

MPOHOR DISTRICT ASSEMBLY

RATE IMPOST FOR 2021

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

PART I: RATES			
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, 2021			
Basic Rate			
Under section 96 (1), (2) and (4) a basic rate of GH¢1.00 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.			
Under Section 96 (3-a) and (6), 99 (1) and (3)			
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.			
Category of Premises	Rate Per Cedi		
1st Class Residential	0.02	Mpohor township	
2nd Class Residential	0.002	All Area Council Capitals - Manso, Adum Bansa and Ayiem	
3rd Class Residential	0.0015	All Other Towns	
Industrial	0.025		
Commercial			
All Categories	0.018		
Mixed Development	0.01		
A minimum rate of GH¢100.00 and GH¢150.00 respectively per annum is on properties		2021Fees GH¢	Duration
A minimum rate of GH¢15.00 and GH¢30.00 respectively per annum is to be charged on 2nd and 3rd class residential			
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			
The following is also applicable where properties are not valued.			
RATE ON ACCOUNT OF UNASSESSED PROPERTIES			
RATING ZONES			
1st Class Residential: a)		70.00	Per Annum
b)		40.00	Per Annum
2nd Class Residential: a)		70.00	Per Annum
b)		20.00	Per Annum
c)		15.00	Per Annum
3rd Class Residential: a)		10.00	Per Annum
b)		5.00	Per Annum
Industrial Area			
Category "A"		3,580.00	Per Annum
Category "B"		2,800.00	Per Annum
Category "C"		2,500.00	Per Annum
Mixed Development		1,800.00	Per Annum

	Commercial Area		1,000.00	Per Annum
	Double		550.00	Per Annum
	Single		350.00	Per Annum
	Land Crate Houses			
	CAT "A" 1 - 6 Rooms		8.00	Per Annum
	CAT "B" 1 - 5 Rooms		5.00	Per Annum
	PART II: LICENSES/PERMITS			
	BUSINESS OPERATING PERMIT/FEES			
	Item Description			
1	Advertising Agency/Signwriters, Art Studios			
	Category "A" - National Advertiser		450.00	Per Annum
	Category "B" - Local Advertiser (etc.)		250.00	Per Annum
	Category "C" - Other Signwriters		100.00	Per Annum
2	Agric/Agro Products (Chemicals)			
	Category "A" - Producers		250.00	Per Annum
	Category "B" - Distributors		125.00	Per Annum
	Category "C" - Retailers		80.00	Per Annum
3	Art & Handicraft Shops(Atefacts)			
	Category "A"		50.00	Per Annum
	Category "B"		40.00	Per Annum
4	Aluminium Fabricators (Doors/Windows)			
	Category 'A' -		150.00	Per Annum
	Category 'B' -		100.00	Per Annum
	Category 'C' -		60.00	Per Annum
5	Boutiques			
	Category 'A' - (Eg. Shoes, Cloths, Cosmetics)		70.00	Per Annum
	Category 'B' (Eg. Without Cosmetics)		40.00	Per Annum
	Category 'C' (Eg. Without Shoes)		25.00	Per Annum
6	Bookshops/Stationery Shops			
	Category "A" -		50.00	Per Annum
	Category "B" -		35.00	Per Annum
	Category "C" - Table Top		20.00	Per Annum
7	Bakery			
	Category "A" - Large Scale		50.00	Per Annum
	Category "B" - Medium Scale		35.00	Per Annum
	Category "D" - Pastries		20.00	Per Annum
8	Breweries/Distilleries			
	Category "A" - Brewery/Distillery Factory		600.00	Per Annum
	Category "B" - Co-operatives/ Distillers		70.00	Per Annum
	Category "C" - Home Based/Farm Site		50.00	Per Annum
9	Business Office			
	Category "A"		6,000.00	Per Annum
	Category "B"		4,500.00	Per Annum
	Category "C"		3,500.00	Per Annum
	Category "D"		2,500.00	Per Annum
	Category "E"		1,500.00	Per Annum
	Category "F"		1,000.00	Per Annum
	Category "G"		800.00	Per Annum
10	Building Material/ Hardware Stores			
	Category "A"- Cement & Ware Retail Store- Large		50.00	Per Annum
	Category "B"- Cement & Ware Retail Store- Medium		40.00	Per Annum
	Category "C"- Cement & Ware Retail Store- Kiosk		30.00	Per Annum
11	Bags and Suitcase			
	Category "A" - Large		50.00	Per Annum
	Category "B" - Medium		40.00	Per Annum

