

IMPOSITION OF RATES AND FEE FIXING RESOLUTION FOR 2021

BEREKUM EAST MUNICIPAL ASSEMBLY

BONO REGION

LOCAL GOVERNANCE ACT 2016, ACT 936

The making and levying of the following Rates and Fee Fixing Resolution for the Financial year 1st January 2021 to 31st December 2021 have been discussed and approved by the Berekum East Municipal Assembly. The Assembly acted under the powers conferred on it by section 137 through to 149 of the Local Governance Act 2016 (Act 936).

This notice constitutes the effective making and levying of Rates and Fee Fixing Resolution as from 1st January 2021 to 31st December 2021.

It shall however be the duty of every person liable to pay the approved rates, fees, permits and licence to the officers of the Berekum East Municipal Assembly on or before 30th June, 2021

It must be noted that after 30th June, 2021, the Berekum East Municipal Assembly shall use to the fullest stretch, if necessary, the legal provisions made under Act 936 to enforce and ensure the payment of these rates, fees, permits and licences.

This Resolution was approved at a General Assembly meeting held on **Monday 21st December, 2020** at the Berekum East Municipal Assembly Conference Hall

.....
ISAAC BROWN ANKOMAH
MUNICIPAL COORDINATING DIRECTOR

.....
HON. JOSEPH BAFFOUR AWUAH
PRESIDING MEMBER

A. Business Licences / Business Operating Permit (BOP)

Main Item	Sub item	Description of Item	Frequency/ Measure	Municipal Upper Limit	2020 Approved Fees	2021 Approved Fees
1		Adinkra Designers/Kente/Smock Weavers & Sellers				
	1.1	CAT C - Sellers Only (Large)	Per Annum	250.00	-	70.00
	1.2	CAT F - Sellers Only (Medium/Small)	Per Annum	150.00	-	50.00
2		Agro Chemical/Farm Inputs Dealers - CAT H - Retailers	Per Annum	225.00	-	50.00
3		Agro Machine Dealers - CAT C - Retailers	Per Annum	200.00	-	60.00
4		Akpeteshie (liquor) Dealers				
		<i>Manufacturers (Distillers)</i>				
	4.1	CAT B - Medium Scale	Per Annum	200.00	80.00	120.00

	4.2	CAT C - Small Scale	Per Annum	100.00	50.00	80.00
		<i>Distributors</i>				
	4.3	CAT B - Medium Scale	Per Annum	200.00	80.00	100.00
	4.4	CAT C - Small Scale	Per Annum	100.00	50.00	80.00
		<i>Home Based/Farm Site</i>				
	4.5	CAT A - Pito (daily brewing)	Per Annum	75.00	30.00	30.00
	4.6	CAT B - Palm Wine Tappers	Per Annum	50.00	20.00	20.00
	4.7	Akpeteshie Sellers Only	Per Annum	90.00	50.00	50.00
5		Aluminium Fabricators (Doors/Windows/Frame) - CAT C - Small Scale	Per Annum	1,000.00	100.00	100.00
6		Aluminium Pot Dealers ('Dadesen')				
	6.1	CAT A - Manufacturers	Per Annum	200.00	80.00	80.00
	6.2	CAT C - Retailers	Per Annum	113.00	50.00	50.00
7		Aluminium Manufacturing - CAT C - Roofing Sheets only	Per Annum	7,500.00	2,500.00	2,500.00
8		Aluminium Product Retailers				
	8.1	CAT A - Store (Large)	Per Annum	150.00	100.00	100.00
	8.2	CAT B - Container/Kiosk (Medium)	Per Annum	100.00	80.00	80.00
	8.3	CAT C - Table Top (Small)	Per Annum	75.00	50.00	50.00
9		Artisans (Self Employed) - Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layers etc.	Per Annum	200.00	36.00	50.00
10		Auto Mechanics/ Electricians/Sprayers Etc.				
		<i>Air Condition Mechanics</i>				
	10.1	CAT B - Informal Garage with Shop	Per Annum	350.00	36.00	50.00
	10.2	CAT C - Informal Garage without Shop	Per Annum	250.00	36.00	50.00
	10.3	CAT D - Others	Per Annum	90.00	36.00	50.00
		<i>Welders</i>				
	10.4	CAT B - Light vehicle repairs, Container Shops and Iron Gates	Per Annum	225.00	50.00	50.00
		<i>Auto Body Repairers (Straighters)</i>				
	10.5	CAT B - Informal Garage with Shop	Per Annum	1,500.00	36.00	50.00
	10.6	CAT C - Informal Garage without Shop	Per Annum	1,000.00	36.00	50.00
	10.7	CAT D - Others	Per Annum	750.00	36.00	50.00
		<i>Auto Electricians</i>				
	10.8	CAT A - With Battery Charging	Per Annum	100.00	36.00	50.00
	10.9	CAT B - Without Battery Charging	Per Annum	75.00	36.00	50.00

		<i>Auto Mechanics (Fitters)</i>				
	10.10	CAT B - Heavy Duty Trucks	Per Annum	200.00	50.00	50.00
	10.11	CAT C - Light Duty Trucks (3 to 5 tonnes)	Per Annum	150.00	50.00	50.00
	10.12	CAT D - Light Duty Vehicles (Below 3 tonnes)	Per Annum	90.00	50.00	50.00
		<i>Auto Sprayers</i>				50.00
	10.13	CAT B - Spraying without Oven	Per Annum	350.00	36.00	50.00
		<i>Auto Upholstery (Car Seat Sowing)</i>				50.00
	10.14	CAT A - Moulding and Seat Cover Sewing	Per Annum	100.00	36.00	50.00
		<i>Vulcanisers</i>				
	10.15	CAT C - Wheel Balancing and Alignment	Per Annum	75.00	36.00	50.00
	10.16	CAT D - Tyre Repairs only	Per Annum	60.00	36.00	40.00
	10.17	<i>Brake Specialist</i>	Per Annum	75.00	36.00	50.00
	10.18	<i>Carburetor Specialist</i>	Per Annum	75.00	36.00	50.00
	10.19	<i>Plastic Welders and Fabricators</i>	Per Annum	75.00	36.00	50.00
	10.20	<i>Radiator Specialist</i>	Per Annum	75.00	36.00	50.00
11		Automobile Companies				
		Used Vehicle Sales (Second-hand Car Dealers)				
	11.1	CAT C - Small Scale (Below 20 Vehicles)	Per Annum	1,000.00	100.00	200.00
		Heavy Equipment Hiring Services				
	11.2	CAT B - Construction Equipment (Road & Building)	Per Annum	6,750.00	-	1,000.00
	11.3	CAT C - Others (small scale)	Per Annum	4,500.00	-	500.00
12		Bags and Suitcases Dealers (New)				
	12.1	CAT B - Medium Scale	Per Annum	200.00	-	100.00
	12.2	CAT C - Small Scale	Per Annum	100.00	-	70.00
13		Barbering Shop (floor space and number of points)				
	13.1	CAT B - Medium Shop (3-5 staff)	Per Annum	100.00	36.00	50.00
	13.2	CAT C - Small Shop (1-2 staff)	Per Annum	90.00	24.00	40.00
	13.3	CAT E - Barbering accessory shop	Per Annum	90.00	-	50.00
14		Bakeries				
	14.1	CAT B - Medium Scale	Per Annum	300.00	50.00	50.00
	14.2	CAT C - Small Scale	Per Annum	150.00	30.00	30.00
15		Beer/Wine/Spirits/Soft Drinks Sales				
	15.1	CAT A - Depots	Per Annum	1,650.00	500.00	500.00
	15.2	CAT B - Wholesale	Per Annum	1,500.00	200.00	200.00

