

# MPOHOR DISTRICT ASSEMBLY



## 2023 Fee Fixing Resolution

MPOHOR  
OCT. 2022

**MPOHOR DISTRICT ASSEMBLY**

**RATE IMPOST FOR 2023**

**LOCAL GOVERNMENT ACT, 2016 (ACT 936) (PART VII SEC. 94-119)**

<b>PART I: RATES</b>			
In accordance with Section 97 of the Local Government Act, 2016, (Act 936), the following rates have been imposed by resolution of the MpoHOR District Assembly for the financial year 1st January to 31st December, 2023			
<b>Basic Rate</b>			
Under section 96 (1), (2) and (4) a basic rate of <b>GHC1.00</b> per year is payable by all persons of or above the age of 18 and up to 69 years who reside or own immovable property within the authority of MpoHOR District Assembly as the rating Authority.			
<b>Under Section 96 (3-a) and (6), 99 (1) and (3)</b>			
In addition to the basic rate the following rates per Cedi on the rateable value of immovable property situated within the administrative area of the MpoHOR District Assembly except properties exempted from rating under the provisions of section 99 (1) of the Act, the amount which shall be set out in the schedule below.			
<b>Category of Premises</b>	<b>Rate Per Cedi</b>		
1st Class Residential ... ..	<b>0.02</b>	MpoHOR township	
2nd Class Residential ... ..	<b>0.002</b>	All Area Council Capitals - Manso, Adum Bansa and Ayiem	
3rd Class Residential ... ..	<b>0.0015</b>	All Other Towns	
Industrial ... ..	<b>0.025</b>		
<b>Commercial</b>			
All Categories	<b>0.018</b>		
<b>Mixed Development</b>	<b>0.01</b>		
A minimum rate of GHC100.00 and GHC150.00 respectively per annum is on properties		<b>2023 Fees GHC</b>	<b>Duration</b>
A minimum rate of GHC15.00 and GHC30.00 respectively per annum is to be charged on 2nd and 3rd class residential			
<b>A Penalty/fine not exceeding 50% of rate payable shall be charged on rate payer who default payment by the time the Assembly Revenue Taskforce is going round</b>			
The following is also applicable where properties are not valued.			
<b>RATE ON ACCOUNT OF UNASSESSED PROPERTIES</b>			
<b>RATING ZONES</b>			
1st Class Residential:	a) Large 1 (Block House above 10 Rooms)	<b>70.00</b>	Per Annum
	b) Large 2 (Block House 7-10 Rooms)	<b>60.00</b>	Per Annum
2nd Class Residential:	a) Medium 1 (Block House 5-6 Rooms)	<b>50.00</b>	Per Annum
	b) Medium 2 (Block House 3-4 Rooms)	<b>40.00</b>	Per Annum
	c) Medium 3 (Block House 1-2 Rooms)	<b>30.00</b>	Per Annum
3rd Class Residential:	a) Small 1 (Mud/other House above 5 Rooms)	<b>20.00</b>	Per Annum
	b) Small 2 (Mud/other House 3-4 Rooms)	<b>10.00</b>	Per Annum
	c) Small 3 (Mud/other House 1-2 Rooms)	<b>5.00</b>	Per Annum
<b>Industrial Area</b>			
Category "A" Large		<b>3,580.00</b>	Per Annum
Category "B" Medium		<b>2,800.00</b>	Per Annum
Category "C" Small		<b>2,500.00</b>	Per Annum
Mixed Development		<b>1,800.00</b>	Per Annum

	Commercial Area		1,000.00	Per Annum
	Double		550.00	Per Annum
	Single		350.00	Per Annum
	<b>Land Crate Houses</b>			
	CAT "A" 1 - 6 Rooms		8.00	Per Annum
	CAT "B" 1 - 5 Rooms		5.00	Per Annum
	<b>PART II: LICENSES/PERMITS</b>			
	<b>BUSINESS OPERATING PERMIT/FEES</b>			
	<b>Item Description</b>			
<b>1</b>	<b>Advertising Agency/Signwriters, Art Studios</b>			
	Category "A" Large ( National Advertiser)		450.00	Per Annum
	Category "B" Medium (Local Advertiser)		250.00	Per Annum
	Category "C" Small ( Other Signwriters)		100.00	Per Annum
<b>2</b>	<b>Agric/Agro Products (Chemicals)</b>			
	Category "A" Large ( Producers )		250.00	Per Annum
	Category "B" Medium ( Distributors )		125.00	Per Annum
	Category "C" Small ( Retailers )		80.00	Per Annum
<b>3</b>	<b>Art &amp; Handicraft Shops(Atefacts)</b>			
	Category "A" (Large)		50.00	Per Annum
	Category "B" (Medium)		40.00	Per Annum
<b>4</b>	<b>Aluminium Fabricators (Doors/Windows)</b>			
	Category 'A' (Large)		150.00	Per Annum
	Category 'B' (Medium)		100.00	Per Annum
	Category 'C' (Small)		60.00	Per Annum
<b>5</b>	<b>Boutiques</b>			
	Category 'A' Large (Eg. Shoes, Cloths, Cosmetics)		70.00	Per Annum
	Category 'B' Medium (Eg. Without Cosmetics)		50.00	Per Annum
	Category 'C' Small (Eg. Without Shoes)		30.00	Per Annum
<b>6</b>	<b>Bookshops/Stationery Shops</b>			
	Category "A" (Large)		50.00	Per Annum
	Category "B" (Medium)		35.00	Per Annum
	Category "C" Small (Table Top)		20.00	Per Annum
<b>7</b>	<b>Bakery</b>			
	Category "A" Large Scale		50.00	Per Annum
	Category "B" Medium Scale		35.00	Per Annum
	Category "D" Small Scale (Pastries)		20.00	Per Annum
<b>8</b>	<b>Breweries/Distilleries</b>			
	Category "A" Large ( Brewery/Distillery Factory)		600.00	Per Annum
	Category "B" Medium (Co-operatives/ Distillers)		70.00	Per Annum
	Category "C" Small (Home Based/Farm Site)		50.00	Per Annum
<b>9</b>	<b>Business Office</b>			
	Category "A1" (Large 1)		6,000.00	Per Annum
	Category "A2" (Large 2)		4,500.00	Per Annum
	Category "A3" (Large 3)		3,500.00	Per Annum
	Category "B1" (Medium 1)		2,500.00	Per Annum
	Category "B2" (Medium 2)		1,500.00	Per Annum
	Category "B3" (Medium 3)		1,000.00	Per Annum
	Category "C" (Small)		800.00	Per Annum
<b>10</b>	<b>Building Material/ Hardware Stores</b>			
	Category "A" Large (Cement & Ware Retail Store)		50.00	Per Annum
	Category "B" Medium (Cement & Ware Retail Store)		40.00	Per Annum
	Category "C" Small (Cement & Ware Retail Store (Kiosk))		30.00	Per Annum
<b>11</b>	<b>Bags and Suitcase</b>			
	Category "A" - Large		50.00	Per Annum
	Category "B" - Medium		40.00	Per Annum

