

JIRAPA MUNICIPAL ASSEMBLY



APPROVED FEE FIXING RESOLUTION

2024

IMPOSITION OF RATES, FEES, LICENSES AND LEVIES FOR 2024

The making and levying of the following rates, Fines, Permits, fees and licenses for the financial year, 1st January to 31st December 2024, have been discussed and approved by the Jirapa Municipal Assembly. The Assembly acted under the powers conferred on her by section 137 - 144 of the Local Governance Act 2016 (Act 936).

This notice constitutes the effective making and levying of Rates, Fines, Permit, Fees and Licenses as from 1st January to 31st December 2024.

It shall however be the duty of every person liable, to pay the above rates, Fines, Permit, fees and licenses to the office of the Jirapa Municipal Assembly on or before 31st October 2024 unless such person(s) have paid the rates, Fines, Permit, fees and licenses to a revenue/commission collector, or any authorized persons at any place prior to that date.

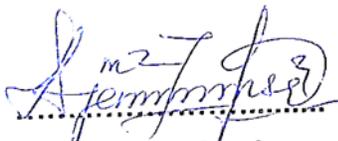
It shall be stated that after 31st October 2024 the Jirapa Municipal Assembly shall use to the fullest stretch the legal provisions provided under Act 936 to enforce and ensure the payment of these rates, Fines, Permit, fees and licenses, if necessary.

DEVELOPMENT LEVY

A Development Levy of GH¢1.00 shall be charged by the Jirapa Municipal Assembly, payable by all men and women above the age of 18 years and who reside within the Jurisdiction of the Assembly.

APPROVAL OF FEE FIXING RESOLUTION

This budget was approved by the General Assembly on ...26/10/2023..., 2023 at the Municipality Assembly Conference Hall.



Hon. Ayemah Kwabena Ebenezer
(Presiding Member)



Pln. Mohammed Abdul-Majeed
(Municipal Co-ord. Director)

8.0 SCHEDULE II: REVENUE UPPER LIMITS

8.1 LICENCES/PERMITS

8.1.1 BUSINESS LICENCES

Sub item	CoA Code	Description of Item	Frequency/ Measure	CHARGES	
				Municipal Upper Limit	2024
	1422011	Adinkra Designers/Kente/Smock Weavers & Sellers	Per Annum		
		CAT G - Weavers & Sellers (Small)		210.00	200.00
		CAT H - Weavers Only (Small)		105.00	100.00
		CAT I - Sellers Only (Small)		110.00	100.00
		CAT J - Very Small Weaving shop or Selling shop		80.00	50.00
		General Merchant	Per Annum		
		CAT A - Small Provision shop/Drinks or Beer "combined with Mobile money		500.00	300.00
		CAT B - Cement/building materials/Motor parts and other General Goods		750.00	500.00
		CAT C - Construction works and Other General Goods		950.00	600.00
	1422046	Advertising Companies	Per Annum		
		CAT D - Bronze (Below 3 staff)		420.00	280.00
	1422170	Agro Chemical/Farm Inputs Dealers	Per Annum		
		CAT E - Distributors & Retailers		735.00	490.00
		CAT H - Distributors		350.00	230.00
		CAT I - Retailers		315.00	200.00
		CAT J - Small Retailers shop		200.00	100.00
	1422170	Agro Machine Dealers	Per Annum		
		CAT E - Distributors & Retailers		945.00	630.00
		CAT H - Distributors		490.00	300.00
		CAT I - Retailers		280.00	200.00
	1422032	Akpeteshie (liquor) Dealers	Per Annum		
ii.		Distributors			
		<i>CAT B Medium</i>		280.00	200.00

		CAT C - Small Scale		140.00	100.00
iii.		Home Based/Farm Site			
		CAT A - Pito brewing		105.00	40.00
iv.		Akpeteshie Sellers Only		126.00	80.00
	1422277	Aluminum Fabricators (Doors/Windows)	Per Annum		
		CAT D		700.00	300.00
		CAT E		500.00	200.00
		CAT F- Others		250.00	100.00
	1422112	Aluminum Pot Dealers ('Dadesen')	Per Annum		
		CAT C - Retailers		158.20	100.00
	1422112	Aluminum Product Retailers	Per Annum		
		Category C - Table Top /Small		105.00	100.00
	1422162	Art Gallery	Per Annum		
		CAT D - Rented space		210.00	120.00
	1422163	Arts & Handicraft Dealers	Per Annum		
		CAT F - Retailers Only		490.00	300.00
		CAT G - Container/Kiosk		420.00	200.00
		CAT H - Table Top		210.00	100.00
	1422164	Auctioning Firms / Agencies / Auctioneers	Per Annum		
		CAT 'D'		600.00	490.00
	1422052	Auto Mechanics/ Electricians/Sprayers Etc.	Per Annum		
i.		Air Condition Mechanics			
		CAT D		126.00	100.00
ii.		Arc Welders			
		CAT B - Light vehicle repairs, Container Shops and Iron Gates		315.00	200.00
iii.		Argon (Aluminum) Welders		210.00	140.00
iv.		Auto Body Repairers			
		CAT C		1,050.00	500.00
		CAT D- Others		500.00	200.00
v.		Auto Electricians			

		CAT A - With Battery Charging		140.00	100.00
		CAT B - Without Battery Charging		105.00	70.00
ix.		Vulcanisers			
		CAT C - Wheel Balancing and Alignment		105.00	80.00
		CAT D - Tyre Repairs only		84.00	60.00
xv.		Windscreen Repairers			
		CAT 'C'		126.00	80.00
	1422270	Automobile & Part Dealers	Per Annum		
C.	1422270	Bolt and Nut Dealers			
		CAT A - Shop		140.00	100.00
		CAT B - Table Top		126.00	80.00
D.	1422270	Spare Parts Sales Outlets (New)			
		CAT C - Retailers (Medium)		280.00	150.00
		CAT D - Retailers (Small)		126.00	80.00
E.	1422270	Spare Parts Sales Outlets(Second-hand)			
		CAT D - Retailers (Small)		158.20	100.00
		CAT E - Kiosk/Table Top		105.00	70.00
G.	1422270	Tyre/Battery Dealers – Used			
		CAT C - Retail (Medium)		420.00	200.00
		CAT D - Retail (Small)		150.00	100.00
	1422279	Bags and Suitcases Dealers	Per Annum		
		CAT B - Medium		280.00	200.00
		CAT C - Small Scale		140.00	100.00
		CAT D - Very Small Container		100.00	50.00
	1422168	Barbering Shop	Per Annum		
		CAT D - Barbering & Grooming Services		150.00	60.00
		CAT E - Barbering accessory shop		150.00	100.00
	1422009	Bakeries	Per Annum		
		CAT C- Small Scale		210.00	140.00
		CAT D- Others		150.00	80.00

		Beads Dealers			
		CAT C - Retailers Only		75.00	50.00
		CAT D - Retailers (Table Top)		45.00	30.00
	1422067	Beer/Wine/Spirits/Soft Drinks Sales	Per Annum		
		CAT D - Retail (Large)		750.00	400.00
		CAT E - Retail (Medium)		500.00	250.00
		CAT F - Retail (Small)		400.00	150.00
		CAT G- Very Small		200.00	100.00
		Others			60.00
	1422133	Bet & Game Centres	Per Annum		
A.		Casino Operations		7,000.00	4,900.00
B.		Sports Betting Operations			
		CAT 'B'		4,620.00	3,080.00
		CAT 'C'		840.00	700.00
		CAT D (Per Machine)		525.00	500.00
	1422010	Bicycles/Tricycles/Motorcycles Dealers (Brand New)	Per Annum		
		CAT D - Tricycles/Motorbikes Only		1,000.00	500.00
		CAT E - Bicycles Only		315.00	200.00
	1422010	Bicycles/Tricycles/Motorcycle Dealers (Second-hand)	Per Annum		
		CAT D - Tricycles/Motorbikes Only		800.00	250.00
		CAT E - Bicycles Only		300.00	150.00
	1422010	Bicycles/Tricycles/Motorcycles Parts Sales	Per Annum		
		CAT B - Motorbike/Tricycle with Parts		900.00	400.00
		CAT C - Motorbike/Tricycles Parts		500.00	300.00
		CAT D - Bicycle with Parts		210.00	140.00
		CAT E - Bicycles Parts		140.00	100.00
	1422052	Bicycle/ Tricycle/ Motorcycle Repairers (Fitters)	Per Annum		
		CAT A - Tricycle & Motorcycle		100.00	80.00
		CAT B - Motorcycle		95.00	80.00
		CAT C - Bicycle		30.00	20.00