	15.3	CAT C - Retail	Per Annum	1,000.00	100.00	100.00
16		<i>Bicycles/Tricycles/Motorcycles Dealers</i>				
	16.1	CAT C - Sales Outlets (Small-Medium)	Per Annum	450.00	50.00	200.00
	16.2	CAT D - Tricycles Only	Per Annum	300.00	50.00	200.00
	16.3	CAT E - Bicycles Only	Per Annum	225.00	30.00	80.00
17		<i>Bicycles/Tricycles/Motorcycles Parts Sales</i>				
	17.1	CAT C - Motorcycle/Tricycles	Per Annum	188.00	60.00	80.00
	17.2	CAT E - Bicycles	Per Annum	100.00	36.00	50.00
18		<i>Bicycle/ Tricycle/ Motorcycle Repairers</i>				
	18.1	CAT A - Tricycle/ Motorcycle	Per Annum	60.00	36.00	50.00
	18.2	CAT B - Bicycle	Per Annum	15.00	36.00	36.00
19		Bill Boards/Outdoor Adverts	Dependent on class of access			
		Bill Boards (e.g. Road Arches, Unipole spectacular, LEDs, Building wrap or Wall Drape signs, Vehicular Adverts, Banners)				
	19.1	CAT A - Class A1 (Along First Class Accesses)	Per m ²	67.27	50.00	50.00
	19.2	CAT B - Class A2 (Along Second Class Accesses)	Per m ²	59.42	45.00	45.00
	19.3	CAT C - Class A3 (Along Third Class Accesses)	Per m ²	51.57	30.00	30.00
	19.4	Lamp Post Advertisement (Street Light Poles)	Per Annum (Per 50 posts)	340.00	-	100.00
	19.5	Posters / Banners	Per Day	9.00	10.00	9.00
	19.6	Others (Not categorised above)	Per m ²	56.00	40.00	40.00
20		Blacksmith	Per Annum	100.00	36.00	50.00
21		Blocks & Concrete Producers				
	21.1	CAT C - Medium Scale (Machine for blocks only)	Per Annum	650.00	50.00	70.00
	21.2	CAT D - Small Scale (Manual blocks only)	Per Annum	500.00	50.00	50.00
	21.3	CAT F - Tiles/Pavement Blocks and Terrazzo Works (Chipping)	Per Annum	150.00	50.00	50.00
22		Book, Stationery, Office Equipment, Computer & Accessory, etc. Shops				
	22.1	CAT C - Computer & Accessories, Office Equipment	Per Annum	2,000.00	-	200.00
	22.2	CAT E - Book Shops, Stationeries	Per Annum	1,500.00	40.00	70.00

23		Bolt and Knot Dealers - CAT A - Shop	Per Annum	100.00	-	30.00
24		Boutiques				
	24.1	CAT B - Medium Scale	Per Annum	1,000.00	50.00	100.00
	24.2	CAT C - Small Scale	Per Annum	500.00	50.00	80.00
25		Building Material Dealers – Retail				
	25.1	CAT A - Large Scale	Per Annum	450.00	84.00	200.00
	25.2	CAT B - Medium Scale	Per Annum	350.00	84.00	150.00
	25.3	CAT C - Small Scale (Containers/ Kiosk)	Per Annum	250.00	84.00	120.00
26		Business Centres				
	26.1	CAT D - Internet, Word Processing, Printing and Copying Services plus below 11 Work stations	Per Annum	200.00	72.00	100.00
	26.2	CAT E - Secretarial Services (Word Processing, Printing and Copying Services)	Per Annum	150.00	36.00	50.00
27		Butcher's Licence - CAT 'B'	Per Annum	60.00	-	30.00
28		Car Washing Bay				
	28.1	CAT B - Jet Washing and Drinking Facility	Per Annum	450.00	100.00	100.00
	28.2	CAT C - Jet Washing Only	Per Annum	350.00	-	80.00
	28.3	CAT D - Manual Washing	Per Annum	253.00	-	50.00
29		Carpentry Workshops				
	29.1	CAT B - Furniture (plus upholstery - Medium)	Per Annum	200.00	36.00	70.00
	29.2	CAT D - Furniture / Other works	Per Annum	90.00	36.00	50.00
30		Casino/ Betting Companies (CAT 'D')	Per Annum	1,500.00	1,500.00	1,500.00
31		Contracted Caterers (e.g. School Feeding) - CAT C - Up to 500 pupils	Per Annum	300.00	-	100.00
32		Ceremonial Hiring Services				
	32.1	CAT C - Canopies, Chairs, Tables	Per Annum	450.00	50.00	50.00
	32.2	CAT F - Spinners (Large)	Per Annum	200.00	50.00	50.00
33		Cocoa/ Shea Nut/Cotton Buying Companies				
	33.1	CAT B - Medium Scale (Mother Company)	Per Annum	4,500.00	1,000.00	1,000.00
	33.2	CAT C - Medium Scale (Agent)	Per Annum	2,000.00	500.00	500.00
34		Coffee/Cashew Buying Companies				
	34.1	CAT B - Medium Scale (Mother Company)	Per Annum	750.00	1,000.00	1,000.00
	34.2	CAT C - Small Scale (Agent)	Per Annum	250.00	500.00	500.00
35		Coffin Dealers				
	35.1	CAT C - Manual (Manufacture & Sale)	Per Annum	250.00	-	50.00

	35.2	CAT D - Sales Outlets	Per Annum	100.00	-	50.00
36		Cold Storage Facilities				
		<i>Non-Importers with Containerised Cold Storage Facilities (Local)</i>				
	36.1	CAT B - 20 Footer Container (eg. Enso Nyame Ye, Maranatha)	Per Annum	450.00	240.00	300.00
	36.2	CAT C - Below 20 Footer Container	Per Annum	300.00	96.00	120.00
	36.3	CAT D - Deep freezer	Per Annum	90.00	-	70.00
37		Commercial Houses/Departmental Stores /Provision stores				
	37.1	CAT E - Medium Supermarkets	Per Annum	3,000.00	50.00	120.00
	37.2	CAT F - Small Supermarkets	Per Annum	2,000.00	50.00	100.00
	37.3	CAT G - Neighbourhood Shops (Provision Shops)	Per Annum	750.00	50.00	70.00
	37.4	CAT H - Containers/Small Shops	Per Annum	300.00	40.00	50.00
38		Commercialised State - CAT D - District Offices (Eg SIC) Companies/Corporations	Per Annum	10,000.00	500.00	500.00
39		Commissioner of Oath/Letter Writers - CAT 'A'	Per Annum	90.00	36.00	50.00
40		Communication Mast Operating Licence - CAT A - 1-10 Masts	Per Annum /per mast	1,600.00	1,600.00	1,600.00
41		Computer/Accessories/ Office Equipment Repairs - CAT C - Small Scale	Per Annum	200.00	36.00	50.00
42		Contractors/Suppliers (Registration)				
	A.	CAT A - Roads and Bridge Works				
	42.1	Class A				
	42.2	A1	Onetime	1,575.00	1,000.00	1,000.00
	42.3	A2	Onetime	1,300.00	1,000.00	1,000.00
		Class B				
	42.4	B1	Onetime	1,575.00	1,000.00	1,000.00
	42.5	B2	Onetime	1,300.00	1,000.00	1,000.00
		Class S				
	42.6	S1	Onetime	1,125.00	1,000.00	1,000.00
	B.	CAT B - Building/Civil Works				
		Class D				
	42.7	D1	Onetime	1,125.00	500.00	500.00
	42.8	D2	Onetime	600.00	200.00	200.00
	42.9	D3	Onetime	300.00	200.00	200.00
		Class K				

	42.10	K1	Onetime	1,350.00	500.00	500.00
	42.11	K2	Onetime	900.00	200.00	200.00
	42.12	K3	Onetime	375.00	200.00	200.00
	C.	CAT C - Electrical Works (Class E)				
	42.13	E1	Onetime	270.00	-	200.00
	D.	CAT D - Plumbing Works (Class G)				
	42.14	CAT A - G1	Onetime	335.00	-	200.00
	E.	All Other Contractors				
	42.15	CAT A - Assembly Revenue Contractors	Onetime	750.00	-	200.00
	42.16	CAT B - Private Revenue Contractors	Onetime	600.00	-	200.00
	42.17	CAT C - Disinfestation Agencies	Onetime	200.00	-	200.00
	42.18	CAT D - Agents of Utility Company (eg VRA Power Sellers)	Onetime	200.00	-	100.00
43		Contractors' Licence (Renewal)				
	A.	CAT A - Roads and Bridge Works				
		Class A				
	43.1	A1	Per Annum	937.00	500.00	500.00
	43.2	A2	Per Annum	625.00	500.00	500.00
		Class B				
	43.3	B1	Per Annum	937.00	500.00	500.00
	43.4	B2	Per Annum	625.00	500.00	500.00
		Class S				
	43.5	S1	Per Annum	562.00	500.00	500.00
	B.	CAT B - Building/Civil Works				
		Class D				
	43.6	D1	Per Annum	562.00	300.00	300.00
	43.7	D2	Per Annum	300.00	300.00	300.00
		Class K				
	43.8	K1	Per Annum	600.00	300.00	300.00
	43.9	K2	Per Annum	450.00	300.00	300.00
	C.	CAT C - Electrical Works (Class E)				
	43.10	E1	Per Annum	120.00	-	100.00
	D.	CAT D - Plumbing Works (Class G)				
	43.11	CAT A - G1	Per Annum	180.00	-	100.00
	E.	All Other Contractors				
	43.12	CAT A - Assembly Revenue Contractors	Per Annum	375.00	-	100.00