	Category "C" - Small		30.00	Per Annum
<b>12</b>	<b>Block Making Factory</b>			
	Category "A" - Large (Two and more Machines)		70.00	Per Annum
	Category "B" - Medium (One Machine /Manual)		50.00	Per Annum
	Category "C" - Small (Baulesters)		40.00	Per Annum
<b>13</b>	<b>Cold Store</b>			
	Category "A" - Large		100.00	Per Annum
	Category "B" - Medium		50.00	Per Annum
	Category "C" - Small		30.00	Per Annum
<b>14</b>	<b>A. Carpenters</b>			
	Category "A1" - Large 1 (With Machines /Upholstery)		100.00	Per Annum
	Category "A2" - Large 2 (With Machines only)		80.00	Per Annum
	Category "B" - Medium (Without Machines)		35.00	Per Annum
	Category "C" - Small		20.00	Per Annum
	<b>B. Upholstery/Showroom</b>		1,800.00	Per Annum
<b>15</b>	<b>Coffin/Casket Manufacturers</b>			
	Category "A" - Large (Workshop and Showroom)		100.00	Per Annum
	Category "B" - Medium (Showroom or Workshop Only)		70.00	Per Annum
	Category "C" - Small ( Wayside)		50.00	Per Annum
<b>16</b>	<b>Commissioner of Oaths/Letter Writer</b>		20.00	Per Annum
<b>17</b>	<b>Cassette Shops/Recording Studios</b>			
	Category "A" - Large (Producer/Music Studios)		100.00	Per Annum
	Category "B" - Medium ( Distributors)		40.00	Per Annum
	Category "C" - Small ( Retailers)		30.00	Per Annum
<b>18</b>	<b>Chemical Sellers</b>			
	Category "A" - Large		50.00	Per Annum
	Category "B" - Medium		40.00	Per Annum
	Category "C" - Small		30.00	Per Annum
<b>19</b>	<b>Concrete Products</b>			
	Category "A" - Large		400.00	Per Annum
	Category "B" - Medium		200.00	Per Annum
	Category "C" - Small		50.00	Per Annum
<b>20</b>	<b>Car Washing Bay</b>			
	Category "A" - Large (Above 2 washing Gun)		50.00	Per Annum
	Category "B" - Medium (2 washing Gun)		40.00	Per Annum
	Category "C" - Small (1 Washing washing Gun)		30.00	Per Annum
<b>21</b>	<b>Chop Bars/Eating Houses</b>			
	Category "A" - Large		60.00	Per Annum
	Category "B" - Medium 1		45.00	Per Annum
	Category "C" - Medium 2		35.00	Per Annum
	Category "C" - (Small)		30.00	Per Annum
<b>22</b>	<b>Contractors (Building/Civil/Electrical Works)</b>			
	Category "A" -International		8,000.00	Per Annum
	Category "B" - A1,B1,C1- A2,B2,C2		2,500.00	Per Annum
	Category "C" - A3,B3,C3 - A4,B4,C4		1,500.00	Per Annum
	Category "D" - D1,K1,E1		1,000.00	Per Annum
	Category "E" - D2,K2,E2		700.00	Per Annum
	Category "F" - D3,K3,E3		500.00	Per Annum
	Category "G" -D4,K4,E4/ Suppliers		300.00	Per Annum
	<b>Renewal of Contractors (Building/Civil/Electrical Works)</b>			
	Category "D" - D1,K1,E1		300.00	Per Annum
	Category "E" - D2,K2,E2		250.00	Per Annum

	Category "F" - D3,K3,E3		150.00	Per Annum
	Category "G" -D4,K4,E4/ Suppliers		100.00	Per Annum
	MILLERS/CRUSHERS			
23	Category "B" - Large ( 2 or more machines)		50.00	Per Annum
	Category "C" - Medium (2 machines)		40.00	Per Annum
	Category "D" - Small (1 machine)		30.00	Per Annum
	<b>B.</b>			
	<b>Food Crop Millers (Corn,Cassava, Palm)</b>			
	Category "A" - Flour Kneading		30.00	Per Annum
	Category "B" - Above 2 machines		25.00	Per Annum
	Category "C" - Two and below		20.00	Per Annum
	Category "D" - Vegetable Mill		15.00	Per Annum
24	<b>Communication/Secretarial Services</b>			
	Category "A" - Large		60.00	Per Annum
	Category "B1" - Medium		40.00	Per Annum
	Category "B2" - Medium 2		30.00	Per Annum
	Category "C" - Small		20.00	Per Annum
25	<b>Computer Schools</b>			
	Category "A" - Large		100.00	Per Annum
	Category "B" - Small		50.00	Per Annum
26	<b>Computer/Accessories Sale &amp; Repairs</b>			
	Category "A" - Medium ( Computer/Accessories Sale)		50.00	Per Annum
	Category "B" - Small ( Computer Repairs)		30.00	Per Annum
27	<b>Childrens Ware Stores</b>			
	Category "A" - Medium		30.00	Per Annum
	Category "B" - Small		20.00	Per Annum
28	<b>Cosmetics/Hair Products</b>			
	Category "A" - (Medium)		30.00	Per Annum
	Category "B" - (Small)		25.00	Per Annum
29	<b>Drinkables</b>			
	<b>A: Distributors</b>			
	Category "A" - Large (Asorted Drinks)		200.00	Per Annum
	Category "B1" - Medium 1 (Soft Drinks only)		150.00	Per Annum
	Category "B2" - Medium 2 (Akpateshie)		120.00	Per Annum
	Category "C" - Small		100.00	Per Annum
	<b>B : Drinking Bars</b>			
	Category "A" - Large 1 (Big Time Drinking spot)		100.00	Per Annum
	Category "A2" - Large ( Multi Assorted)		70.00	Per Annum
	Category "B1" - Medium1 (Multi Assorted/Akpatesie Bar)		60.00	Per Annum
	Category "B2" - Medium 2( Akpatesie only)		40.00	Per Annum
	Category "B3" - Medium3		30.00	Per Annum
	Category "C" - Small		25.00	Per Annum
30	<b>Departmental Stores/Supermarket</b>			
	Category "A1" - Large 1		200.00	Per Annum
	Category "A2" - Large 2		150.00	Per Annum
	Category "B" - Medium		80.00	Per Annum
	Category "C" Small		60.00	Per Annum
31	<b>Debt Collection Agencies</b>			
	Category "A" - Medium (Billing and Collection)		200.00	Per Annum
	Category "B" - Small (Debt Collection only)		100.00	Per Annum
32	<b>Entertainment Licence</b>			
	Category "A" -Video/TV Games		150.00	Per Annum
	Category "B1" - DSTV showing centres		70.00	Per Annum
	Category "B2" - Cinema House/Video House		60.00	Per Annum