	1422040	Bill Boards/Outdoor Adverts	Dependent on class of access		
		CAT C - Class A3 (Along Third Class Access)		72.20	50.00
		Other Adverts			
vi.		Lamp post Adverts (Street Light Poles)	Per Annum	476.00	300.00
vii.		Posters	Per Day	12.60	5.00
ix.		Others (Not categorised above)	Per sq/m per Annum	78.40	50.00
	1422173	Blacksmith	Per Annum		
		CAT E - Small Scale (Manual design blocks/columns only)		490.00	200.00
		CAT F - Tiles/Pavement Blocks and Terrazzo Works (Chipping)		210.00	140.00
	1422280	Book, Stationery, Office Equipment, Computer & Accessory, etc. Shops	Per Annum		
		CAT G - Medium size of CAT E		840.00	450.00
		CAT H - Stationeries, Office Equipment Only		1,050.00	400.00
		CAT I - Book Shops ,Stationery Only		490.00	350.00
		CAT J - Books Only		210.00	100.00
		CAT K - Table Top/Truck Pusher		105.00	70.00
	1422273	Boutiques (Including African Wear)	Per Annum		
		CAT D		280.00	200.00
		CAT E		140.00	100.00
		CAT F		100.00	50.00
		Butcher's Licence	Per Annum /Per Butcher		
		CAT A - Master Butcher		120.00	120.00
		CAT B - Butcher		100.00	80.00
	1422176	Building Material Only Dealers	Per Annum		
		Hardware (Distributor/ Wholesaler)			
		CAT D - Wholesaler (Small)		840.00	400.00
		CAT E - Retailers (Medium)		500.00	300.00
		CAT F - Retainers (Small)/ Start up Business		350.00	200.00
		CAT G - Very Small Retainers		200.00	100.00

		Finishing/Retail			
		CAT D - Very Small Scale		200.00	150.00
	1422008	Business Centres	Per Annum		
		CAT D - Internet, Word Processing, Printing and Copying Services		280.00	200.00
		CAT E - Secretarial Services (Word Processing, Printing and Copying Services)		210.00	140.00
	1422178	Car Washing Bay	Per Annum		
		CAT D - Manual Washing (Medium)		354.20	200.00
		CAT E - Manual Washing (Small)		280.00	100.00
	1422181	Contracted Caterers (e.g. School Feeding)	Per Annum		
		CAT D - Above 1,000 pupils		700.00	700.00
		CAT E - Above 500 to 1,000 pupils		560.00	560.00
		CAT F - Up to 500 pupils		420.00	420.00
		CAT G - Below 500 Pupils		400.00	300.00
	1422184	Ceramics/Pottery Producers/Sellers	Per annum		
		CAT 'A'		126.00	100.00
		CAT 'B'		84.00	70.00
	1422185	Ceremonial Hiring Services	Per Annum		
		CAT C - Canopies, Chairs, Tables		630.00	200.00
		CAT D - Single Item of CAT 'C'		126.00	100.00
		CAT E - Double Item of CAT 'C'		200.00	150.00
	1422187	Cigarette Dealers	Per Annum		
		CAT C - Retailers		1,260.00	840.00
	1422188	Shea Nut/Cashew/Cotton Buying Companies	Per Annum		
		CAT C - Small Scale (Agent)		1,400.00	300.00
	1422115	Cold Storage Facilities/Cold store	Per Annum		
		CAT D - Fabricated facility (Retail Large)		315.00	200.00
		CAT E - Fabricated facility (Retail Medium)		157.50	100.00
		CAT F - Fabricated facility (Retail Small)		90.00	60.00
	1422045	Commercial Houses/Departmental Stores/Provision Shop	Per Annum		

		CAT G - Neighborhood Shops		1,050.00	400.00
		CAT H - Containers/Small Shops		420.00	300.00
		CAT I - Small retailer		350.00	200.00
		CAT J - Medium of CAT H		126.00	100.00
		CAT K - Small of CAT H		100.00	80.00
		CAT M - Very Small of CAT K		80.00	50.00
		CAT N - Table Top		60.00	30.00
		CAT L - Others		40.00	20.00
	1422193	Commercialised State Companies/ Corporations	Per Annum		
		CAT D - District Offices		14,000.00	10,000.00
		CAT E - Local Offices		4,200.00	2,000.00
		Water Tanker Suppliers	Per Annum		
		CAT D - Mobile Polyhtank Water Suppliers (Medium)		187.50	120.00
		CAT E - Mobile Polyhtank Water Suppliers (Small)		112.50	80.00
		CAT F - Others		75.00	60.00
	1422066	Commissioner of Oath/Letter Writers	Per Annum		
		CAT 'A'		126.00	80.00
		CAT 'B'		84.00	50.00
	1422159	Communication Mast Operating Licence	Per Annum /per mast		
		CAT A - 1-10 Masts		5,000.00	2,520.00
		CAT B - 21-30 Masts		3,000.00	1,732.50
		CAT C - 31-40 Masts		2,000.00	1,228.50
		CAT D - Above 40 Masts		1,200.00	819.00
	1422052	Computer/Accessories/ Office Equipment Repairs	Per Annum		
		CAT C - Small Scale		280.00	100.00
	1422194	Condiments/Confectioneries (e.g. Biscuits, toffees and spices)	Per Annum		
		CAT A - Wholesale		490.00	300.00
		CAT B - Retail		280.00	100.00
		CAT C - Small		105.00	70.00

		CAT D - Table Top			30.00
	1422281	Artisans. e.g .Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layers etc.	Per Annum		
		CAT 'A'		105.00	70.00
		CAT 'B'		52.50	40.00
	1422196	Cooking/Household Utensil Sales	Per Annum		
		CAT 'A' Big Shop		378.00	250.00
		CAT 'B' Medium shop		252.00	160.00
		CAT 'C' Small shop		126.00	100.00
		CAT E, very Small of CAT C		100.00	80.00
		CAT F, Small shop		80.00	50.00
	1422197	Cosmetic/Personal Care/Hair Product Sales	Per Annum		
		CAT C - Retail (Medium)		630.00	350.00
		CAT D - Retail (small)		300.00	200.00
		CAT E		126.00	100.00
		CAT F		100.00	50.00
	1422197	Grains (corn, maize, millet etc.)/Food ingredients	Per Annum		
		CAT C - Retail		200.00	100.00
		CAT D - Retail (small)		100.00	50.00
	1422198	Curtains/Carpets etc. Sales	Per Annum		
		CAT 'B' Medium shop		140.00	100.00
		CAT 'C' Small shop		105.00	70.00
	1422199	Dog Licence	Per Annum	21.00	15.00
		CAT C - Exotic & Local		525.00	300.00
		CAT D - Exotic Only		420.00	200.00
		CAT E - Local Only		210.00	100.00
	1422038	Dressmakers/Tailors (Non-Industrial)	Per Annum		
		CAT B - Medium Scale		126.00	100.00
		CAT C - Small scale		105.00	80.00
		CAT D - Very Small scale of CAT C		80.00	60.00

		CAT E - Very Small scale of CAT D		65.00	40.00
	1422119	Drilling Companies	Per Annum		
i.		<i>Mining</i>			
		CAT A - Exploration & Prospecting		45,200.00	37,800.00
		CAT B - Exploration & Prospecting		30,320.00	25,200.00
		CAT C - Ancillary Services		28,620.00	22,680.00
iii.		<i>Water /Borehole/Drilling</i>			
		CAT C - Medium Scale		4,000.00	2,100.00
		CAT D - Small Scale		3,000.00	1,200.00
		CAT E - Wells		700.00	315.00
	1422024	Educational Institutions – Private	Per Annum		
A.		<i>Day Care Centres (Early Childhood Development Centres)</i>			
		CAT C		490.00	250.00
		CAT D		195	100.00
B.		Pre-Tertiary Schools			
i.		<i>Basic School (KG/Primary/Junior High Schools)</i>			
-		<i>National Curriculum Operators</i>			
		<i>CAT B - KG/Primary/Junior High School (Medium)</i>		2,310.00	900.00
		<i>CAT C - KG/Primary/Junior High School (Small)</i>		900.00	500.00
		CAT D - KG/Primary (Large)		675.00	350.00
		CAT E - KG/Primary (Medium)		375.00	250.00
		CAT F - KG/Primary (Small)		275.00	150.00
		CAT G - KG Only		275.00	100.00
ii.		<i>Secondary Level (Senior High/Technical/ Vocational Schools)</i>			
		CAT B - Medium		2,100.00	1,000.00
		CAT E - Small		1,400.00	500.00
iii.		Basic to Secondary School			
		CAT B - Medium		4,200.00	1,200.00
iv.		Specialised Schools (Remedial School)			
		CAT D		500.00	300.00