	43.13	CAT B - Private Revenue Contractors	Per Annum	300.00	-	100.00
	43.14	CAT C - Disinfestation Agencies	Per Annum	112.00	-	100.00
	43.15	CAT D - Agents of Utility Company	Per Annum	90.00	-	80.00
44		Cooking/Household Utensil Sales				
	44.1	CAT 'A'	Per Annum	270.00	50.00	80.00
	44.2	CAT 'B'	Per Annum	180.00	50.00	80.00
45		Cosmetic/Personal Care/Hair Product Sales				
	45.1	CAT A - Wholesale and Retail	Per Annum	1,500.00	-	150.00
	45.2	CAT C - Retail	Per Annum	450.00	-	100.00
	45.3	CAT D - Table top	Per Annum	90.00	-	50.00
46		Curtains/Carpets etc. Sales				
	46.1	CAT 'A'	Per Annum	200.00	50.00	70.00
	46.2	CAT 'B'	Per Annum	100.00	50.00	70.00
47		Dressmaking/Tailoring Services				
	47.1	CAT B - Knitting and Embroidery	Per Annum	90.00	36.00	60.00
	47.2	CAT D - Knitting only	Per Annum	75.00	36.00	50.00
	47.3	CAT F - Haberdashery Only	Per Annum	200.00	36.00	50.00
48		Drilling Companies (Borehole) - CAT B - Exploration & Prospecting - (Small)	Per Annum	4,500.00	1,000.00	2,000.00
49		Driving Schools	Per Annum	200.00	-	100.00
50		Educational Institutions – Private				
		<i>Pre-school Facilities</i>				
	50.1	CAT B - Day Care/Crèche/Nursery/KG	Per Annum	550.00	80.00	120.00
	50.2	CAT D - Day Care/Crèche only	Per Annum	300.00	50.00	60.00
		<i>Primary Schools/Junior High Schools</i>				
	50.3	CAT 'C' (Prim Sch with JHS)	Per Annum	300.00	200.00	200.00
	50.4	CAT 'D' (Prim School only)	Per Annum	200.00	150.00	150.00
		<i>Senior High/Technical Schools</i>				
	50.5	CAT 'C'	Per Annum	1,000.00	300.00	300.00
		<i>Training & Vocational Institutions</i>				
	50.6	CAT B - Fashion/Catering School / Cosmetologist/Beauticians etc.	Per Annum	750.00	300.00	300.00
		<i>Tertiary Schools</i>				
	50.7	CAT C - Diploma and above	Per Annum	2,700.00	-	500.00
		Computer Schools/ Training Centre				
	50.8	CAT C - Local (Small)	Per Annum	450.00	72.00	150.00
51		Egg Dealers				

	51.1	CAT A - Wholesale	Per Annum	200.00	-	70.00
	51.2	CAT B - Retail Shops	Per Annum	100.00	-	50.00
52		Electrical Appliances (New & Second-hand)				
	52.1	CAT C - Retailers (Large)	Per Annum	1,650.00	50.00	150.00
	52.2	CAT D - Retailers - (Small)	Per Annum	1,200.00	50.00	100.00
53		Electronic/Home Appliances/Shops (New & Second Hand)				
	53.1	CAT E - Retailers (Shops and Containers - Large)	Per Annum	2,000.00	-	300.00
	53.2	CAT F - Retailers (Shops and Containers - Small)	Per Annum	1,350.00	200.00	200.00
54		Electronic Media (Radio) Operators				
	54.1	CAT D - Community	Per Annum	750.00	1,000.00	750.00
	54.2	CAT E - Information Centres (Urban)	Per Annum	200.00	200.00	200.00
	54.3	CAT F - Information Centres (Rural)	Per Annum	150.00	-	100.00
55		Electronic Media (Television) Operators - CAT D - Small Scale (eg Hennes TV)	Per Annum	2,000.00	1,000.00	1,000.00
56		Fabric Dealers (Clothing Sellers)				
	56.1	CAT C - Wholesale	Per Annum	350.00	-	150.00
	56.2	CAT D - Retail	Per Annum	200.00	40.00	100.00
	56.3	CAT E - Table Top	Per Annum	75.00	25.00	50.00
57		Feed Sellers - CAT C - Retailers	Per Annum	90.00	-	80.00
58		Financial Institutions (Banking)				
	58.1	CAT D - Branch/District Office	Per Annum	11,250.00	3,000.00	4,000.00
	58.2	CAT F - Rural Bank	Per Annum	5,500.00	1,000.00	2,000.00
	58.3	CAT G - Agency Office (Rural Bank)	Per Annum	1,500.00	-	1,000.00
	58.4	CAT H - Mobilisation Centres/Vans	Per Annum	350.00	-	300.00
59		Financial Institutions (Non-Banking)				
		Insurance Companies, Debt Servicing Companies, Security Discount Houses etc.				
	59.1	CAT C - Branch Office	Per Annum	6,000.00	500.00	2,000.00
	59.2	CAT D - Agency Office	Per Annum	3,000.00	90.00	500.00
		Micro-Finance Institutions				
		Saving and Loans Company/Credit Unions				
	59.3	CAT C - Branch Office	Per Annum	1,350.00	-	1,000.00
	59.4	CAT E - Susu Collectors	Per Annum	300.00	-	150.00
	59.5	Mobile Money - CAT 'B'	Per Annum	200.00	180.00	100.00
60		Furniture Showroom - CAT C - Small scale	Per Annum	1,500.00	-	150.00

61		General Goods - Sales (e.g. Generator, Water pump, Chain saw, etc.) - CAT B - Medium	Per Annum	562.5	-	200.00
62		Gift Shops - CAT B - Small Scale	Per Annum	75.00	-	50.00
63		Glass Sellers (Tainted /Plain)				
	63.1	CAT B - Medium Scale	Per Annum	750.00	-	200.00
	63.2	CAT C - Small Scale	Per Annum	450.00	-	150.00
64		Hair & Beauty Service Providers				
	64.1	CAT D - Big Salon (5 workers and above)	Per Annum	200.00	36.00	50.00
	64.2	CAT E - Small Salon (4 workers and below)	Per Annum	100.00	24.00	40.00
65		Hawkers Licence (shoes, clothes, food stuff etc)	Per Day	7.00	1.00	1.00
66		Health Facilities – Private				
		<i>Dental Clinics</i>				
	66.1	CAT C - Small Scale	Per Annum	200.00	-	100.00
		<i>Eye Clinics</i>				
	66.2	CAT B - Small Scale	Per Annum	300.00	-	100.00
		<i>Hospitals/Clinics</i>				
	66.3	CAT B - In and Outpatient	Per Annum	2,000.00	200.00	300.00
	66.4	CAT C - Outpatient	Per Annum	900.00	150.00	150.00
		<i>Maternity Homes</i>				
	66.5	CAT B - Midwifery Services	Per Annum	160.00	40.00	100.00
		<i>Medical Laboratory Facilities</i>				
	66.6	CAT C - Ordinary Services	Per Annum	450.00	75.00	150.00
		Licenced Herbal Medicine Units				
	66.7	CAT C - Clinic and Medicine Producers (Local)	Per Annum	1,000.00	-	200.00
	66.8	CAT F - Herbal Shops (Local)	Per Annum	350.00	20.00	40.00
67		Hearse/Ambulance Services - CAT C - Small Scale (1-2 Vehicles)	Per Annum	450.00	50.00	50.00
68		Ice Cream/Yoghurt Dealers				
	68.1	CAT E - Wholesale/Depot	Per Annum	1,350.00	80.00	100.00
	68.2	CAT F - Retail	Per Annum	350.00	80.00	80.00
69		Interior/Event Decorators - CAT B - Individuals	Per Annum	200.00	80.00	80.00
70		Jewellery Shops - CAT C - Retail (Small)	Per Annum	300.00	-	80.00
71		Jewellery Repairers (watches/bracelets, etc. - CAT 'A')	Per Annum	150.00	36.00	40.00
72		Key Cutters	Per Annum	150.00	36.00	50.00