	Category "B3" - Spinning/Musical Groups	55.00	Per Annum
	Category "C" - Live Bands/Nite Clubs	50.00	Per Annum
<b>33</b>	<b>Electrical Shops (General)</b>		
	Category "A" - (Large)	50.00	Per Annum
	Category "B" - (Medium)	45.00	Per Annum
	Category "C" - (Small)	40.00	Per Annum
<b>34</b>	<b>Electric Appliance (Eg. Fridge, TV )</b>		
	Category "A" - (Large)	50.00	Per Annum
	Category "B" - (Medium)	40.00	Per Annum
	Category "C" - (Small)	30.00	Per Annum
<b>35</b>	<b>Minning and Palm Oil Processing</b>		
	Category "A" - Large (Golden Star Wassa Mines)	40,000.00	Per Annum
	Category "B1" - Medium1 ( BOPP)	15,000.00	Per Annum
	Category "B2" - Medium2 (Norplam)	12,000.00	Per Annum
	Category "B3" - Medium3 (Ayiem Oil Mills)	2,741.51	Per Annum
	Category "C" - Small (Sub-Contractors (All Services - Palm, Minning, Construction etc )	600.00	Per Annum
<b>36</b>	<b>Funeral Homes</b>	100.00	Per Annum
<b>37</b>	<b>Financial Institutions</b>		
	<b>A: Commercial/Rural Banks</b>		
	Category "A" - Large (Commercial Bk(Bch)/Rural Bank(HQ)	2,000.00	Per Annum
	Category "B" - Medium (Rural Bank (Branches/Agency)	1,500.00	Per Annum
	Category "C" - Small (Rural Bank (Mobilisation Centre)	400.00	Per Annum
	<b>B: Non- Banking Financial Institutions</b>		
	Category "A1" - All Other Insurance Companies	600.00	Per Annum
	Category "A2" - Brokers/Discount House/Micro Finance/Credit Union Main	500.00	Per Annum
	Category "B1" - Susu Operators Main Office	450.00	Per Annum
	Category "B2" - Brokers/Discount House/Micro Finance/Credit Union	400.00	Per Annum
	Category "B3" -Contact Office/ Agency - Insurance	350.00	Per Annum
	Category "C" -Susu Operators	200.00	Per Annum
<b>38</b>	<b>Garages</b>		
	Category "A" - Medium (Heavy Duty / 4X4/Pick-up)	150.00	Per Annum
	Category "B" - Small (Auto Mechanic Workshop)	50.00	Per Annum
<b>39</b>	<b>Garment Producers -Batik, Tie and Dye</b>	30.00	Per Annum
<b>40</b>	<b>Gift Shops</b>	25.00	Per Annum
<b>41</b>	<b>Hotel &amp; Guest Houses</b>		
	Category "A" - Medium (2 Star and above)	550.00	Per Annum
	Category "B" - Small (Others)		
	(i) Mpohor	300.00	Per Annum
	(ii) All Other Area Council Capitals	250.00	Per Annum
	(iii) Others	200.00	Per Annum
<b>42</b>	<b>Hair Dressing/ Barbering Saloons</b>		
	<b>A: Hair Dressing</b>		
	Category "A" - Large (hairdressing, barbering, cosmetics etc shop)	30.00	Per Annum
	Category "B" - Medium (Hair dressing and hair shop)	20.00	Per Annum
	Category "C" - Small (One-man Hair Dressing Shop)	10.00	Per Annum
	<b>B: Barbers</b>	25.00	Per Annum
<b>43</b>	<b>Herbal Medicine Shops/Clinic</b>		
	Category "A" - Large (Herbal Clinic)	100.00	Per Annum
	Category "B" - Medium (Herbal Dealers)	60.00	Per Annum
	Category "C" - Small (Herbal Retailers (Pedlers)	40.00	Per Annum
<b>44</b>	<b>Hiring Services</b>		
	Category "A" - Medium (Canopy, Chairs, Cutlery, Matress)	25.00	Per Annum
	Category "B" - Small (Canopy or Chairs or Matress only)	20.00	Per Annum

<b>45</b>	<b>Heel Bar/Shoe Clinic</b>			
	Category "A" - Medium (Manufacture)		20.00	Per Annum
	Category "B" - Small (Shoe Maker)		20.00	Per Annum
<b>46</b>	<b>Ice Cream</b>			
	Category "A" - Medium (Distributors)		60.00	Per Annum
	Category "B" - Small (Sellers/Retailers)		40.00	Per Annum
<b>47</b>	<b>Internet Services</b>			
	Category "A" - Medium (Café with above 10 Computers)		50.00	Per Annum
	Category "B" - Small (Café with below 10 Computers)		30.00	Per Annum
<b>48</b>	<b>Jewelry Shop/Gold Dealers</b>			
	Category "A" - Medium		50.00	Per Annum
	Category "B" - Small (Gold Dealers)		35.00	Per Annum
<b>49</b>	<b>Liquified Petroleum Gas Companies/Stations</b>			
	Category "A" - Medium (Filling Station)		300.00	Per Annum
	Category "B" - Small (Gas Accessories Shop)		40.00	Per Annum
<b>50</b>	<b>Lotto Marketing Agencies/ Retail</b>			
	Category "A" - Medium (Operator)		60.00	Per Annum
	Category "B" - Small (Lotto Sellers)		1.00	Per Week
<b>51</b>	<b>Machine Shop (Mechanical)</b>			
	Category "A" - Medium (Area Council Capitals)		50.00	Per Annum
	Category "B" - Small (Others)		30.00	Per Annum
<b>52</b>	<b>Matress Depot</b>			
	Category "A" - Medium		40.00	Per Annum
	Category "B" - Small		35.00	Per Annum
<b>53</b>	<b>Metal Fabrication</b>			
	Category "A" - Medium (Metal Moulding)		100.00	Per Annum
	Category "B" - Small (Metal Moulding)		70.00	Per Annum
<b>54</b>	<b>Mineral /Sachet Water Product</b>			
	Category "A" - Large		650.00	Per Annum
	Category "B" - Medium 1		200.00	Per Annum
	Category "C" - Medium 2		150.00	Per Annum
	Category "D" -Small (size and one man business)		80.00	Per Annum
<b>55</b>	<b>Mobile Phone Sales/Repair Shop</b>			
	Category "A" - Large (Mobile Phone Shop - Small)		40.00	Per Annum
	Category "B" - Medium (Mobile Phone Repairs)		35.00	Per Annum
	Category "C" - Small (Mobile Phone Accessories only)		25.00	Per Annum
<b>56</b>	<b>Medical Laboratory</b>			
	Category "A" - Large		70.00	Per Annum
	Category "B" - Medium		50.00	Per Annum
	Category "C" - Small		45.00	Per Annum
<b>57</b>	<b>Maternity Home</b>			
	Category "A" - Medium		100.00	Per Annum
	Category "B" - Small		60.00	Per Annum
<b>58</b>	<b>Metal Scrap Dealers</b>			
	Category "A" - Medium		150.00	Per Annum
	Category "B" - Small		100.00	Per Annum
<b>59</b>	<b>Mobile Sales Van</b>		25.00	Per Annum
<b>60</b>	<b>Newspaper /Periodicals Vendor</b>		10.00	Per Annum
<b>61</b>	<b>Ordinary Stores</b>			

	Category "A" - Large		35.00	Per Annum
	Category "B" - Medium		30.00	Per Annum
	Category "C" - Small		20.00	Per Annum
<b>62</b>	<b>Petroleum Products Retail Outlets(BOP)</b>			
	Category "A1" - Large 1 (Station with Gas station, Supermarket, Restaurant)		850.00	Per Annum
	Category "A2" -Large 2 (Station with Gas station, Supermarket)		750.00	Per Annum
	Category "B1" - Medium 1 (Station with Gas station)		550.00	Per Annum
	Category "B2" - Medium 2 (Filling Stations with Car Washing)		400.00	Per Annum
	Category "B3" - Medium 3 (Filling Stations)		300.00	Per Annum
	Category "B4" - Medium 4 (Filling Stations Manual)		150.00	Per Annum
	Category "C" - Small (Kerosine Sales Outlets)		50.00	Per Annum
	<b>b)LUBRICANTS / OTHER PETROLEUM PRODUCTS</b>			
	CAT "A"- Medium		100.00	Per Annum
	CAT "B" - Small		70.00	Per Annum
<b>63</b>	<b>Photographic Studio/Shops</b>			
	Category "A" - Large (Photo Studio/Photoographic Shops with Temporal Structure)		45.00	Per Annum
	Category "B" - Medium (Photo Studio/Photoographic Shops with Temporal Structure)		35.00	Per Annum
	Category "C" - Small (Freelance)		25.00	Per Annum
<b>64</b>	<b>Printing House/Paper Products</b>			
	Category "A" - Medium (Printing Press)		150.00	Per Annum
	Category "B" - Small (Printing Press)		80.00	Per Annum
<b>65</b>	<b>Private Schools</b>			
	Category "A" - Private JHS		300.00	Per Annum
	Category "B" - Basic Schools		200.00	Per Annum
	Category "C" - Nursery		100.00	Per Annum
	All Categories		400.00	Per Annum
<b>66</b>	<b>Private Clinic/Hospital</b>			
	Category "A" - Large (Private Clinic (With Medical Doctor, Lab and others)		300.00	Per Annum
	Category "B1" - Medium 1 (Private Clinic (With Doctor and No Lab)		100.00	Per Annum
	Category "B2" - Medium 2(Private Clinic (PA)		80.00	Per Annum
	Category "C" - Small (Private Clinic)		50.00	Per Annum
<b>67</b>	<b>Plastic Ware/Poly Tank Dealers</b>			
	Category 'A' - Large (Poly Tank Dealers)		80.00	Per Annum
	Category 'B1' - Medium (Plastic General)		50.00	Per Annum
	Category "B2" - Medium (Polythene Bag Producers)		40.00	Per Annum
	Category "C" - Small (Polythene Bag Sellers)		10.00	Per Annum
<b>68</b>	<b>Pharmacy Shops/Wholesale</b>			
	Category "A" -Medium (Wholesaler/Retailers )		150.00	Per Annum
	Category "B" - Small (Retailer)		100.00	Per Annum
<b>69</b>	<b>Private Professional Services</b>			
	Category "A" - Large (Legal Firms)		200.00	Per Annum
	Category "A" -Large (Audit/Accountancy Firms)		200.00	Per Annum
	Category "A" - Large (Engineering/Architectural)		200.00	Per Annum
	Category "A" - Large (Consultancy (Socio-Economic))		200.00	Per Annum
	Category "A" - Large (Surveyors (General/Land))		200.00	Per Annum
	Category "B" - Medium (Auctioneering Firm/Agencies)		150.00	Per Annum
	Category "C" - Small (Draughtman/Technician - One man)		80.00	Per Annum
<b>70</b>	<b>Private Security Firms</b>		200.00	Per Annum
<b>71</b>	<b>Provision &amp; Assorted Item Shops</b>			
	Category 'A' - Large Scale		80.00	Per Annum
	Category 'B' - Medium Scale (Kiosk)		60.00	Per Annum
	Category 'C' -Small (Table Top)		25.00	Per Annum
<b>72</b>	<b>Rice,Sugar,Flour - Wholesale</b>		100.00	Per Annum