C.		Tertiary Schools			
		CAT D - Academy Training		2,100.00	1,500.00
D.		Training & Vocational Institutions (Media, Construction, Fashion, Floral, Catering, Cosmetology & Wellness, etc.)			
		CAT 'C'		840.00	500.00
		CAT 'D'		630.00	400.00
E.		Other Facilities			
i.		Media Schools		378.00	250.00
ii.		Computer Schools/ Training Centre			
		CAT C - Local (Small)		630.00	350.00
	1422204	Egg Dealers	Per Annum		
		CAT B - Retail Shops		140.00	100.00
		CAT C - Mobile Retail		126.00	80.00
	1422205	Electrical Appliances (New & Second-hand)	Per Annum		
		CAT D - Retailers - (Small)		1,680.00	200.00
		CAT E		280.00	100.00
	1422207	Electronic/Home Appliances/Shops (New & Second Hand)	Per Annum		
		CAT G - Retailers (Shops and Containers - Small)		1,260.00	300.00
		CAT H - Retailers (Table Top - Medium)		630.00	200.00
		CAT I - Retailers (Table Top - Small)		210.00	100.00
	1422207	Electronic/Home Appliance Parts Dealers	Per Annum		
		CAT 'I'		210.00	100.00
	1422247	Energy Suppliers/Dealers	Per Annum		
A.		Power & Energy Dealers			
		CAT D - Distribution (GRIDCO)		150,000.00	100,000.00
		CAT E - Retailers (ECG, NEDCO)		10,000.00	5,000.00
	1422213	Fabric Dealers – Sales	Per Annum		
		CAT D - Retail		280.00	160.00
		CAT E		150.00	100.00
	1422282	Feed Sellers (Poultry, Pets, Fish etc.)	Per Annum		

		CAT C - Retailers		126.00	100.00
	1422044	Financial Institutions (Banking)	Per Annum		
		BOG		60,000.00	40,000.00
		Development Banks		37,500.00	20,000.00
		Universal Banks			
		CAT B - Branch Office		15,000.00	10,000.00
		CAT C - Agency		4,500.00	3,000.00
		Special Deposit Taking Institutions (SDIs)			
		Savings and Loans Companies & Finance Houses			
		CAT D - Mobilization Centre		700.00	500.00
		CAT E - Loan/Business Centre		400.00	250.00
		Other Financial Institutions			
		Microfinance Companies (Deposit Taking)			
		CAT A - Head Office		1,875.00	1,200.00
		CAT B - Branch		750.00	500.00
		Microcredit/Money Lenders			
		CAT B - Branch		750.00	400.00
		Rural & Community Banks			
		CAT A - Head Office		1,125.00	1,000.00
		CAT B - Branch		562.50	400.00
		CAT C - Agency		375.00	300.00
		CAT D - Mobilization Centre		200.00	180.00
		Mobile Money Operator			
		CAT A - New Registration		300.00	150.00
		CAT B - Renewals		200.00	100.00
		FINTECH (ATM)			
		Stand Alone ATMs		750.00	500.00
	1422044	Insurance Companies	Per Annum		
		Non-Life Insurance			
		CAT C - Agency Office		4,200.00	2,000.00

		CAT D		2,000.00	1,000.00
		Life Insurance			
		CAT C - Agency Office		1,500.00	1,000.00
		CAT D - Local Large Scale		420.00	250.00
		CAT E - Local Medium Scale		350.00	280.00
		CAT F - Local Small Scale		200.00	140.00
		Footwear Dealers			
ii.		Footwear Sales - New			
		CAT 'B' Medium (Handmade)		170.00	120.00
		CAT 'C' Small (Handmade)		150.00	100.00
iii.		Footwear Sales - Used			
		CAT 'B'		150.00	100.00
		CAT 'C'		120.00	90.00
		Footwear Repairers (Cobblers)			
		CAT 'A'		105.00	40.00
		CAT 'B'		52.50	30.00
B.	1422123	Funeral – Undertaker's License		1,050.00	300.00
	1422160	Game Viewing/Commercial TV Viewing Centres	Per Annum		
		CAT C - Small Scale		308.00	100.00
		Gas Cylinder/ Stoves & Accessory Dealers			
		CAT B - Medium Scale		150.00	100.00
		CAT C - Small Scale		90.00	70.00
	1422218	General Goods - Sales (e.g. Generator, Water pump, Chain saw, etc.)	Per Annum		
		CAT C - Small Scale		1,050.00	400.00
		CAT D - Individuals		770.00	200.00
	1422222	Hair & Beauty Service Providers	Per Annum		
		CAT D – Large Scale		280.00	160.00
		CAT E - Small Scale		140.00	100.00
		CAT F - Very Small Scale		110.00	80.00
		CAT G - Small of CAT F		90.00	40.00
	1422026	Health Facilities – Private	Per Annum		

iii.		General Hospitals/Clinics			
		CAT D - Occupational Therapy Clinics		840.00	300.00
vi.		Maternity Homes			
		CAT B - General Services		224.00	150.00
viii.		Licenced Herbal Medicine Units			
		CAT D - Clinic Only (Local)		1,260.00	500.00
		CAT E - Medicine Producers Only (Local)		1,190.00	400.00
		CAT F - Herbal Shops (Local)		490.00	300.00
		CAT G - Shop on wheel (Mobile)		770.00	200.00
	1422223	Ice Cream/Yoghurt Dealers	Per Annum		
		CAT E - Retail		490.00	250.00
		CAT F		200.00	100.00
	1422224	Interior/Event Decorators	Per Annum		
		CAT C - Individuals		280.00	160.00
	1422226	Jewellery Repairers (watches/bracelets, etc.)	Per Annum		
		CAT 'B'		105.00	50.00
	1422286	Leather Works Dealers (Other Non-footwear products)	Per Annum		
		CAT C - Producers (Handmade Medium)		420.00	200.00
		CAT D - Sales/Others		150.00	100.00
		CAT E		90.00	50.00
	1422228	Livestock Farms	Per Annum		
		CAT D - Small-sized		630.00	250.00
		CAT E - Very Small-sized		210.00	150.00
	1422016	Lottery Business Operators	Per Annum		
		CAT D - Lotto Receiver		840.00	400.00
	1422050	Mattress/Foam Products Dealers	Per Annum		
		CAT C - Retailers (Medium Scale)		630.00	300.00
		CAT D - Retailers (Small Scale)		350.00	200.00
		CAT E- Small/Startups		200.00	100.00
	1422229	Media Houses	Per Annum		

A.	1422229	Electronic Media (Radio) Operators			
		CAT D - Community		1,050.00	600.00
		CAT G - Recording Studios (Small)		105.00	70.00
		CAT I - Information Centres (Rural)		210.00	140.00
	1422285	Metal Fabricators	Per Annum		
		CAT D - Canopies and Scaffolding		840.00	300.00
		CAT E - Pot, Coal pots and Sheet molders		420.00	200.00
		CAT F - Chairs and beds, etc.		315.00	100.00
	1422051	Milling Businesses (For Food)	Per Annum		
		CAT B - 2-3 Machines		126.00	100.00
		CAT C - 1 Machine Only		63.00	50.00
	1422231	Mineral Water Producers	Per Annum		
		CAT C - Sachet Water		1,050.00	400.00
		CAT D		400.00	300.00
	1422232	Mineral Water Distribution/Sales	Per Annum		
		CAT D - Retail (Medium)		126.00	100.00
		CAT E - Retail (Small)		49.00	30.00
	1422235	Mobile Phone & Accessories Sales/Assembling/Repairs	Per Annum		
		CAT C - Retail/Repairs		630.00	200.00
		CAT D - Retail Only		350.00	100.00
		CAT E - Repairs Only		280.00	80.00
		CAT F - Repairs Only (Small)		182.00	50.00
		Mother Care Shops	Per Annum		
		Retail			
		CAT C - Small Scale		150.00	100.00
		CAT D		100.00	80.00
	1422127	Non-Governmental Institutions (Renewal)	Per Annum		
		CAT B - Local NGOs/CSOs/ FBOs		210.00	200.00
		CAT C - Community NGOs/CSOs /FBOs		105.00	100.00
	1422241	Pharmaceutical Companies	Per Annum		