	Category "C" - Small		30.00	Per Annum
12	Block Making Factory			
	Category "A" (Two and more Machines)		70.00	Per Annum
	Category "B" . (One Machine/Manual)		50.00	Per Annum
	Category "C" Baulesters		40.00	Per Annum
13	Cold Store			
	Category "A" - Large		100.00	Per Annum
	Category "B" - Medium		50.00	Per Annum
	Category "C" - Wayside/Kiosk		30.00	Per Annum
14	A. Carpenters			
	Category "A" - (With Machines /Upholstery)		100.00	Per Annum
	Category "A" (With Machines)		80.00	Per Annum
	Category "B" (Without Machines)		35.00	Per Annum
	Category "C"		20.00	Per Annum
	Category "D" (Carpenters who mould finish mongers net)		10.00	Per Annum
	B. Upholstery/Showroom			
	Category "A"		1,800.00	Per Annum
15	Coffin/Casket Manufacturers			
	Category "A" Workshop and Showroom		100.00	Per Annum
	Category "B" Showroom or Workshop Only		70.00	Per Annum
	Category "C" Wayside		50.00	Per Annum
16	Commissioner of Oaths/Letter Writer		15.00	Per Annum
17	Cassette Shops/Recording Studios(CD,Audio,VHS)			
	Category "A" - (Producer/Music Studios)		100.00	Per Annum
	Category "B" - Distributors		40.00	Per Annum
	Category "C" - Retailers		30.00	Per Annum
18	Chemical Sellers			
	Category "A" -		45.00	Per Annum
	Category "B" -		35.00	Per Annum
	Category "C" -		25.00	Per Annum
19	Concrete Products			
	Category "A" (eg.)		400.00	Per Annum
	Category "B"		200.00	Per Annum
	Category "C" Terrazo Chippings Dealer		50.00	Per Annum
20	Car Washing Bay			
	Category "A" - (With 3 or more Ramps)		50.00	Per Annum
	Category "B" - (With less than 3 Ramps)		40.00	Per Annum
	Category "C" - Manual Washing		30.00	Per Annum
21	Chop Bars/Eating Houses			
	Category "A" -		60.00	Per Annum
	Category "B" -		45.00	Per Annum
	Category "C" -		35.00	Per Annum
	Category "D" - (Wayside)		30.00	Per Annum
22	Contractors (Building/Civil/Electrical Works)			
	Category "A" -International (e.g.		1,500.00	Per Annum
	Category "B" - A1,B1,C1- A2,B2,C2		900.00	Per Annum
	Category "C" - A3,B3,C3 - A4,B4,C4		700.00	Per Annum
	Category "D" - D1,K1,E1		400.00	Per Annum
	Category "E" - D2,K2,E2		350.00	Per Annum
	Category "F" - D3,K3,E3		300.00	Per Annum
	Category "G" -D4,K4,E4/ Suppliers		250.00	Per Annum
	Renewal of Contractors (Building/Civil/Electrical Works)			

	Category "D" - D1,K1,E1		250.00	Per Annum
	Category "E" - D2,K2,E2		200.00	Per Annum
	Category "F" - D3,K3,E3		100.00	Per Annum
	Category "G" -D4,K4,E4/ Suppliers		50.00	Per Annum
23	Category."B" (ABOVE 3 CORN MILLS)		30.00	Per Annum
	Category."C" (2 - 3 Crusher CORN MILLS)		25.00	Per Annum
	Category."D" (1 Crusher CORN MILL)		20.00	Per Annum
	B.			
	Food Crop Millers (Corn,Cassava, Palm)			
	Category "A" - Flour Kneading		25.00	Per Annum
	Category "B" - Above 2 machines		20.00	Per Annum
	Category "C" - Two and below		15.00	Per Annum
	Category "D" - Vegetable Mill		12.00	Per Annum
24	Communication/Secretarial Services			
	Category "A" - .Comm.,Sec. Service & Internet		60.00	Per Annum
	Category "B" - Photocopy,Comm. & Sec. Service		40.00	Per Annum
	Category "C". Comm. Service alone (including Space - to -Space)		30.00	Per Annum
	Category "D". Photocopy Service alone		20.00	Per Annum
25	Computer Schools			
	Category "A"		100.00	Per Annum
	Category "B"		50.00	Per Annum
26	Computer/Accessories Sale & Repairs			
	Category "A" - Computer/Accessories Sale		50.00	Per Annum
	Category "B" - Computer Repairs		30.00	Per Annum
27	Childrens Ware Stores			
	Category "A"		30.00	Per Annum
	Category "B"		20.00	Per Annum
28	Cosmetics/Hair Products			
	Category "A"		25.00	Per Annum
	Category "B" - Table Top		20.00	Per Annum
29	Drinkables			
	A: Distributors			
	Category "A" - (Asorted Drinks)		80.00	Per Annum
	Category "B" - Soft Drinks only		50.00	Per Annum
	Category "C" - Akpeteshie		40.00	Per Annum
	Category "D" -		30.00	Per Annum
	B : Drinking Bars			
	Category "A" - Big Time Drinking spot		100.00	Per Annum
	Category "B" - Multi Assorted		70.00	Per Annum
	Category "C" - Multi Assorted/Akpetesie Bar		60.00	Per Annum
	Category "D" - Akpetesie only		40.00	Per Annum
	Category "E" -		30.00	Per Annum
	Category "F" -		25.00	Per Annum
30	Departmental Stores/Supermarket			
	Category "A"		200.00	Per Annum
	Category "B"		150.00	Per Annum
	Category "C"		80.00	Per Annum
	Category "D"		60.00	Per Annum
31	Debt Collection Agencies			
	Category "A" Billing and Collection		200.00	Per Annum
	Category "B" Debt Collection only		100.00	Per Annum
32	Entertainment Licence			
	Category "A" -Video/TV Games		150.00	Per Annum
	Category "B" -Cinema House/Video House		50.00	Per Annum