73		Laundry Services - CAT C - Small Scale	Per Annum	100.00	-	40.00
74		Leather Works - CAT C - Producers / repairers (Handmade)	Per Annum	300.00	36.00	50.00
75		Livestock Farms (Cattle etc)				
	75.1	CAT D - Small-sized (1,000 to 2,000 animals)	Per Annum	450.00	70.00	100.00
	75.2	CAT E - Very Small-sized (below 1,000 animals)	Per Annum	150.00	50.00	80.00
76		Lottery Business Operators				
	76.1	CAT B - National Marketing Companies/Agents	Per Annum	3,000.00	120.00	120.00
	76.2	CAT C - Lotto Receiver	Per Annum	600.00	24.00	30.00
77		Lumber Business (Including Saw Mill)				
	77.1	CAT 'C' - Saw Mill (eg ABTS)	Per Annum	3,000.00	750.00	1,500.00
	77.2	CAT 'D' (Table saw)	Per Annum	1,500.00	120.00	200.00
78		Mattress/Foam Products Dealers				
	78.1	CAT C - Retailers (Medium Scale)	Per Annum	450.00	200.00	200.00
	78.2	CAT D - Retailers (Small Scale)	Per Annum	250.00	150.00	150.00
79		Metal Fabricators - CAT D - Canopies,, chairs, beds, coal pots etc	Per Annum	600.00	100.00	100.00
80		Milling Businesses (Food Mills)				
	80.1	CAT A - Above 3 Machines	Per Annum	150.00	70.00	70.00
	80.2	CAT B - 2-3 Machines	Per Annum	90.00	50.00	50.00
	80.3	CAT C - 1 Machine Only	Per Annum	45.00	30.00	30.00
81		Mineral Water Producers				
	81.1	CAT B - Bottled & Sachet Water	Per Annum	1,500.00	300.00	400.00
	81.2	CAT C - Sachet Water	Per Annum	750.00	200.00	200.00
82		Mineral Water Distribution/Sales				
	82.1	CAT C - Retail (Large)	Per Annum	250.00	80.00	80.00
	82.2	CAT D - Retail (Medium)	Per Annum	90.00	60.00	60.00
83		Mining Companies' Registration - CAT D - Prospecting	Onetime Payment	9,000.00	5,000.00	5,000.00
84		Mining Operating Licence - CAT C - Small Scale	Per Annum	11,000.00	8,000.00	8,000.00
85		Mobile Phone & Accessories Sales/Assembling/Repairs				
	85.1	CAT C - Retail/Repairs	Per Annum	450.00	200.00	200.00
	85.2	CAT D - Retail Only	Per Annum	250.00	150.00	150.00
	85.3	CAT E - Repairs Only	Per Annum	200.00	36.00	50.00

86		Mobile Phone Cards Sales - CAT C - Retail	Per Annum	75.00	30.00	30.00
87		Non-Governmental Institutions Registration - CAT B - Local NGOs/CSOs	Onetime payment	300.00	50.00	150.00
88		Non-Governmental Institutions (Renewal) - CAT B - Local NGOs/CSOs	Per Annum	150.00	50.00	100.00
89		Pharmaceutical Companies				
	89.1	CAT E - Pharmacy/Chemist Shop (Medium)	Per Annum	750.00	120.00	400.00
	89.2	CAT F - Licensed Chemical Shop (Drug Store) - Berekum Township	Per Annum	540.00	50.00	200.00
	89.3	CAT F - Licensed Chemical Shop (Drug Store) - Outside Berekum Township	Per Annum	540.00	50.00	100.00
90		Photographers / Video Operators				
	90.1	CAT C - Photographic Laboratory	Per Annum	320.00	60.00	100.00
	90.2	CAT D - Photo Shops/Studio	Per Annum	200.00	48.00	50.00
	90.3	CAT E - Individual video and photography operators	Per Annum	90.00	36.00	40.00
91		Plastic Processing and Manufacturing Companies				
	91.1	CAT B - Light product lines (e.g. Plastic chairs)	Per Annum	1,500.00	-	500.00
	91.2	CAT D - Polyethylene	Per Annum	450.00	-	100.00
92		Plastic Product Sales (Including Water tanks)				
	92.1	CAT D - Retail (Medium)	Per Annum	90.00	80.00	80.00
	92.2	CAT E - Retail (Small)	Per Annum	75.00	60.00	60.00
	92.3	CAT F - Polyethylene Sellers	Per Annum	50.00	30.00	30.00
93		Plywood Sellers - CAT 'D'	Per Annum	250.00	100.00	100.00
94		Poultry Farms				
	94.1	CAT A - Above 2000 Birds	Per Annum	550.00	100.00	150.00
	94.2	CAT B - Up to 2000 Birds	Per Annum	450.00	70.00	100.00
	94.3	CAT C - Up to 1000 Birds	Per Annum	300.00	50.00	80.00
	94.4	CAT D - Up to 500	Per Annum	150.00	30.00	50.00
95		Printing Houses - CAT F - Newspaper/Periodicals Vendors	Per Annum	75.00	40.00	40.00
96		Private Security Company - CAT 'C'	Per Annum	1,800.00	-	200.00
97		Professional Firms/Individuals - (Architectural, Auditing, Accounting, Engineering, Legal Firms etc.)				
	97.1	CAT E - Partnership	Per Annum	1,000.00	500.00	500.00
	97.2	CAT F - Solo	Per Annum	750.00	200.00	200.00

98		Electrical Appliance Repairs (e.g. refrigerator, air condition, iron, etc.) - CAT 'B'	Per Annum	350.00	36.00	50.00
99		Registration of Associations & Religious Bodies	Per Annum	250.00	50.00	150.00
100		Rubber Stamp Makers	Per Annum	60.00	24.00	30.00
101		Scrap Metal Dealers (Including Mine Scrap) - CAT C - Small Scale (Collection Points)	Per Annum	550.00	150.00	150.00
102		Service/Filling Stations				
	102.1	CAT B - Fuel and Shopping Centres, washing bay	Per Annum	4,500.00	-	3,000.00
	102.2	CAT C - Fuel and Shopping Centres	Per Annum	4,500.00	2,500.00	2,500.00
	102.3	CAT D - Fuel, and Washing Bay	Per Annum	4,125.00	2,500.00	2,500.00
	102.4	CAT E - Fuel Only	Per Annum	3,500.00	2,000.00	2,000.00
	102.5	CAT F - Surface Tank Points	Per Annum	550.00	200.00	250.00
	102.6	CAT J - LPG Only	Per Annum	2,000.00	2,000.00	2,000.00
103		Signage Writers - CAT B - Manual	Per Annum	350.00	36.00	50.00
104		Spare Parts Sales Outlets (Cars - New) - Category D - Retailers (Small)	Per Annum	90.00	50.00	50.00
105		Spare Parts Sales Outlets(Cars - Second-hand) - Category C - Retailers (Medium/Small)	Per Annum	200.00	50.00	80.00
106		Timber Products Retail Outlets - CAT C - Small scale	Per Annum	350.00	150.00	200.00
107		Toilet Operators (Private)				
	107.1	CAT C - 9-16 Seater	Per Annum	150.00	30.00	50.00
	107.2	CAT D - Up to 8 Seater	Per Annum	100.00	20.00	30.00
108		Tourism Licenced Facilities				
		<i>Hotels/ Beach Resorts/ Motels</i>				
	108.1	CAT C - Three Star	Per Annum	2,500.00	500.00	600.00
	108.2	CAT D - Two Star	Per Annum	750.00	400.00	500.00
	108.3	CAT E - One Star	Per Annum	600.00	200.00	300.00
	108.4	<i>Guest Houses</i>	Per Annum	550.00	120.00	200.00
	108.5	Body Building Gym - CAT C - Small Scale	Per Annum	150.00	100.00	100.00
		<i>Restaurants</i>				
	108.6	CAT B - Grade 2 (Medium)	Per Annum	1,200.00	200.00	200.00
	108.7	CAT C - Grade 3 (Small)	Per Annum	900.00	150.00	150.00
		<i>Traditional Catering Establishments (chop bars)</i>				

	108.8	CAT A - Grade 1 (Large)	Per Annum	450.00	100.00	100.00
	108.9	CAT B - Grade 2 (Small)	Per Annum	100.00	80.00	80.00
		<i>Drinking Bars</i>				
	108.10	CAT A - Grade 1 (Large)	Per Annum	750.00	200.00	200.00
	108.11	CAT B - Grade 2 (Small)	Per Annum	350.00	100.00	100.00
	108.12	Local Fast Food Vendors	Per Day	5.00	1.00	1.00
	108.13	<i>Nightclub - CAT B - Grade 2</i>	Per Annum	750.00	200.00	300.00
	108.14	Car Hiring/Rental Services - CAT C - Small Scale	Per Annum	300.00	-	150.00
109		Transport Companies (Road) - CAT A - With own Terminal	Per Annum	7,500.00	400.00	400.00
110		Transport Unions (Lorry park Operations)				
	110.1	CAT 'A' (Buses) OA / VIP etc	Per Annum	2,000.00	150.00	300.00
	110.2	CAT 'B' (GPRTU)	Per Annum	1,300.00	150.00	200.00
	110.3	CAT 'C' (Taxis)	Per Annum	900.00	100.00	150.00
111		Tyre/Battery Dealers – New - CAT B - Retail	Per Annum	1,000.00	100.00	150.00
112		TV & Radio Repairers	Per Annum	90.00	36.00	50.00
113		<i>Vehicle Stickers for Embossment</i>	Per Annum			
		General				
	113.1	Taxi	Per Annum	55.00	5.00	10.00
	113.2	Heavy Duty (Graders etc.)	Per Annum	75.00	20.00	20.00
	113.3	4 - Wheel Cars	Per Annum	10.00	10.00	10.00
	113.4	Tricycles/ Motorcycles (Per Unit)	Per Annum	55.00	10.00	20.00
		Buses/Trotro				
	113.5	34 Passengers and above	Per Annum	55.00	10.00	15.00
	113.6	24 - 33 Passengers	Per Annum	45.00	8.00	12.00
	113.7	8 - 23 Passengers	Per Annum	35.00	5.00	10.00
		Trucks				
	113.8	Articulator / Timber Trucks	Per Annum	135.00	20.00	20.00
	113.9	Cargo Trucks (Above 10 Tonnes)	Per Annum	85.00	15.00	18.00
	113.10	Cargo Trucks/Kia (Below 10 Tonnes)	Per Annum	60.00	15.00	15.00
	113.11	Tipper Trucks:	Per Annum	60.00	15.00	20.00
	113.12	Up to 9.5 Cubic metres	Per Annum	90.00	15.00	15.00
		Other Vehicles				
	113.13	Hearse (Ambulance)	Per Annum	170.00	10.00	10.00
	113.14	Tractors	Per Annum	170.00	10.00	10.00