A		Pharmacies			
		CAT D - Retail		2,100.00	900.00
		CAT E		1,000.00	500.00
B		Over the Counter Medicine Sellers (OTCMs) (Licenced Chemical Shops)		400.00	300.00
	1422047	Photographers / Video Operators	Per Annum		
		CAT D - Photo Shops/Studio		280.00	160.00
		CAT E - Individual video and photography operators		126.00	60.00
	1422246	Poultry Farms	Per Annum		
		CAT C - Up to 1000 Birds		420.00	300.00
		CAT D - Up to 500 Birds		210.00	200.00
		CAT D - Below 500 Birds		150.00	100.00
	1422025	Professional Firms/Individuals	Per Annum		
i.		(Architectural, Auditing, Accounting, Engineering, Legal Firms etc.)			
		CAT D - Local		2,100.00	1,000.00
		CAT E - Partnership		1,400.00	800.00
		CAT G - Others		630.00	300.00
	1422013	Quarry/Sand Operators	Per Annum		
		CAT C - Sand Winning		630.00	350.00
		CAT D - Stone, Laterite & Gravels Contractors		490.00	300.00
		CAT E - Manual Stone Crackers/Labourers		84.00	50.00
	1422052	Refrigerator/Air Condition Mechanics	Per Annum		
		CAT 'B'		150.00	100.00
		Satellite TV/Dish Installation Dealers			
		CAT 'C'		315.00	200.00
		CAT 'D'		150.00	100.00
	1422141	Scrap Metal Dealers	Per Annum		
		CAT C - Small Scale (Collection Points)		770.00	600.00
		CAT D - Very Small Scale (Collection Points)		420.00	400.00
		CAT E - Individual Collectors		189.00	100.00

	1422015	Service/Filling Stations	Per Annum		
		CAT D - Fuel, and Washing Bay		5,775.00	4,500.00
		CAT E - Fuel Only		4,900.00	4,000.00
		CAT F - Surface Tank Points		770.00	700.00
		CAT G - Sale of Lubricants		210.00	200.00
		CAT H - Kerosene		420.00	400.00
		CAT J - LPG Retail Points		1,260.00	1,200.00
		CAT L - LPG Only (Small)		1,050.00	1,000.00
		Telecommunication Companies	Per Annum		
i.		Internet (Data) Services Providers			
		CAT 'C'		1,260.00	800.00
ii.		Phone and Internet Services Providers			
		CAT D - Outsourced Service Centres (Retail Shops)		12,600.00	5,000.00
		CAT E - Warehouses		15,750.00	8,000.00
iii.		Tower Infrastructure & Companies		12,600.00	5,000.00
	1422283	Tourism Licenced Facilities	Per Annum		
A.		Accommodation Facilities			
i.		Hotels/ Beach Resorts/ Motels/ Apartments			
		CAT A - Five Star		14,000.00	13,000.00
		CAT B- Four Star		12,600.00	10,000.00
		CAT C - Three Star		3,500.00	3,000.00
		CAT D - Two Star		1,050.00	1,000.00
		CAT E - One Star		840.00	800.00
ii.		Guest Houses (4-9 Rooms)		770.00	500.00
		Guest Houses (10 Rooms and more)		1,600.00	1,000.00
iv.		Hostels (Private):			
		CAT C - 11-20 Beds		1,260.00	1,000.00
		CAT D - Up to 10 Beds		980.00	600.00
C.		Body Building Gyms			
		CAT C - Small Scale		210.00	200.00

D.		Food & Beverage (Eating/Catering Houses)			
i.		Formal Catering Services			
		Restaurants			
		CAT A		2,800.00	500.00
		CAT B		1,200.00	400.00
		CAT C		500.00	300.00
		Fast Food			
		CAT C Grade 2		1,600.00	200.00
		CAT D Grade 3		600.00	100.00
ii.		Informal Catering Services			
-		Traditional Catering Establishments (chop bars)			
		CAT A - Grade 1		630.00	300.00
		CAT B - Grade 2		350.00	200.00
		CAT C - Grade 3		150.00	100.00
-		Drinking Bars			
		CAT A - Grade 1, With Food		1,050.00	400.00
		CAT B - Grade 2, With Food		490.00	300.00
		CAT C - Grade 3, Only Bar		300.00	200.00
		CAT C - Grade 4, Only Bar		200.00	100.00
		Others		100.00	60.00
-		Local Fast Food Vendors			
		CAT A - Grade 1		462.00	250.00
		CAT B - Grade 2		463.00	200.00
		CAT C - Grade 3		190.00	100.00
E.		Multi-Purpose Facilities			
ii.		Event Centre/ Conference Hall			
		CAT D - Club Houses		750.00	450.00
F.		Nightclubs and Theatres			
	1422129	Transport Companies	Per Annum		
	1422130	Transport Unions (Lorry park Operations)	Per Annum		
		CAT 'C'		1,260.00	400.00
	1422052	TV & Radio Repairers	Per Annum	126.00	70.00

	1422042	Used Clothing Sales ('Second Hand')	Per Annum		
		CAT D - Retailers (Containers/Kiosks/Table tops)		420.00	150.00
		CAT E - Retailers (Table tops)		210.00	100.00
		CAT F		90.00	60.00
	1422265	Utility Vendors (Electricity)	Per Annum		
		CAT 'A'		600.00	490.00
		CAT B		400.00	350.00
	1422139	Wood Fuel	Per Annum		
		CAT A - Charcoal Producers		400.00	280.00
		CAT C - Firewood Sellers (Medium)		126.00	100.00
		CAT D - Firewood Sellers (Small)		63.00	40.00
		CAT E - Charcoal Sellers		63.00	40.00
		Wood Works Related Businesses	Per Annum		
B	1422179	Carpentry Workshops			
		CAT B - Furniture Medium Scale		280.00	200.00
		CAT D - Furniture (Small)		126.00	100.00
		CAT E - Minor Works		84.00	50.00
C	1422191	Casket & Coffin Dealers			
		CAT D - Sales Outlets		140.00	100.00
		CAT E - Manufacturers Only		126.00	100.00
E	1422019	Lumber Business (Including Saw Mill)			
		CAT 'C'		4,200.00	600.00
		CAT 'D'		2,100.00	400.00
G	1422245	Plywood Sellers			
		CAT 'C'		420.00	300.00
		CAT 'D'		350.00	200.00
		Electrical Materials			
		CAT A		420.00	300.00
		CAT B		320.00	200.00
		CAT C		230.00	100.00
		CAT D		120.00	60.00

		Plumbing Materials			
		CAT A		400.00	200.00
		CAT B		220.00	100.00
		CAT C		120.00	80.00
		CAT D		90.00	60.00
		Entertainment/Sound System providers			
		CAT A		300.00	150.00
		CAT B		200.00	100.00
		Certificate Re-issued			
		Loss/Missing/Damage		100.00	50.00

8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.1 LICENCES/PERMITS						
8.2 PERMITS						
Main Item	Sub Item	CoA Code	Item Description	Frequency/ Measure	CHARGES	
					MUNICIPAL UPPER LIMIT	2024
			DEVELOPMENT AND BUILDING PERMITS	Per Project		
			DEVELOPMENT /PLANNING PERMITS	Per Project		
1		1412004	FORMS			
	i.	1412004	Development Permit Application Form		140.00	60.00
	ii.	1412004	All Other Forms (e.g. Temporary Structures, Demolition, Renovation etc.)		70.00	30.00
2			BUILDING PROCESSING FEE (Non-Refundable Deposit)			
	i.	1412032	Residential			
			1-5 Bedroom/Bungalow			150.00
			Single storey/non-Decked residential development/Compound House		300.00	200.00
			2 storey residential development		550.00	300.00
			3 storey residential development (below a gross floor area of 450m ²)		600.00	350.00

