiver of revenue certifying that—

- (a) an amount of rates is or was due and payable on or before a certain date; and
- (b) the rates are overdue and penalty interest is payable;

	Parchment/ Buni Coffee movement permit (Per leaf)				Free	New
	Clean coffee movement permit from country of origin (Per leaf)				100	New
CROP LICENCE FEES AND PERMITS FEES						
		Crop Act, 2013				
Registration						
	(a) Growers association or a large scale grower				1,000	New
	(b) Dealer				3,000	New
	(c) Import and exporters				30,000	New
Licensing						
	(a) Warehousing license (annual)					New
	Less than 5,000				2,000	New
	Between 5,000 – 10,000				3,000	New
	Between 10,000 – 50,000				5,000	New
	Between 51,000 – 100,000				10,000	New
	Between 101,000 – 150,000				12,000	New
	Between 150,000 – 200,000				15,000	New
	Over 200,000				20,000	New
	Silo complex				25,000	New

		and Cro ps Act 201 3				
	Growers registration				Nil	New
	Nursery Certificate				1,000	New
	Pulping station license				1,000	New
	Growers miller license				10,000	New
Commercial Coffee Millers License						
	Over 10,000 MT CC				200000	New
	5,000 – 9,999 MT CC				100000	New
	3,000 – 4,999 MT CC				75000	New
	Less than 3,000 MT CC				50000	New
Roasters License						
	Over 1,000 bags				10000	New
	500 – 999 bags				7500	New
	100 – 499 bags				5000	New
	Less than 100 bags				2500	New
Coffee Commercial Warehouse License						
	Over 200,000				100000	New
	50,000 – 99,000				75000	New
	Less than 50,000				50000	New

is admissible as evidence against the defendant in proceedings under this section, and is prima facie evidence as to the matters certified.

(5) Before commencing proceedings against a person under this section, the Director of Revenue shall send a written notice to the person at his last known address—

- (a) setting out the amount of the overdue rates, including any penalty interest; and
- (b) stating that unless the overdue amount and penalty interest are paid in full within such period as is specified in the notice or an agreement is reached to repay the overdue amount and penalty interest; recovery proceedings against the person for the overdue amount and penalty interest will be commenced as soon as practicable after the end of the period so specified.

(7) (1) This subsection applies if the owner of rateable property owes the County government for overdue rates on the property, including any penalty interest—

- (a) the overdue rates and any penalty interest are a charge on the rateable property;
- (b) if the title to the rateable property is registered under the Land Registration Act, 2012, the County government may deliver a notification of such charge, in the prescribed form, to the Registrar who shall register it against the title to that property;
- (c) subject to any national law, the charge has priority over any other encumbrances over the rateable property;
- (d) if the overdue rates and penalty interest are paid, the County government shall lodge with the Registrar—
 - (i) a request to release the charge over the rateable property, in the prescribed form; and
 - (ii) a certificate signed by the county executive committee member that states the overdue rates and charges have been paid.

(2) If an amount of rates payable on a rateable property has been in arrears for three years or more, the County government may sell the property in accordance with this section.

(8) (1) Before the County government sells the rateable property, the County Executive Member shall send a notice to the owner of the rateable property—

- (a) stating the period for which the rates have been in arrears; and

- (b) stating the amount of the total liability for rates, including penalty interest, presently outstanding in relation to the property; and
- (c) stating that if that amount is not paid in full within one month after service of the notice or such longer time but not exceeding 90 days as the executive member may allow, the County Government intends to sell the property for non-payment of rates.
- (2) If the executive member cannot, after making reasonable inquiries, ascertain the name and address of a person to whom a notice is to be sent under subsection (9) and the executive member considers that it is unlikely that a notice sent under subsection (9) would come to the attention of the person to whom it is to be sent—
- (a) the executive member shall cause service of the notice to be effected by placing a copy of the notice in a newspaper of national circulation; and
- (b) by leaving a copy of the notice in a conspicuous place on the rateable property.
- (3) If the outstanding amount is not paid in full within the time allowed under subsection (8b), the county executive committee member may proceed to have the property sold.
- (4) The sale shall be by public auction and the executive member may set a reserve price based on a professional valuation report for the purposes of the auction.
- (5) The auction shall be advertised in a newspaper of national circulation and the date of the auction shall be not less than 30 days from the date of the advertisement.
- (6) If, before the date of the auction, the outstanding amount of rates and penalty interest, and the costs incurred by the County government in proceeding under this section are paid to the County government, the executive member shall call off the auction.
- (7) If an auction fails, the County government may sell the rateable property by private contract for the best price that it can reasonably obtain—
- (9) (1) Any money received by the County government in respect of the sale of rateable property under this section is to be applied in the order as follows—
- (a) in paying the costs of the sale and any other costs incurred in proceeding under that section;