				Per Annum
<b>73</b>	<b>Poultry Feed Sellers</b>		<b>50.00</b>	Per Annum
<b>74</b>	<b>Private News Media Firm</b>			
	Category "A" - (Radio Only)		<b>800.00</b>	Per Annum
	Category "B1" - (Radio Only)		<b>650.00</b>	Per Annum
	Category "B2" - (Publishing House/Print Media)		<b>250.00</b>	Per Annum
	Category "C" - (Community Radio Stations)		<b>60.00</b>	Per Annum
<b>75</b>	<b>Plumbing Shop</b>			
	Category "A" - Medium		<b>60.00</b>	Per Annum
	Category "B" - Small		<b>40.00</b>	Per Annum
<b>76</b>	<b>Quarry Operators</b>			
	Category 'A1' - Large 1 (Mechanised Quarry (Blasters and Boulders Operators))		<b>4,500.00</b>	Per Annum
	Category 'A2' - Large 2(Mechanised Quarry)		<b>2,400.00</b>	Per Annum
	Category 'B1' - Medium 1 (Semi-Mechanised Quarry)		<b>650.00</b>	Per Annum
	Category 'B2' - Medium 2 Quarry (Manual operation)		<b>200.00</b>	Per Annum
	Category 'B3' - Medium 3 (Stone Contractors)		<b>200.00</b>	Per Annum
	Category 'C' -Small (Manual Stone Breaker)		<b>50.00</b>	Per Annum
<b>77</b>	<b>Real Estate Developers/Agents</b>			
	Category "A" - Large (Estate Developer)		<b>1,000.00</b>	Per Annum
	Category "B" - Small (Agents)		<b>250.00</b>	Per Annum
<b>78</b>	<b>Restaurant</b>			
	<b>A: Restaurant</b>			
	Category "i"		<b>120.00</b>	Per Annum
	Category "ii"		<b>100.00</b>	Per Annum
	Category "iii"		<b>50.00</b>	Per Annum
	<b>B: Fast Food Joints (Check-Check)</b>		<b>35.00</b>	Per Annum
	<b>C: Snack Bars</b>		<b>25.00</b>	Per Annum
<b>79</b>	<b>Refrigerator/Air Condition Repairs</b>			
	Category "A" - Large		<b>40.00</b>	Per Annum
	Category "B" - Small		<b>25.00</b>	Per Annum
<b>80</b>	<b>Spare Parts Sales Outlets</b>			
	Category "A" - Large (New Spares Part)		<b>100.00</b>	Per Annum
	Category "B" - Medium (Second Hand Spares only)		<b>50.00</b>	Per Annum
	Category "C" - Small (Table Top)		<b>30.00</b>	Per Annum
<b>81</b>	<b>Second Hand Clothing/Shoe</b>			
	Category "A1" - Large 1 (Whole Shop)		<b>450.00</b>	Per Annum
	Category "A2" - Large 2 (Whole Shop)		<b>380.00</b>	Per Annum
	Category "B" - Medium (Retail Shop)		<b>50.00</b>	Per Annum
	Category "C" - Small (Hawkers)		<b>20.00</b>	Per Month
<b>82</b>	<b>Second Hand Fridge/TV/Tyre/General</b>			
	Category "A" - Medium		<b>50.00</b>	Per Annum
	Category "B" - Small		<b>30.00</b>	Per Annum
<b>83</b>	<b>Second Hand Car Dealers</b>		<b>300.00</b>	Per Annum
<b>84</b>	<b>Seamstress/Tailors/Dressmakers</b>			
	Category "A" - Seamstress/Tailors/ knitting, Overlock, Embroidery		<b>50.00</b>	Per Annum
	Category "B" - Seamstress/Tailors		<b>40.00</b>	Per Annum
	Category "C" - Seamstress/Tailors/		<b>30.00</b>	Per Annum
	Category "D" - Knitting, Overlock, Embroidery		<b>20.00</b>	Per Annum
<b>85</b>	<b>SAW-MILLERS</b>			
	Category "A" - Large		<b>550.00</b>	Per Annum
	Category "B1" - Medium 1		<b>450.00</b>	Per Annum
	Category B2" - Medium 2		<b>350.00</b>	Per Annum

