**KIRA MUNICIPAL COUNCIL**

**CHARGING POLICY**

**2019/2020**

**KIRA MUNICIPAL COUNCILCHARGES, FEES, RATES, RENT AND RENT 2019/2020 POLICY.**

Mr. Speaker Sir, the charging policy of Kira Municipal Council lays down the principals upon which the different taxes and fees in use by Kira Municipal Council are based. The policy details the tax base rates, grades of markets and trading centres etc.

The policy eliminates ambiguities and arbitrariness in assessment, and reduces the use of Revenue Officers'discretion in tax administration. This protects tax payers from unnecessary harassment and over taxing of tax payers by revenue officers and aids the tax payers to plan their tax obligation in advance.

The policy entails the following;

|  |  |  |  |
| --- | --- | --- | --- |
| **Source of revenue/ tax** | **Grade** | | **Planned Charges** |
| Lock ups | Grade A | | 350,000/= |
| Grade B | | 200,000/= |
| Grade C | | 180,000/= |
| Events at Namboole | International matches | | 2,000,000/= |
| National matches | | 200,000/= |
| Music festivals | | 1,000,000/= |
| Crusade | | 1,500,000/= |
| Other shows / exhibitions | | 500,000/= |
| **Advertising.** | | | |
| Billboards / sign posts/ advertising | Small - 1sqr metre or less | | 100,000/= |
| Medium 1-2 sqrmetres | | 200,000/= |
| Big size 2-4 sqrmetres | | 300,000/= |
| Large 4- 8sqr metres | | 500,000/= |
| Extra large8sqr metres and above | | 1,000,000/= |
| 1 | Advertizing on Buildings | | - |
| 1 | Wall branding advertisement | | 20,000/= per SqMtr |
| Suburb Signs (Commercial) |  | | 100,000/= per SqMtr |
| Bus Shelter |  | | 100,000/= per SqMtr |
| Sign Posts (Non-Commercial) |  | | 75,000/= |
| Contractor Boards |  | | 100,000/= per SqMtr |
| Estate Agent Boards |  | | 100,000/= |
| Banners of All sizes |  | | 10,000/= per week |
| Wall branding advertisement |  | | 20,000/= per SqMtr |
| Shop Signs (Small) |  | | 100,000/= per SqMtr |
| Application Fees |  | |  |
| Billboards (Big) |  |  | 1,500,000/= |
| Billboards (Medium) |  |  | 300,000/= |
| Sign posts |  |  | 200,000/= |

**License fees.**

New Classification and grading of licenses are in the attached Amended licensing Act Cap 101 under section 30 (2) of the trading licensing Act 2017.

**Grading of Business areas.**

For the purposes of determining the fees payment in respect of the licenses specifies in the Act, Kira Municipality will as per the schedule attached on the Licensing Act 2017.

**Property tax**

- Properties will be assessed basing on approved valuation roll at 4%.

- Any arrears will attract 2% per month.

- Sub division of land will be at 50,000 for the first 10 subdivisions and 30,000/= for any extra sub divisions.

**Markets.**

|  |  |
| --- | --- |
| **Privately owned markets** | **Proposed** |
| Grade A | 15,000/= Per Month |
| Grade B | 12,000/= Per Month |
| Lorries of matooke | 100/= per butch |
| Smaller vehicles loaded with Matooke | 100/= per butch |
| **Mobile markets** |  |
| Evening vendors | 500/= @vendor @day |

**Entry fees for goods in the market.** Entry fees for goods are as per the Wakiso District Ordinance 2010.

**Building Plans Inspection / Approval Fees.**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No.** |  | **Item** | **Unit** | **Residential** | **Commercial** | **Industrial** |
| 1. | Plan approval | Dev't fees | Item | 20,000/= | 20,000/= | 20,000/= |
| Plan fees | Per block | 150,000/= | 200,000/= | 400,000/= |
| Assessment  Fees | Per sqr meter | 2,300/= | 2,500/= | 3,000/= |
| B/ wall | Per sqrmtr | 1,000/= | 1,000/= | 3,000/= |
| Structural fees | Per level | 100,000/= | 150,000/= | 100,000/= |
| 2. | Occupation permits | Assessment fees | Per m2 | 2000/= | 2000/= | 3,000/= |
| 3. | Condominium | Assessment | Per unit | 100,000/= | 100,000/= | N/A |
| 4. | Temporarily permit | 20ft cont | @ | 600,000/= | | |
| 40ft cont | @ | 1,000,000/= | | |
| Shades | @ | 800,000/= | | |
| 5. | Petro Stations | Pumps | Per pump | 300,000/= |  |  |
|  |  | Paved area | Per sq.m | 2,000/= |  |  |
|  |  | Structure | @ | As per above plan approval rates | | |
| 6. | Excavation permit | Earth works | Per site | 500,000/= | | |
| 7. | Demolition permit | Structures | @ | 500,000/= | | |
| 8. | Hoarding | Fencing off-site | Per site | 500,000/= | | |
| 9. | Sub division | Per plot | @ | 30,000/= | | |
| 10. | Road naming | Private road | @ | 100,000/= | | |

**The above figures are exclusive of VAT.**

**Parking Fees / Monthly Stickers.**

|  |  |  |
| --- | --- | --- |
| **NO** | **Types of Vehicles/Motor Cycles** | **Fees Per Month (Shs)** |
| 1 | Motor Cycles with a carrier tray | 20,000/= |
| 2 | Pickups, Special hire, and Stage Vehicles | 30,000/= |
| 3 | School Shutters 13 seats and below per term | 30,000/= |
| 4 | School shutters 14 seats and above per term | 50,000/= |
| 5 | Mobile-vending, delivery and supply vehicles, lorries, Fuso, and Forward | 40,000/= |
| 6 | Trailer cranes, earth moving equipment and tractors | 50,000/= per month or  20,000/= per day |
| 7 | Failure to pay monthly stickers (Fine) | 20,000/= |
| 8 | Failure to display a sticker | 15,000/= |
| 9 | Road Side Vendors | 15,000/= per month |