			Apartments	Per Unit	300.00	190.00
			PLOTE AND UNCOMPLETED BUILDING			
			Uncompleted Building			80.00
			Undeveloped plot of Land			50.00
	ii.	1412032	COMMERCIAL			
	-		Filling Station / Gas Station		1,300.00	900.00
	-		Shops			
			Up to 2 storey shops development		300.00	300.00
			Shops development (below a gross floor area of 450m ²)		320.00	210.00
	-		Hotels			
			1 Storey Hotel building		487.00	300.00
			2 Storey Hotel building		550.00	350.00
			Storey Hotel building		650.00	450.00
	-		Restaurants			
			Single storey restaurant		400.00	250.00
			2 storey restaurant		500.00	300.00
			3 storey restaurant		600.00	400.00
	-		Multi-storey parking facility			
			2 storey parking facility		700.00	400.00
			3 storey parking facility		750.00	500.00
	-		Banking hall			
			1 storey Banking hall		550.00	350.00
			2 storey Banking hall		750.00	500.00
			3 storey Banking hall		1,000.00	750.00
	-		Radio/TV station building			
			Apartment		250	200
			1 storey building		550.00	400.00
	-		Telecommunication Mast		6,500.00	6,500.00
			Churches/mosque			
			1 storey		350.00	200.00

	-	Hospital/Clinic/Laboratory			
		Apartment		250.00	200.00
		1 storey Hospital/clinic/laboratory		450.00	300.00
	iv.	FACTORIES/INDUSTRIAL BUILDINGS			
	-	Ware house (storage only)			
		Apartment Ware house		250.00	200.00
		1 storey Ware house (storage only)		350.00	250.00
	-	Ware house and Residence			
		Ware house & Apartment		250.00	200.00
		1 storey Warehouse & Residence		450.00	300.00
	v.	EDUCATION (PRIVATE)			
	-	Pre-school			
		Apartment for Pre-School		200.00	150.00
		1 storey pre-school/ Compound		300.00	200.00
	-	Basic School			
		Apartment for basic School		250.00	200.00
		1 storey basic school/Compound		375.00	250.00
	-	Second Cycle School			
		Apartment for Second Cycle School		300.00	250.00
		1 storey second cycle school/Compound		750.00	300.00
	-	Basic and second cycle			
		Apartment for basic and second cycle school		550.00	400.00
		1 storey basic and second cycle school		1,000.00	750.00
	-	Vocational/Technical			
		Apartment for Vocational/Technical school		550.00	400.00
		1 storey vocational/technical school		1,000.00	750.00
	-	Tertiary			
		Apartment for Private Tertiary school building		1,200.00	700.00
		1 storey private tertiary school building /Compound		1,800.00	1,200.00
	vi.	OPEN SPACE & RECREATIONAL DEVELOPMENT			
		Sports complex		1,800.00	800.00

			Events centre		1,300.00	500.00
	-		Commercial - Telecommunication Mast		7,500.00	7,500.00
	-		Mixed Use		1,500.00	1,000.00
	-		Recreational Development		900.00	600.00
	-		Renovation/Rehabilitation/Refurbishment		1,125.00	750.00
	-		Hoarding		375.00	250.00
	-		Demolition		750.00	250.00
	-		Fence Wall Only		375.00	250.00
	-		Approval In Principle (AIP)	One Time Payment	10,000.00	10,000.00
	-		Certificate of Habitation/Occupancy		375.00	250.00
	vii.	1412032	Validation of Spatial Data	One Time Payment		
	-		Site Plan Extract			
			0.16 acre		105.00	70.00
			0.17 acre - 0.32 acre		270.00	180.00
			0.33 acre - 1 acre		450.00	300.00
			Above 1 acre		630.00	420.00
			Quick Search (Endorsed)		150.00	150.00
	-		Zoning Comments			
			0.16 acre		180.00	120.00
			0.17 acres - 0.32 acre		270.00	180.00
			0.33 acre - 1 acre		450.00	300.00
			Above 1 acre		630.00	420.00
	-		Surveying/Demarcation			
			0.16 acre		270.00	180.00
			0.17 acre - 0.32 acre		450.00	300.00
			0.33 acre - 1 acre		675.00	480.00
			Above 1 acre		900.00	600.00
3		1412033	BUILDING PERMIT CHARGES			
	A.	1412033	New Development			

	i.		Building/Permanent Structure	Cost of construction per meter square	0.63%	0.63%
	ii.		Hoarding Permit (only)	Per Linear Metre	4.00	3.00
	iii.		Fence Wall Permit (only)	Cost of construction per meter square	0.63%	0.63%
	iv.		Mast Permit (Installation)	One Time Payment	24,000.00	24,000.00
			15 Metres		18,000.00	18,000.00
			30 Metres		20,000.00	20,000.00
			35 Metres		30,000.00	30,000.00
			Above 35 Metres		32,500.00	32,500.00
	B.	1412033	Building Permit Renewal (upon expiration of original permit/extension of time)			
	i.		Residential	Per Case		
			CAT A - 1-3 Bedroom			100.00
			CAT B - 4-6 Bedroom			250.00
			CAT C - 5 Bedroom & Above			400.00
			Mixed Used (Residential & Commercial)			
			No. of Rooms + (50.00 per Store room)			
	ii.		Commercial		1000.00	500.00
	vi.		Private Educational		900.00	300.00
			Private Health		900.00	400.00
	vii.		Renewal for Temporary Structures			
			Container		80.00	
			Kiosk		50.00	
			Shed		30.00	
	C.	1412033	Permit to repair/renovate/ rehabilitate/ refurbish			
	i.		Telecommunication Mast	Per Installation	5,000.00	5,000.00
	ii.		Permanent Structures	Cost of construction	0.40%	0.40%
	D.	1412033	Temporary Structure Permit (Constructional Site)	Per meter square	37.50	25.00

	E.	1412033	Temporary Structure Permit	Per meter square		
	i.		Containers		84.00	80.00
	ii.		Wooden Kiosks/Sheds		42.00	30.00
	F.	1412033	Billboards	Per meter square		
	i.		Road Arch			
			CAT A - Class A1 (Along First Class Access)		112.50	75.00
			CAT B - Class A2 (Along Second Class Access)		75.00	50.00
			CAT C - Class A3 (Along Third Class Access)		37.50	25.00
	ii.		Unipolar Spectacular			
			CAT A - Class A1 (Along First Class Access)		150.00	100.00
			CAT B - Class A2 (Along Second Class Access)		112.50	75.00
			CAT C - Class A3 (Along Third Class Access)		75.00	50.00
	iii.		LEDs			
			CAT A - Class A1 (Along First Class Access)		225.00	150.00
			CAT B - Class A2 (Along Second Class Access)		150.00	100.00
			CAT C - Class A3 (Along Third Class Access)		75.00	50.00
	iv.		Building Wrap/Wall Drapes			
			CAT A - Class A1 (Along First Class Access)		56.25	40.00
			CAT B - Class A2 (Along Second Class Access)		37.50	25.00
			CAT C - Class A3 (Along Third Class Access)		18.75	15.00
	v.		Vehicular Adverts			
			CAT A - Class A1 (Along First Class Access)		15.00	10.00
			CAT B - Class A2 (Along Second Class Access)		11.25	7.00
			CAT C - Class A3 (Along Third Class Access)		3.75	2.00
	vi.		Banners			
			CAT A - Class A1 (Along First Class Access)		15.00	10.00
			CAT B - Class A2 (Along Second Class Access)		11.25	7.00
			CAT C - Class A3 (Along Third Class Access)		7.50	5.00
	vii.		Other Adverts			
	-		Lamp Post Advertisement (Street Light Poles)			
			CAT A - Class A1		75.00	50.00

			CAT B - Class A2		60.00	40.00
			CAT C - Class A3		45.00	30.00
	-		Structures on Designated Spectacular Sites		90.00	60.00
	-		Renewal of outdoor adverts/billboards	Per Case	50% of the permit cost	50% of the permit cost
	G.	1412033	Other Charges			
	i.		Certified True Copy	Per Request	Cost of reproducing new documents + 500	Cost of reproducing new documents +500
	ii.		Certificate of Habitation(COH)			
	iii.		Demolition Permit	Per metre square	37.50	25.00
	iv.		Permit For Construction:			
	v.		Road Crossing (Cutting) Permit	Per Metre		
	-		Asphalt Roads		200.00	200.00
	-		Paved/Surfaced Dressed Road		100.00	100.00
	-		Along Road		2.00	2.00
	vi.		Thrust Boring	Per Metre		
			Asphalt Pavement/Surface Dressed Road		40.00	40.00
	vii.		Permit For Construction of Tanks			
	-		Tank Farm	Per meter cube	780.00	780.00
	-		Additional Tanks (Filling Stations and Others)	Per Tank	1,300.00	900.00
	-		Fuel Pumps	Per Pump	1,500.00	1,500.00
	H.	1412033	CONSTRUCTION COST FOR BUILDING PERMITS	0.63% of construction cost		
			Building Permit Charges [0.63%] of estimated cost of building			
	i.		Residential Buildings			
			1st Class		1000 -1200	1000 -1200
			2nd Class		800 - 1000	800 - 1000
			3rd Class		600 - 800	600 - 800
	ii.		Commercial Buildings			
			1st Class		1200 - 1500	1200 - 1500
			2nd Class		1000 - 1200	1000 - 1200
			3rd Class		600 - 800	600 - 800
	iii.		Industrial Buildings			