	Category "C" - Live Bands/Nite Clubs		40.00	Per Annum
	Category "D" - Spinning/Musical Groups		40.00	Per Annum
	Category "E" - Video/VCD/DVD Rentals/Libraries		25.00	Per Annum
33	Electrical Shops (General)			
	Category "A"		40.00	Per Annum
	Category "B"		35.00	Per Annum
	Category "C".Wayside		30.00	Per Annum
34	Electric Appliance (Eg. Fridge, TV)			
	Category "A".		40.00	Per Annum
	Category "B"		30.00	Per Annum
	Category "C"		25.00	Per Annum
35	Minning and Palm Oil Processing			
	Category "A" - Golden Star Wassa Mines		30,000.00	Per Annum
	Category "B" - BOPP		9,853.22	Per Annum
	Category "C" - Norplam		8,000.00	Per Annum
	Category "D" - Ayiem Oil Mills		2,741.51	Per Annum
	Category "E" - Sub-Contractors (All Services - Palm, Minning, Construction etc)		600.00	Per Annum
36	Funeral Homes			
	Category "A".		100.00	Per Annum
37	Financial Institutions			
	A: Commercial/Rural Banks			
	Category "A" -Commercial Bk(Bch)/Rural Bank(HQ)		1,100.00	Per Annum
	Category "B" - Rural Bank (Branches/Agency)		750.00	Per Annum
	Category "C" - Rural Bank (Mobilisation Centre)		250.00	Per Annum
	B: Non- Banking Financial Institutions			
	Category "A" - All Other Insurance Companies		500.00	Per Annum
	Category "B" - Brokers/Discount House/Micro Finance/Credit Union Main		450.00	Per Annum
	Category "C" - Brokers/Discount House/Micro Finance/Credit Union		350.00	Per Annum
	Category "D" - Contact Office/ Agency - Insurance		300.00	Per Annum
	Category "E" -Susu Operators Main Office		300.00	Per Annum
	Category "F" -Susu Operators		100.00	Per Annum
38	Garages			
	Category "A" - Heavy Duty / 4X4/Pick-up		150.00	Per Annum
	Category "B" - Auto Mechanic Workshop		50.00	Per Annum
39	Garment Producers -Batik, Tie and Dye		30.00	Per Annum
40	Gift Shops		25.00	Per Annum
41	Hotel & Guest Houses			
	Category "A" - (2 Star and above)		550.00	Per Annum
	Category "B" (Others)			
	(a) Mpohor		300.00	Per Annum
	(b) All Other Area Council Capitals		250.00	Per Annum
	(c) Others		200.00	Per Annum
42	Hair Dressing/ Barbering Saloons			
	A: Hair Dressing			
	Category "A" - Multi-purpose (hairdressing, barbering, cosmetics etc shop)		30.00	Per Annum
	Category "B" - Hair dressing and hair shop		20.00	Per Annum
	Category "C" - (One-man Hair Dressing Shop)		10.00	Per Annum
	B: Barbers			
	Category "A" -		25.00	Per Annum
43	Herbal Medicine Shops/Clinic			
	Category "A" - Herbal Clinic		100.00	Per Annum
	Category "B" - Herbal Dealers		60.00	Per Annum
	Category "C" - Herbal Retailers (Pedlers)		40.00	Per Annum
44	Hiring Services			