114		Windscreen Dealers - CAT 'C' (Small scale)	Per Annum	150.00	-	70.00
115		Wood Fuel				
	115.1	CAT D - Firewood Sellers (Small)	Per Annum	45.00	20.00	20.00
	115.2	CAT E - Charcoal Sellers	Per Annum	45.00	20.00	45.00
116		Licensed Arms & Ammunition Dealers - CAT 'B'	Per Annum	4,500.00	-	300.00

B. FEES

Main Item	Sub item	Description of Item	Frequency/ Measure	Municipal Upper Limit	2020 Approved Fees	2021 Approved Fees
117		Burial (Cemetery) Fees				
		General				
	117.1	CAT A - 1 - 5 years	Per Burial	20	20.00	20.00
	117.2	CAT B - 6 -17 years	Per Burial	45	20.00	20.00
	117.3	CAT C - Adults (Above 18 years)	Per Burial	750	30.00	30.00
	117.4	CAT D - Tombstone e.g. marble, terrazzo, vault	Per Burial	4,500	1,000.00	1,000.00
	117.5	CAT E- Concrete Vault with building	Per Burial	5,250	500.00	500.00
	117.6	Home burial	Per Burial	0	-	1,000.00
118		Business/Product Promotion	One Week	350	-	200.00
119		Conservancy				
		Franchised				
	119.1	Franchise - Public Toilet Operators - WC (Pour flush, main station)	Per Month	Based on Resolution of the Assembly	200.00	200.00
	119.2	Franchise - Public Toilet Operators - Other WCs	Per Month	√	150.00	150.00
	119.3	Franchise - Public Toilet Operators - KVIP	Per Month	√	100.00	100.00
	119.4	WC	Per Visit	1.5	0.40	0.50
	119.5	KVIP	Per Visit	0.75	0.20	0.20
		Assembly Operated				
	119.6	Public Toilet (WC)	Per Visit	1	0.40	0.50
		Public Bathhouse				
	119.7	Public Bathhouse (with shower)	Per Visit	1.5	-	1.00
	119.8	Public Urinals	Per Visit	0.5	-	0.30
120		Crusade Outreach /Concert Programmes	Per Day	45	-	30.00
121		Environmental Health Inspection and Certificate fee	Per Visit			
	121.1	Application Forms		6	-	5.00
		Suitability (Health) Certification				
	121.2	CAT A - Hotels and Restaurants		450	-	50.00
	121.3	CAT B - Chop and Drinking Bars		150	-	40.00
	121.4	CAT C - Food Vendors		90	-	30.00
122		Exportation / Conveyance				

		Animals				
122.1		Cow (Foreign Heardsmen)	Per animal	11.25	15.00	15.00
122.2		Cow (Local Heardsmen)	Per animal	12	10.00	10.00
122.3		Sheep, Goats, Pigs, Donkey, Dog etc.	Per animal	6	5.00	5.00
122.4		Birds	Per bird	2	1.00	1.00
122.5		Fish	Per basket	3	2.00	2.00
122.6		Bush Meat	Per animal	3	2.00	2.00
122.7		Charcoal	Per bag	45	0.50	2.00
122.8		Cotton (Articulated Truck, Kia, Mummy truck, Abossey Okai macho, Motor king etc.)	Per load	20	-	10.00
		Firewood				
122.9		- Articulated Truck	Per load	55	20.00	20.00
122.10		- Mummy Truck	Per load	35	15.00	15.00
122.11		- Kia Truck	Per load	25	15.00	15.00
122.12		- Abossey Okai macho motor king/ Donkey Cart	Per load	10	5.00	5.00
122.13		Fruits and vegetables (Banana, Mango, Pawpaw, Pineapple, Pear, Oranges, cashew, tomatoes, garden eggs etc.)	Per crate/bag/ basket	4	1.00	1.00
122.14		Coconut	Per load	5	2.00	2.00
122.15		Milled Foods (Corn dough, Cassava dough, Groundnut paste, Gari etc.)	Per bag/ Per container	6	1.00	1.00
122.16		Palm Fruit (Articulated, Kia, Mummy truck, 'Abossey Okai Macho', Motor king etc.)	Per Load	35	15.00	15.00
122.17		Akpeteshie	Per tin	15	10.00	10.00
122.18		Eggs	Per crate	2	0.50	0.50
122.19		Roots and Tubers				
122.20		Yam	100 pieces	10	2.00	2.00
122.21		Yam - Articulator Truck	Per load	55	15.00	15.00
122.22		Yam - Mummy Truck	Per load	35	15.00	15.00
122.23		Yam - Kia Truck	Per load	20	12.00	12.00
122.24		Yam - Abossey Okai macho motor king	Per load	10	5.00	5.00
122.25		Cocoyam, Cassava, Potato	Per Maxi bag	5	2.00	2.00
122.26		Cocoyam, Cassava, Potato	Per Mini bag	5	1.00	1.00
122.27		Vegetable dealers	Per bag/crate/ basket	3	1.00	1.00
122.28		Palm Oil, Coconut Oil, Groundnut Oil	Per gallon (4.5 Litres)	5	1.00	1.00
		Sawn Wood / Teak Trees Export				
122.29		KIA Truck	Per Load	100	70.00	70.00
122.30		Tipper Truck	Per Load	170	80.00	80.00
122.31		Cargo Truck	Per Load	200	100.00	100.00
122.32		Articulator Truck	Per Load	300	100.00	100.00
123		Lorry Park Fee				

		Commercial Vehicles				
	123.1	Taxi/Hiring	Per day	4	1.00	1.00
	123.2	Mini Bus Up to 12-23 seater	Per day	5	2.00	2.00
	123.3	Bus/Kia Up to 24-33 seater	Per day	6	2.00	2.00
	123.4	Bus/Kia (33 seater +)	Per day	7	10.00	5.00
	123.5	Articulated truck	Per day	7	7.00	5.00
	123.6	Rig Saw (Yellow Tricycle)	Per day	1	1.00	1.00
124		Market - Market Tolls (Daily/ Night Tolls)	Per day/night	2	1.00	1.00
125		Marriage Fees				
	125.1	Ordinance (Cap 127)	Per Registration	170	100.00	100.00
	125.2	Customary Marriage	Per Registration	70	100.00	70.00
	125.3	Divorce Certificate (Customary)	Per Document	350	500.00	350.00
	125.4	Certified True Copy	Per document	135	50.00	50.00
	125.5	Registration of Churches for Marriage	Per Church	3,000	-	500.00
126		Sale of Contract Documents –				
	B	Class B (Mun./Dist.)				
		Goods & Services				
	126.1	CAT A - Above 400,000 (Approved by Regional Tender Review Committee)	Per document		50.00	300.00
	126.2	CAT B - Above 50,000 - 400,000 (Approved by Entity Tender Committee)	Per document		50.00	200.00
	126.3	CAT C - Up to 50,000 (Approved by Entity Head)	Per document		50.00	100.00
		Works				
	126.4	CAT A - Above 550,000 (Approved by Regional Tender Review Committee)	Per document		500.00	500.00
	126.5	CAT B - Above 90,000 - 550,000 (Approved by Entity Tender Committee)	Per document		200.00	300.00
	126.6	CAT C - Up to 90,000 (Approved by Entity Head)	Per document		200.00	200.00
127		Slaughter House				
	127.1	Slaughter of Cow/Donkey	Per animal	45	5.00	5.00
	127.2	Slaughter of Sheep/Goat/ Pig	Per animal	20	2.00	2.00
128		Waste Management	Per Trip			
	A	Dislodgement of Liquid Waste				
		Dislodging				
	128.1	CAT A - Dislodging (Domestic)	Per Trip	450	20.00	30.00
	128.2	CAT B - Dislodging (Commercial and Industrial undertaking)	Per Trip	1,000	20.00	50.00
		<i>Solid Waste Dumping (By Private Organisations)</i>				
	128.3	CAT A - Domestic waste	Per Tonne	75	20.00	20.00