			Heavy		1500 - 1800	1500 - 1800
			Light		1200 - 1500	1200 - 1500
4		1412034	APPROVAL FEES FOR LAND APPLICATION			
	A.		SUB-DIVISIONS			
	i.		Residential			
	-		1st Class			
			0.16 acre		4,320.00	500.00
			0.17 - 0.32acre		4,800.00	500.00
			0.33 - 1 acre		5,700.00	100.00
			Above 1 acre	Per Acre	6,700.00	1,500.00
	-		2nd Class			
			0.16 acre		1,800.00	400.00
			0.17 - 0.32acre		2,400.00	450.00
			0.33 - 1 acre		3,300.00	900.00
			Above 1 acre	Per Acre	4,500.00	1,500.00
	-		3rd Class			
			0.16 acre		1,080.00	400.00
			0.17 - 0.32acre		1,860.00	700.00
			0.33 - 1 acre		2,700.00	900.00
			Above 1 acre	Per Acre	4,200.00	1,000.00
	ii.		Commercial			
			0.16 acre		5,700.00	1,000.00
			0.17 acre - 0.32 acre		6,750.00	1,200.00
			0.33 - 1 acre		8,100.00	1,500.00
			Above 1 acre	Per Acre	9,300.00	2,000.00
	v.		Education			
			0.32 acre		2,100.00	500.00
			0.32 - 1 acre		3,000.00	800.00
			Above 1 acre	Per Acre	5,000.00	1,000.00
5		1412035	CHANGE OF USE			
	i.		Residential to commercial			
	-		1st Class			
			Up to 0.32 acre		6,600.00	1,000.00
			0.33 - 1 acre		7,200.00	1,500.00

			Above 1 acre	Per Acre	9,000.00	2,000.00
	-		2nd Class			
			Up to 0.32 acre		4,500.00	900.00
			0.33 - 1 acre		5,400.00	1,000.00
			Above 1 acre	Per Acre	7,800.00	1,500.00
	-		3rd Class			
			Up to 0.32 acre		3,780.00	800.00
			0.33 - 1 acre		4,800.00	900.00
			Above 1 acre	Per Acre	6,600.00	1,000.00
	ii.		Residential to Educational			
	-		1st Class			
			Up to 0.32 acre		5,400.00	700.00
			0.33 - 1 acre		7,200.00	900.00
			Above 1 acre	Per Acre	10,800.00	1,500.00
	-		2nd Class			
			Up to 0.32 acre		3,300.00	500.00
			0.33 - 1 acre		4,500.00	800.00
			Above 1 acre	Per Acre	5,400.00	1,000.00
	-		3rd Class			
			Up to 0.32 acre		2,100.00	400.00
			0.33 - 1 acre		3,300.00	600.00
			Above 1 acre	Per Acre	4,500.00	900.00
	vii.		Educational to Mixed Use			
			Up to 0.32 acre		8,400.00	2,000.00
			0.33 - 1 acre		9,900.00	3,000.00
			Above 1 acre	Per Acre	12,600.00	4,000.00
	viii.		Educational to residential			
			Up to 0.16 acre		4,500.00	1,000.00

		0.17 - 0.32 acre		5,400.00	1,500.00
		0.33 acre and above		7,800.00	2,000.00
	B.	Publication of Approved Rezoning Request		3,000.00	1,600.00

8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.3 FEES						
Main Item	Sub item	CoA Code	Description of Item	Frequency/ Measure	CHARGES	
					MUNICIPAL UPPER LIMIT	2024
2		1423839	Business/Product Promotion	One Week	490.00	350.00
4		1423012	Conservancy (Sanitary Services)			
	i.		Franchised			
			Public Toilet Operators	Per VISIT		0.50
			WC & Other Technologies	Per Visit	2.10	1.00
			KVIP	Per Visit	1.05	0.50
	ii.		Assembly Operated			
			Public Toilet	Per Visit	1.40	0.50
			Public Bathhouse	Per VISIT	2.00	2.00
			Public Urinals	Per Visit	0.70	0.20
5		1423861	Environmental Health Inspection and Certification fee	Per Visit		
	i.		Application Forms		8.40	8.00
	ii.		Suitability (Health) Certification			
			CAT A - Water Producers/Food Processing Vendors			
	-		Medium Scale		126.00	50.00
	-		Small Scale		75.00	20.00
			CAT B - Hotels/Guest Houses/ Restaurants/Hostels		630.00	300.00
			CAT C- Private Schools			200.00
			CAT C - Chop and Drinking Bars		210.00	100.00
6		1423862	Export/Conveyance			
	i.		Animals			

		Cow (Foreign Herdsmen)	Per animal	15.75	10.00
		Cow (Local Herdsmen)	Per animal	16.80	5.00
		Sheep, Goats, Pigs, Donkey, Dog etc.	Per animal	8.40	4.00
		Birds	Per bird	2.80	1.00
	v.	Charcoal	Per bag	22.50	10.00
	viii.	Firewood			
		- Articulated Truck	Per load	77.00	50.00
		- Mummy Truck	Per load	49.00	40.00
		- Kia Truck	Per load	35.00	30.00
		- Abossey Okai macho motor king/ Donkey Cart	Per load	14.00	10.00
	ix.	Cereals (millet, sorghum, maize, beans, guinea corn etc.)	Per bag		
		Maxi bag		7.50	5.00
		Mini bag		3.75	2.00
	xii.	Milled Foods (Corn dough, Cassava dough, Groundnut paste, Gari etc.)	Per bag/ Per container	8.40	2.00
	xiv.	Stones/Quarry/Gravel Products			
		- Above 7 Tons	Per load	75.00	60.00
		- Up to 5 Tons	Per load	35.00	30.00
	xv.	Sand			
		- Above 7 Tons	Per load	35.00	20.00
		- 6 to 7 Tons	Per load	25.20	15.00
		- Up to 5 Tons	Per load	21.00	10.00
	xvi.	Roots and Tubers			
		<i>Yam</i>			
		- Count	100 pieces	15.00	10.00
		- Kia Truck	Per load	60.00	30.00
		- 'Abossey Okai macho'	Per load	40.00	20.00
		- 'Motor king'	Per load	35.00	15.00
		<i>Cassava, Potato, etc.</i>			
		CAT A	Per Maxi bag	7.00	4.00
		CAT B	Per Mini bag	7.00	3.00

	xvii.		Vegetable dealers	Per bag/crate/basket	4.20	0.50
	xviii.		Palm Oil, Coconut Oil, Groundnut Oil	Per gallon (4.5 Litres)	7.00	0.50
	xix.		Shea Nuts	Per Maxi bag	210.00	20.00
			Shea Nuts	Per Mini Bag	157.50	10.00
	xx.		Shea Butter	Per tonne	37.80	5.00
	xxi.		Off-Loading/Landing Fee			
			CAT A - Articulator Truck		350.00	200.00
			CAT B - Cargo trucks & Buses		280.00	100.00
7		1423243	Hawkers' Fee	Per Day		
			CAT A - Barbers		9.80	2.00
			CAT B - Used Shoe Sellers		12.60	2.00
			CAT C - Used Clothe Sellers		12.60	2.00
			CAT D - Herbal Medicine Sellers		7.00	2.00
			CAT E - Watch/Necklace Sellers		9.80	2.00
			CAT F - Confectionary Sellers		7.00	2.00
			CAT G - Cloth and Material Sellers		15.40	3.00
			CAT H - Leather Product Sellers		7.00	2.00
			CAT I - Foodstuff Sellers		7.00	2.00
			CAT J - Others		7.00	3.00
8		1423246	Information Van Hiring (Assembly's)	Per Use		
			CAT A - Public Use		280.00	200.00
			ICT Centre Operations (Assembly's)			100.00
10		1423863	Lorry Park Fee			
	i.		Commercial Vehicles	Per day		
			Taxi		5.60	1.00
			Mini Bus Up to 12-23 seater		7.00	3.00
			Bus/Kia Up to 24-33 seater		8.40	4.00
			Bus/Kia (33 seater +)		9.80	5.00