	Category "C" - Small		150.00	Per Annum
<b>85</b>	<b>SAND WINNERS/QUARRY REGISTRATION &amp; CONVEYANCE</b>			
	a. PIT LEVY		2,500.00	Per acre Per Annum
	b. Sand /Clay		1,500.00	Per Annum
	c. Registration of Site Quarry		600.00	
	i. Trucks (Single Axle / 6 Wheeler)		5.00	Per Trip
	ii. Trucks (Double Axle/ 8-12 Wheeler)		7.00	Per Trip
	iii. Trucks (14-18 Wheeler )		10.00	Per Trip
	iv. Trucks (Double Axle 18 - 22)		20.00	Per Trip
<b>86</b>	<b>Self-Employed Persons/Workshops</b>			
	a. Auto Electricians		35.00	Per Annum
	b. Mechanics/Fitters		35.00	Per Annum
	c. Welders (Auto)		35.00	Per Annum
	d. Auto Sprayers with Dryers/Oven		35.00	Per Annum
	e. Auto Sprayers without Dryers/Oven		35.00	Per Annum
	f. Upholsters (Car)		35.00	Per Annum
	g. Blacksmiths		35.00	Per Annum
	h. General Electrician		35.00	Per Annum
	i. Painters		35.00	Per Annum
	j. Plumbers		35.00	Per Annum
	k. Vulcanisers		35.00	Per Annum
	l. Welders (Metal Fabrication)		35.00	Per Annum
	m. Key Cutters		35.00	Per Annum
	n. Rubber Stamp Makers		35.00	Per Annum
	o. Watch Repairers		35.00	Per Annum
	p. Masons		35.00	Per Annum
	q. All Artisans in general.		35.00	Per Annum
<b>87</b>	<b>Telecom/Cellular Phone Companies (BOP)</b>			
	Category "A" - Service Provider, eg Vodafone, MTN, Millicom, Kasapa)		5,500.00	Per Annum
	Category "B" - Phone Cards Retailer/Whole Sales/Mobile Money Transfer		80.00	Per Annum
	Category "C" - Phone Cards - Retailer		35.00	Per Annum
<b>88</b>	<b>Textiles</b>			
	Category "A" - Large (Upholtery/Curtain Materials)		70.00	Per Annum
	Category "A" - Large (Suiting/Other Materials)		70.00	Per Annum
	Category "B" - Medium (Retail Store)		50.00	Per Annum
	Category "C" - Small (Retail Kiosk/Table Top)		25.00	Per Annum
<b>89</b>	<b>Tyre/Battery Dealers</b>			
	Category "A" - Medium (New Tyre/Battery Dealers)		50.00	Per Annum
	Category "B" - Small (Second Hand Tyre Dealers)		40.00	Per Annum
<b>90</b>	<b>Tyre Repairs</b>			
	Category "A" - Vulcanizing Shops - Large		40.00	Per Annum
<b>91</b>	<b>Upholstery/Furniture</b>			
	Category "A" - Large (Workshop & Showroom)		100.00	Per Annum
	Category "B" - Medium (Workshop or Showroom only)		70.00	Per Annum
	Category "C" - Small (Wayside)		40.00	Per Annum
<b>92</b>	<b>Wireless/TV. Repair/Parts Sales</b>			
	Category "A" - Large (Repairs & Parts Sales)		50.00	Per Annum
	Category "B" - Medium (Repairs only)		40.00	Per Annum
	Category "C" - Small (Parts only)		30.00	Per Annum
<b>93</b>	<b>Wood Workshops</b>			
	Category "A" - Medium		100.00	Per Annum
	Category "B" - Small		80.00	Per Annum
<b>94</b>	<b>Wood Carvers</b>			
	Category "A" - Large (Stool Carvers)		50.00	Per Annum
	Category "B" - Medium (Other Carvers)		40.00	Per Annum

	Category "C"- Small (Roadside Carvers)		30.00	Per Annum
	<b>NOTE: In situation where an operator has more than one shop for a similar Activity, the main shop attracts the approved fee and subsequent ones attracts 50% of the approved Fee.</b>			
	<b>PART III: VEHICLES</b>			
<b>95</b>	<b>A. Taxis/Buses/Trucks/Cargo/Machinery/Others</b>			
	<b>Taxis/</b>			
	1. Taxi Cab Registration		20.00	Per Annum
	2. Taxi Cab Renewal		10.00	Per Annum
	3. Taxi Cab Application Form		6.00	Per Annum
	4. District Drivers Licence (Multi purpose)		25.00	Per Annum
	5. District Taxi Drivers Licence		10.00	Per Annum
	6. District Trotro Drivers Licence		9.00	Per Annum
	7. " Licence Renewal		10.00	Per Annum
	8. 1, 2 & 4-Wheel Cart		15.00	Per Annum
	<b>B. Commercial Vehicle Embossment</b>		40.00	Per Embossment
	<b>C. Hiring of Assembly Motor Grader</b>		950.00	Per Day
<b>96</b>	<b>Buses</b>			
	Registration of Buses		15.00	Per Annum
	Renewal 8-23 Seater		10.00	Per Annum
	Renewal 24 -33 Seater		10.00	Per Annum
	Renewal 34 - 45 Seater		15.00	Per Annum
<b>97</b>	<b>Trucks</b>			
	Articulator / Timber Trucks		40.00	Per Annum
	Cargo trucks (10 tons above)		10.00	Per Trip
	Cargo Trucks (Below 10 tons)		5.00	Per Trip
<b>98</b>	<b>Tankers</b>			
	1. 27000 Litres		100.00	Per Annum
	2. 13500 Liters		70.00	Per Annum
	3. 9000 Litres		50.00	Per Annum
<b>99</b>	<b>TRAFFIC OFFENCE</b>			
	<b>Clamping Charges</b>			
	A. Heavy Duty - Large (eg. Obstruction, No Parking)		300.00	Per Arrest
	B. Light Vehicle - Medium (eg. Obstruction, No Parking)		200.00	
<b>100</b>	<b>Towing Charges</b>			
	A. Large (Heavy Duty)		200.00	Per Arrest
	B. Small (Light Vehicle)		300.00	Per Arrest
<b>101</b>	<b>No Parking:</b>			
	Cat "A" Operation with Police		100.00	Spot Fine
	Cat "B" On Normal duty		50.00	Spot Fine
<b>102</b>	<b>Lorry Park</b>			
	1. All Lorry Parks District-wide		25.00	Per Month
	2. Car Dealers Park/ Garages		25.00	Per Month
<b>103</b>	<b>Lorry Park Entry Fees/Tolls</b>			
	a. Trotro/ Buses		1.50	Per Day
	b. Articulated Truck/ Cargo		3.00	Per Day
	c. Taxi at Lorry Park		1.50	Per Day
<b>104</b>	<b>Earth/ Excavating / Leveling Machinery</b>			
	Bitumen Tanker		120.00	Per Annum
	Bulldozers D 8 Size		200.00	Per Annum
	Bulldozers D. 7 Size		180.00	Per Annum
	Flat Truck		120.00	Per Annum
	Forklift		100.00	Per Annum
	Crane Mounted		250.00	Per Annum
	Hiring of Mutiple Equipment & Plant		1,000.00	Per Annum
	Prime Mover		150.00	Per Annum

	Motor Grader (125 HPL)		120.00	Per Annum
	Pavement Compactor		120.00	Per Annum
	Road Roller		80.00	Per Annum
	Tipping Trailer & Tractor		80.00	Per Annum
	Pay Loaders		80.00	Per Annum
	Vibrator Roller		80.00	Per Annum
	Wheel Loader		80.00	Per Annum
	Excavator Loader		80.00	Per Annum
	Wheel Tractor		80.00	Per Annum
	Air Compressor		80.00	Per Annum
<b>105</b>	<b>Others Vehicles</b>			
	Cespit Emptier		150.00	Per Annum
	Towing Truck		120.00	Per Annum
	Ambulance / Hearse		120.00	Per Annum
<b>106</b>	<b>UNDERTAKERS:</b>			
	Registration		50.00	Per Annum
	<b>IV: ENVIRONMENTAL/WASTE MANAGEMENT SERVICES</b>			
<b>107</b>	<b>Slaughter Slab</b>			
	1. Butchers Licences		10.00	Per Annum
	2. Assistant Butcher's Licence		5.00	Per Annum
	3. Slaughtering of Sheep/Goat/Pig		2.00	Per Animal
	4. Slaughtering of Cattle		4.00	Per Animal
	5. Impounding of Sheep/Goat		30.00	Per Arrest
	6. Feeding Fees		2.00	Per Day
	7. Kraal Fee for Cattle		5.00	Per Day
	8. Pen fee for Goat/Sheep		2.00	Per Day on Arrest
	9. Impounding of Cattle		100.00	Per Arrest per day
	10. Impounding of Pig		100.00	Per Arrest
<b>108</b>	<b>Registration &amp; Renewal of Premises for Rearing of Livestock/Poultry</b>			
	Category "A" - (Livestock; poultry birds)		0.20/animal	Per Annum
	Category "B" - Sheep and Goat		1.00/animal	Per Annum
	Category "C" - Cattle		1.60/animal	Per Annum
<b>109</b>	<b>Site Inspection/Prospecting fee</b>			
	Category "A" Gold Mining		3,500.00	Per Inspection
	Category "B" Quarry and Sand Winning		2,500.00	Per Inspection
	Category "C" Site Clearing		5,000.00	
<b>110</b>	<b>Environmental Levy</b>			
	Cat "A" Single Storey		25.00	Per Annum
	Cat "B" two Storey		30.00	Per Annum
<b>111</b>	<b>Mineral Water Waste Levy</b>			
	Large Scale Producers		100.00	Per Annum
	Medium Scale Producers		80.00	Per Annum
	Small Scale Producers		60.00	Per Annum
<b>112</b>	<b>Registration of Food/Drink Vendors Certificate/Licence</b>			
	Category "A" - Large (Hotels/Restuarants)		30.00	Per Annum
	Category "B1" - Medium 1 (Chop Bars)		10.00	Per Annum
	Category "B2" Medium 2		8.00	Per Annum
	Category "B3" Medium 3		5.00	Per Annum
	Category "C" Small		3.00	Per Annum
<b>113</b>	<b>Renewal of Food/Drink Vendors Licence</b>			
	Category "A" - Large (Hotels/Restuarants)		10.00	Per Annum
	Category "B" - Medium (Chop Bars)		5.00	Per Annum
	Category "C" - Small (Table Top)		4.00	Per Annum
<b>114</b>	<b>Cemeteries</b>			
	1. Burial Permit		6.00	Per Annum
	2. Child Vault		7.00	Per Annum