	128.4	CAT B - Commercial / Industrial waste	Per Tonne	100	20.00	50.00
129		Road Block (Funerals etc) - CAT B - Local Accesses	Per day	320	50.00	100.00

C. FINES

Main Item	Sub item	Description of Item	Frequency/ Measure	Municipal Upper Limit	2020 Approved Fees	2021 Approved Fees
130		Building Offences				
	130.1	Penalty for development without permit	Per Case	50% of permit (in addition to principal)	0	50% of permit (in addition to principal)
	130.2	Penalty For Unauthorised Placements (Temporal structures)	Per Case	50% of permit (in addition to principal)	0	50% of permit (in addition to principal)
	130.3	Penalty for Refurbishment/ Renovation without permit	Per Case	50% of permit (in addition to principal)	0	50% of permit (in addition to principal)
	130.4	Penalty for development in unauthorised places	Per Case	50% of permit (in addition to principal)	0	50% of permit (in addition to principal)
	130.5	Penalty for Violating 'Stop-Work' Order	Per Case	50% of permit (in addition to principal)	0	50% of permit (in addition to principal)
	130.6	Installation of Radio/TV/Internet/Communication Mast & Others - Refusal to obtain permit	Per Case	50% of permit (in addition to principal)	0	50% of permit (in addition to principal)
131		Environmental Health/Safety/ Sanitation Offences				
	131.1	Defecating at unauthorized places	Per Case	90	0	250 penalty units
	131.2	Urinating at unauthorized places	Per Case	20	0	250 penalty units
	131.3	Selling at unauthorized places	Per Case	65	0	250 penalty units
	131.4	Indiscriminate disposal/burning of refuse	Per Case		0	250 penalty units
	131.5	Weedy grounds	Per Case		0	250 penalty units

	131.6	Excessive Noise Making	Per Case			Between 100 and 250 penalty units
	131.7	Cutting of trees without permit	Per Tree	45		250 penalty units
132		Impounding – Stray Animals	Per animal/day			
	132.1	Collection - Sheep/ Goat/ Pigs/Dogs	√	65	50.00	50.00
	132.2	Collection - Donkey/ Horse/ Cow	√	100	100.00	100.00
	132.3	Feeding - Sheep/ Goats	√	20	3.00	3.00
	132.4	Feeding - Pigs	√	45	3.00	3.00
	132.5	Feeding - Dogs	√	45	3.00	3.00
	132.6	Feeding - Donkey/ Horse/Cow	√	120	5.00	5.00
133		Miscellaneous Offences				
	133.1	Removal/Destruction/Defacing of Street Name Signage	Per Case	120% of replacement cost	-	120% of replacement cost
	133.2	Destruction of Street Light Poles/Other road furniture	Per Case	120% of replacement cost	-	120% of replacement cost
	133.3	Posting of bills at unauthorized places	Per Case	90	-	90
	133.4	Failure to pay BOP/Rate/Rent	Per Case	30% of amount owed (in addition to principal)	-	30% of amount owed (in addition to principal)
	133.5	Transfer of stalls/stores without Assembly approval		750	-	200.00
134		Retrieval Of Seized Tools/Machinery (For Various Offences)				
	134.1	1st Time	Per Case	130	-	100.00
	134.2	2nd Time	Per Case	250	-	150.00
	134.3	3rd Time	Per Case	380	-	300.00
135		Traffic Offences (Parking/Stopping/Waiting/Loading/Off-loading/Moving/Turning at unauthorized Places)				
	135.1	Earth Moving Equipment	Per case	450	200.00	200.00
	135.2	Articulator Truck	Per hour/Case	320	200.00	200.00
	135.3	Tipper/Cargo Truck/Tractor	Per hour/Case	270	200.00	200.00
	135.4	Pick-Up/ Cross-Country/SUVs Vehicle	Per case	200	100.00	100.00
	135.5	Saloon Car/Taxi	Per case	130	100.00	100.00
	135.6	Buses (large)	Per case	270	200.00	200.00
	135.7	Trotro/Buses (small)	Per case	200	-	150.00

	135.8	Motor bikes/Tricycles	Per case	45	30.00	30.00
	135.9	Riding bicycle and motorbike in the market	Per case	90	-	30.00
		<i>Clamping Charges (Obstruction /No Parking)</i>	<i>Per case</i>			
	135.10	Heavy Duty (e.g. Articulated Trucks)		320	-	150.00
	135.11	Medium Heavy Duty Vehicles (Kia Trucks and Buses)		130	-	100.00
	135.12	Private/Light Vehicle (e.g. Saloon/4x4/ Pick-up)		90	-	50.00
	135.13	Dump Trucks (Tipper Trucks)		200	-	100.00
	135.14	Tricycles		45	-	30.00
		<i>Refusal to obtain vehicle sticker</i>				
	135.15	CAT A - Articulated/ Tipper Trucks	Per Case	130	-	120% of sticker cost
	135.16	CAT B - Commercial/Private Vehicles	Per Case	75		120% of sticker cost
	135.17	Refusal to emboss sticker	Per case	200		120% of sticker cost
	135.18	Refusal to acquire Taxi Driver Licence	Per case	45		120% of sticker cost
136		Illegal/Un-licenced Activities				
	136.1	Mining (Galamsey)	Per Case	25,000	0	20,000.00
	136.2	Sand Winning	Per Case	15,000	0	10,000.00

D. RENT

Main Item	Sub item	Description of Item	Frequency/ Measure	Municipal Upper Limit	2020 Approved Fees	2021 Approved Fees
137		Hiring of Assembly Facilities	Per day			
	137.1	CAT A - Assembly Hall (New Hall)	Per day	1,000	200.00	200.00
	137.2	Hiring of Golden City Park	Per event		1,000.00	1,000.00
	137.3	Hiring of Assembly Platform	Per day		200.00	200.00
	137.4	Ground Rent (Enso Nyame Ye Cold Store)	Per month		-	100.00
	137.5	Ground Rent (Other Structures/Stores)			-	20.00
138		Market Structures				
		Stores				
	138.1	CAT A - In CBD - (Central Market) - Large	Per Month	200	20.00	50.00
	138.2	CAT A - In CBD - (Central Market) - Medium	Per Month	200	15.00	30.00
	138.3	CAT A - In CBD - (Central Market) - Own Built Store (Ground Rent)	Per Month	0	-	20.00
	138.4	CAT A - In CBD (Thursday Market New Stores) 1st Floor (Upstairs)	Per Month	200	-	80.00
	138.5	CAT A - In CBD (Thursday Market New Stores) Ground floor	Per Month	200	-	100.00

	138.6	CAT C - Outside CBD (eg Golden City Park Stores, Thursday Market Old Stores) Medium	Per Month	90	15.00	50.00
	138.7	CAT C - Outside CBD (eg Golden City Park Stores, Thursday Market Old Stores) - Small	Per Month	90	12.00	20.00
		Stalls / Sheds				
	138.8	CAT A - In CBD (Central Market)	Per day	9	1.00	1.00
	138.9	CAT A - In CBD (Thursday Market New Stalls/Sheds)	Per day	9	1.00	1.00
	138.10	CAT C - Outside CBD (Thursday Market Old Stalls/Sheds)	Per day	5	1.00	1.00
139		Official Residence				
	139.1	Senior Staff Quarters (4 Bedroom Apartment)	Per Month		150.00	150.00
	139.2	Senior Staff Quarters (3-Bedrooms Apartment)	Per Month		100.00	100.00
	138.3	Senior Staff Quarters (2-Bedroom Apartment-Nsapor/Division-A)	Per Month		50.00	50.00
	138.4	Senior Staff Quarters (2 Bedroom Apartment-Senase/Division-B)	Per Month		30.00	30.00
	138.5	Junior Staff Quarters ((1 Bedroom Apartment)	Per Month		20.00	20.00
140		Hiring of Parks - CAT B - Lorry Park (space rental)	Per month	1,000	150.00	200.00