SCHEDULE III

LANDS, WATER, ENVIRONMENT AND CLIMATE CHANGE						
Item Code	Description of fee or Charge on Service	Legislation Imposing Fee or Charge for Services	Unit of Measure	Amount of Fee or Charge		Comment (New/Active)
				CURRENT 2019/2020	PROPOSED 2020/2021	
	Royalties for Trees and Log Sales					
3-1000	Application of Certificate of Origin For Felling Farm Forestry Produce For Exotic Tree Species		Per Individual tree harvested	10	50	New
3-1001	Application of Certificate of Origin For Felling Farm Forestry Produce For Indigenous Tree Species		Per Individual tree harvested	50	100	New
3-1024	Penalties					
	1. Failure to stop at the barriers or any other check point by revenue officers or enforcement officers will attract penalty of 50% on charges levied.					
	2. Impounded Vehicle at the police station will attract penalty as per below:					

SCHEDULE VII

AGRICULTURE AND IRRIGATION						
Agricultural Produce Cess						
INDUSTRIAL CROPS						
Coffee						
7-1013	Coffee Cess (Millers/cooperatives)	AF A Act 2016	% of turnover	1% of Produce gross turnover	1% of Produce gross turnover	Active

PART VII—GENERAL ANTI-EVASION MEASURES**Evasion in payment of County Revenue**

27. In the background of continued evasion in payment of County revenue it's accordingly proposed to provide general anti evasion rule in the Finance Act, 2020 to deal with loss of revenue.

The main features of such a regime are—

- (a) movement of goods across Counties will be subject to movement permits agreed among Counties;
- (b) automating collection point and processes for real time monitoring;
- (c) imposition of fine and penalties for mitigating tax evasion;
- (d) physical mapping of business premises within the County centres sand markets;
- (e) standardization of agricultural produce package; and
- (f) all adverts should be paid for in advance before placement pursuant to the Physical Planning Act; and
- (g) use of mobile money cash transfer, bank Agent, direct banking.

- (b) in discharging any liabilities to the County government in respect of the property;
- (c) in discharging any liability to the State for charges or taxes, or any prescribed liability to the State in respect of the property;
- (d) in discharging any liabilities secured by registered mortgages, encumbrances or charges;
- (e) in discharging any other mortgages, encumbrances and charges of which the County government has notice;
- (f) in payment to the owner of the property.

(2) If the owner of the rateable property cannot be found after making reasonable inquiries as to his or her whereabouts, an amount payable to the owner must be dealt with as unclaimed money under the Unclaimed Financial Assets Act, 2011.

(3) If property is sold in pursuance of a sale under sub section (8) an instrument of transfer under the County government's public seal will, on registration, operate to vest title to the property in the purchaser.

(4) The title vested in a purchaser under subsection (18) is deemed to be free of all mortgages and charges.

(5) An instrument of transfer in pursuance of a sale under sub section(8) shall, when lodged with the Registrar, be accompanied by a statutory declaration made by the county executive committee member stating that the requirements of sub section (8) in relation to the sale of the property have been observed.

(6) If it is not reasonably practicable to obtain the duplicate certificate of title to property that is sold under subsection (8), the Registrar may register a transfer despite the non-production of the duplicate, but in that event will cancel the existing certificate of title for the property and issue a new certificate in the name of the transferee.

(7) The use of one kind of remedy to recover overdue rates and penalty interest does not limit any other remedy that the County government has to recover overdue rates and penalty interest.

Refusal to issue permits, licences and permissions for unpaid rateable property

10. (1) This section applies if the owner of a rateable property owes the County Government for overdue rates, including any penalty or interest.