	3. Adult Vault		30.00	Per Annum
	4. Cemetery Levy on Churches		120.00	Per Annum
115	<b>Cremation Fee</b>		500.00	Per Annum
116	<b>Exhumation Fee</b>		180.00	Per Annum
117	<b>Liquid Waste Management Services</b>			
	Dislodging of Septic Tank ( Companies)		50.00	Per Trip
	Dislodging of Septic Tank ( Individual)		40.00	Per Trip
118	<b>Entry Fee for Public Toilets</b>			
	Aqua Privy		0.20	Per Visit
	Pour Flush/Water Close (W/C)		0.50	Per Visit
119	<b>Franchise - Public Toilet Operators</b>			
	Category "A" -		25.00	Per Month
	Category "B" -		20.00	Per Month
120	<b>Private Toilet Operators</b>			
	Category "A" - W/C Toilets		70.00	Per Month
	Category "B" - Aqua Privy/Septic Toilets		35.00	Per Month
121	<b>Private Urinal Operators</b>		25.00	Per Month
122	<b>Tipping Fee (Liquid Waste)</b>		80.00	Per Trip
123	<b>Solid Waste Management Services</b>			
	1. Renting of Container (All Sizes)		70.00	Per Month
	2. Refuse Container Services- (Companies)		40.00	Per Litre
	3. Refuse Container Services- (General Public)		50.00	
	Category "A" - Large (15m3)		40.00	Per Month
	Category "B" - Medium (8-10m3)		35.00	Per Month
	Category "C" - Small 240 litre		15.00	Per Month
124	<b>Tipping Fee (Solid Waste)</b>			
	Category "A" - Large (Compact Truck)		25.00	Per Tip
	Category "B" - Medium ( Tipper Truck/Skips)		10.00	Per Tip
	Category "C" - Small (Pick-up, Power Tillers)		8.00	Per Tip
	Pay -As- You - Dump (Communal Containers)		0.10	Per Tip
125	<b>Registration of Cesspool Operators</b>		60.00	Per Annum
126	<b>Registration of Solid Waste Management Operators</b>		300.00	Per Annum
127	<b>Industrial Waste Processing/Management/Waste Management Services</b>			
	Category "A" - Large (Zoomlion)		4,500.00	Per Annum
	Category "B" - Medium		3,500.00	Per Annum
<b>PART V: CHARGES, MARKETS &amp; OTHER FEES</b>				
128	<b>Marriage</b>		50.00	
	a. Marriage Certificate		30.00	
	b. Authorisation Note		10.00	
	c. Certified True Copy		30.00	
	d. Certificate of Customary Divorce		100.00	
	e. Divorce Certificate			
129	<b>Dogs Licence</b>		5.00	Per Annum
130	<b>Bicycle Stores/Hiring/Owners</b>			
	Category 'A' - Large (Bicycle Store)		40.00	Per Annum
	Category 'B1' - Medium 1 (Bicycle Store)		30.00	Per Annum
	Category 'B2' - Medium 2 (Bicycle Parts/Repairer/Hiring)		25.00	Per Annum
	Category 'B3' - Medium 3 Bicycle Hiring Operator		20.00	Per Annum
	Category 'C' - Small (Bicycle Parts/Repairer/Hiring)		15.00	Per Annum

131	Road Block		50.00	Per Day
<b>132 Registration of Businesses, NGOs and CBOs</b>				
	Category "A" Large (Filling and Gas Station)		180.00	Per Registration
	Category "B1" Medium 1 (Registration of Video and Game Centers)		150.00	
	Category "B2" Medium 2 Registration of Non - Governmental Organization (NGO)		100.00	Per Registration
	Category "B3"- Medium 3 (Registration of Community Base Organization(CBO))		70.00	Per Registration
	Category "C" - Small (Self-Employed Artisans)			
	1. Metal Fabricators		50.00	Per Registration
	2. Hairdressers and Barbers		40.00	
	3. Carpenters and all other Artisans		40.00	Per Registration
	4. Seamstresses and Tailors		40.00	Per Registration
<b>133 Registration of Professionals</b>				
	Category "A"- Large (Registration of Lawyers)		150.00	Per Registration
	Category "B1" - Medium 1 (Registration of Auditors/Accountants)		120.00	Per Registration
	Category "B2" - Medium 2 (Architectures/Surveyors)		100.00	Per Registration
	Category "C" - Small (Registration of All Other Professionals)		80.00	Per Registration
134	Dance/Concert/Crusade (Permit)		30.00	Per Event
135	Extension of Hours		15.00	Per Annum
136	Search Fee		40.00	Per Search
137	Float Permit		100.00	Per Event
138	Itinerant Preachers with Mega Phone		10.00	Per Day
139	Stationary Promotional sales with PA System		30.00	Per Day
<b>Occupants of stores and stalls shall pay market toll</b>				
140	Daily/Night Market Toll		0.50	Per Day
141	Hawkers Licence		5.00	Per Month
142	Market			
	CAT "A" Mphohor Market			
	Stores		10.00	Per Month
	Stalls		2.00	Per Month
	CAT "B"			
	Stores		10.00	Per Month
	Stalls		2.00	Per Month
	CAT "C"			
	Stalls		2.00	Per Month
<b>143 Hiring of Assembly Bungalow/Quarters</b>				
	Category "A"- Large (Five - Six Bedrooms)		150.00	Per Month
	Category "B1" - Medium (Four Bedrooms)		120.00	Per Month
	Category "B2" - Medium 2 (Three Bedrooms)		80.00	Per Month
	Category "B3" - Medium (Two Bedrooms)		60.00	Per Month
	Category "C" - Small (One Bedroom)		40.00	Per Month
<b>144 Foodstuff/Conveyance Fee</b>				
	Goods brought and sent outside Mphohor District Area			
	1. Fish (Large Basket)		1.50	Per Basket
	2. Fish (Small Basket)		1.00	Per Basket
	3. Sugar cane (Head Load)		1.00	Per Head Load
	4. Sugar cane (Less than Head Load)		0.50	Per Head Load
	5. Gari (maxi bag no. 5)		1.50	Per Bag
	6. Gari/Maize (maxi bag)		1.50	Per Bag
	7. Gari/Maize (mini bag)		1.00	Per Bag
	8. Cassava (maxi bag)		1.00	Per Bag