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

61	Ordinary Stores			
	Category "A" -		35.00	Per Annum
	Category "B" -		30.00	Per Annum
	Category "C" -		20.00	Per Annum
	Category "D" - (wayside)		15.00	Per Annum
62	Petroleum Products Retail Outlets(BOP)			
	Category "A" - Station with Gas station, Supermarket, Restaurant		850.00	Per Annum
	Category "B" -Station with Gas station, Supermarket,		750.00	Per Annum
	Category "C" -Station with Gas station,		550.00	Per Annum
	Category "D" - Filling Stations with Car Washing		400.00	Per Annum
	Category "F" - Filling Stations (e.g.)		300.00	Per Annum
	Category "G" - Filling Stations Manual		150.00	Per Annum
	Category "H" - Kerosine Sales Outlets		50.00	Per Annum
	b)LUBRICANTS / OTHER PETROLEUM PRODUCTS			
	CAT "A"		100.00	Per Annum
	CAT "B"		70.00	Per Annum
63	Photographic Studio/Shops			
	Category "A" - Photo Studio/Photoographic Shops with Temporal Structure (e.g.)		45.00	Per Annum
	Category "B" - Photo Studio/Photoographic Shops with Temporal Structure		35.00	Per Annum
	Category "C" - Freelance		25.00	Per Annum
64	Printing House/Paper Products			
	Category "A" - Printing Press - Large		150.00	Per Annum
	Category "B" - Printing Press - Small		80.00	Per Annum
65	Private Schools			
	Category "A" - Private JHS		200.00	Per Annum
	Category "B" - Basic Schools		100.00	Per Annum
	Category "C" - Nursery		50.00	Per Annum
66	Private Clinic/Hospital			
	Category "A" - Private Clinic (With Medical Doctor, Lab and others)		300.00	Per Annum
	Category "B" - Private Clinic (With Doctor and No Lab)		100.00	Per Annum
	Category "C" - Private Clinic (PA)		80.00	Per Annum
	Category "D" - Private Clinic		50.00	Per Annum
67	Plastic Ware/Poly Tank Dealers			
	Category 'A' - Poly Tank Dealers		80.00	Per Annum
	Category 'B' - Plastic General		50.00	Per Annum
	Category "C" - Polythene Bag Producers		40.00	Per Annum
	Category "D" - Polythene Bag Sellers		10.00	Per Annum
68	Pharmacy Shops/Wholesale			
	Category "A" - Wholesaler/Retailers (e.g.)		150.00	Per Annum
	Category "B" - Retailer (e.g.)		100.00	Per Annum
69	Private Professional Services			
	Category "A" - Legal Firms		200.00	Per Annum
	Category "B" - Audit/Accountancy Firms		200.00	Per Annum
	Category "C" - Engineering/Architectural		200.00	Per Annum
	Category "D" - Consultancy (Socio-Economic)		200.00	Per Annum
	Category "E" - Surveyors (General/Land)		200.00	Per Annum
	Category "F" - Auctioneering Firm/Agencies		150.00	Per Annum
	Category "G" Draughtman/Technician - One man		80.00	Per Annum
70	Private Security Firms		200.00	Per Annum
71	Provision & Assorted Item Shops			
	Category 'A' - Large Scale		80.00	Per Annum
	Category 'B' - Small Scale (Kiosk)		60.00	Per Annum
	Category 'C' - Table Top		25.00	Per Annum

72	Rice,Sugar,Flour - Wholesale		100.00	Per Annum
				Per Annum
73	Poultry Feed Sellers		50.00	Per Annum
74	Private News Media Firm			
	Category "A" - Radio Only		800.00	Per Annum
	Category "B" - Radio Only (e.g.)		650.00	Per Annum
	Category "C" - Publishing House/Print Media		250.00	Per Annum
	Category "D" - Community Radio Stations		60.00	Per Annum
75	Plumbing Shop			
	Category "A" -		60.00	Per Annum
	Category "B" -		40.00	Per Annum
76	Quarry Operators			
	Category 'A' - Mechanised Quarry (Blasters and Boulders Operators)		4,500.00	Per Annum
	Category 'B' - Mechanised Quarry		2,400.00	Per Annum
	Category 'C' - Semi-Mechanised Quarry		650.00	Per Annum
	Category 'D' - Quarry (Manuall operation)		200.00	Per Annum
	Category 'E' - Stone Contractors		200.00	Per Annum
	Category 'F' -Manual Stone Breaker		50.00	Per Annum
77	Real Estate Developers/Agents			
	Category "A" - Estate Developer		1,000.00	Per Annum
	Category "B" - Agents		250.00	Per Annum
78	Restaurant			
	A: Restaurant			
	Category "A"		120.00	Per Annum
	Category "B"		100.00	Per Annum
	Category "C"		50.00	Per Annum
	B: Fast Food Joints (Check-Check)		35.00	Per Annum
	C: Snack Bars		25.00	Per Annum
79	Refrigerator/Air Condition Repairs			
	Category "A" - Large		40.00	Per Annum
	Category "B" - Small		25.00	Per Annum
80	Spare Parts Sales Outlets			
	Category "A" - New Spares Part		100.00	Per Annum
	Category "B" - Second Hand Spares only		50.00	Per Annum
	Category "C" - Table Top		30.00	Per Annum
81	Second Hand Clothing/Shoe			
	Category "A" - Whole Shop		450.00	Per Annum
	Category "B" - Whole Shop		380.00	Per Annum
	Category "C" - Retail Shop		20.00	Per Annum
	Category "D" - Hawkers		2.00	Per Month
82	Second Hand Fridge/TV/Tyre/General,			
	Category "A" - Large		50.00	Per Annum
	Category "B" - Small		30.00	Per Annum
83	Second Hand Car Dealers		300.00	Per Annum
84	Seamstress/Tailors/Dressmakers			
	Category "A" - Seamstress/Tailors/nitting, Overlock, Embroidery		30.00	Per Annum
	Category "B" - Seamstress/Tailors		25.00	Per Annum
	Category "C" - Seamstress/Tailors/		20.00	Per Annum
	Category "D" - Knitting, Overlock, Embroidery		10.00	Per Annum
85	SAW-MILLERS			
	Category "A" - (e.g.)		550.00	Per Annum