(2) The County government may in relation to the rateable property do any or all of the following—

- (a) refuse to issue or renew a permit or licence to the owner of the rateable property in respect of any business operated by the owner in or on the rateable property;
- (b) refuse any permission or approval relating to the subdivision of the rateable property by the owner;
- (c) refuse any permission or approval relating to planning, building or other activities to be undertaken by the owner of the rateable property in or on the property;
- (d) refuse to provide any other service to the owner of the rateable property, being a service that relates to the use or proposed use of the rateable property by the owner; until the overdue rates and penalty interest are paid in full.

(3) Any waiver, remission, reduction, deferment or postponement of payments of rates and penalty interest, including any payments by installments, shall be in accordance with the existing regulations.

(4) Any registration of an instrument referred to in section 38 of the Land Registration Act 2012 relating to property in the County is subject to the County government issuing a statement certifying that all outstanding rates and penalty interest have been paid in accordance with that section.

Advertisement and Signage

11. (1) A person who wishes to display advertisements and signage shall apply for a permit from the County Government.

(2) The County Government may grant the necessary permit referred to under subsection (1) upon payment of the fees prescribed in the Schedule.

(3) Any display advertisements or signage placed anywhere within the County without the necessary permit shall be removed by the County Government.

(4) A person who displays advertisements and signage without the necessary permit shall be liable to a fine as provided for in the relevant schedule.

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

Market Fees

12. (1) No public market shall be provided within the area of jurisdiction of the County government, otherwise than by the County

Taxes, fees and charges payable and rates applicable for the Financial year 2020/2021

22. (1) All the taxes, fees and charges payable and rates applicable provided under Finance Act, 2019 (Kenya Gazette Supplement No. 8 (Elgeyo/Marakwet County Acts No. 3) and set out in the “2019/2020” column of the schedules I to XI thereof shall apply for the respective items listed in the “Item Description” column at the rate set out therein Save for the Items listed under the schedule of this Bill.

(2) For greater certainty, the taxes, fees and charges applicable are payable to the County Government of Elgeyo/Marakwet County at the commencement of this Act, but which are not included in the schedule to this Act, shall continue to apply under the existing legislation of County Government of Elgeyo/Marakwet.

PART VI—MISCELLANEOUS

Application of transitional provision

23. This section adopts the provisions of the transition clauses in sixth schedule of the Constitution sections 6 and 33 as regards existing laws and institutions that were in force immediately before the counties as relates to the various taxes, licenses and other charges or fees to be construed to continue being in force for the purposes of this Act; and the taxes, licenses and other charges chargeable under this Act by virtue of the said legislations shall automatically transition and be deemed to be charges under the various relevant County legislations as shall from time to time be enacted by the county Assembly.

Fees and charges authorized by contracts, etc.

24. This section mandates the County Government pursuant to section 6 of the County Government Act to enter into contracts and agreements providing for the payment of services provided under them.

Commission on Revenue

25. Revenue collectors on commission to be paid 25% of the Revenue they collect.

Revenue Administration

26. Appropriation In Aid (AIA) of 5% of Total Revenue Collected on Quarterly basis be paid to Revenue Directorate for revenue administration.

- (b) willfully 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 omits to do something in breach of his duty under this Act;
- (f) willfully contravenes the provision of this Act to give undue advantage or a favour to another person;
- (g) fails to prevent or report to the County government or any other relevant authority, the commission of an offense under this Act; commits an offense and is liable on conviction, to a fine not exceeding one hundred thousand shillings or imprisonment for a term not exceeding one year, or both.

PART V—AMENDMENTS TO THE SCHEDULE

Amendments to the Schedule

21. (1) The Executive Committee Member responsible for finance may forward to the County Assembly a legislation proposal entailing amendments of the schedules for considerations.

(2) Any proposed legislation made under subsection (1) shall be laid before the County Assembly without unreasonable delay, and unless a resolution approving the proposed legislation is passed by the County Assembly within twenty one days when the Assembly next sits after the proposed legislation is so laid, the proposed legislation shall lapse.

government and no person shall sell or buy goods in or use a public market except with the consent of the County government given by the Director of Revenue or such other person as may necessarily secure the effectual control of such markets.