9. Cassava (mini bag)		1.00	Per Bag
10. Cane (Bundle)		5.00	Per Bundle
11. Beans/ Groundnut (maxi bag)		1.50	Per Bag
12. Beans/ Groundnut (mini bag)		1.00	Per Bag
13. Charcoal (per bag)		1.00	Per Bag
14. Others: All other head loads (large)		1.00	Per Specified Load
15. Edible Oil (per gallon)		1.00	Per Gallon
16. Rice (Bag)		1.00	Per bag
17. bag of sponge		0.50	
18. Basket		0.50	
19. long chewing stick		0.50	
20. bag of chewing stick		0.50	
21. bundle of pestle		4.00	
22. sheep/ goat/pig		1.00	per animal
23. Akpeteshie		0.50	per gallon
24. Akpeteshie		3.00	per tin
25. Akpeteshie		30.00	per barrel
26. Firewood (small KIA)		5.00	
27. Firewood (Big KIA)		7.00	
28. Firewood (Big Truck)		10.00	
29. Bamboo (small KIA)		2.00	per trip
29. Bamboo (big KIA)		3.00	per trip
31. bamboo (truck)		4.00	per trip
32. Bamboo (big truck)		5.00	per trip
33. conveyance fees on Trucks (all other items)			
i) Mini Truck		5.00	per trip
ii) Cargo Truck		7.00	per trip
iii) Articulator		12.00	per trip
33. Timber		25.00	per load
34. Sawn Boards/sleepers/beams			
i) KIA truck (small)		30.00	per load
ii) KIA truck (big)		100.00	per load
iii) Cargo truck		70.00	per load
iv) Articulator		500.00	per load
35. Plantain			
i) Maxi bag		2.00	
ii) Mini bag		1.00	
iii) per bunch		0.50	
36. Banana			
i) Maxi bag		1.00	
ii) Mini bag		0.50	
iii) per bunch		0.50	
37. Cocoyam			
i) Maxi bag		1.00	
ii) Mini bag		0.50	
38. Fruits			
i) Maxi bag		0.50	
ii) Mini bag		0.50	
39. Palm oil		0.50	per gallon
40. Palm oil		1.00	per feet gallon
41. Palm oil		3.00	per drum
42. Tanker		2.50	per ton
43. Sluge oil		0.50	per drum
44. uncracked kernel			
i) Maxi bag		0.50	
ii) Mini bag		0.50	
45. cracked kernel			
i) Maxi bag		0.50	
ii) Mini bag		0.50	
46. Kernel cake			
i) Articulator		15.00	
ii) Mini truck		5.00	
iii) Big truck		10.00	
47. Truck (Kernel Shells)			
i) Articulator truck		5.00	

	ii) Mini truck		3.00	
	48. Palm fruit			
	i) Big truck		7.00	per trip
	ii) Mini truck		5.00	per trip
	49. small trucks below 300 bags			
	i) Cracked nuts		10.00	per trip
	ii) Uncracked nuts		5.00	per trip
	50. Articulator trucks 300 bags & above			
	i) Cracked nuts		20.00	per trip
	ii) Uncracked nuts		15.00	per trip
	51. Copra			
	i) Maxi bag		1.00	
	ii) Mini bag		0.50	
	52. Cola			
	i) Maxi bag		1.00	
	ii) Mini bag		0.50	
	53. Cassava Dough (Mini bag)		0.50	
	54. 207 load of metal scrap		5.00	
	55. Cargo load of metal scrap		10.00	
	56. Registration of firewood dealers		10.00	
	57. Felled palm tree		0.50	per tree
<b>PART VI: OUT- DOOR ADVERTISEMENT</b>				
<b>145</b>	<b>Bill-Boards/Adverts</b>			
	Application Form		10.00	Per Annum
	Category A1 - Large 1 (Unipole Super Bulleting)		800.00	Per Annum
	Category B1 - Medium 1 ( Electronic/Prismatic)		700.00	Per Annum
	Category B2- Medium 2		600.00	Per Annum
	Category B3- Medium 3 (Mpohor )		550.00	Per Annum
	Category B4 - Medium 4 (Manso, Ayiem and Bansa Townships)		450.00	Per Annum
	Category C- Small ( All other Areas within the District but not specified)		350.00	Per Annum
<b>146</b>	<b>Bill-Boards/Adverts: Double Phase</b>			
	Category A1 - Large 1 (Unipole Super Bulletin)		1,400.00	Per Annum
	Category A2 - Large 2 (Electronic/Prismatic)		1,200.00	Per Annum
	Category B1- Medium 1		1,000.00	Per Annum
	Category B2 -Medium 2 (Mpohor)		800.00	Per Annum
	Category B3 - Medium 3 (Manso, Ayiem and Bansa Townships)		600.00	Per Annum
	Category C - Small (All other Areas within the District but not specified)		500.00	Per Annum
<b>147</b>	<b>Signboards/Directional Signs</b>			
	1. Illuminated Signboards ( 4' x 4' )		80.00	Per Annum
	2. Illuminated Signboards ( Small )		40.00	Per Annum
	3. Ordinary Signboards/signpost/Directional Signs ( 4' x 4' )		70.00	Per Annum
	4. Ordinary Signboards,Signpost/Directional Sign ( Small )		20.00	Per Annum
	5. Group Directional Signs (Franchise Fee Per Frame)		90.00	Per Annum
	6. Suburb/Community Sign		90.00	Per Annum
	7. School Sign (Private Schools)		25.00	Per Annum
	8. Bus Stop Shelter		200.00	Per Annum
	9. Street (Finders)Name Sign		25.00	Per Annum
	10. Street Light Pole Advert		90.00	Per Annum
	11. Bill/Directional Sign Blank			
	Cat "A" Large		150.00	Per Annum
	Cat "B" Medium		70.00	Per Annum
	Cat "C" Small		50.00	Per Annum
<b>148</b>	<b>Temporal Signs</b>			
	Filling Station Sign/Advert		5.00	Per Annum
	Facials		100.00	Per Annum
	Large -		20.00	Per Annum
	Small -		2.00	Per Annum
<b>149</b>	<b>Road Arches</b>			
	Single Lane		1,800.00	Per Annum
	Double Lane		2,500.00	Per Annum
			<b>2016 Fees GHe</b>	<b>Duration</b>