	Category "B" - (e.g.)		450.00	Per Annum
	Category "C" - (e.g.)		350.00	Per Annum
	Category "D"- ()		150.00	Per Annum
85	SAND WINNERS/QUARRY REGISTRATION & CONVEYANCE			
	a. Registration of Site Quarry		600.00	Per acre Per Annum
	b. Sand		500.00	Per Annum
	d. PIT LEVY			
	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
86	Self-Employed Persons/Workshops			
	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 Artsans in general.		35.00	Per Annum
87	Telecom/Cellular Phone Companies (BOP)			
	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
88	Textiles			
	Category "A" Upholtery/Curtain Materials		70.00	Per Annum
	Category "B" Suiting/Other Materials		70.00	Per Annum
	Category "C" Retail Store		50.00	Per Annum
	Category "D" - Retail Kiosk/Table Top		25.00	Per Annum
89	Tyre/Battery Dealers			
	Category "A" - New Tyre/Battery Delears		50.00	Per Annum
	Category "B" - Second Hand Tyre Dealers		40.00	Per Annum
90	Tyre Repairs			
	Category "A" - Vulcanizing Shops - Large		40.00	Per Annum
91	Upholstery/Furniture			
	Category "A" - Workshop & Showroom (eg		100.00	Per Annum
	Category "B" - Workshop or Showroom only		70.00	Per Annum
	Category "C"- Wayside		40.00	Per Annum
92	Wireless/TV. Repair/Parts Sales			
	Category "A" - Repairs & Parts Sales		50.00	Per Annum
	Category "B" - Repairs only		40.00	Per Annum
	Category "C" - Parts only		30.00	Per Annum
93	Wood Workshops			
	Category "A" (e.g.)		100.00	Per Annum
	Category "B" -		80.00	Per Annum
94	Wood Carvers			