(2) The Director of revenue may in consultation with the executive member appoint a market master for coordination of revenue collection within a market.

(3) There shall be a fee for access of markets or stalls for the sale of goods, foods, animals or products as specified in the Schedule.

(4) A person who wishes to access the markets or the stalls for the sale of goods, foods, animals or products shall pay the fees specified in the relevant part of the Schedule.

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

(6) The Executive member responsible for trade may for purpose of better management of markets gazette regulations for appointment of market committees and their mandate.

Hire of Machinery

13. (1) A person shall not use County government machinery without the relevant authority from the County government.

(2) A person who wishes to use County government machinery shall apply to the relevant department within the County government.

(3) The relevant County government department may grant the application under subsection (2) upon the payment of the fee specified in the Schedule.

(4) A person who contravenes the provision of this section commits an offence.

Fees for County Stadium, Grounds or Halls

14. (1) A person shall not use County Stadia, grounds or hall without authority from the County government.

(2) A person who wishes to use County Stadia, ground or hall shall apply for a permit to the relevant County government department.

(3) The relevant County government department may grant the permit referred to in subsection (2) upon payment of fees prescribed in respective column of the relevant part of that Schedule.

Livestock and Agricultural fees

15. (1) A person shall not carry out any agricultural business or provide the services thereto without the authority of the County government.

(2) A person who wishes to carry out a business or provide the services in livestock and agricultural business shall apply for a permit or certificate to the relevant County government Department.

(3) The relevant County government department may grant the permit under subsection (2) upon payment of fees prescribed in the schedule.

(4) A person who keeps, maintains or grazes livestock within an urban area commits an offence.

(5) An authorized officer may confiscate livestock found within an urban area and such livestock once confiscated shall be held in custody of the County Government for not more than three days, whereby if not claimed by the legal owner shall be sold through public auction or donated to a charitable organization.

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

Natural Resources Extraction and maintenance fee

16. (1) A person who operates a quarry or transports quarry products, red soil, manure and other goods from, within, into or through the County shall pay the fee specified in the Schedule.

(2) A person transporting agricultural products from or into the County shall be charged the fee specified in the Schedule.

(3) A person who fails to pay the fee in sub section (1) and (2) may have their vehicle impounded until the fee is fully paid including any penalties as may be prescribed in the schedule.

(4) Notwithstanding the provisions of subsection (1) and (2), transportation of quarry products, red soil, manure and any other goods requiring the payment of cess shall be undertaken between the hours of 6:00 a.m and 6:00 p.m. on all days except Sunday.

(5) Any person wishing to transport quarry products after the stipulated time and day under subsection (4) above shall seek authority from the County and pay in advance such fees that are payable.

(6) A person who contravenes provisions of this section shall be guilty of an offence.

PART III—PAYMENT**Payment**

17. (1) A person who fails to pay a fee or penalty as provided for in this Act commits an offence.

(2) Any payment to the County government shall be paid through an authorized channel.

(3) An officer appointed by the County government to collect revenue shall have an identification card and, or a County government uniform issued by the County government.

(4) A County government official receipt shall be issued for all payments made to the County government.

(5) A person shall not receive or collect any money on behalf of the County government unless he has been appointed to do so or has authority as the receiver and collector of the County revenue.

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

PART IV—OFFENCES AND PENALTIES**General Penalty**

18. (1) A person who commits an offence under this Act for which no penalty is provided shall be liable, upon conviction, to a fine not exceeding a hundred thousand shillings or to imprisonment for a term not exceeding six months or to both.

(2) A person who hinders, obstructs, interferes or prevents an authorized officer, or any other person duly authorized in writing by the Executive Member in exercising the powers under this Act shall be guilty of an offence and shall be liable to a fine of one hundred thousand shillings or to an imprisonment term not exceeding one year or to both.

Fines and Penalties

19. A person who contravenes the provisions of this Act shall pay a penalty or fine where provided for in the schedule.

Offences by County Government staff

20. A staff of the County government or any other person having duty to perform under this Act—

- (a) makes a false entry, in any record, or document which they are required to keep or makes an entry which they know or have reasonable cause to believe to be false or do not believe to be true;