E. RATES

Main Item	Sub item	Description of Item	Frequency/ Measure	Municipal Upper Limit	2020 Approved Fees	2021 Approved Fees
141		Basic Rates		6	0.10	2.00
142		Property Rates				
		Assessed/Valued Property Rate				
	142.1	1st Class Residential Area	Per Annum		0.0005	0.0005
	142.2	2nd Class Residential Area	Per Annum		0.0004	0.0004
	142.3	3rd Class Residential Area	Per Annum		0.0003	0.0003
	142.4	Commercial	Per Annum		0.0008	0.0008
	142.5	Mixed Use	Per Annum		0.0005	0.0005
	142.6	Industrial(Telecom Mast, VRA Transformers &sub-stations)/	Per Annum		0.003	0.003
	142.7	Offices	Per Annum		0.002	0.002
	142.8	Licenses Premises(Fuel station, hotel, restaurants&bars)	Per Annum		0.002	0.002
	142.9	Hospitals & Clinics	Per Annum		0.0008	0.0008
	142.10	Schools	Per Annum		0.0008	0.0008
	142.11	Cocoa Board Properties	Per Annum		0.004	0.004
	142.12	Value from 1.00 to 99,999.00	Per Annum		40.00	40.00

143		<i>Unassessed property Rate</i>				
		<i>Residential</i>				
	143.1	1st Class Residential (4 storey building and above)	Per Annum		120.00	120.00
	143.2	2nd Class Residential (3 Storey building)	Per Annum		90.00	90.00
	143.3	3rd Class Residential (2 Storey building)	Per Annum		70.00	70.00
	143.4	4th Class Residential (10 Rooms and above)	Per Annum		50.00	50.00
	143.5	5th Class Residential (9 Rooms and below)	Per Annum		30.00	30.00
		<i>Commercial</i>				
	143.6	1st Class Commercial (3 storey and above)	Per Annum		200.00	200.00
	143.7	2nd Class Commercial (2 storey)	Per Annum		100.00	150.00
	143.8	3rd Class Commercial (single storey)	Per Annum		80.00	100.00
		<i>Mixed Use</i>	<i>Per Annum</i>			
	143.9	1st Class Mixed Use (3 storey and above)	Per Annum		-	250.00
	143.10	2nd Class Mixed Use (2 storey)	Per Annum		-	200.00
	143.11	3rd Class Mixed Use (single storey)	Per Annum		-	150.00
	143.12	Undeveloped plot	Per Annum		15.00	15.00
144		Special Rates				
	144.1	Cattle Rates - Aliens	Per Annum	25	-	5.00
	144.2	Cattle Rates - Residents	Per Annum	10	-	3.00

F. PERMITS

Main Item	Sub item	Description of Item	Frequency/ Measure	Municipal Upper Limit	2020 Approved Fees	2021 Approved Fees
		BUILDING PLANS AND PERMITS				
145	145.1	JACKET/APPLICATION FORMS (Permanent Structure)	Per Project	60	80.00	60.00
	145.2	Jacket for temporal permit	Per Project	60	20.00	20.00
		<i>BUILDING PROCESSING FEE (Non-Refundable Deposit)</i>				
146		RESIDENTIAL				
	146.1	General residential development (below 2 storey)	Per Project	240	100.00	100.00
	146.2	2 storey residential development	Per Project	300	100.00	150.00
	146.3	3 storey residential development	Per Project	320	100.00	200.00
	146.4	4 storey and above residential development	Per Project	420 + 30% of 420 per gross floor area of 450m ²	100.00	300 + 100 for each additional floor
	146.5	Apartments	Per Unit	300	-	100.00
147		COMMERCIAL				
	147.1	Filling Station	Per Project	1,300	1,200.00	1,200.00

		<i>Shops</i>				
147.2	Up to 2 storey shops development	Per Project	250	100.00	150.00	
147.3	3 storey shops development	Per Project	300	100.00	250.00	
147.4	4 storey and above shops development	Per Project	400 + 30% of 400 per gross floor area of 450m ²	100.00	350 + 100 for each additional floor	
		<i>Hotels</i>				
147.5	2 Storey Hotel building	Per Project	550	100.00	150.00	
147.6	3 Storey Hotel building	Per Project	650	100.00	200.00	
147.7	4 Storey Hotel building and above	Per Project	900 + 30% of 900 per gross floor area of 450m ²	100.00	350 + 100 for each additional floor	
147.8	Restaurants	Per Project				
147.9	Single storey restaurant	Per Project	400	100.00	150.00	
147.10	2 storey restaurant	Per Project	500	100.00	200.00	
147.11	3 storey restaurant	Per Project	600	100.00	350.00	
147.12	Restaurant Building with gross floor area above 450m ²	Per Project	800 + 30% of 800 per gross floor area of 450m ²	100.00	3500 + 100 for each additional floor	
		<i>Banking hall</i>				
147.13	1 storey Banking hall	Per Project	550	100.00	150.00	
147.14	2 storey Banking hall	Per Project	750	100.00	200.00	
147.15	3 storey Banking hall	Per Project	1,000	100.00	250.00	
147.16	Banking hall with a gross floor area above 450m ²	Per Project	1500 + 30% of 1500 per gross floor area of 450m ²	100.00	350 + 100 for each additional floor	
		<i>Radio/TV station building</i>				
147.17	1 storey building	Per Project	550	100.00	150.00	
147.18	2 storey building	Per Project	750	100.00	200.00	
147.19	3 storey building	Per Project	900	100.00	250.00	
147.20	4 storey building and above	Per Project	1200 + 30% of 1200 per gross floor area of 450m ²	100.00	350 + 100 for each additional floor	
147.21	Telecommunication Mast	Per mast	6,500	4,000.00	6,500.00	
		<i>Printing houses</i>				
147.22	1 storey printing house	Per Project	375	100.00	375.00	

	147.23	2 storey printing house	Per Project	500	100.00	500.00
	147.24	3 Storey printing house	Per Project	650	100.00	650.00
	147.25	4 storey building and above	Per Project	900+ 30% of 900 per gross floor area of 450m ²	2,500.00	900 + 270 for each additional floor
	147.26	Funeral home - CAT C - Single storey funeral home	Per Project	350		150.00
148		CIVIC AND CULTURAL				
		<i>Offices</i>				
	148.1	Up to 2 storey office	Per Project	450	100.00	150.00
	148.2	3 storey office	Per Project	600	100.00	200.00
	148.3	4 storey office and above	Per Project	850 + 30% of 850 per gross floor area of 450m ²	100.00	350 + 100 for each additional floor
		<i>Churches/mosque</i>				
	148.4	1 storey church/mosque	Per Project	350	100.00	150.00
	148.5	2 storey church/mosque	Per Project	500	100.00	200.00
	148.6	3 storey church/mosque	Per Project	600	100.00	350.00
	148.7	Church/Mosque building with gross floor area above 450m ²	Per Project	800 + 30% of 800 per gross floor area of 450m ²	100.00	350 + 100 for each additional floor
		<i>Hospital/Clinic/Laboratory</i>				
	148.8	1 storey Hospital/clinic/laboratory	Per Project	450	100.00	200.00
	148.9	2 storey Hospital/clinic/laboratory	Per Project	700	100.00	250.00
	148.10	3 storey Hospital/clinic/laboratory	Per Project	800	100.00	300.00
	148.11	4 storey Hospital/clinic/laboratory and above	Per Project	1100 + 30% of 1100 per gross floor area of 450m ²	100.00	350 + 100 for each additional floor
		FACTORIES/INDUSTRIAL BUILDINGS				
149	149.1	Ware house (storage only) - 1 storey Ware house (storage only)	Per Project	350	100.00	200.00
	149.2	Factories - Up to 2 storey factory	Per Project	700	100.00	200.00
150		EDUCATION (PRIVATE)				
		<i>Pre-school</i>				
	150.1	1 storey pre-school	Per Project	300	100.00	150.00
	150.2	2 storey pre-school	Per Project	350	100.00	200.00
	150.3	3 storey pre-school	Per Project	450	100.00	250.00