	<b>Barners</b>		25.00	Per Month
<b>150</b>	<b>Branding</b>			
	Branding of Market Sheds		450.00 per 15sq m	Per Annum
	Branding of Lorry Park		400.00 per 15sq m	Per Annum
	Branding along Major Roads		300.00 per 15sq m	Per Annum
	Branding of Vehicles			
	Buses		200.00	Per Annum
	Vans		150.00	Per Annum
	Cars		100.00	Per Annum
<b>151</b>	<b>Flags/Buttons</b>		20.00	Per Quarter
	<b>Metal Posters</b>		5.00	Per Annum
<b>152</b>	<b>Posters</b>			
	Above 1000 pcs		0.20	per poster/week
	501 - 1000 pcs		0.20	per poster/week
	1 - 500 pcs		0.20	per poster/week
	Funreral Posters		0.20	per poster/week
	<b>Multi faced boards shall be charged Approved Rate for each face.</b>			
	<b>Blank sites shall attract 25% of approved fee.</b>			
	<b>Unauthorised Installation will attract the Approved Rate and in addition 100% as Penalty of the Approved Rate.</b>			
<b>PART VII: DEVELOPMENT/BUILDING PERMIT FEE</b>				
<b>153</b>	<b>Development Permit</b>			
	<b>1. Building Permit Application Form</b>		60.00	
	<b>2. Submission of Development Application Fee</b>			
	Category "A" - (Industrial/ Commercial)		60.00	
	Category "B" - (Mixed)		50.00	
	Category "C" - (Residential)		20.00	
	category "D" - (Educational)		20.00	
	Category "E" - (Civic and Cultural)		20.00	
	<b>3. Certified True Copy(Drawing/Permit)</b>		200.00	
	<b>4. Renewal/Extension of Time of Building Permit (Individual/Private)</b>			
	One - Storey		120.00	
	Two - Storey		200.00	
	Three - Storey		200.00	
	Four - Storey		200.00	
	<b>5. Renewal/Extension of Time of Building Permit</b>			
	Category "A" (Industrial/Commercial)		3,500.00	Per Acre
	Category "B" (Mixed Use)		4,000.00	Per Acre
	Category "C" (Residential)		2,000.00	Per Acre
	<b>6. Renovation/Conversion of Existing Buildings</b>			
	Category "A" Industrial		4,000.00	Per Acre
	Category "B" Commercial		3,500.00	Per Acre
	Category "C" Residential		2,000.00	Per Acre
	Category "D" Civic and Cultural		2,000.00	Per Acre
	To Educational		2,000.00	per acre
<b>154</b>	<b>A. Temporal Structure Permit Fee</b>			
	CAT "A" Three and above chambers		150.00	
	CAT "B" Two chambers		100.00	
	CAT "C" One chamber		50.00	
<b>155</b>	<b>Permit Renewals</b>			
	CAT "A" Renewal Temporal Struncture Permit (Companies)			
	CAT "B" Three and above chambers		100.00	
	CAT "C" Two Chamber		80.00	
	CAT "D" One Chamber		40.00	

156	<b>Tender Document</b>			
	Category "A" Projects above GHe100,000.00		250.00	
	Category "B" Projects between GHe 50,000 -GHe99,000.00		225.00	
	Category "C" Projects up to GHe49,000.00		200.00	
157	<b>Phone Booths</b>			
	CAT "A" Permit for Phone Booths		50.00	
158	<b>Communication Mast</b>			
	<b>Application Fee</b>		200.00	Per New Mast
	Application Submission Fee		700.00	Per New Mast
	Environmental Levy		1,500.00	Per New Mast
	Maintenance Fee		1,500.00	Per New Mast
	<b>Permit Fee</b>			
	Category "A" - (30 - 45 m)		6,500.00	
	Category "B" - (15 - 29 m)		4,500.00	
	Category "C" - (Less than 15 m)		3,500.00	
159	<b>Communication Mast</b>			
	CAT "A" Communication Mast (BOP)		5,000.00	
	CAT "B" Communication Networks (BOP)		5,000.00	
160	<b>Communication Mast Renewal Fee</b>			
	Category "A" - (30 - 45 m)		3,000.00	
	Category "B" - (15 - 29 m)		2,500.00	
	Category "C" - (Less than 15 m)		2,000.00	
	<b>Penalty</b>			
	Penalty for Erecting without permit		10,000.00	
	Penalty for Non- Renewal		5,000.00	
160	<b>Certificate of Occupation</b>		15.00	
	<b>Basic Concept:</b>			
	The Basic Concept is similar to what pertains at Ghana Revenue Authority which state that the more you earn, the more you pay, Hence, " <b>the larger you build, the more you pay.</b> "			
	<b>A. ZONE ONE</b>			
	<b>i. RESIDENTIAL</b>			
	Using the United Nations Standard of 12ft x 10 ft which is equal to 120 sq. ft. = 11.15m <sup>2</sup>			
	The charge is thus GHe0.60 /m <sup>2</sup> . The fee Charge will be for all parts of the house, i.e. corridors, toilets veranda, kitchen, staircase, bedrooms, etc.			
	<b>ii. HOTEL:</b>			
	Using the same principle, the charge for hotels in this category is GHe3.00 /m <sup>2</sup>			
	The same rate will hold for bars and lounges.			
	<b>iii. COMMERCIAL:</b>			
	The same concept as above applies. The amount to be charged is GHe1.50 /m <sup>2</sup>			
	<b>iv. INDUSTRIAL:</b>			
	<b>B. ZONE TWO</b>			
	<b>i. RESIDENTIAL:</b>			
	Fee/ Charge =GHe0.60 /m <sup>2</sup>			
	<b>ii. HOTEL:</b>			
	Fee charge =GHe3.00 /m <sup>2</sup>			
	<b>iii. COMMERCIAL:</b>			
	Fee Charge =GHe1.50 /m <sup>2</sup>			
	<b>iv. INDUSTRIAL:</b>			
	High Industrial Fee charge is GHe5.00 /m <sup>2</sup>			
	Low Industrial Fee charge is GHe3.00 /m <sup>2</sup>			
	<b>C. OTHERS</b>			

i. Private Schools	GHe1.00 /m2		
ii. Churches/Mosques			
Permanent Structures =	€0.28 /m2		
a. Permanent Structures =	€0.45 /m		
b. Temporary Structures 2 chambers		GHe50.00	per annum
c. Temporary Structures (Containers above 20 feet)		GHe30.00	per annum
d. Temporary Structures (Containers)		GHe20.00	per annum
e. Temporary Structure (Kiosk)		GHe10.00	per annum
<b>v. Fuel Station</b>			
a. Main Structures =	€0.75 /m2		
b. Fore Court =	€0.20 /m2		
<b>vi. Car Parks: €0.15 /m2</b>			
<b>vii. Fence Wall only €0.12 /m2</b>			
Note: Shops and Offices in such a building will attract commercial rate i.e €0.55 /m2			
<b>D. RENOVATION/CONVERSION OF EXISTING BUILDING</b>			
Charge will be 50% of assesment of New drawings.			
<b>E. Change of Land Use (Re-Zoning) Fee</b>			
a. From Social Use to Commercial/Industrial		500.00	Per Plot
b. From Social Use to Residential		125.00	Per Plot
c. From Residential Use to Commercial/Industrial		450.00	Per Plot
d. From Residential Use Social		375.00	Per Plot
e. From Commercial/Industrial Use to Residential		125.00	Per Plot
f. From Commercial/Industrial Use to Social		375.00	Per Plot
It shall be the duty of every person liable to pay an operating permit fee or any annual fee, to settle the amount thereof at the <b>offices of the Mpohor District Assembly on or before 31st March, 2023</b>			
The Resolution was adopted at a General Assembly Meeting of Mpohor District Assembly duly convened on .....			

<b>NOTE 1</b>			
All rates, licences, fees, fines, rents, levies and charges payable to the Assembly on periodic basis for periods not less than one month shall be paid to the accredited official at the head office and sub-offices or to accredited individual or corporate revenue collectors. 2. Any person, organization, business or commercial concern making such payment shall be required to demand for and receive an official receipt covering any sum of money so paid. 3. Payment covering the full year becomes due on the first working day of each calendar year and shall be made in advance on or before the 31st day of March in any particular year in which the rate, license, fee, rent or levy shall be payable.			
<b>NOTE 2</b>			
Contrators under this item have been classified into categories using the pre qualification criteria of the Ministry of Water Resources, Works and Housing and Ministry of Transportation. Similarly hotels and Guest houses have been classified using the Ghana Tourist Board classification.			
<b>NOTE 3</b>			
The charges stipulated in this item fall under two main calssifications			
(a) "Levies" which used to be charged by the Ministry of Energy and Mines based on the capacity of Filling and Service station which the Ministry of Energy and Mines has now authorised the District Assembly to collect and retain as revenue. These levies are what have been indicated in (a) under the item.			
<b>Penalty for building without building permit would attract a penalty of 3.5 times the permit fee</b>			



.....  
**HON. ANTHONY ABUAH**  
**PRESIDING MEMBER**



.....  
**EVANS MARK ANDOH**  
**DISTRICT COORDINATING DIRECTOR**