	Category "A" (Stool Carvers)		50.00	Per Annum
	Category "B" (Other Carvers)		40.00	Per Annum
	Category "C" (Roadside Carvers)		30.00	Per Annum
	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.			
	PART III: VEHICLES			
95	A. Taxis/Buses/Trucks/Cargo/Machinery/Others			
	Taxis/			
	1. Taxi Cab Registration		15.00	Per Annum
	2. Taxi Cab Renewal		6.00	Per Annum
	3. Taxi Cab Application Form		3.00	Per Annum
	4. District Drivers Licence (Multi purpose)		15.00	Per Annum
	5. District Taxi Drivers Licence		7.50	Per Annum
	6. District Trotro Drivers Licence		6.50	Per Annum
	7. " Licence Renewal		5.00	Per Annum
	8. 1, 2 & 4-Wheel Cart		15.00	Per Annum
	B. Commercial Vehicle Embossment		40.00	Per Embossment
	C. Hiring of Assembly Motor Grader		950.00	Per Day
96	Buses			
	Registration of Buses		10.00	Per Annum
	Renewal 8-23 Seater		8.00	Per Annum
	Renewal 24 -33 Seater		8.00	Per Annum
	Renewal 34 - 45 Seater		10.00	Per Annum
97	Trucks			
	Articulator / Timber Trucks		40.00	Per Annum
	Cargo trucks (10 tons above)		5.00	Per Trip
	Cargo Trucks (Below 10 tons)		2.50	Per Trip
98	Tankers			
	1. 27000 Litres		100.00	Per Annum
	2. 13500 Liters		70.00	Per Annum
	3. 9000 Litres		50.00	Per Annum
99	TRAFFIC OFFENCE			
	Clamping Charges			
	A. Light Vehicle (eg. Obstruction, No Parking)		120.00	Per Arrest
	B. Heavy Duty (eg. Obstruction, No Parking)		150.00	Per Arrest
100	Towing Charges			
	A. Light Vehicle		120.00	Per Arrest
	B. Heavy Duty		200.00	Per Arrest
101	No Parking:			
	Cat "A" Operation with Police		100.00	Spot Fine
	Cat "B" On Normal duty		50.00	Spot Fine
102	Lorry Park			
	1. All Lory Parks District-wide		25.00	Per Month
	2. Car Dealers Park/ Garages		25.00	Per Month
103	Lorry Park Entry Fees/Tolls			
	a. Trotro/ Buses		1.00	Per Day
	b. Articulated Truck/ Cargo		2.00	Per Day
	c. Taxi at Lorry Park		1.00	Per Day
104	Earth/ Excavating / Leveling Machinery			
	Bitumen Tanker		80.00	Per Annum
	Bulldozers D 8 Size		100.00	Per Annum
	Bulldozers D. 7 Size		100.00	Per Annum
	Flat Truck		80.00	Per Annum
	Forklift		60.00	Per Annum
	Crane Mounted		200.00	Per Annum

	Hiring of Mutiple Equipment & Plant		400.00	Per Annum
	Prime Mover		100.00	Per Annum
	Motor Grader (125 HPL)		80.00	Per Annum
	Pavement Compactor		80.00	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
105	Others Vehicles			
	Cespit Emptier		80.00	Per Annum
	Towing Truck		60.00	Per Annum
	Ambulance / Hearse		40.00	Per Annum
106	UNDERTAKERS:			
	Registration		10.00	Per Annum
	IV: ENVIRONMENTAL/WASTE MANAGEMENT SERVICES			
107	Slaughter Slab			
	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
108	Registration & Renewal of Premises for Rearing of Livestock/Poultry			
	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
109	Site Inspection/Prospecting fee			
	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	
110	Environmental Levy			
	Cat "A" Single Storey		25.00	Per Annum
	Cat "B" two Storey		30.00	Per Annum
111	Mineral Water Waste Levy			
	Large Scale Producers		100.00	Per Annum
	Medium Scale Producers		80.00	Per Annum
	Small Scale Producers		60.00	Per Annum
112	Registration of Food/Drink Vendors Certificate/Licence			
	Category "A" - Hotels/Restuarants		30.00	Per Annum
	Category "B" - Chop Bars		10.00	Per Annum
	Category "C"		8.00	Per Annum
	Category "D"		5.00	Per Annum
	Category "E"		3.00	Per Annum
113	Renewal of Food/Drink Vendors Licence			
	Category "A" - Hotels/Restuarants		10.00	Per Annum
	Category "B" - Chop Bars		5.00	Per Annum
	Category "C" - Table Top		4.00	Per Annum
114	Cemeteries			

	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	Creamation Fee		500.00	Per Annum
116	Exhumation Fee		180.00	Per Annum
117	Liquid Waste Management Services			
	Dislodging of Septic Tank (Companies)		50.00	Per Trip
	Dislodging of Septic Tank (Individual)		40.00	Per Trip
118	Entry Fee for Public Toilets			
	Aqua Privy		0.20	Per Visit
	Pour Flush/Water Close (W/C)		0.50	Per Visit
119	Franchise - Public Toilet Operators			
	Category "A" -		25.00	Per Month
	Category "B" -		20.00	Per Month
120	Private Toilet Operators			
	Category "A" - W/C Toilets		70.00	Per Month
	Category "B" - Aqua Privy/Septic Toilets		35.00	Per Month
121	Private Urinal Operators		25.00	Per Month
122	Tipping Fee (Liquid Waste)		80.00	Per Trip
123	Solid Waste Management Services			
	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" - (15m3)		40.00	Per Month
	Category "B" - (8-10m3)		35.00	Per Month
	Category "C" - 240 litre		15.00	Per Month
124	Tipping Fee (Solid Waste)			
	Category "A" - (Compact Truck)		25.00	Per Tip
	Category "B" - (Tipper Truck/Skips)		10.00	Per Tip
	Category "C" - (Pick-up, Power Tillers)		8.00	Per Tip
	Pay -As- You - Dump (Communal Containers)		0.10	Per Tip
125	Registration of Cesspool Operators		60.00	Per Annum
126	Registration of Solid Waste Management Operators		300.00	Per Annum
127	Industrial Waste Processing/Management/Waste Management Services			
	Category "A" (Zeal Technology, Zoomlion etc.)		4,500.00	Per Annum
	Category "B" (Zoil Service etc.)		3,500.00	Per Annum
	PART V: CHARGES, MARKETS & OTHER FEES			
128	Marriage		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	Dogs Licence		5.00	Per Annum
130	Bicycle Stores/Hiring/Owners			
	Category 'A' - Bicycle Store		40.00	Per Annum
	Category 'B' - Bicycle Store		20.00	Per Annum
	Category 'C' - Bicycle Hiring Operator		15.00	Per Annum