			Articulated truck		9.80	6.00
			Tipper truck		2.80	2.00
			Rig Saw (Yellow Tricycle)		1.40	1.00
			Non-Lorry Park Mobile Vehicles (e.g. Taxi)		7.00	1.00
			Wheel Cart /Trolley		0.70	0.50
12		1423001	Market Tolls (Daily/Night)	Per day/night		
			CAT F		3.00	2.00
			CAT G		2.00	1.00
14		1422029	Mobile Sales Vans (Per Vehicle)	Per Day	4.20	2.00
15		1423015	On-Street Parking			
			All Vehicle Types	Up to First 3 hours	15.00	10.00
			All Vehicle Types	Additional time (per hour)	10.00	5.00
			Company parking	Per Day	21.00	10.00
			Shop Owners Parking	Per week	35.00	5.00
17		1423201	Sale of Contract Documents (All categories) –	One Time Payment		
			CAT A - Above 550,000 (Approved by Regional Tender Review Committee)		1,000.00	1,000.00
			CAT B - Above 75,000 - 550,000 (Approved by Entity Tender Committee)		500.00	500.00
			CAT C - Up to 75,000 (Approved by Entity Head)		300.00	300.00
18		1423737	Search Fee (General Information)		100.00	100.00
19			Slaughter			
			CAT A- Slaughter of Cow/Donkey		63.00	10.00
			CAT B - Slaughter of Sheep/Goat/ Pig		28.00	5.00
21		1423866	Special Registration Fee			
	A	1423866	Mining Companies' Registration	Onetime Payment		
			CAT B - Medium Scale		17,325.00	17,325.00
			CAT C - Small Scale		14,000.00	14,000.00
			CAT D - Prospecting		12,600.00	12,600.00

			CAT E - Publication		7,350.00	7,350.00
			CAT F - Publication (Quarry)	Per publication/ location	49.00	49.00
	B	1423866	Non-Governmental Institutions' Registration	Onetime Payment		
			CAT A - International NGOs/CSOs		490.00	350.00
			CAT B - Local NGOs/CSOs		420.00	250.00
			CAT C - Community CSOs/CSOs		140.00	80.00
24		1423865	Waste Management	Per Trip		
	A	1423865	Dislodgement of Liquid Waste			
			Dislodging		800.00	800.00
			Tipping Fee (Liquid Waste)		100.00	100.00
25		1423867	Road Block	Per day		
			Collector Access		750.00	400.00
			Local Access		448.00	200.00
27		1423086	Vehicle Stickers for Embossment	Per Annum		
	i.		General			
			Taxi		77.00	10.00
			Heavy Duty		105.00	50.00
			Light Duty		98.00	30.00
			Multi-Purpose		49.00	30.00
			Tricycles/ Motorcycles (Per Unit)		77.00	5.00
			Bicycle Per Unit)		42.00	1.00
	ii.		Buses/Trotro			
			46 Passengers and above		98.00	30.00
			34 - 45 Passengers		77.00	25.00
			24 - 33 Passengers		63.00	20.00
			8 - 23 Passengers		49.00	15.00
	iii.		Trucks			
			Articulator / Timber Trucks		189.00	80.00
			Cargo Trucks/Kia (Below 10 Tons)		84.00	50.00

			Tipper Trucks:			
			Up to 9.5 Cubic metres		126.00	50.00
			10 - 25 Cubic metres		350.00	100.00
	iv.		Tankers			
			1,100 - 1,500 Gallon Capacity		280.00	210.00
			2,000 - 2,500 Gallon Capacity		420.00	280.00
			3,000 - 7,000 Gallon Capacity		490.00	350.00
	v.		Earth/ Excavating / Levelling Machinery			
			Bitumen Distributor		980.00	630.00
			Bitumen Tanker		630.00	420.00
			Other Heavy Duty Equipment		472.50	315.00
	vi.		Bulldozers			
			Dumper		350.00	100.00
			Excavator		490.00	200.00
	ix.		Other Vehicles			
			Tractors		238.00	100.00

8.0 SCHEDULE II: REVENUE UPPER LIMITS					
8.4 FINES					
Main Item	Sub Item	Item Description	Frequency/ Measure	CHARGES	
				MUNICIPAL UPPER LIMIT	2024
		Formula			
1		Building Offences	Per Case		
	i.	Penalty for development without permit		Percentage of permit charge in reference to level of completion	Percentage of permit charge in reference to level of completion
	ii.	Occupying Newly Completed Developments without Occupancy Certificate - Certificate of Habitation (CoH)		50% CoH permit Charge	50% CoH permit Charge
	iii.	Penalty For Unauthorised Placements (Temporary Structures)		200% of permit Charge	200% of permit Charge

	iv.	Penalty for Refurbishment/ Renovation without permit		50% of permit charge	50% of permit charge
	v.	Development in unauthorised places (unbuildable places)		Surcharge based on cost of demolition	Surcharge based on cost of demolition
	vi.	Penalty for Violating 'Stop-Work' Order		100% of permit charge	100% of permit charge
	vii.	Installation of Radio/TV/Internet/Communication Mast & Others without permit		100% of permit charge	100% of permit charge
2		Billboard/Signage Offences	Per Case		
		Wrongful siting		200% of permit Charge	200% of permit Charge
		Placement without permit		200% of permit Charge	200% of permit Charge
3		Environmental Health/Safety/ Sanitation Offences	Per Case		
	i.	Defecating at unauthorized places		126.00	30.00
	ii.	Urinating at unauthorized places		28.00	5.00
	iii.	Selling at unauthorized places		91.00	20.00
	iv.	Indiscriminate disposal/burning of refuse			
		Commercial Area		1,050.00	500.00
		Residential Area		910.00	300.00
		Office Area		756.00	200.00
	v.	Weedy grounds			
		Business/Commercial premises		2,800.00	150.00
		Residential premises		630.00	40.00
	vi.	Refusal to Re-plant Tree (after property development)			
		Industrial/Commercial		1,050.00	200.00
		Residential		490.00	50.00
	vii.	Refusal to comply with Environmental Health Screening		50% of the principal (in addition to principal)	50% of the principal (in addition to principal)
	viii.	Excessive Noise Making		1,000.00	500.00
	ix.	Cutting of trees without permit	Per Tree	525.00	300.00
	x.	Littering/Unauthorised Dumping of refuse	Per Case		
		Refuse Carriers		375.00	150.00

		Individual		37.50	10.00
4		Impounded Offences			
	A	Stray Animals	Per animal/ day		
		Collection - Sheep/ Goat/ Pigs/Dogs		91.00	20.00
		Collection - Donkey/ Horse/ Cow		140.00	50.00
		Feeding - Sheep/ Goats		28.00	10.00
		Feeding - Pigs		63.00	10.00
		Feeding - Dogs		63.00	10.00
		Feeding - Donkey/ Horse/Cow		168.00	20.00
	B	Vehicles	Overnight	63.00	20.00
5		Other Offences	Per Case		
	i.	Removal/Missing Property number plate		120% of replacement cost	120% of replacement cost
	ii.	Removal/Destruction/Defacing of Street Name Signage		120% of replacement cost	120% of replacement cost
	iii.	Destruction of Street Light Poles/Other road furniture		120% of replacement cost	120% of replacement cost
	iv.	Posting of bills at unauthorized places		1,400.00	200.00
	v.	Failure to pay BOP/Rent etc.(by August).		30% of amount owed (in addition to principal)	30% of amount owed (in addition to principal)
	vi.	Refusal to pay basic rate		300.00	100.00
	vii.	Inciting a person not to pay rates		300.00	300.00
	viii.	False statement as regards the liability of a person to pay rates		300.00	200.00
	ix.	Refusal or failure for a person to supply information and willfully obstruct any authorized person in the performance of functions		1,200.00	500.00
	x.	Penalty for refusal of an employer to pay general or special rate deducted from an employee remuneration		2,400.00	500.00
	xi.	Penalty for unauthorized collection of rate		3,000.00	500.00
	xii.	Refusal by a person appointed by the rating authority as agent for the collection to render accounts within a stipulated time.		2,400.00	500.00
	xiii.	Penalty in respect of offences by rate collectors		3,000.00	500.00
	xiv.	Penalty for bounced cheques		50% of cheque value	30% of cheque value