150.4	Pre-school building with gross floor area above 450m ²	Per Project	600 + 30% of 600 per gross floor area of 450m ²	100.00	350 + 100 for each additional floor
	<i>Basic School</i>				
150.5	1 storey basic school	Per Project	375	100.00	150.00
150.6	2 storey basic school	Per Project	540	100.00	200.00
150.7	3 storey basic school	Per Project	750	100.00	250.00
150.8	Basic School building with gross floor area above 450m ²	Per Project	1000 + 30% of 1000 per gross floor area of 450m ²	100.00	350 + 100 for each additional floor
	<i>Second Cycle School</i>				
150.9	1 storey second cycle school	Per Project	750	100.00	150.00
150.10	2 storey second cycle school	Per Project	900	100.00	200.00
150.11	3 storey second cycle school	Per Project	1,000	100.00	250.00
150.12	4 storey second cycle school and above	Per Project	1500 + 30% of 1500 per gross floor area of 450m ²	100.00	350 + 100 for each additional floor
	<i>Basic and second cycle</i>				
150.13	1 storey basic and second cycle school	Per Project	1,000	100.00	150.00
150.14	2 storey basic and second cycle school	Per Project	1,300	100.00	200.00
150.15	3 storey basic and second cycle school	Per Project	1,500	100.00	250.00
150.16	Basic & Second Cycle School building with gross floor area above 450m ²	Per Project	2100 + 30% of 2100 per gross floor area of 450m ²	100.00	350 + 100 for each additional floor
	<i>Vocational/Technical</i>				
150.17	1 storey vocational/technical school	Per Project	1,000	100.00	150.00
150.18	2 storey vocational/technical school	Per Project	1,300	100.00	200.00
150.19	3 storey vocational/technical school	Per Project	1,500	100.00	250.00
150.20	Vocational/Technical school building with gross floor area above 450m ²	Per Project	2100 + 30% of 2100 per gross floor area of 450m ²	100.00	350 + 100 for each additional floor
	<i>Tertiary</i>				
150.21	1 storey private tertiary school building	Per Project	1,800	100.00	150.00
150.22	2 storey private tertiary school building	Per Project	2,000	100.00	200.00
150.23	3 storey private tertiary school building	Per Project	3,000	100.00	250.00

	150.24	Private Tertiary School building with gross floor area above 450m ²	Per Project	4000 + 30% of 4000 per gross floor area of 450m ²	100.00	350 + 100 for each additional floor
151		Driving Schools				
	151.1	1 storey private driving school	Per Project	1,000	100.00	150.00
	151.2	2 storey private driving school	Per Project	1,300	100.00	200.00
	151.3	3 storey private driving school	Per Project	1,500	100.00	250.00
	151.4	4 storey private driving school and above	Per Project	2100 + 30% of 2100 per gross floor area of 450m ²	100.00	350 + 100 for each additional floor
152		OPEN SPACE & RECREATIONAL DEVELOPMENT				
	152.1	Events centre	Per Project	1,300	800.00	1,000.00
	152.2	Renovation/Rehabilitation/Refurbishment	Per Project	2,730		2,500.00
	152.3	Hoarding (Non-residential)	Per Project	1,830		1,000.00
	152.4	Demolishing	Per Project	2,730	-	1,500.00
	152.6	Commercial - CAT 'B'	Per Project	4,120	-	300.00
	152.7	Industrial - CAT 'B'	Per Project	4,500	-	400.00
	152.8	Civic & Cultural - CAT 'B'	Per Project	4,125	-	300.00
	152.9	Residential	Per Project	400	-	100.00
153		Temporary Structures	Per Project	180	-	50.00
154		Zoning Comments				
	154.1	0.16 acre	Per Acre	180	-	150.00
	154.2	0.17 acres - 0.32 acre	Per Acre	270	-	200.00
	154.3	0.33 acre - 1 acre	Per Acre	450	-	250.00
	154.4	Above 1 acre	Per Acre	630	-	300.00
155		PERMIT CHARGES				
		New Development				
	155.1	Building/Permanent Structure	Cost of construction	0.40%	-	0.35%
	155.2	Building/Permanent Structure (Residential)	Per metre square	N/A	1.50	1.50
	155.3	Building/Permanent Structure (Commercial)	Per metre square	N/A	3.00	3.00
	155.4	Hoarding Permit (only) (to develop)	Per metre	6		6.00
	155.5	Fence Wall Permit (only)	Per metre	10	150.00	3.00
	155.6	Mast Permit (Installation)	One Time Payment	18,000	7,000.00	16,000.00
		<i>Building Permit Renewal (upon expiration of original permit/extension of time)</i>				
	155.7	Residential	Per Project	350	200.00	200.00
	155.8	Commercial	Per Project	1,000	300.00	400.00

	155.9	Factories/ Industrial	Per Project	1,500	300.00	600.00
	155.10	Civic & Cultural	Per Project	3,000	200.00	200.00
	155.11	Open Space & Recreational Development	Per Project	1,800	300.00	500.00
	155.12	Educational	Per Project	1,500	300.00	300.00
	155.13	Renewal for Temporary Structures	Per Project	130	80.00	80.00
		<i>Permit to repair/renovate/ rehabilitate/refurbish/convert</i>				
	155.14	Telecommunication Mast	Per mast	3,750	-	3,500.00
	155.15	All Others Structures (Commercial)	Per Project	0.40% of Renovation Cost	-	14,000.00
		<i>Temporary Structure Permit (Constructional Site)</i>				
	155.16	Industrial/Commercial Properties/Office	Per Project	320		150.00
	155.17	Mixed Use	Per Project	200		100.00
	155.18	Residential	Per Project	130		80.00
		<i>Other Temporary Structures Permit (Provisional Site)</i>				
	155.19	Containers/Sealed Metal	Per Project	450	350.00	300.00
	155.20	Container (Fabricated Metals)	Per Project	200	200.00	200.00
	155.21	Sheds	Per Project	150	100.00	150.00
	155.22	Wooden Kiosks	Per Project	100	100.00	100.00
		<i>Other Charges</i>				
	155.23	Certified True Copy		Per copy	50.00	50.00
	155.24	Certificate of Habitation(COH)	% of Prevailing Building Permit Fee	20% of building permit cost	20% of building permit cost	20% of building permit cost
	155.25	Demolition Permit	Per case	900	-	300.00
156		Permit For Construction:				
	156.1	Swimming Pool	Per Project	750	500.00	600.00
	156.2	Fountain/Water Falls	Per Project	600	100.00	200.00
	156.3	Tennis Court/Volley Ball/Basket	Per Project	600	60.00	300.00
	156.4	Football Pitch	Per Project	2,000	30.00	600.00
157		Road Crossing (Cutting) Permit Fees:				
	157.1	Asphalt Roads	Per Metre	18	-	Cost determined by DUR / GHA
	157.2	Paved/Surfaced Dressed Road	Per Metre	11	-	Cost determined by DUR / GHA
	157.3	Unpaved road			300.00	300.00
158		Thrust Boring				

	158.1	Asphalt Pavement Road	Per Metre	15	-	Cost determined by DUR / GHA
	158.2	Surface Dressed Road	Per Metre	10	-	Cost determined by DUR / GHA
159		Permit For Construction of Additional Septic Tank				
	159.1	Residential	Per Tank	75	-	75.00
	159.2	Commercial and Industrial	Per Tank	160	-	150.00
160		Permit For Construction of Additional Tanks - Filling Stations and Others	Per Tank	1,300	-	1,200.00
		CHANGE OF USE				
161		Residential to commercial				
		1st Class				
	161.1	Up to 0.32 acre	Per case	11,000		1,650.00
	161.2	0.33 - 1 acre	Per case	12,000		1,800.00
	161.3	Above 1 acre	Per case	15,000		2,250.00
		2nd Class				
	161.4	Up to 0.32 acre	Per case	7,500		1,125.00
	161.5	0.33 - 1 acre	Per case	9,000		1,350.00
	161.6	Above 1 acre	Per case	13,000		1,950.00
		3rd Class				
	161.7	Up to 0.32 acre	Per case	6,300		945.00
	161.8	0.33 - 1 acre	Per case	8,000		1,200.00
	161.9	Above 1 acre	Per case	11,000		1,650.00
162		Residential to Educational				
		1st Class				
	162.1	Up to 0.32 acre	Per case	9,000		1,350.00
	162.2	0.33 - 1 acre	Per case	12,000		1,800.00
	162.3	Above 1 acre	Per case	18,000		2,700.00
		2nd Class				
	162.4	Up to 0.32 acre	Per case	5,500		825.00
	162.5	0.33 - 1 acre	Per case	7,500		1,125.00
	162.6	Above 1 acre	Per case	9,000		1,350.00
		3rd Class				
	162.7	Up to 0.32 acre	Per case	3,500		525.00
	162.8	0.33 - 1 acre	Per case	5,500		825.00
	162.9	Above 1 acre	Per case	7,500		1,125.00
163		Residential to Civic and Cultural				
		1st Class				
	163.1	Up to 0.32 acres	Per case	11,000		1,650.00
	163.2	0.33 - 1 acre	Per case	14,000		2,100.00
	163.3	Above 1 acre	Per case	19,500		2,925.00
		2nd Class				

	163.4	Up to 0.32 acre		5,500		825.00
	163.5	0.33 - 1 acre		7,500		1,125.00
	163.6	Above 1 acre		9,000		1,350.00
164		Educational to residential				
	164.1	Up to 0.16 acre	Per case	11,000		1,650.00
	164.2	0.17 - 0.32 acre	Per case	15,000		2,250.00
	164.3	0.33 acre and above	Per case	19,500		2,925.00
165		Publication of Approved Rezoning Request		3,000		500.00