	Private Bicycle Owners		15.00	Per Annum
	Bicycle Parts/Repairer/Hiring		20.00	Per Annum
131	Road Block		50.00	Per Day
132	Registration of Businesses, NGOs and CBOs			
	Category "A" Registration of Non- Governmental Organisation (NGO)		100.00	Per Registration
	Category "B" Registration of Community Base Organisation (CBO)		70.00	Per Registration
	Category "C" Filling and Gas Station		180.00	Per Registration
	Category "D" Registration of Video and Game Centers		150.00	Per Registration
	Category "E" Self-Employed Artisans			
	1. Hairdressers and Barbers		40.00	Per Registration
	2. Carpenters & All Other Artisan		40.00	
	3. Seamstresses and Tailors		40.00	Per Registration
	4. Metal Fabricators		50.00	Per Registration
133	Registration of Professionals			
	Category "A" Registration of Lawyers		150.00	Per Registration
	Category "B" Registration of Auditors/Accountants		120.00	Per Registration
	Category "C" Architectures/Surveyors		100.00	Per Registration
	Category "D" 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	Itenerant Preachers with Mega Phone		10.00	Per Day
139	Stationary Promotional sales with PA System		30.00	Per Day
	Occupants of stores and stalls shall pay market toll			
140	Daily/Night Market Toll		0.50	Per Day
141	Hawkers Licence		5.00	Per Month
142	Market			
	CAT "A" Mpohor 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
143	Hiring of Assembly Bungalow/Quarters			
	Category "A" Five - Six Bedrooms		150.00	Per Month
	Category "B" Four Bedrooms		120.00	Per Month
	Category "C" Three Bedrooms		80.00	Per Month
	Category "D" Two Bedrooms		60.00	Per Month
	Category "E" One Bedroom		40.00	Per Month
144	Foodstuff/Conveyance Fee			
	Goods brought and sent outside Mpohor 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
	PART VI: OUT- DOOR ADVERTISEMENT			
145	Bill-Boards/Adverts			
	Application Form		10.00	Per Annum
	Category A - Unipole Super Bulletin		800.00	Per Annum
	Category B - Electronic/Prismatic		700.00	Per Annum
	Category C		600.00	Per Annum
	Category D (Mpohor)		550.00	Per Annum
	Category E - Manso, Ayiem and Bansa Townships		450.00	Per Annum
	Category F All other Areas within the District but not specified		350.00	Per Annum
146	Bill-Boards/Adverts: Double Phase			
	Category A - Unipole Super Bulletin		1,400.00	Per Annum
	Category B - Electronic/Prismatic		1,200.00	Per Annum
	Category C		1,000.00	Per Annum
	Category D (Mpohor.)		800.00	Per Annum
	Category E - Manso, Ayiem and Bansa Townships		600.00	Per Annum
	Category F All other Areas within the District but not specified		500.00	Per Annum
147	Signboards/Directional Signs			
	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
148	Temporal Signs		5.00	Per Annum
	Filling Station Sign/Advert		100.00	Per Annum
	Facials			
	Large -		20.00	Per Annum
	Small -		2.00	Per Annum
149	Road Arches			
	Single Lane		1,800.00	Per Annum

	Double Lane		2,500.00	Per Annum
			2016 Fees GH¢	Duration
	Barners		25.00	Per Month
150	Branding			
	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
151	Flags/Buttons		20.00	Per Quarter
	Metal Posters		5.00	Per Annum
152	Posters			
	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
	Multi faced boards shall be charged Approved Rate for each face.			
	Blank sites shall attract 25% of approved fee.			
	Unauthorised Installation will attract the Approved Rate and in addition 100% as Penalty of the Approved Rate.			
	PART VII: DEVELOPMENT/BUILDING PERMIT FEE			
153	Development Permit			
	1. Building Permit Application Form		60.00	
	2. Submission of Development Application Fee			
	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	
	3. Certified True Copy(Drawing/Permit)		200.00	
	4. Renewal/Extension of Time of Building Permit (Individual/Private)			
	One - Storey		120.00	
	Two - Storey		200.00	
	Three - Storey		200.00	
	Four - Storey		200.00	
	5. Renewal/Extension of Time of Building Permit			
	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
	6. Renovation/Conversion of Existing Buildings			
	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
154	A. Temporal Structure Permit Fee			
	CAT "A" Three and above chambers		150.00	
	CAT "B" Two chambers		100.00	
	CAT "C" One chamber		50.00	
155	Permit Renewals			
	CAT "A" Renewal Temporal Sturcture Permit (Companies)			
	CAT "B" Three and above chambers		100.00	