	xv.	Transfer of stalls/stores without Assembly approval		750.00	500.00
	xvi.	Failure to vaccinate dogs	Per Dog	375.00	50.00
	xvii.	Operating without certified license (e.g. Electricians)		375.00	100.00
	xviii.	Failure to obtain permit for burial		30% of the permit charge (in addition to principal)	30% of the permit charge (in addition to principal)
	xix.	Road block without Permit		840.00	500.00
6		Retrieval Of Seized Tools/Machinery (For Various Offences)	Per Case		
		1st Time		1050.00	400.00
		2nd Time		1750.00	500.00
		3rd Time		3150.00	600.00
7		Traffic/Road Offences			
	i.	Parking/Stopping/Waiting/Loading/Off - loading/Moving/Turning at unauthorized Places	Per case		
		Earth Moving Equipment	Per case	630.00	300.00
		Articulator Truck	Per hour/ Case	448.00	50.00
		Tipper/Cargo Truck/Tractor	Per hour/ Case	378.00	20.00
		Pick-Up/ Cross-Country/SUVs Vehicle	Per case	280.00	10.00
		Saloon Car/Taxi	Per case	182.00	10.00
		Buses (large)	Per case	378.00	20.00
		Trotro/Buses (small)	Per case	280.00	15.00
		Motor bikes/Tricycles	Per case	63.00	5.00
		Push truck	Per case	14.70	5.00
	ii.	Riding bicycle and motorbike in the market	Per case	126.00	5.00
	iii.	Riding bicycle and motorbike on pedestrian walkways	Per case	126.00	5.00
	iv.	Clamping Charges (Obstruction /No Parking)	Per case		
		Heavy Duty (e.g. Articulated Trucks)		448.00	50.00
		Dump Trucks (Tipper Trucks)		280.00	30.00
		Medium Heavy Duty Vehicles (Kia Trucks and Buses)		182.00	20.00
		Private/Light Vehicle (e.g. Saloon/4x4/ Pick-up)		126.00	10.00

		Tricycles		63.00	5.00
	vi.	Refusal to obtain vehicle sticker	Per Case		
		Articulated/ Tipper Trucks		182.00	100.00
		Commercial Vehicles		105.00	80.00
	vii.	Refusal to emboss sticker	Per case	280.00	20.00
	viii.	Refusal to acquire Taxi Driver License	Per case	63.00	50.00
8		Unauthorised Diversion	Per case		
		Diversion of river/stream course		15000.00	500.00
		Diversion of drains		7,000.00	500.00
		Channeling of sewage waste into drains		7,000.00	500.00
9		Illegal/Un-licenced Activities	Per Case		
		Gold Buying & Sales		15,000.00	10,000.00
		Logging and sale of logs		15,000.00	10,000.00
		Mining (Galamsey)		25,000.00	20,000.00
		Production and sale of Ammunitions		20,000.00	12,000.00
		Quarry Operations		15,000.00	10,000.00
		Sand Weaning		15,000.00	6,000.00

8.0 SCHEDULE II: REVENUE UPPER LIMITS

8.5 RATES

Main Items	Sub Items	CoA Code	Item Description	Frequency/ Measure	CHARGES	
					MUNICIPAL UPPER LIMIT	2024
1			SPECIAL RATES	Annual		
	i.	1413003	Basic Rates		8.00	2.00
	ii.	1413006	Development Levy (LGA Section 146 sub section 3)			5.00
2			GENERAL RATES	Per unit Per year		%
	A.	1413001	Property Rates for Commercial Purpose			0.15
		1413001	Property Rates for Residential Purpose			0.05
		1413001	Both Commercial & Residential purpose			0.10

	B.	1413005	Rates on other Possessions			
	i.	1413005	Bicycle Rates		3.00	1.00
	ii.	1413005	Cattle Rates - Foreigners		35.00	10.00
	iii.	1413005	Cattle Rates - Residents		15.00	10.00
	iv.	1413005	Foreigners Cattle for Seasonal gracing		35.00	15.00
	vi.	1413005	Donkey Rates		35.00	5.00
	vii.	1413005	Pig Rates		15.00	2.00
2			RESIDENTIAL BUILDINGS/OTHER PROPERTY RATE	Annual		
	i		BLOCK HOUSE			
			CAT D - Block House (1 - 5 Rooms)			100.00
			CAT E - Block House (6 -10 Rooms)			150.00
			CAT F - Block House (11 Rooms or More)			200.00
	ii		BRICK HOUSE PLASTED WITH CEMENT			
			CAT D - Brick House - Plastered with Cement (1 - 5 Rooms)			30.00
			CAT E - Brick House - Plastered with Cement (6 and Above)			60.00
			CAT F - Brick House - without Cement (1 - 5 Rooms)			15.00
			CAT G - Brick House - without Cement (6 Rooms or More)			35.00
	iii		MUD HOUSE			
			CAT D - Mud House (1 - 5 Rooms)			10.00
3			COMMERCIAL BUILDINGS	Annual		
			Hotels/Guest House			
			CAT D -Building (1-5 rooms)			2,000.00
			CAT E - Building (6-10 rooms)			3,000.00
			CAT F - Building (11 and Above rooms)			10,000.00
			CAT G - Conference Hall			500.00
			School Building (Private Schools)			
			CAT D - 6 or Less Classroom Block			100.00
			CAT E - Above 6 Classroom Block			150.00
			Others Infrastructure			
			CAT D - Stores	Per Store room/year		50.00
			CAT E - Warehouse			400.00
			CAT F - Fuel/Gas Stations			2,550.00
			Banking Facilities			
			Universal Banks			8,580.60
			Rural Banks			4,640.10

		Savings and Loans Companies			3,871.00
		Micro Finance Companies			2,230.30
		Micro Credit/ Money Lenders			1,120.50

8.0 SCHEDULE II: REVENUE UPPER LIMITS						
8.6 RENT						
Main Item	Sub Item	CoA Code	Item Description	Frequency/ Measure	CHARGES	
					MUNICIPAL UPPER LIMIT	2024
1		1415036	Bill boards			
			CAT 'A'		6,300.00	1,000.00
			CAT 'B' (Memorial Adverts)		1,400.00	400.00
			CAT 'C' (Small of CAT 'B')		770.00	50.00
2		1415036	Hiring of Assembly Facilities	Per day		
	ii.		Assembly Hall		770.00	300.00
	iii.		Community centres		378.00	200.00
	iv.		Sub-district/Metro Halls		252.00	50.00
	vii.		Assembly Forecourt		315.00	100.00
3		1415052	Market Facilities	Per Month		
	i.		Stores			
			CAT A - In CBD (Central Business District)		280.00	70.00
			CAT B - Satellite Markets		182.00	30.00
			CAT C - Outside CBD		126.00	30.00
			CAT D - Sub District Store		28.00	25.00
	ii.		Stalls			
			CAT A - In CBD		12.60	10.00
			CAT B - Satellite Market		10.00	10.00
			CAT C - Outside CBD		7.00	5.00
	iii.		Sheds			
			CAT A - In CBD		9.80	7.00
			CAT B - Satellite Markets		7.00	5.00

			CAT C - Outside CBD		5.60	5.00
			CAT D - Sub District Store		2.80	2.00
4		1415017	Hiring of Parks			
	iii.		CAT C - Parade Grounds (Assembly Park)	Per day	882.00	400.00
			CAT D - School Compound (Social functions)	Per day	150.00	100.00
5		1415064	Rent on Leased Buildings		Determined by Assembly	Determined by Assembly
6		1415002	Rent for Vendor Stands	Per Month	105.00	70.00
7			Buildings			
			Restaurant/Canteen			
			Senior Staff Bungalows			50.00
			Junior Staff Quarters			30.00
			Boys Quarters			15.00
			Transit Quarters			10.00

9.0 SCHEDULE II: ALLOWANCES UPPER LIMITS						
8.6 Allowances						
Main Item	Sub Item	CoA Code	Item Description	Frequency/ Measure	CHARGES	
					MUNICIPAL UPPER LIMIT	2024
1			ALLOWANCES	Per Sitting		
	i		General House Meetings		N/A	120.00
	ii		Executive Committee meeting		N/A	120.00
	iii		Sub-committee meetings		N/A	120.00
	iv.		T&T for Assembly Members		N/A	100.00
	v		Management Meetings		N/A	70.00
	vi		Tender Committee meeting		N/A	70.00
	vii		MUSEC meetings		N/A	70.00
	viii		Other Audit Committee		N/A	70.00
	ix		External Members of Audit Committee		N/A	550.00
	x		All Other Committees		N/A	120.00
	xi		PM Allowance	Per Month	N/A	400.00