	CAT "C" Two Chamber		80.00	
	CAT "D" One Chamber		40.00	
156	Tender Document			
	Category "A" Projects above GH¢100,000.00		250.00	
	Category "B" Projects between GH¢ 50,000 -GH¢99,000.00		225.00	
	Category "C" Projects up to GH¢49,000.00		200.00	
157	Phone Booths			
	CAT "A" Permit for Phone Booths		50.00	
158	Communication Mast			
	Application Fee		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
	Permit Fee			
	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	Communication Mast			
	CAT "A" Communication Mast (BOP)		5,000.00	
	CAT "B" Communication Networks (BOP)		5,000.00	
160	Communication Mast Renewal Fee			
	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	
	Penalty			
	Penalty for Erecting without permit		10,000.00	
	Penalty for Non- Renewal		5,000.00	
160	Certificate of Occupation		15.00	
	<u>Basic Concept:</u>			
	The Basic Concept is similar to what pertains at Ghana Revenue Authority which state that the more you earn, the more you pay, Hence, " <u>the larger you build, the more you pay.</u> "			
	<u>A. ZONE ONE</u>			
	<u>I. RESIDENTIAL</u>			
	Using the United Nations Standard of 12ft x 10 ft which is equal to 120 sq. ft.= 11.15m ²			
	The charge is thus GH¢0.60 /m² . The fee Charge will be for all parts of the house, i.e. corridors, toilets veranda, kitchen, staircase, bedrooms, etc.			
	<u>ii. HOTEL:</u>			
	Using the same principle, the charge for hotels in this category is GH¢3.00 /m ² .			
	The same rate will hold for bars and lounges.			
	<u>iii COMMERCIAL:</u>			
	The same concept as above applies. The amount to be charged is GH¢1.50 /m ² .			
	<u>iv INDUSTRIAL:</u>			
	<u>B. ZONE TWO</u>			
	<u>I. RESIDENTIAL:</u>			
	Fee/ Charge =GH¢0.60 /m ²			
	<u>ii. HOTEL</u>			
	Fee charge =GH¢3.00 /m ²			
	<u>iii COMMERCIAL:</u>			
	Fee Charge =GH¢1.50 /m ²			
	<u>iv. INDUSTRIAL:</u>			
	High Industrial Fee charge is GH¢5.00 /m ²			

Low Industrial Fee charge is GH¢3.00 /m2			
C. OTHERS			
i. Private Schools GH¢1.00 /m2			
ii. Churches/Mosques:			
Permanent Structures = ¢0.28 /m2			
a. Permanent Structures = ¢0.45 /m			
b. Temporary Structures 2 chambers		GH¢50.00	per annum
c. Temporary Structures (Containers above 20 feet)		GH¢30.00	per annum
d. Temporary Structures (Containers)		GH¢20.00	per annum
e. Temporary Structure (Kiosk)		GH¢10.00	per annum
v. Fuel Station			
a. Main Structures = ¢0.75 /m2			
b. Fore Court = ¢0.20,/m2			
vi. Car Parks: ¢0.15 /m2			
vii. Fence Wall only ¢0.12 ,/m2			
Note: Shops and Offices in such a building will attract commercial rate I.e ¢0.55 /m2			
D. RENOVATION/CONVERSION OF EXISTING BUILDING			
Charge will be 50% of assesment of New drawings.			
E. Change of Land Use (Re-Zoning) Fee			
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 offices of the Mpohor District Assembly on or before 31st March, 2021			
The Resolution was adopted at a General Assembly Meeting of Mpohor District Assembly duly convened on Thursday, 29th October, 2020.			

NOTE 1			
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.			
NOTE 2			
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. Similaly hotels and Guest houses have been classified using the Ghana Tourist Board classification.			
NOTE 3			
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.			
Penalty for building without building permit would attract a penalty of 3.5 times the permit fee			

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HON. ANTHONY ABUAH
PRESIDING MEMBER

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EVANS MARK ANDOH
DISTRICT COORDINATING DIRECTOR

